

# FY2025



## CITY OF GREENACRES **ANNUAL BUDGET**

October 1, 2024 - September 30, 2025

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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.

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The City sincerely hopes that this Budget Guide will aid in finding and understanding information contained in the City of Greenacres' Budget. If any point is unclear, or if additional information is necessary, please call the Finance Director at (561) 642-2019.

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## Introduction

### *This Section:*

- . City manager's Budget message*
- . City Profile Demographics/History*
- . City Statistics & Services*
- . Location/Victory Map*
- . Strategic Goals & Strategies*
- . Financial Policies*
- . Budgeting Process*
- . Budget Calendar*
- . Governmental Funds*
- . Basis of Budgeting*



CITY OF GREENACRES  
LIVE • LEARN • WORK • PLAY

Office of Administration

Andrea McCue  
City Manager

October 1, 2024

The Honorable Mayor Chuck Shaw 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 2025, covering the period from October 1, 2024 to September 30, 2025.

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 June, 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.

Chuck Shaw  
Mayor

John Tharp  
Councilmember  
District I

Peter A. Noble  
Councilmember  
District II

Judith Dugo  
Councilmember  
District III

Susy Díaz  
Councilmember  
District IV

Paula Bousquet  
Councilmember  
District V

**Strategic Priorities**

Consistent with our standard practices, the Fiscal Year 2025 (FY2025) 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 FY2025 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas for the upcoming year.

- **Safe City:** The FY2025 budget includes allocations for public safety programs and activities to provide for the physical safety and property protection in the City. The

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budget includes allocations for the replacement of bunker gear, EMS power cot stretchers, extrication and other lifesaving equipment for the City's Rescues and Engines, and solar lighting along paths in the City's parks and at various play courts.

This allocation also includes the City's contractual agreement with the Palm Beach Sheriff's Office (PBSO) for law enforcement services. The City also obtained a grant to develop a comprehensive safety action plan that promotes safe streets for all and prevents vehicle and pedestrian fatalities.

- **Well-Planned Attractive Community:** The FY2025 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, and enhancements to landscaping in public rights-of-way. The City has budgeted to develop a Parks Master Plan to address required park land needs, current park uses, future growth and projected levels of service. The safety action plan included in the Safe City strategic priority also supports the goal of maintaining a well-planned community.
- **Efficient and Effective Government:** The FY2025 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 FY2025 budget includes allocations for community and recreation programs including events, recreational athletic leagues, senior activities, and funding for the City's nationally accredited and award winning, licensed afterschool and camp programs. Included in the total allocation are funds for the City's annual Daddy/Daughter Dance, Egg'stravaganza, Ignite the Night-July 4<sup>th</sup> Celebration, Back to School Party, Holiday in the Park, Fiesta de Pueblo, ArtZy Evening at City Hall, Chili Cookoff/Rock and Roll Sunday and other smaller scale events to bring the community together.

### **Operating Environment**

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

The City Administration manages increased costs associated with the commitment to increased levels of services in all areas by careful management of reserves and holding the line on operating costs. General Fund Departments increased operating costs for FY2025 by 13%, and expenses are expected to slightly outpace revenues over the next three years. The City is continuously looking for opportunities to increase revenues through the rebidding and pricing of goods and services, opportunities for development and redevelopment and annexation into the City.

Certified property values as of January 1, 2024, show an increase of 9.079% over the prior year. Intergovernmental revenues reflect increases due to the recovery from the



COVID-19 pandemic. The County voter-approved one-penny infrastructure surtax has generated over \$26 million in revenue since its approval and has provided for various quality of life improvement projects for our residents such as Septic to Sewer piping, Sidewalks, and City Park Improvements.

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

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

### **Financial Plan**

The FY2025 budget was prepared considering the long-term financial plan that includes a longer-term view, with five (5) year projections. Despite the challenges of projecting for that length of time, the plan serves an essential purpose of identifying potential issues and allows thoughtful and strategic actions to maintain the financial sustainability of the City and a solid fiscal condition.

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

### **General Fund**

The general fund is used to account for all expenditures of traditional government services such as Public Safety, Parks and Recreation, Public Works, Finance, Administration, Planning, Engineering and Building. General Fund revenues are generated from Ad Valorem property taxes, franchise fees, State revenue sharing, and a variety of service fees.

General Fund revenues for FY2025 are projected to be \$46,719,648 which represents an increase of 11.33% over the budgeted FY2024 revenues.

General Fund expenditures for FY2025 are projected to be \$46,719,648, which is 11.073% higher than the expenditures budgeted in FY2024. The increase is primarily as a result of increased personnel services costs including staffing for various City departments including Fire Rescue and Community and Recreation Services, and inter-fund transfers to the capital improvement programs, and youth programs. The City's has completed its debt services obligation for the City Hall complex loan.

General Fund expenditures in the personnel area also include a 6.0% cost of living allowance for general employees, a 5% cost of living allowance for Fire Rescue personnel, 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. General fund expenditures also include an increase in the City's general employees defined benefit by 2.5%.

The unassigned reserve will exceed 25% of budgeted operating expenditures, as required by the City Council Fund Balance Policy, through FY2029.

### **Special Revenue Funds**

The City maintains five (5) Special Revenue Funds to account for law enforcement forfeitures, public safety donations, tree planting activities, afterschool programs and art in public places, where the revenues are restricted for those programs. The total expenditures for those funds in FY2025 are budgeted to be \$1,311,846.

### **Debt Service Fund**

The Debt Service Fund was used to account for resources and the payment of debt principal, interest, and related costs. As of September 2024, the City's debt service obligation has been completed.

### **Capital Improvement Program**

The FY2025 budget allocates a total of \$10,306,200 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.

### **New Growth Fund**

The New Growth Fund (301) has four (4) projects budgeted totaling \$5,230,000. Revenue streams such as impact fees, grants and fund balances are used to fund projects including the following:

- Fire Rescue equipment.

- LED display monuments.
- Fire Station 96.
- Emergency Operations Center

### **Parks and Recreation Fund**

The Parks and Recreation Fund (303) contains projects totaling \$596,000. Revenue streams such as impact fees and fund balance reserves will be used to fund the projects including the following:

City Parks Improvement: Refurbishing athletic fields and performing maintenance on buildings, fences, and equipment at several City parks.

Public grounds landscaping.

Park lighting enhancements.

City Park Master Plan Study.

### **Reconstruction and Maintenance Fund**

The Reconstruction and Maintenance Fund (304) contains projects totaling \$1,100,200. 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.
- Vehicle replacement.
- Repair and rehabilitation of storms sewers and drainage basins.
- Maintenance of public buildings including painting, roof repairs/replacements.
- Scheduled replacement of Fire Rescue equipment.
- Replace and/or enhance landscaping on public rights-of-way.
- AC replacement.
- Flooring replacement.
- Renovation of building restrooms.

### **Surtax Infrastructure Fund**

The Surtax Infrastructure Fund (305) contains projects totaling \$3,380,000. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is

allocated to fund the following projects:

- Septic to Sewer third phase of the lift station project for the Original Section of the City.
- Carryover of bank stabilization project at Gladiator Lake.

**American Rescue Plan**

The American Rescue Plan (306) contains \$11,671,994 in recognized revenue from the Federal Government for the following projects in FY2025:

- Youth Programs building construction (carryover PO).

The total budget for FY2025 is \$63,713,745, which is \$5,376,050 less than the FY2024 budget. It reflects the City's efforts in allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects efforts to provide the best services at the most efficient cost. The City continues to maintain the lowest per capita ad valorem impact on its residents among the ten largest cities in Palm Beach County.

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

Respectfully submitted,



Andrea McCue  
City Manager

AM/tlb

## City Profile

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

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

The City’s over 17,564 dwelling units (as of 9/2022) provide diversity in type (single family, condominiums, villas, townhomes, and apartments) and price range. The City is home to five (5) elementary schools, three (3) middle schools, one (1) high school, and three (3) private schools, as well as numerous houses of worship, a library, and a post office.

The City of Greenacres has been named a “Tree City USA” for 33 straight years by the National Arbor Day Foundation for its demonstrated commitment to plant and maintain trees in public spaces. In 2019, the City was recognized by the Council on Accreditation for providing and delivering the highest quality of services to children, youth and families and being recognized on a state and national level.



The City has fourteen (14) parks with a combined area of over 95 acres providing a variety of recreational opportunities for day and nighttime play for residents of all ages.

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

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



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

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

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

## The Government

The Government has operated under the Council-Manager form of government since 1980. Policy-making and legislative authority are vested in the City

Council consisting of the Mayor and five (5) Council members, and administrative authority is vested with a City Manager that serves as the Chief Administrator.



The City Council is responsible, among other things, for approving ordinances, adopting the budget, appointing committees, and hiring both the City Manager and Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the Directors of the various departments. The Council is elected on a non-partisan basis. Council members serve four-year staggered terms. The Mayor is also elected to serve a four-year term. The Mayor and the five (5) Council members are elected at large and are limited to three (3) consecutive terms (Ord. No 2017-21 10/16/17, ratified by the residents at the general election 3/13/18).

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

The City provides solid waste collection and recycling services through a contract with a privately owned sanitation company. Waste Management, Inc. of Florida currently holds this franchise contract. Palm Beach County Water Utilities Department provides water and sanitary sewage service in the City.

## Demographics

	Number	Percent
<b>Population (BEBR)</b>		
as of April 1, 2020 (census)	43,990	
as of April 1, 2024	45,439	
<b>Gender (Census 2020)</b>		
Male	21,947	48.3%
Female	23,492	51.7%
<b>Age Range (Census 2020)</b>		
Under 5 Years	3,272	7.2%
5 - 19 Years	10,451	23.0%
20 - 64 Years	24,446	53.8%
65 and Over	7,270	16.0%
<b>Median Age (Years)</b>	38.7	
<b>Race (Census 2022)</b>		
Hispanic or Latino	17,500	41.0%
White	11,400	26.7%
Black or African American	9,930	23.2%
Asian	1,410	3.3%
Other	2,490	5.8%
<b>Housing (2023)</b>		
Total Housing Units	17,564	
Single Family	4,891	27.8%
Condominiums/Townhouses	8,877	50.5%
Mobile Homes	992	5.6%
Multi Family	2,804	16.0%
Owner Occupied Housing Units	11,013	62.7%
Renter Occupied Housing Units	6,551	37.3%
<b>Average Home Value (2022)</b>		
Single Family Homes	\$ 398,000	
Condominiums	\$ 145,000	
Townhomes	\$ 249,000	
<b>Median Household Income (2022)</b>	58,981	

## Commerce

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

Palm Beach County School District and Palm Beach County Board of Commissioners are the two (2) largest local employers, with 22,426 and 12,233 employees, respectively.

2023 Principal Employers in Palm Beach County		
Employer	Employees	Percentage of Total Employment
Palm Beach County School District	22,426	2.96%
Palm Beach County Board of Commissioners*	12,223	1.62%
Tenet Coastal Division Palm Beach County	5,734	0.76%
NextEra Energy, Inc. (FP&L Headquarters)	5,330	0.67%
Florida Atlantic University	5,059	0.70%
Boca Raton Regional Hospital	3,135	0.41%
Veterans Health Administration	2,600	0.34%
Hospital Corporation of America (HCA)	2,419	0.32%
The Breakers	2,300	0.30%
Baptist Health South Florida	2,282	0.30%
<b>Total</b>	<b>63,508</b>	<b>8.38%</b>

\* includes all BCC, Other Departments and Agencies and Constitutional Officers  
 Source: Bureau of Workforce and Economic Research (WSFR) 7/2024

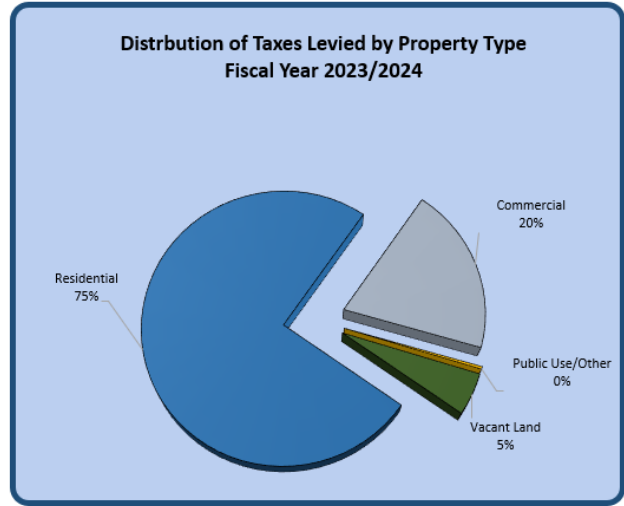
The Bureau of Workforce Statistics and Economic Research (WSER) July 2024 lists the top five (5) Industries in Palm Beach County as:

- 1) Healthcare and Social Assistance with 83,791 employees.
- 2) Retail Trade with 68,149 employees.
- 3) Accommodation & Food Services with 54,488 employees.
- 4) Administrative & Support, & Waste Management Services with 53,647 employees.
- 5) Professional, Scientific, & Technical with 47,720 employees.

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential households account for over 75% of the taxes levied by the City, while commercial uses account for 2%, public uses (institutional, agricultural) account for 0.3%. 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 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, 10<sup>th</sup> 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 the municipalities of Florida.

## History

The City of Greenacres was founded by Lawrence Carter Swain who moved his family to this area from Massachusetts in 1923. During the 1920's, the Town of Palm Beach and other coastal resort areas were booming. Motivated by the desire to provide a community for the middle class, Mr. Swain began accumulating property in this area, ending up with approximately 1,000 acres. This land was divided into sections or "plats". Plat II laid out one-half mile west of Military Trail and became the "Original Section" of the City; and still exists today. In 1926, the City was officially incorporated as "Greenacres City". The City's slogan, "A Good Place to Live" was also chosen at that time.

The City was hit twice by devastating hurricanes in 1926 and 1928. A third disaster hit the City in April 1945 when the Florida State Legislature abolished

the City's Charter. A group of disgruntled residents presented a petition to the Legislature, which resulted in the City losing its status as a municipality. However, the community was re-established as a City within the same year and was reincorporated in 1947.



During the 50's and 60's, the City prospered and experienced steady growth. In the 70's, Greenacres was listed as the seventh largest and fastest growing municipality in central Palm Beach County. With significant growth in the early 80's, the City embarked upon the implementation of the Department of Public Safety, combining police, fire, and emergency medical services through dual certified officers



(police/fire).

In the 90's, City residents voted in favor of a referendum changing the City's name from "Greenacres City" to the "City of Greenacres". Significant investments in public infrastructure were initiated to build new parks and renovate older ones, expand water service to all residents, complete sidewalk and lighting projects, and upgrade drainage facilities. From 2000 to the present, the City continued to experience tremendous development and growth through annexation of unincorporated Palm Beach County property and

the construction of a significant number of single-family developments. To maintain the levels of service, the City built a second Public Safety Station, a new Municipal Complex and Public Works Facility, and significantly expanded the Community Center. The City has continued to invest in the "Original Section" of the City as part of an economic development effort and to preserve the history of the area.

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

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

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



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



# STATISTICS AND SERVICES

## City Statistics

Date of Incorporation: 1926 (reincorporated 1947)

Form of Government: Council-Manager, 3 Council member elected even years, 2 Council members and Mayor elected odd years

Municipal Elections: Non-partisan – 19,357 registered voters 2/24

Area: 6.11 square miles

Miles of Streets: Approx. 24.70 Center Lane Miles (2023)

Dwelling Units 17,570 units (as of 4/2023)

Employees: Full time – 183, Part time – 28

Population: 45,439 (BEBR as of 4/2024)



## City Services

**Public Safety Protection:** Fire Rescue Department personnel all hold certifications as Firefighter II, along with certifications as Paramedics or Emergency Medical Technicians. Law Enforcement contracted service with Palm Beach County Sheriff effective 2/2016.

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

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

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

## Recreation and Culture

Number of Parks: Developed -14 approx. 95 acres  
Open - Space approx. 5.7 acres

Number of Libraries: 1 - branch of Palm Beach County System

## After School Programs (City-Run)

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

Cool Zone Middle School age

Hot Spot High School age



## Education (Public Schools)

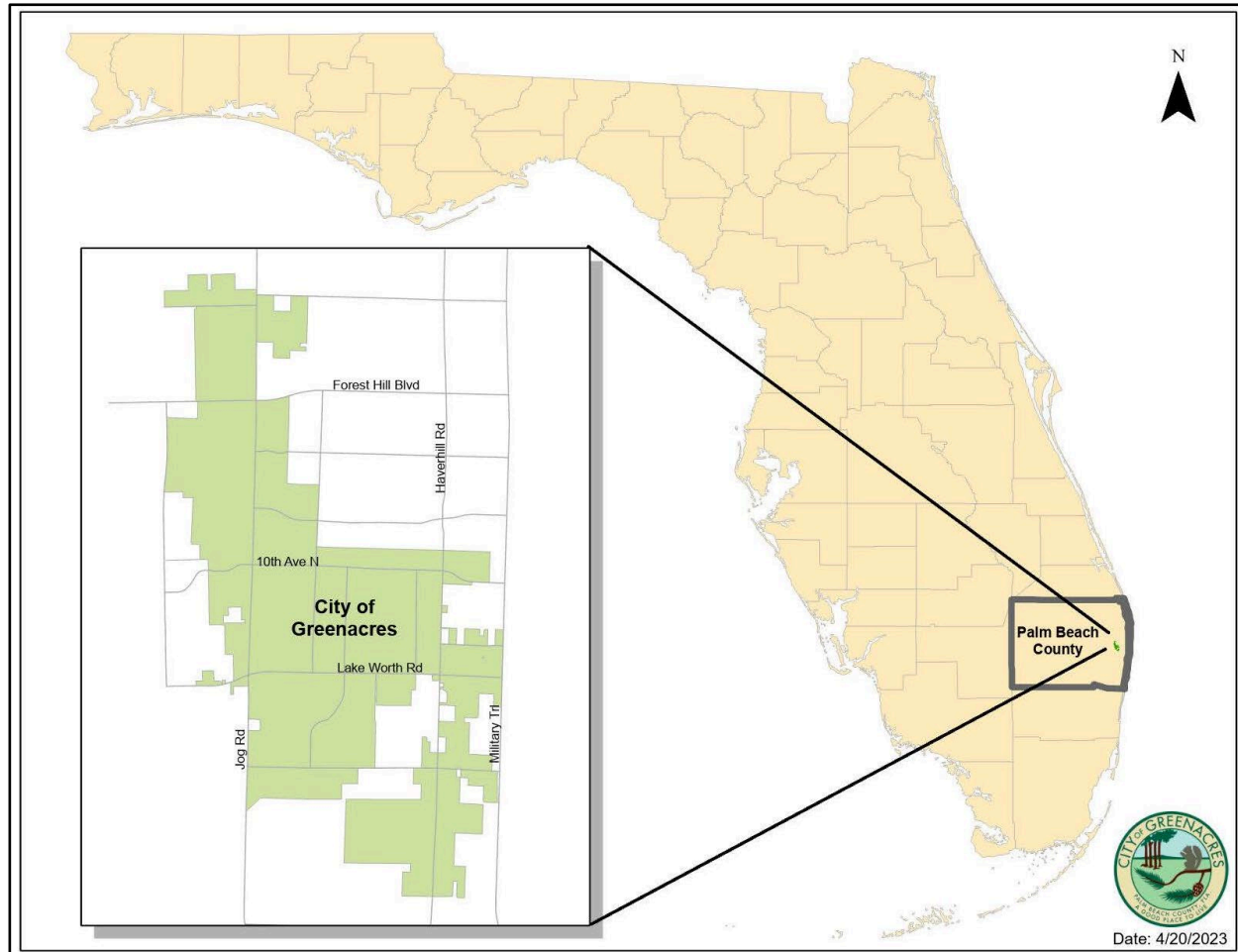
Elementary 

Middle Schools 

High School 



**LOCATION/VICINITY MAP**  
**STATE OF FLORIDA**



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

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## 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
- Fire Rescue Station 96 located at 301 Swain Blvd

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

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

**City Link:** This 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](http://www.facebook.com/CityofGreenacres)

**(X) Twitter:** The City's Twitter account is [www.twitter.com/CityGreenacres](http://www.twitter.com/CityGreenacres)

**Instagram:** The City's Instagram account is [www.instagram.com/cityofgreenacres](http://www.instagram.com/cityofgreenacres)

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

**LinkedIn:** The City's LinkedIn account is [www.linkedin.com/company/city-of-greenacres-florida/](http://www.linkedin.com/company/city-of-greenacres-florida/)

## 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



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## LONG RANGE PLANNING

The City's Comprehensive Plan, adopted in 1989 and required by the Florida Community Planning Act, provides principles, guidelines, standards and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the City. The Plan includes 10-year, and 20-year planning periods and provides the City with long-term direction as well as short-term objectives and policies to guide implementation efforts. The entire Comprehensive Plan can be accessed online at <https://greenacresfl.gov/development/page/comprehensive-plan>.

As required by State Statutes, in August 2024, the City Council adopted amendments to the City's Comprehensive Plan through an Evaluation and Appraisal Review (EAR) process. Specific measurable objectives to ensure that the City will make positive efforts toward achieving the established goals were approved and many of the goals and objectives go beyond the legislative requirements and are indicative of the City's evolution and needs since the Plan was first adopted. The City held community meetings and released surveys to engage our residents to provide valuable input toward the EAR process.

The Comprehensive Plan is comprised of thirteen (13) Elements with nine (9) required by Florida Statutes and four (4) optional Elements:

- Introduction and Administration (Optional)
- Future Land Use
- Transportation
- Housing
- Utilities (Sanitary, Sewer, Solid Waste, Drainage, Stormwater Management, Potable Water, and Natural Groundwater Aquifer Recharge)
- Conservation
- Recreation and Open Space
- Capital Improvement
- Intergovernmental Coordination
- Annexation (Optional)
- Property Rights
- Healthy Communities (Optional)
- Economic Development (Optional)

As part of the Comprehensive Plan Update, each Element of the Comprehensive Plan provides an inventory of existing conditions, an analysis of needs along with goals, objectives, and policies to guide the growth of the City.

Levels of Service (LOS) are also established in the Comprehensive Plan to ensure that infrastructure and services will be available to accommodate new residential and commercial developments. The LOS analysis and resultant capital expenditures are included in the Capital Improvement Element, which provides the continuity between the goals and objectives of the Comprehensive Plan and the Annual Budget through the six (6) year Capital Improvement Program (CIP). The CIP identifies projects and their associated costs and is reviewed and updated annually in both documents.

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

**Short Term Goals**

Short-term /division’s section of the annual budget to link program outputs and outcomes. goals, objectives and performance measures were developed for each major strategic goal and incorporated into each department.



**Strategic Goal: Safe City**

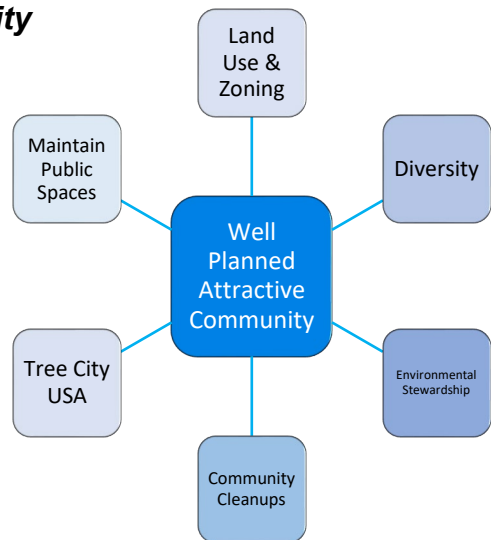
**Short Term Goals:**

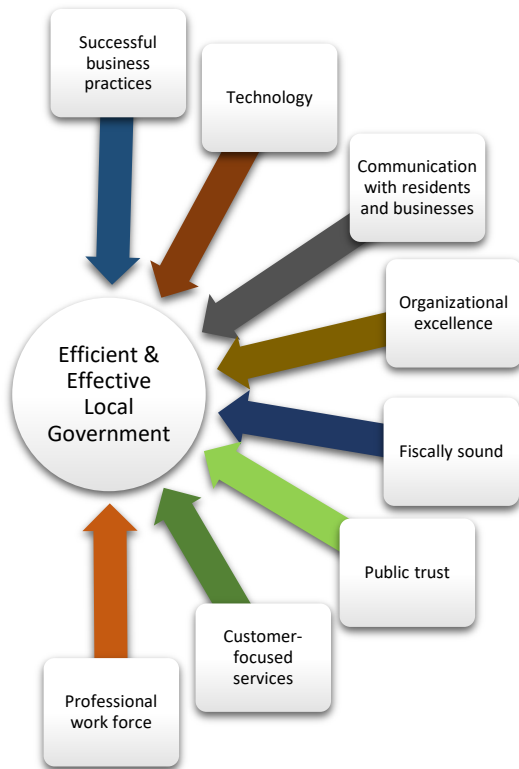
- Maintain current levels of service for Law Enforcement.
- Increase current levels of service for Fire Rescue.
- Maintain current levels of service for Permitting and Inspections.
- Increase current levels of service for Code Enforcement.
- Maintain Public Facility Maintenance levels of service.
- Maintain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

**Strategic Goal: Well Planned Attractive Community**

**Short Term Goals:**

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





**Strategic Goal: Efficient & Effective Local Government**

**Short Term Goals:**


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

**Strategic Goal: Diversity in Community Life, Leisure & Recreation**


**Short Term Goals:**

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




Strategic Goals	Program/Activity	Intended Outcomes
<p><b>Safe City</b></p> 	<p>Law Enforcement</p> <p>Fire Rescue</p> <p>Permitting &amp; 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><b>Well Planned Attractive Community</b></p> 	<p>Land Use Planning &amp; 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><b>Efficient &amp; Effective Local Government</b></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><b>Diversity in Community Life, Leisure &amp; Recreation</b></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

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

## FINANCIAL POLICIES

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

### **Operating Budget Policies**

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

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

### **Budget Adjustments**

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

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

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

### **Revenue Policies**

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

1. The City will attempt to maintain a diversified and stable revenue system to avoid reliance on any one revenue source and will attempt to minimize the dependence on property taxes.
2. The City will review and evaluate new revenue sources to fund operating expenditures consistent with the City Council's goals.
3. The City will establish user charges and fees to recover the partial or full cost of providing a service.
4. The City will review fees and charges periodically to ensure they are fair and equitable to all users.
5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.

### **Cash Management Policies**

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

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

### **Investment Policies**

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

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

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

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

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

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

### **Debt Management Policies**

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

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

### **Fund Balance and Reserve Policies**

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

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

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

3. Assigned Fund Balance:  
Compensated Absences reserve in an amount up to 50% of the difference between the total compensated absences and the amount due within one year as determined in the most recent financial statements.
4. Unassigned Fund Balance  
The Unassigned Fund Balance reserve in a minimum amount of 25% of the budgeted annual operating expenditures for the current fiscal year.

**Capital Assets Policies**

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

1. The City will track all assets with a value greater than \$1,000 for inventory and control purposes.
2. A physical inventory will be performed annually.
3. The City will set capitalization thresholds for all capital assets with a life greater than one year for all classes of assets. For financial reporting purposes, the thresholds are:

**Capitalize & Depreciate**

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

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

**Capital Budget and Planning Policies**

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

1. The City will develop and update a six-year Capital Improvement Program on an annual basis.
2. All projects in the Capital Improvement Element (CIE) of the City’s Comprehensive Plan will be included in the Capital Improvement Program.
3. In the development of the Capital Improvement Program, the City will review the operational impact of each project.
4. The Capital Improvement Projects (CIPs) will be reviewed and evaluated based on established criteria, prior to any project being included in the Capital Improvement Program.
5. A report on the current status of Capital Improvement Projects will be updated on a quarterly basis.

**Accounting and Financial Reporting Policies**

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

1. An independent audit will be performed annually by a certified public accounting firm.
2. The City will produce an Annual Comprehensive Financial Report in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) within 180 days of the end of the fiscal year.
3. The City will maintain an accounting and financial reporting system that conforms to GAAP and State laws.
4. The City will produce financial reports on a monthly basis, including year-to-date levels of revenues and expenditures and budget-to-actual comparisons.

**Organizational Policies**

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

1. The organizational structure will be reviewed regularly to maintain the highest level of efficiency.
2. The City will maintain a professional workforce through ongoing training and education.
3. Employee compensation will be reviewed periodically to ensure the City is competitive with comparable public entities.

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.

**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.

**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

**Grants**

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

**BUDGETING PROCESS - FY 2025**

The FY 2025 annual budget for the City of Greenacres covers the period from October 1, 2024 to September 30, 2025, 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 with 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 Manager prepares revenue estimates for all funds with input from Department Directors. The Budget Manager provides a final revised revenue estimate to the City Manager in July.

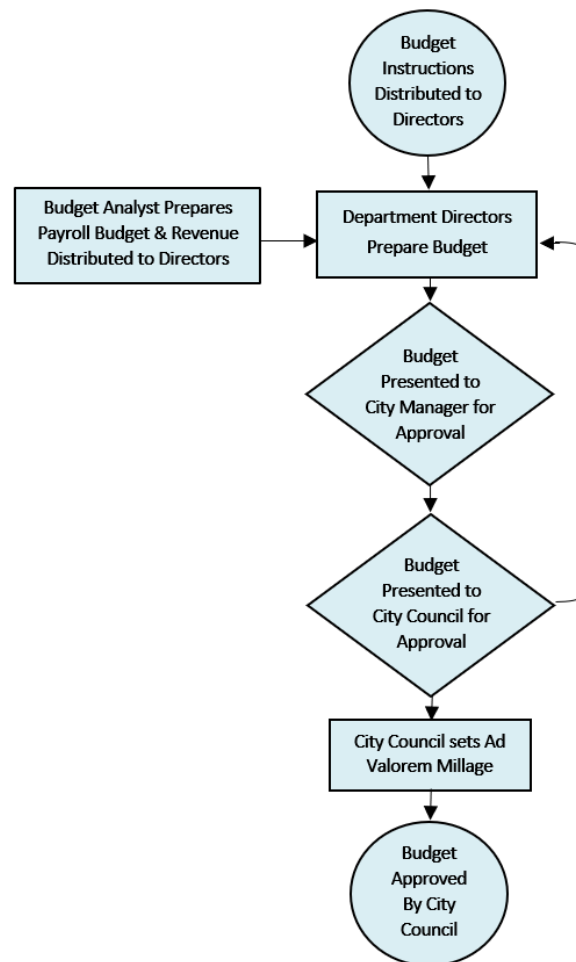
The proposed City Manager's budget is assembled and presented to the City Council.

Council-directed changes are received from the public budget workshops and incorporated into the budget document.

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

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

**BUDGET PROCESS**



## Budget Calendar

### FY 2025

<b>March 2024</b>	
Budget Analyst Prepares Budget Module, Budget Request Packages and Guidance Materials	Mar 1
Distribution of Budget Instructions to Departments	Mar 20
Vehicle CIP Meeting with City Manager and Finance	Mar 31
<b>April 2024</b>	
Departments Prepare Budget Requests, Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures, and Organizational Charts	Mar 20 - Apr 27
Departments prepare Budget Requests for Capital Improvement Funds CIP Projects	Mar 20 - Apr 27
Departmental CIP Budget Meeting with the City Manager and Finance	Apr 10
Departmental Budget Requests Submitted to City Manager	Apr 29
<b>May 2024</b>	
Departmental Budget Meetings with the City Manager and Finance, including CIP revisions	May 9 - May 10
Finalize CIP and Surtax Projects and Corresponding Items to Budget	May 17
<b>June 2024</b>	
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 17
<b>July 2024</b>	
Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 15
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 15
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 31
<b>August 2024</b>	
City Council Preliminary Budget Review	Aug 19
<b>September 2024</b>	
First Public Hearing on Proposed Budget	Sept 3
*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 12
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 16
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Dept. of Revenue	Sept 29
Certification of "TRIM" compliance, signed by City Manager and submitted to Property Appraiser	Sept 29
<b>October 2024</b>	
Start new budget year	Oct 1
Adopted budget posted on website and distributed to Departments	Oct 1



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## GOVERNMENTAL FUNDS

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

The City of Greenacres uses the following governmental fund types:

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

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

- **Forfeitures Fund (#102)** - This fund (established in FY 1989) accounts for funds generated from law enforcement confiscations. These funds are legally restricted as to usage per Chapter 932, Florida Statutes. Chapter 932, Florida Statutes, prohibits adoption of a revenue budget on this fund. Fund expenditures need City Council approval.
- **Arboreous Fund (#103)** - This fund was established in fiscal year 1990 and accounts for funds designated for tree planting and maintenance activities. Revenue is generated from commercial development.
- **Fire Rescue Donation Fund (#104)** - This fund was established in fiscal year 1996 and accounts for contributions designated for fire rescue activities.
- **Greenacres Youth Programs Fund (#105)** - This fund was established in fiscal year 1997 and accounts for funds reserved and designated for youth after school programs and camps.
- **Art in Public Places Fund (#107)** - This fund was established in the fiscal year 2025. This project collaborates with local and national artists to bring Art in the City's parks and public areas.

**Debt Service Fund** - This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principle, 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. This Note was paid off September 2024.

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

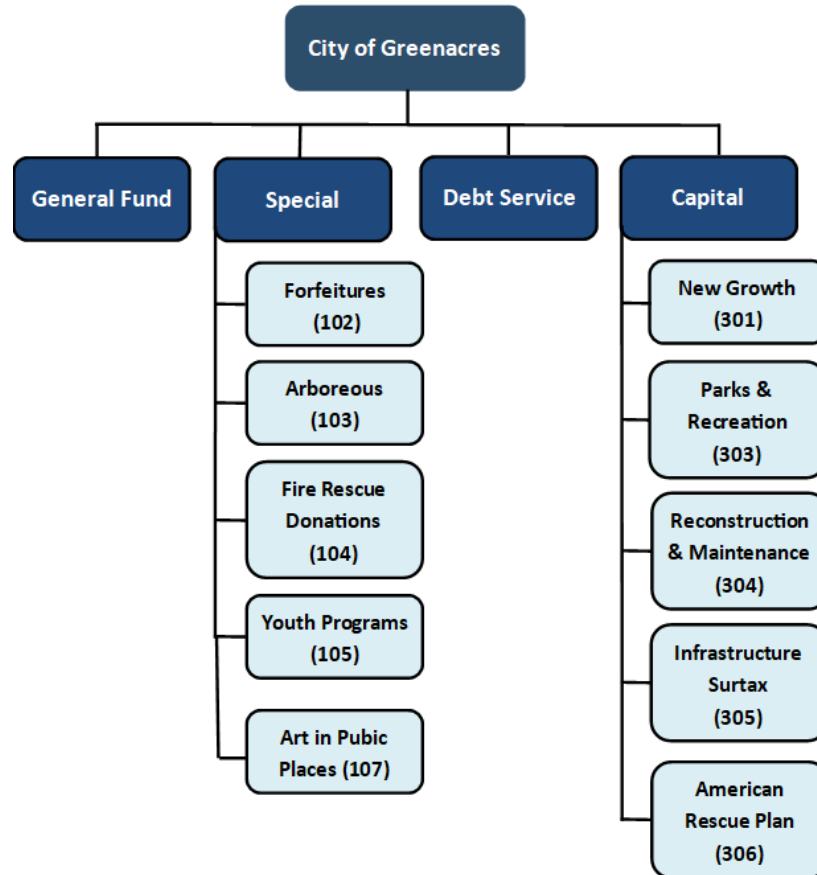
- **New Growth Fund (#301)** – This fund provides for the acquisition of new and expanded public infrastructure for all purposes resulting from the growth of the City, such as a new City computer system and land acquisition.
- **Parks and Recreation Fund (#303)** - This fund provides for the construction 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 (#305) – This fund provides for the rebuilding and replacement of existing capital assets.
- American Rescue Plan Act of 2021 (#306) - On March 10, 2021, The American Rescue Plan (ARPA) was approved to provide funds to local governments in order to facilitate the ongoing recovery from the COVID-19 pandemic. The funds must be spent/committed by December 31, 2024. Eligible use of funds include: 1) Compensate revenue deficits (using 2019 pre-pandemic budget as a baseline), 2) Cover increased expenditures and mitigate economic hardship due to the pandemic, 3) Premium pay for essential workers up to \$13 an hour or \$25,000 per worker, 4) Transfer funds to private nonprofit groups, public health operations involved in transportation, and special purpose movements 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. The budget may be amended by automatic re-appropriations for open encumbrances at the end of the fiscal year. During the year when the need arises, budget amendments/adjustments are prepared for City Council’s approval.

The City of Greenacres is proud of its outstanding history of fiscally sound business practices and receiving the Certificate of Achievement for Excellence in Financial Reporting for the past 31 years, and the Distinguished Budget Presentation award for the past 31 years.



## BASIS OF BUDGETING

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

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

### 1. Measurement Focus - Flow of financial resources

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

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

### 2. Basis of Accounting – Modified accrual

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

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

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

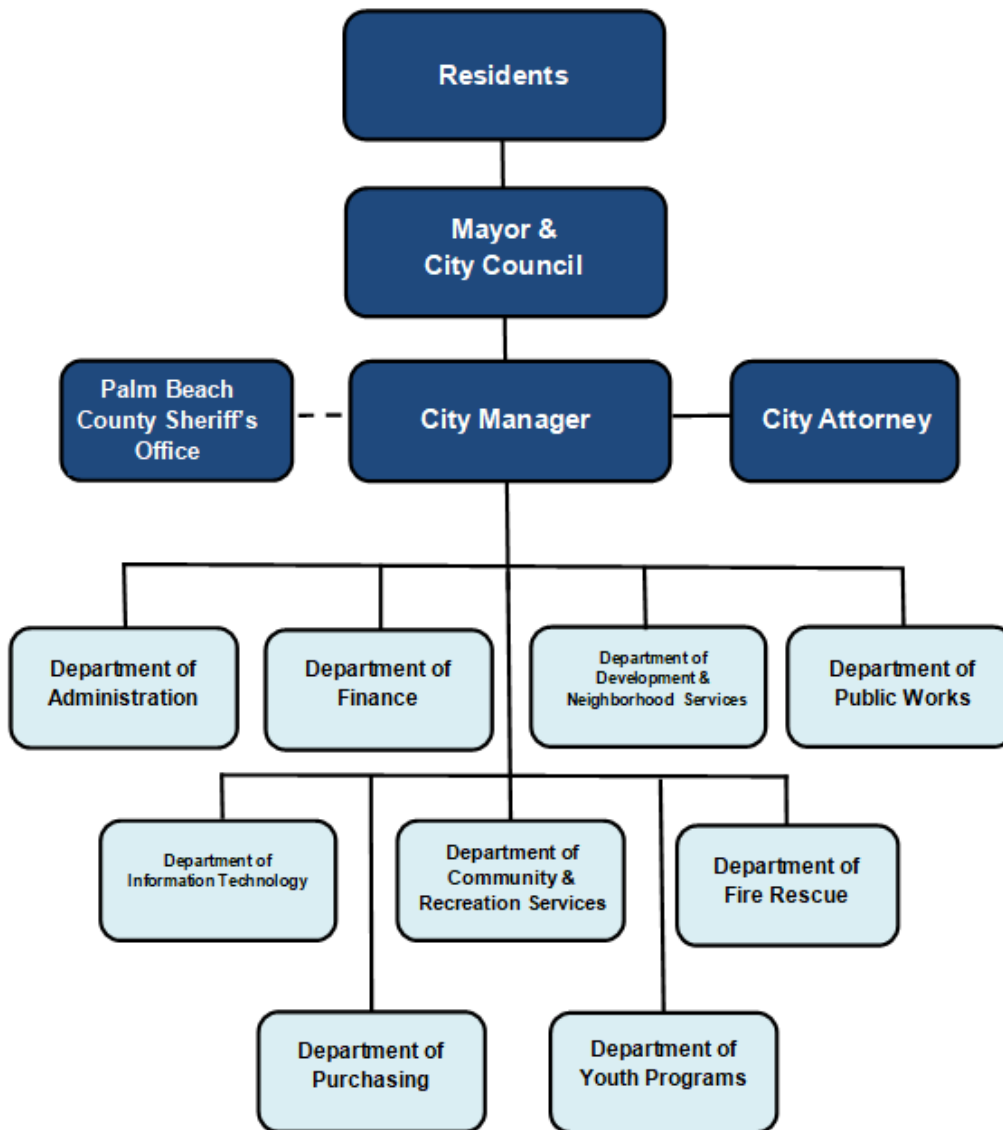
The City does not have enterprise or proprietary funds and does not budget fiduciary funds.

## Budget Overview

### *This Section:*

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

## Organizational Chart

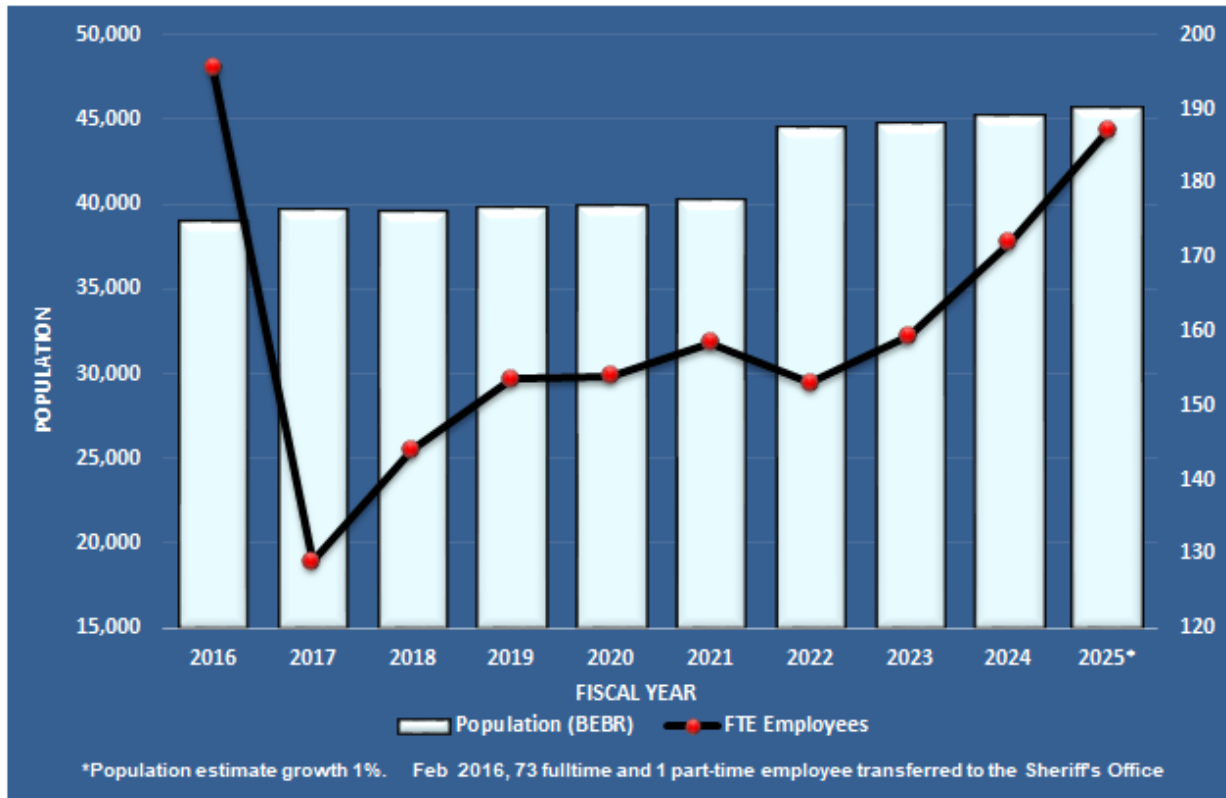


### Mission Statement

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

Full Time: 183  
Part Time: 30

### Population and Full Time Equivalent Employees



Full time equivalent (FTE) is a computed statistic representing the number of full time employees that could have been employed if the reported number of hours worked by part-time employees had been equated to a 2,080 hour workyear.

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

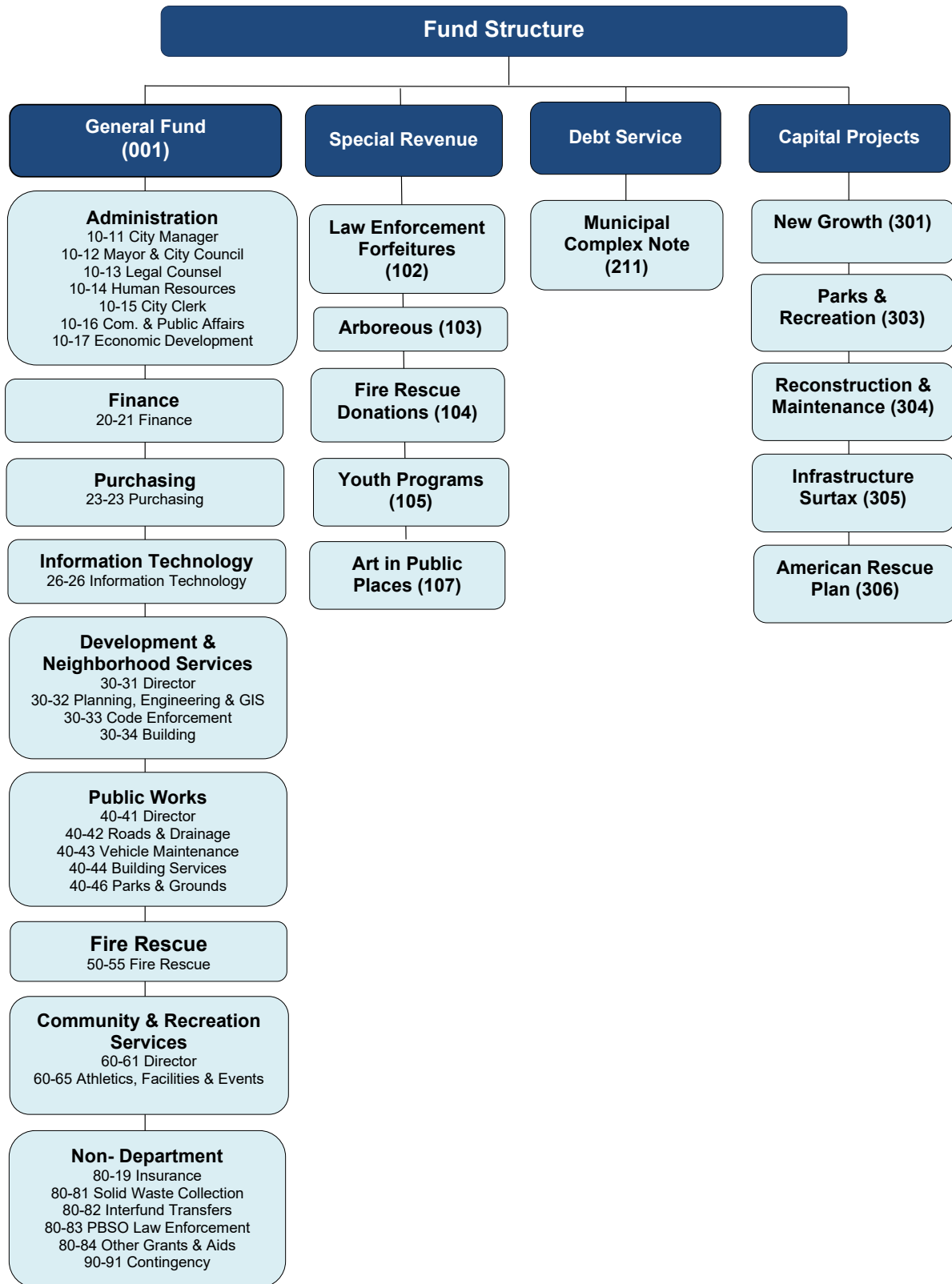
This chart provides a comparison of FTE to the population of the City of Greenacres (population based on BEBR) from 2016 to 2025.

Personnel Summary					
FY 2023 - 2025					
Department	FY 2023 Service Levels	Adopted Additions / Reductions	FY 2024 Service Levels	Adopted Additions / Reductions	FY 2025 Service Levels
Administration	12 FT / 8 PT	+5 FT / -1 PT	17 FT / 7 PT	0	17 FT / 7 PT
Finance	8 FT	+1 PT	8 FT / 1 PT	+2 FT / -1 PT	10 FT
Purchasing	3 FT	0	3 FT	0	3 FT
Information Technology	4 FT	+2 FT	6 FT	0	6 FT
Development & Neighbor Svcs	20 FT	+2 FT / +1 PT	23 FT / 1 PT	0	23 FT / 1 PT
Public Works	23 FT	+1 FT	24 FT	0	24 FT
Fire Rescue	67 FT	+3 FT	70 FT	+5 FT	75 FT
Community & Recreation Svcs	14 FT / 4 PT	+2 FT / +2 PT	16 FT / 6 PT	0	16 FT / 6 PT
Youth Programs	5 FT / 20 PT	+2 FT / -6 PT	7 FT /14 PT	+2 FT	9 FT /14 PT
<b>TOTALS</b>	<b>156 FT / 32 PT</b>	<b>+16 FT / -2 PT</b>	<b>172 FT / 30 PT</b>	<b>+11 FT</b>	<b>183 FT / 28 PT</b>

The preceding chart shows actual changes between the FY 2024 and FY 2025 service levels, and the proposed changes for budget year FY 2025. A brief explanation of the current changes is provided below.

<b>Administration</b>	No staffing changes are proposed in FY 2025.
<b>Finance</b>	Converted part-time Grants Coordinator into full-time position Grants Accountant, converted Assistant Finance Director into Accounting Manager, added Payroll Accountant position in FY24 to handle payroll processing previously done by HR Department.
<b>Purchasing</b>	No staffing changes are proposed in FY 2025.
<b>Information Technology</b>	No staffing changes are proposed in FY 2025.
<b>Development &amp; Neighbor Svcs .</b>	No staffing changes are proposed in FY 2025.
<b>Public Works</b>	Converted a Public Facilities Supervisor into Building Services Supervisor and converted Public Works Inspector into a Parks Supervisor in FY 2025.
<b>Fire Rescue</b>	Added 1 Division Chief position, 1 Training Captain position, and 3 Firefighter EMT positions, 1 for each of the 3 Fire Rescue stations in FY 2025.
<b>Community &amp; Recreation Svcs</b>	Converted Custodian into Crew Leader Custodian in FY 2025.
<b>Youth Programs</b>	Added 1 Youth Program Facility Custodian and 1 Youth Development Coordinator in FY 2025.





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## 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.

The following discussion highlights the significant factors that affected the adopted FY 2025 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 **40.5%** of the budget, reflects an increase of approximately \$1,455,331 from last year's budget. This is a result of a 9.08% increase in certified assessed property values from FY 2023 to FY 2024. The millage rate will be maintained at 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 **8.2%** of the budget, FY 2025 revenues show a projected increase from last year's budget by \$510,000. Electric utility taxes revenues are projected to be 13% higher than the actuals of FY 2023.

**Permits and Fees** includes franchise fees, which are charges imposed upon a utility for the privilege of using municipal rights-of-way to conduct business and for various types of building permits issued by the City. At **7.9%** of the revenue budget, the FY 2025 revenue reflects an increase of \$590,112 primarily due to a projected increase in Electric Franchise, Building, and Engineering fees.

**Intergovernmental Revenue** accounts for **16.8%** of the FY 2025 budget. The revenue is 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.

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

**Personnel Services** (Salaries and Benefits) represent approximately **51.9%** of the expenditures in the general fund. For FY 2025, personnel costs will be approximately \$3,145,818 more than the FY 2024 budgeted amount. This increase is due to an increase in fire rescue staff for the new fire station, and an increase in the City's contribution to general employee retirement accounts from 5% to 7.5%.

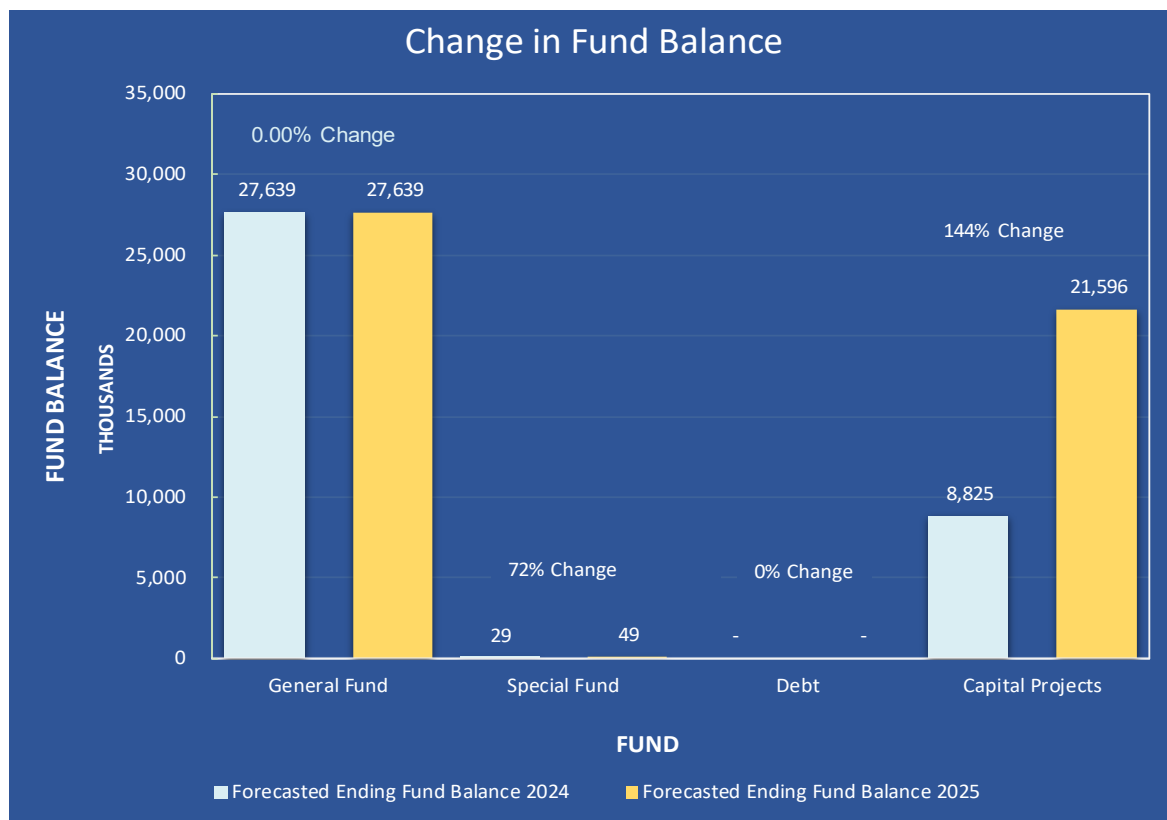
**Operating Expenditures** include general operating expenditures along with the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO). Operating expenditures are **36.3%** of the budget and \$652,929 greater in FY 2025 compared to the FY 2024 budget. This increase in cost is due to an increase in the general operating expenses such as engineering & architect, other contractual including PBSO and educational Training Seminars.

**Interfund Transfers** is 3.2% of the budget. This is an increase of \$245,000 compared to the previous year's budget. The increase is due to the transfer to New Growth for the building of an EOC, Youth Program and Reconstruction and Maintenance.

## BUDGET FUND HIGHLIGHTS

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

The following chart represents the City’s major fund balances as of FY24 and project ending fund balance as of FY25.



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

The Special Fund 72% increased due to the use of the funds and the Debt Services was paid in full in FY2024.

The Capital Projects fund is expected to have a 144% increase due to the start of projects that includes LED Display Monuments and the planning and design of both Emergency Operations Center and Fire Station 96.

**BUDGET SUMMARY ALL FUNDS**

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
<b>ESTIMATED REVENUES:</b>					
Taxes:					
Ad Valorem Taxes	18,924,970				18,924,970
Utility Service Tax	3,836,000				3,836,000
Other Taxes	3,092,300			143,000	3,235,300
Permits & Fees	3,697,813			0	3,697,813
Intergovernmental Revenues	7,839,200	629,486	0	19,661,815	28,130,501
Charges for Services	7,557,485	244,550	0		7,802,035
Fines & Forfeitures	132,900				132,900
Miscellaneous Revenues					
Contributions	10,000				10,000
Interest Earned	1,059,276	2,035	0	1,299,888	2,361,199
Rent and Royalties	430,292			320,000	750,292
Other Miscellaneous Revenues	139,412	6,335	0	617,000	762,747
<b>Total Revenues</b>	<b>\$46,719,648</b>	<b>\$882,406</b>	<b>\$0</b>	<b>\$22,041,703</b>	<b>\$69,643,757</b>
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		450,000	0	1,035,000	1,485,000
Appropriated use of Fund Balance (increase)	0	(20,560)	0	(12,770,503)	(12,791,063)
<b>Total Estimated Revenues and Financing Sources</b>	<b>\$46,719,648</b>	<b>\$1,311,846</b>	<b>\$0</b>	<b>\$10,306,200</b>	<b>\$58,337,694</b>
<b>EXPENDITURES, USES AND RESERVES:</b>					
General Government	10,249,747			608,200	10,857,947
Public Safety	27,187,869	122,468	0	5,315,000	32,625,337
Transportation	1,797,987			497,000	2,294,987
Culture / Recreation	3,046,571	1,179,378	0	446,000	4,671,949
Physical Environment	2,952,474	10,000	0	3,440,000	6,402,474
Debt Service					0
<b>Total Expenditures</b>	<b>\$45,234,648</b>	<b>\$1,311,846</b>	<b>\$0</b>	<b>\$10,306,200</b>	<b>\$56,852,694</b>
Other Financing Uses					
Interfund Transfers - OUT	1,485,000	0	0		1,485,000
<b>Total Appropriated Expenditures and other Uses</b>	<b>\$46,719,648</b>	<b>\$1,311,846</b>	<b>\$0</b>	<b>\$10,306,200</b>	<b>\$58,337,694</b>

\* Several funds within this fund type are restricted. See Special Revenue Funds section for details. Forfeitures Fund revenues are not budgeted per 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	\$46,719,648	\$882,406	\$0	\$22,041,703	\$69,643,757
Other Financing Sources					
Interfund Transfers - IN		450,000	0	1,035,000	1,485,000
Appropriated use of Fund Balance	0	(20,560)	0	(12,770,503)	(12,791,063)
Total Estimated Revenues & Financing Sources	<u>\$46,719,648</u>	<u>\$1,311,846</u>	<u>\$0</u>	<u>\$10,306,200</u>	<u>\$58,337,694</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$45,234,648	\$1,311,846	\$0	\$10,306,200	\$56,852,694
Other Financing Uses					
Interfund Transfers - OUT	<u>1,485,000</u>				<u>1,485,000</u>
Total Appropriated Expenditures and other Uses	<u>\$46,719,648</u>	<u>\$1,311,846</u>	<u>\$0</u>	<u>\$10,306,200</u>	<u>\$58,337,694</u>
<u>BREAKDOWN OF ENDING FUND BALANCES BY TYPES</u>					
Fund Balances					
Nonspendable	393,108				393,108
Restricted for:					
Arboreous Activities		27,779			27,779
Public Safety Donations		0			0
Youth Programs		21,335			21,335
Debt service			0		0
New Growth				3,421,567	3,421,567
Parks & Rec				230,211	230,211
Reconstruction & Maint				499,030	499,030
Sur tax				8,433,847	8,433,847
American Rescue Plan				12,681,258	12,681,258
Committed to:					
Emergency & disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	480,212				480,212
Capital Projects					
Unassigned:	24,765,630				24,765,630
<b>Projected Ending Fund Balance</b>	<b>27,638,950</b>	<b>49,114</b>	<b>0</b>	<b>25,265,913</b>	<b>52,953,977</b>
Projected Beginning Fund Balance - 10/1/24	27,638,950	28,554	0	12,495,410	40,162,914
Revenues & Financing Sources	46,719,648	1,332,406	0	23,076,703	71,128,757
Expenditures and other Uses	(46,719,648)	(1,311,846)	0	(10,306,200)	(58,337,694)
Projected Ending Fund Balance - 9/30/25	27,638,950	49,114	0	25,265,913	52,953,977
% Change in Fund Balance	0.00%	72.00%	0.00%	102.20%	31.85%

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

Millage Per \$1,000      6.3000      6.3000      6.3000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2023)	Adopted Budget (FY 2024)	Budget (FY 2025)	Actual (FY 2023)	Adopted Budget (FY 2024)	Budget (FY 2025)
<b>FUND BALANCES BROUGHT FORWARD:</b>	\$30,296,617	\$23,730,319	\$27,638,950	\$103,800	\$28,554	\$28,554
<b>ESTIMATED REVENUES:</b>						
<b>Taxes:</b>						
Ad Valorem Taxes	15,411,250	17,469,639	18,924,970			
Utility Service Tax	3,803,501	3,326,000	3,836,000			
Other Taxes	3,091,592	2,835,738	3,092,300			
Permits & Fees	3,547,157	3,107,701	3,697,813			
Intergovernmental Revenues	7,634,796	7,213,653	7,839,200	319,291	422,090	629,486
Charges for Services	6,393,666	6,863,005	7,557,485	185,419	201,569	244,550
Fines & Forfeitures	172,106	122,350	132,900			
Miscellaneous Revenues						
Contributions	40,540	10,000	10,000			
Interest Earned	872,522	369,446	1,059,276	704	2,195	2,035
Rent & Royalties	383,958	410,573	430,292			
Other Miscellaneous Revenues	157,831	236,912	139,412	1,335	1,335	6,335
<b>Total Revenues</b>	<b>\$41,508,919</b>	<b>\$41,965,017</b>	<b>46,719,648</b>	<b>\$506,749</b>	<b>\$627,189</b>	<b>\$882,406</b>
<b>Other Financing Sources</b>						
Debt Proceeds						
Interfund Transfers - IN	0			135,000	135,000	450,000
<b>Total Estimated Revenues, Other Financing Sources, And Balances Forward</b>	<b>\$41,508,919</b>	<b>\$41,965,017</b>	<b>\$46,719,648</b>	<b>\$641,749</b>	<b>\$762,189</b>	<b>\$1,332,406</b>
	<b>\$71,805,536</b>	<b>\$65,695,336</b>	<b>\$74,358,598</b>	<b>\$745,549</b>	<b>\$790,743</b>	<b>\$1,360,960</b>
<b>EXPENDITURES, USES AND RESERVES:</b>						
General Government	6,454,809	9,569,388	10,249,747			
Public Safety	21,416,199	24,254,846	27,187,869	233	97,112	122,468
Transportation	1,495,487	1,659,397	1,797,987			
Culture / Recreation	2,115,088	2,774,737	3,046,571	651,150	923,304	1,179,378
Physical Environment	2,336,713	2,466,648	2,952,474		7,000	10,000
Debt Service						
<b>Total Expenditures</b>	<b>33,818,296</b>	<b>\$40,725,016</b>	<b>45,234,648</b>	<b>\$651,383</b>	<b>\$1,027,416</b>	<b>\$1,311,846</b>
<b>Other Financing Uses</b>						
Interfund Transfers - OUT	14,306,500	1,240,000	1,485,000			
<b>Total Appropriated Expenditures &amp; Other Uses</b>	<b>48,124,796</b>	<b>\$41,965,016</b>	<b>46,719,648</b>	<b>\$651,383</b>	<b>\$1,027,416</b>	<b>\$1,311,846</b>
Reserves	23,680,740	23,730,320	27,638,950	94,166	(236,673)	49,114
<b>Total Appropriated Expenditures And Reserves</b>	<b>\$71,805,536</b>	<b>\$65,695,336</b>	<b>\$74,358,598</b>	<b>\$745,549</b>	<b>\$790,743</b>	<b>\$1,360,960</b>

\*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)

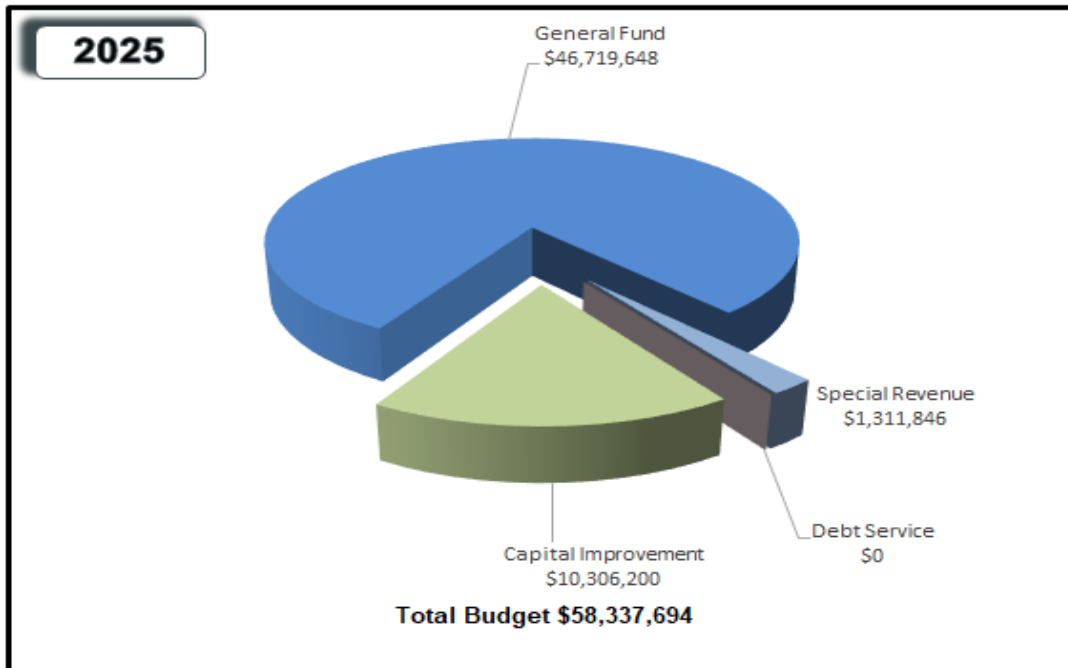
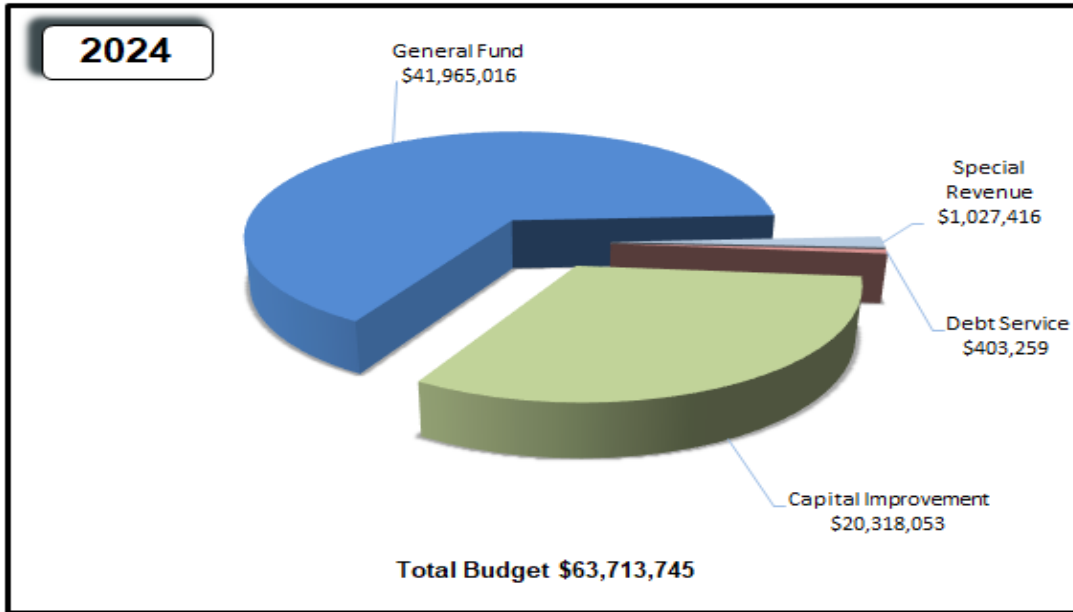
	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2023)	Adopted Budget (FY 2024)	Budget (FY 2025)	Actual (FY 2023)	Adopted Budget (FY 2024)	Budget (FY 2025)
<b>FUND BALANCES BROUGHT FORWARD:</b>	\$44,474	\$23,046	\$0	\$11,374,049	\$23,601,227	\$12,495,410
<b>ESTIMATED REVENUES:</b>						
<b>Taxes:</b>						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				142,454	143,000	143,000
Permits & Fees				0	949,055	0
Intergovernmental Revenues				5,028,026	14,418,826	19,661,815
Charges for Services						
Fines & Forfeitures						
Miscellaneous Revenues						
Contributions						
Interest Earned	891	9,950	0	1,485,593	1,125,250	1,299,888
Rent & Royalties				308,872	332,939	320,000
Other Miscellaneous Revenues						617,000
<b>Total Revenues</b>	\$891	\$9,950	\$0	\$6,964,945	\$16,969,070	\$22,041,703
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	370,000	380,000	0	13,800,000	1,293,138	1,035,000
<b>Total Estimated Revenues, Other Financing Sources, And Balances Forward</b>	\$370,891	\$389,950	\$0	\$20,764,945	\$18,262,208	\$23,076,703
	\$415,365	\$412,996	\$0	\$32,138,994	\$41,863,435	\$35,572,113
<b>EXPENDITURES, USES AND RESERVES:</b>						
General Government				1,467,828	3,554,110	608,200
Public Safety				3,210,965	2,267,956	5,315,000
Transportation				1,571,473	185,000	497,000
Culture / Recreation				1,111,457	8,407,332	446,000
Physical Environment				854,898	5,903,655	3,440,000
Debt Service	403,117	403,259	0			
<b>Total Expenditures</b>	\$403,117	\$403,259	\$0	\$8,216,621	\$20,318,053	\$10,306,200
Other Financing Uses						
Interfund Transfers - OUT						
<b>Total Appropriated Expenditures &amp; Other Uses</b>	\$403,117	\$403,259	\$0	\$8,216,621	\$20,318,053	\$10,306,200
Reserves	12,248	9,737	0	23,922,373	21,545,382	25,265,913
<b>Total Appropriated Expenditures And Reserves</b>	\$415,365	\$412,996	\$0	\$32,138,994	\$41,863,435	\$35,572,113

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

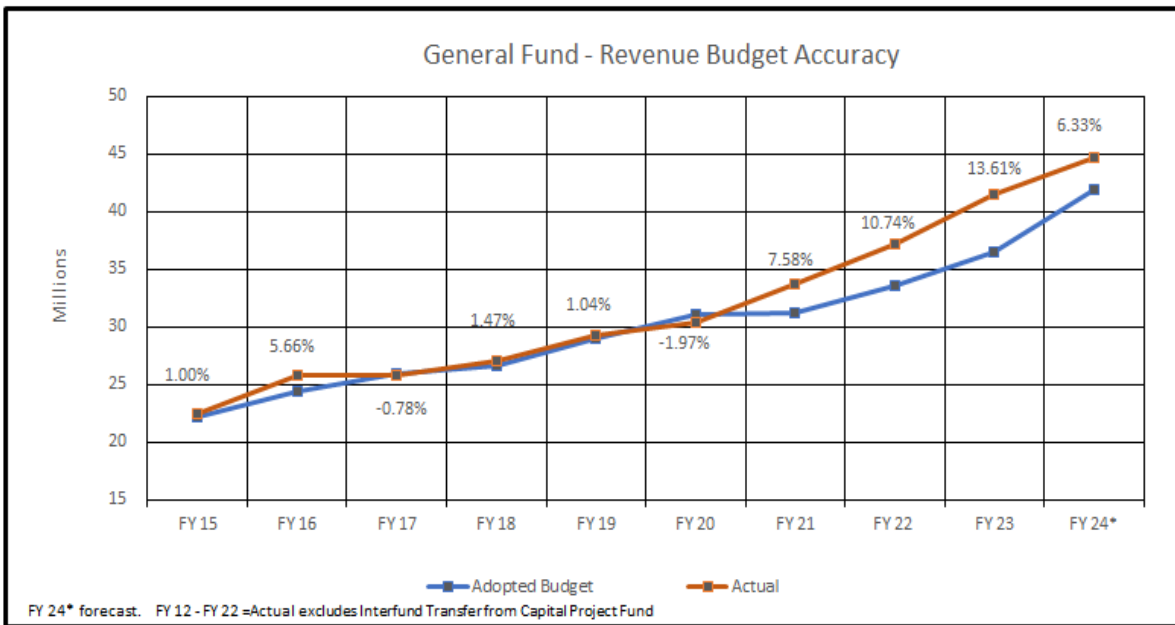
	<b>TOTALS</b>		
	<b>Actual (FY 2023)</b>	<b>Adopted Budget (FY 2024)</b>	<b>Budget (FY 2025)</b>
<b><u>FUND BALANCES BROUGHT FORWARD:</u></b>	41,818,940	47,383,146	40,162,914
<b><u>ESTIMATED REVENUES:</u></b>			
<b>Taxes:</b>			
Ad Valorem Taxes	15,411,250	17,469,639	18,924,970
Utility Service Tax	3,803,501	3,326,000	3,836,000
Other Taxes	3,234,046	2,978,738	3,235,300
Permits & Fees	3,547,157	4,056,756	3,697,813
Intergovernmental Revenues	12,982,113	22,054,569	28,130,501
Charges for Services	6,579,085	7,064,574	7,802,035
Fines & Forfeitures	172,106	122,350	132,900
Miscellaneous Revenues			
Contributions			
Interest Earned	2,359,710	1,506,841	2,361,199
Rent & Royalties	692,830	743,512	750,292
Other Miscellaneous Revenues	159,166	238,247	762,747
<b>Total Revenues</b>	<b>48,981,504</b>	<b>59,571,226</b>	<b>69,643,757</b>
<b>Other Financing Sources</b>			
Debt Proceeds			
Interfund Transfers - IN	14,305,000	1,808,138	1,485,000
<b>Total Estimated Revenues, Other Financing Sources, And Balances Forward</b>	<b>105,105,444</b>	<b>108,762,510</b>	<b>111,291,671</b>
<b><u>EXPENDITURES, USES AND RESERVES:</u></b>			
General Government	7,922,637	13,123,498	10,857,947
Public Safety	24,627,397	26,619,914	32,625,337
Transportation	3,066,960	1,844,397	2,294,987
Culture / Recreation	3,877,695	12,105,373	4,671,949
Physical Environment	3,191,611	8,377,303	6,402,474
Debt Service	403,117	403,259	0
<b>Total Expenditures</b>	<b>43,089,417</b>	<b>62,473,744</b>	<b>\$56,852,694</b>
<b>Other Financing Uses</b>			
Interfund Transfers - OUT	14,306,500	1,240,000	1,485,000
<b>Total Appropriated Expenditures &amp; Other Uses</b>	<b>57,395,917</b>	<b>63,713,744</b>	<b>58,337,694</b>
<b>Reserves</b>	<b>47,709,527</b>	<b>45,048,766</b>	<b>52,953,977</b>
<b>Total Appropriated Expenditures And Reserves</b>	<b>105,105,444</b>	<b>108,762,510</b>	<b>\$111,291,671</b>



TOTAL BUDGET BY FUND TYPE



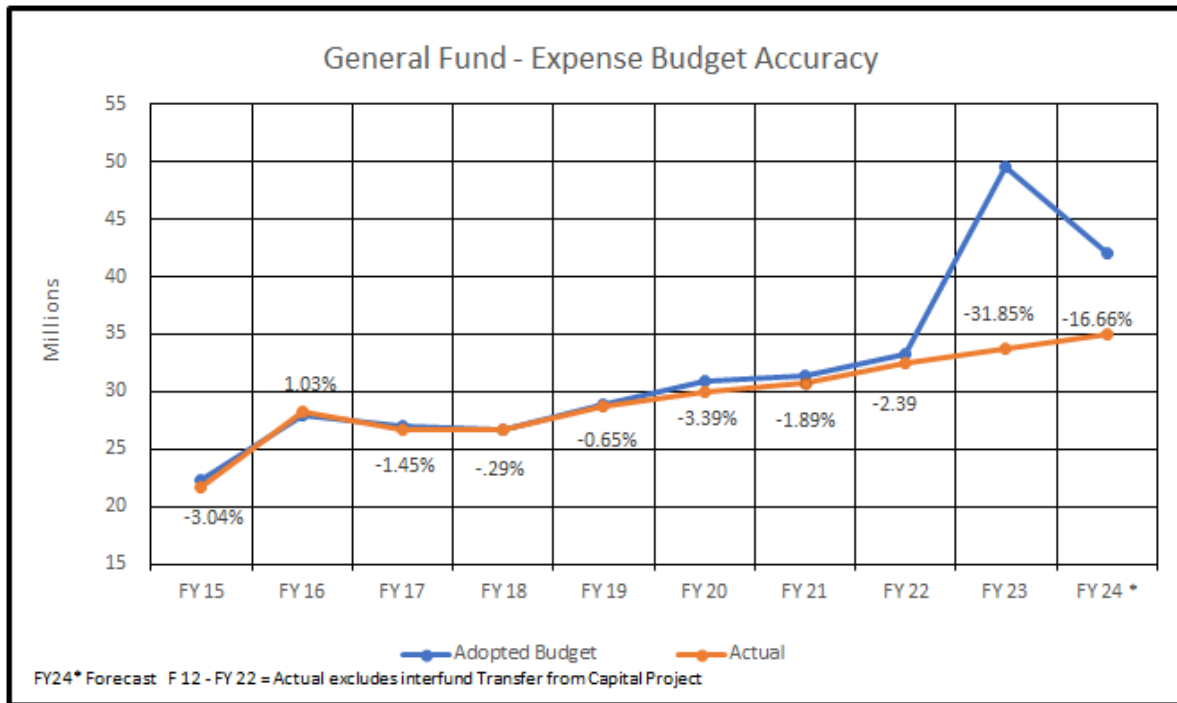
## HISTORICAL BUDGET REVENUE ACCURACY General Fund



The above graph shows the General Fund adopted budgeted revenue compared to actual revenue variance for the past 10 years indicating the City employs a conservative approach to estimating revenue.

- Actual revenue exceeded the adopted budgeted revenue in 8 out of the past 10 budget years.
- The adopted budgeted revenue variance in FY 2021 - FY 2023 was greater than 7.5%, 10.74%, and 7.91% respectively. This was due to the unexpected increase in government revenue during the COVID-19 pandemic and continued increase especially in the investment returns.
- The two adopted budget years FY 2017 and FY 2020 show a revenue less than adopted budget variance of less than 2%.

## HISTORICAL BUDGET EXPENSE ACCURACY General Fund



The graph above shows the General Fund adopted budgeted expense compared to actual expense variance for the past 10 years indicates the City actively manages expenses within budget.

- Actual expenses are less than adopted budgeted expenses in 9 out of the past 10 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, 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>	
	<b>July 1, 2020 Gross Taxable Value</b>	<b><u>\$2,143,699,794</u></b>	<b>8.801%</b>
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>	
	<b>July 1, 2021 Gross Taxable Value</b>	<b><u>\$2,261,068,339</u></b>	<b>5.684%</b>
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>	
	<b>July 1, 2022 Gross Taxable Value</b>	<b><u>\$2,540,979,752</u></b>	<b>12.608%</b>
Dec. 31, 2022	Value Adjustment Board and Other Changes	-3,490,843	
July 1, 2023	Prior Year Gross Taxable Value	\$2,537,488,909	
July 1, 2023	Plus Increase in Value Current Property	<u>313,757,864</u>	
July 1, 2023	Current Year Adjusted Taxable Value	\$2,851,246,773	
July 1, 2023	Plus New Construction Taxable Value	<u>37,251,800</u>	
	<b>July 1, 2023 Gross Taxable Value</b>	<b><u>\$2,888,498,573</u></b>	<b>13.833%</b>
Dec. 31, 2023	Value Adjustment Board and Other Changes	2,882,928,035	
July 1, 2024	Prior Year Gross Taxable Value	\$2,882,928,035	
July 1, 2024	Plus Increase in Value Current Property	<u>240,147,063</u>	
July 1, 2024	Current Year Adjusted Taxable Value	\$3,123,075,098	
July 1, 2024	Plus New Construction Taxable Value	<u>21,599,866</u>	
	<b>July 1, 2024 Gross Taxable Value</b>	<b><u>\$3,144,674,964</u></b>	<b>9.079%</b>

## **DISCUSSION OF AD VALOREM REVENUE**

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

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

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

- 1) A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens, and veterans can receive additional exemptions in property value depending on qualifications.
- 2) On January 28, 2008, voters passed Amendment 1, which added a second \$25,000 homestead exemption, added Save Our Homes portability, added a \$25,000 tangible personal property exemption, and limited the assessment increases to non-homesteaded property to 10% per year. Since 1993, the Save Our Homes constitutional amendment has limited increases to assessed values of homesteaded properties to the lesser of 3% or the Consumer Price Index (CPI) change.
- 3) On September 14, 2022, the City of Greenacres passed Ordinance Number 2022-27 providing an additional homestead exemption for persons 65 age and older based on a household income limit. This ordinance provides an additional homestead exemption of \$5,000 to qualifying persons.

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

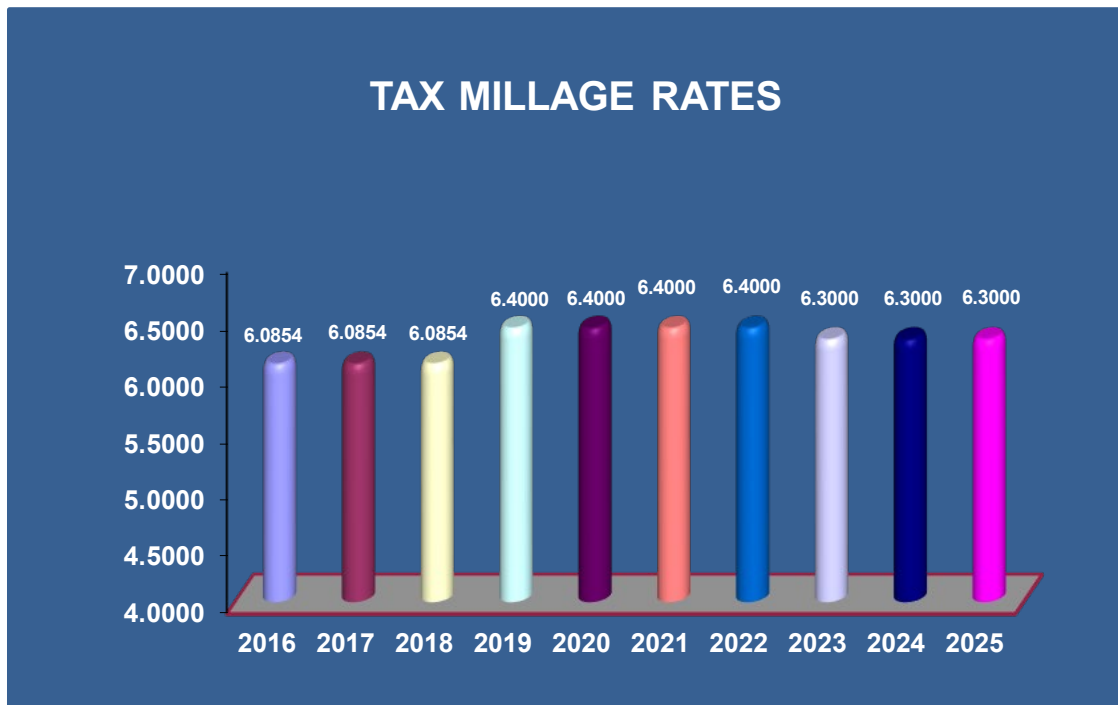
The July 1, 2024, certified taxable value for operating purposes provided by the Property Appraiser's office was \$3,144,674,694. This represents a 13.8% increase or \$256,176,391 over last year's certified taxable value of \$2,888,498,573. This increase reflects an increase in property values coupled with new housing starts. Pursuant to F.S. 200.065, the calculated rolled-back millage rate (Ad Valorem rate that generates the same amount of property tax revenue as last year on existing properties) is 5.8156 mills, which will generate \$18,288,172 (prior to discounting) in property tax revenue.

For the FY 2025 budget, the overall adopted millage rate is 6.300 mills.

The projected tax revenue for FY 2025 is \$19,811,452 (after discounting) or \$1,613,911 more than FY 2024 budget ad valorem revenue.

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

### Ten Year History of the City of Greenacres' Millage Rates



**AD VALOREM TAX DATA  
FISCAL YEAR 2024 AND 2025**

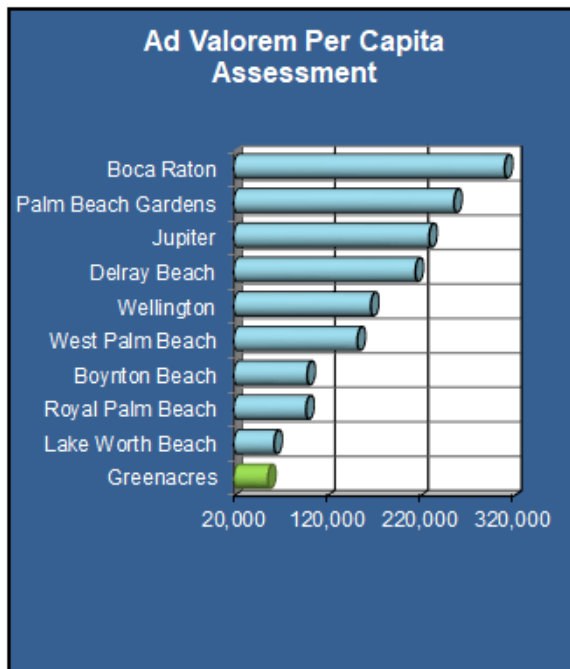
**FISCAL YEAR 2024**

2023 Gross Taxable Value (July 1, 2023) including New Construction	\$ 2,888,498,573
General Operating Funds (FY 2024) Millage Rate	<u>6.3000</u>
FY 2024 Estimated Ad Valorem Revenue including New Construction	\$ 18,197,541
FY 2024 Ad Valorem Revenue for Budget Purposes at 96%	\$ 17,469,639

**FISCAL YEAR 2025**

2024 Gross Taxable Value (July 1, 2024) including New Construction	\$ 3,144,674,964
FY 2025 Rolled-Back Rate (RBR)	<u>5.8156</u>
FY 2025 Estimated Ad Valorem Revenue Based on RBR Less Value Adj Board	\$ 18,288,172
Proposed General Operating Funds (FY 2024) Millage Rate	<u>6.3000</u>
FY 2025 Estimated Ad Valorem Revenue Including New Construction	\$ 19,811,452
FY 2025 Ad Valorem Revenue for Budget Purposes at 96%	\$ 19,018,994

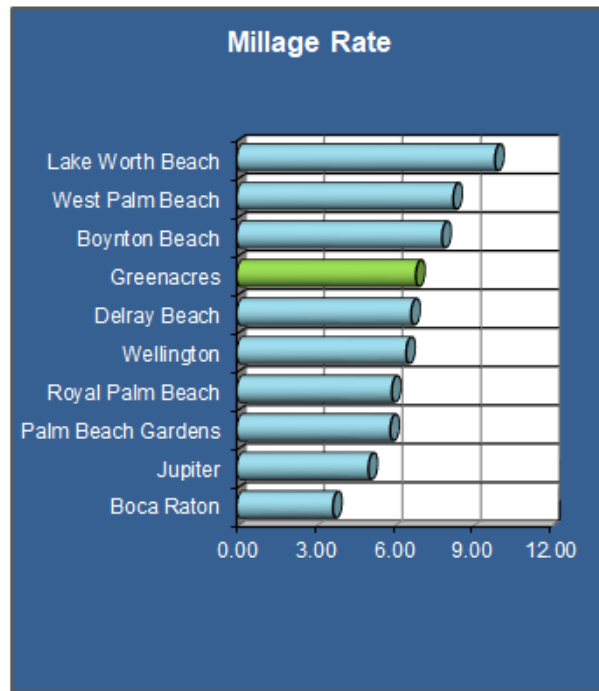
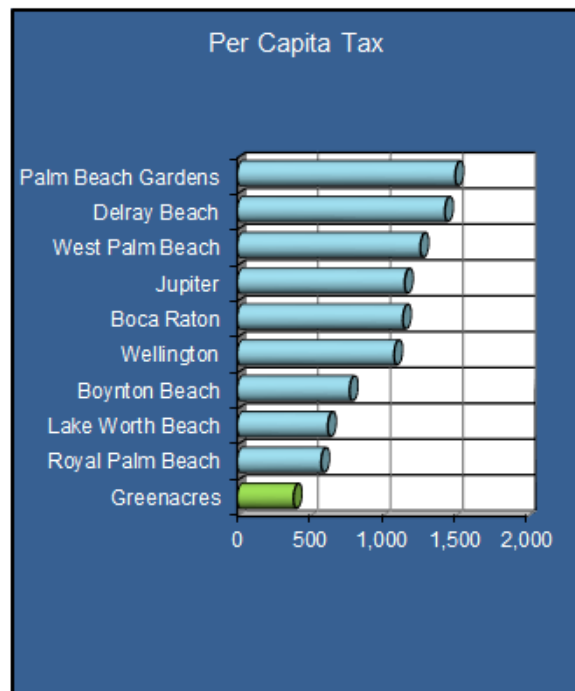
### COMPARISON WITH TEN LARGEST CITIES in PALM BEACH COUNTY 2023 AD VALOREM TAXES



**Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is also the lowest among the ten largest cities at \$63,413.

**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 2023 millage rate of 6.8491 (including the library district millage of 0.5491 mills) is the fourth highest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$434.32) of the ten largest cities in Palm Beach County.



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

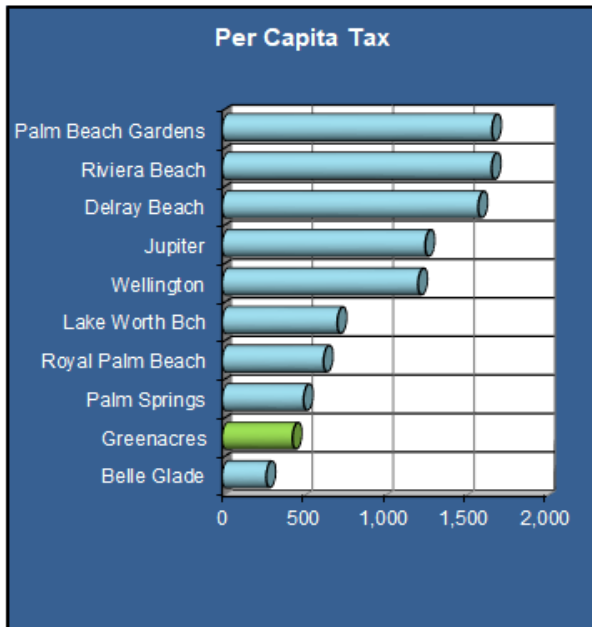
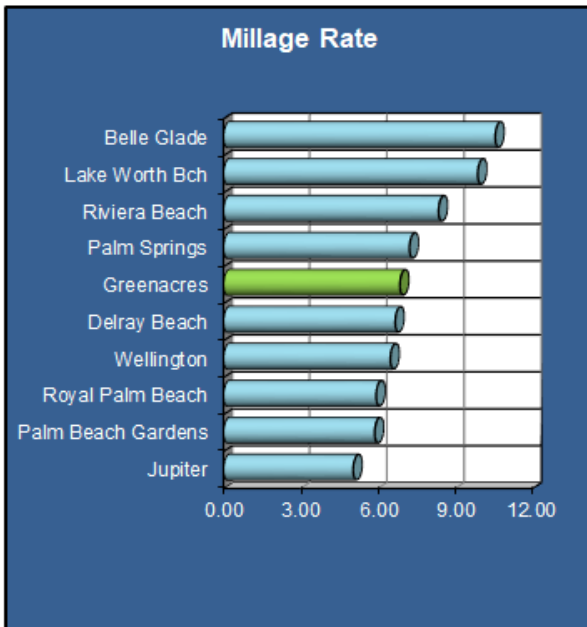
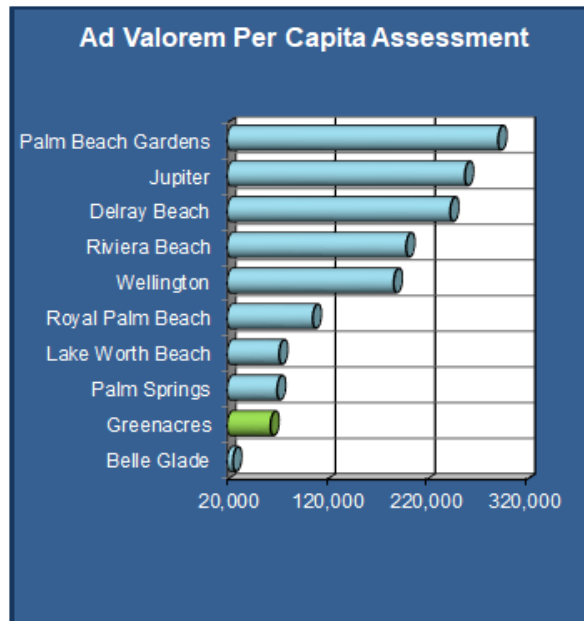


### COMPARISON WITH COMPARABLY SIZED CITIES in PALM BEACH COUNTY 2023 AD VALOREM TAXES

**Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is also the second lowest of the ten comparably sized cities at \$3,413.

**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 2023 total millage rate of 6.8491 (including the library district millage of 0.5491 mills) is the fifth highest of these cities. These two factors combine to provide Greenacres residents the second lowest per capita ad valorem tax burden (\$434.32) 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 2023 Ad Valorem Taxes

(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2023 Taxable Value	2023 Population <sup>^</sup>	Per Capita Assessment	2023 Total Millage	Per Capita Tax
South Bay <sup>*+</sup>	99,246,113	4,958	20,017	0.0103161	206.50
Pahokee <sup>*+</sup>	117,229,652	5,607	20,908	0.0105491	220.56
Cloud Lake <sup>**</sup>	12,045,083	140	86,036	0.0040072	344.76
Belle Glade <sup>**</sup>	446,312,405	17,286	25,819	0.0105491	272.37
Greenacres, City of <sup>+</sup>	2,883,779,548	45,476	63,413	0.0068491	434.32
Palm Springs <sup>*</sup>	1,901,053,206	27,167	69,977	0.0071900	503.13
Glen Ridge <sup>*+</sup>	31,858,727	215	148,180	0.0040072	593.79
Haverhill <sup>*+</sup>	154,878,149	2,193	70,624	0.0080572	569.03
Royal Palm Beach <sup>*+</sup>	4,259,914,525	40,299	105,708	0.0059272	626.55
Lake Worth Beach <sup>*</sup>	3,129,263,877	43,432	72,050	0.0098726	711.32
Hypoluxo <sup>+</sup>	517,040,255	2,687	192,423	0.0037491	721.41
Briny Breezes <sup>+</sup>	85,533,422	500	171,067	0.0042991	735.43
Boynton Beach	9,122,697,814	82,208	110,971	0.0078500	871.12
Lake Park <sup>*</sup>	1,031,946,527	9,025	114,343	0.0086451	988.51
Lantana <sup>*</sup>	1,794,506,706	12,244	146,562	0.0072081	1,056.43
Loxahatchee Groves <sup>*+</sup>	527,784,729	3,373	156,473	0.0070072	1,096.44
Lake Clark Shores <sup>*+</sup>	372,687,502	3,556	104,805	0.0101072	1,059.29
Wellington <sup>*+</sup>	11,549,918,112	61,788	186,928	0.0064772	1,210.77
Jupiter <sup>#+</sup>	15,840,400,145	61,333	258,269	0.0048594	1,255.03
Boca Raton	34,696,243,525	100,491	345,267	0.0036783	1,270.00
West Palm Beach	21,123,873,731	122,157	172,924	0.0082006	1,418.08
Mangonia Park <sup>+</sup>	339,595,877	2,369	143,350	0.0104491	1,497.88
Delray Beach	16,367,758,350	67,213	243,521	0.0064982	1,582.45
Palm Beach Gardens <sup>+</sup>	17,935,329,240	61,517	291,551	0.0057191	1,667.41
North Palm Beach	3,373,314,188	13,145	256,623	0.0069000	1,770.70
Riviera Beach	7,734,661,577	38,795	199,373	0.0083500	1,664.76
Tequesta <sup>+</sup>	1,876,189,050	6,179	303,640	0.0070086	2,128.09
Westlake	940,815,487	4,694	200,429	0.0090072	1,805.31
Atlantis <sup>+</sup>	724,499,824	2,147	337,448	0.0068191	2,301.09
South Palm Beach <sup>*+</sup>	585,517,332	1,469	398,582	0.0074072	2,952.38
Highland Beach	3,536,746,718	4,303	821,926	0.0035875	2,948.66
Juno Beach <sup>*+</sup>	2,267,623,543	3,883	583,988	0.0058267	3,402.72
Palm Beach Shores <sup>+</sup>	771,387,832	1,309	589,296	0.0073281	4,318.42
Ocean Ridge <sup>+</sup>	1,528,189,233	1,830	835,076	0.0059491	4,967.95
Gulf Stream	1,655,045,594	959	1,725,804	0.0036724	6,337.84
Golf, Village of	313,560,865	281	1,115,875	0.0065452	7,303.62
Jupiter Inlet Beach <sup>+</sup>	545,936,588	400	1,364,841	0.0061091	8,337.95
Palm Beach	28,952,856,914	9,207	3,144,657	0.0026110	8,210.70
Manalapan	2,164,109,509	420	5,152,642	0.0030000	15,457.93

\* Includes MSTU Fire - 3.4581 Mills

# Includes MSTU Jupiter Fire - 1.8713 Mills

+ Includes County Library (Operating) - 0.5491 Mills

<sup>^</sup> University of Florida BEBR 2023 Estimate



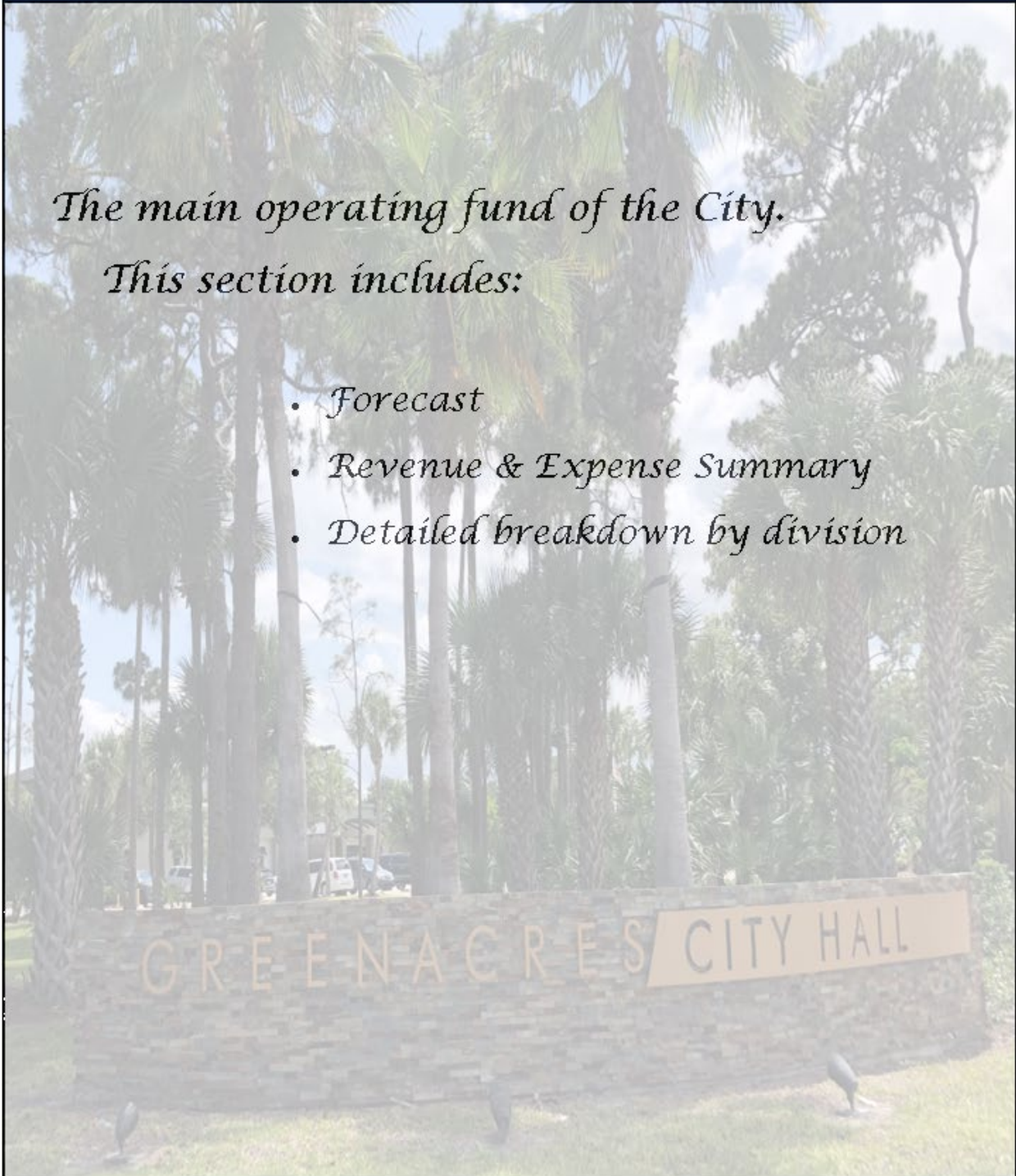
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## General Fund

*The main operating fund of the City.*

*This section includes:*

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



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## Revenue and Expenditure Summary

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The FY 2025 budgeted net revenue for the city is \$0. For 2025, the Millage Rate is maintained at 6.3000.

### Major revenue sources are:

Ad Valorem Tax: This is the top revenue source for the City. This revenue source makes up approximately **40.5%** 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 **16.8%**. 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 **16.2%**. 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 **8.2%**. The revenue is comprised predominately of Electric Utility Taxes.

### Major expenditures are:

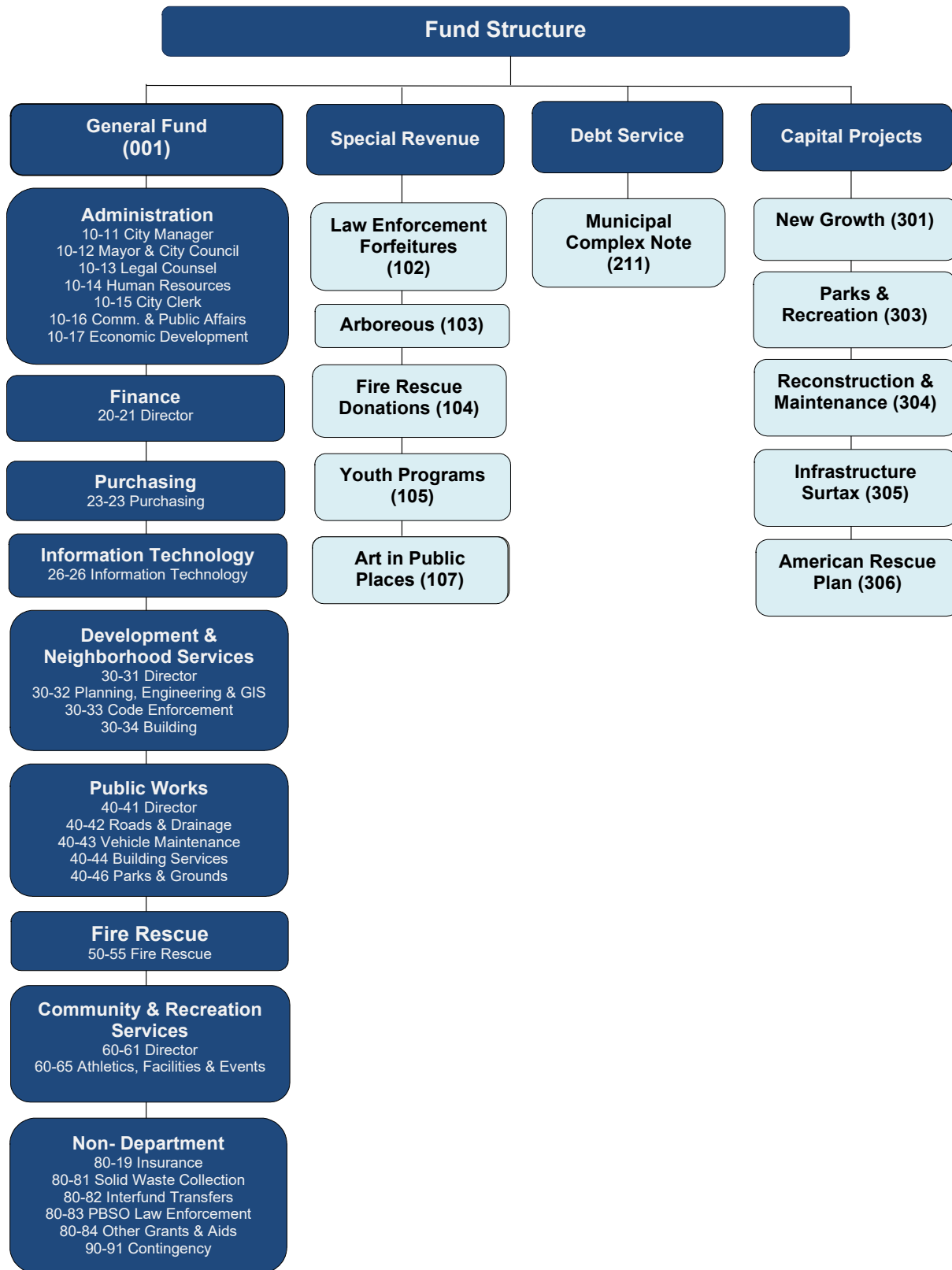
Personnel Services: Personnel expenses comprise approximately **51.9%** of the total expense budget. This includes not only payroll, but all expenses associated with payroll such as healthcare, retirement, and workers compensation.

PBSO Contract: Contracted law enforcement services total **24.2%** 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 2025 is approximately \$11,315,188.

Interfund Transfers (out): Interfund transfers account for **3.2%** of the total expense budget. In FY 2025, the fund transfer increased by \$240,000 due to the increase in funding needed in the Youth Program and Fund 304 Reconstruction and Maintenance. The Municipal Complex Note expense has been completed.

### Fund Balance:

The reserve balance in the general fund is projected to be approximately \$27,638,950 for the beginning of budget year 2025. Less restricted funds of \$2,873,320, the reserve fund balance will remain at approximately \$27,638,950.



## GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

CATEGORY	FY 2024 BUDGET	FY 2025 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
<b>REVENUES</b>					
Ad Valorem Taxes	\$ 17,469,639	\$ 18,924,970	\$ 1,455,331	8.3%	40.5%
Utility Service Taxes	3,326,000	3,836,000	510,000	15.3%	8.2%
Other Taxes	2,835,738	3,092,300	256,562	9.0%	6.6%
Permits & Fees	3,107,701	3,697,813	590,112	19.0%	7.9%
Intergovernmental	7,213,653	7,839,200	625,547	8.7%	16.8%
Charges for Services	6,863,005	7,557,485	694,480	10.1%	16.2%
Fines & Forfeitures	122,350	132,900	10,550	8.6%	0.3%
Interest Income	369,446	1,059,276	689,830	186.7%	2.3%
Contributions	10,000	10,000	0	0.0%	0.0%
Rent and Royalties	410,573	430,292	19,719	4.8%	0.9%
Interfund Transfers (In)	0	0	0	0.0%	0.0%
Miscellaneous Income	236,912	139,412	(97,500)	-41.2%	0.3%
<b>TOTAL REVENUE</b>	<b>\$ 41,965,017</b>	<b>\$ 46,719,648</b>	<b>\$ 4,754,631</b>	<b>11.3%</b>	<b>100%</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 21,095,591	\$ 24,241,409	\$ 3,145,818	14.9%	51.9%
Operating	5,252,679	5,648,313	395,634	7.5%	12.1%
PBSO Contract	11,057,893	11,315,188	257,295	2.3%	24.2%
Capital Outlay	84,294	67,750	(16,544)	-19.6%	0.1%
Grants & Aids	129,000	138,500	9,500	7.4%	0.3%
Solid Waste Collection	2,466,648	2,952,474	485,826	19.7%	6.3%
Insurance	410,108	436,014	25,906	6.3%	0.9%
Interfund Transfers (Out)	1,240,000	1,485,000	245,000	19.8%	3.2%
Contingency	50,000	50,000	0	0.0%	0.1%
Other Obligations	178,804	385,000	206,196	115.3%	0.8%
<b>TOTAL EXPENDITURE</b>	<b>\$ 41,965,017</b>	<b>\$ 46,719,648</b>	<b>\$ 4,754,631</b>	<b>11.3%</b>	<b>100%</b>
Excess Revenue Over / (under) Expenditures	0	0			

### USE OF GENERAL FUND BALANCE

	Projected Ending 2024	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	873,320	0	0	873,320
Unassigned Reserve	24,765,630	0	0	24,765,630
Total Reserve	<b>27,638,950</b>	<b>0</b>	<b>0</b>	<b>27,638,950</b>
Unassigned Reserve as % of expenditures				<b>54.75%</b>

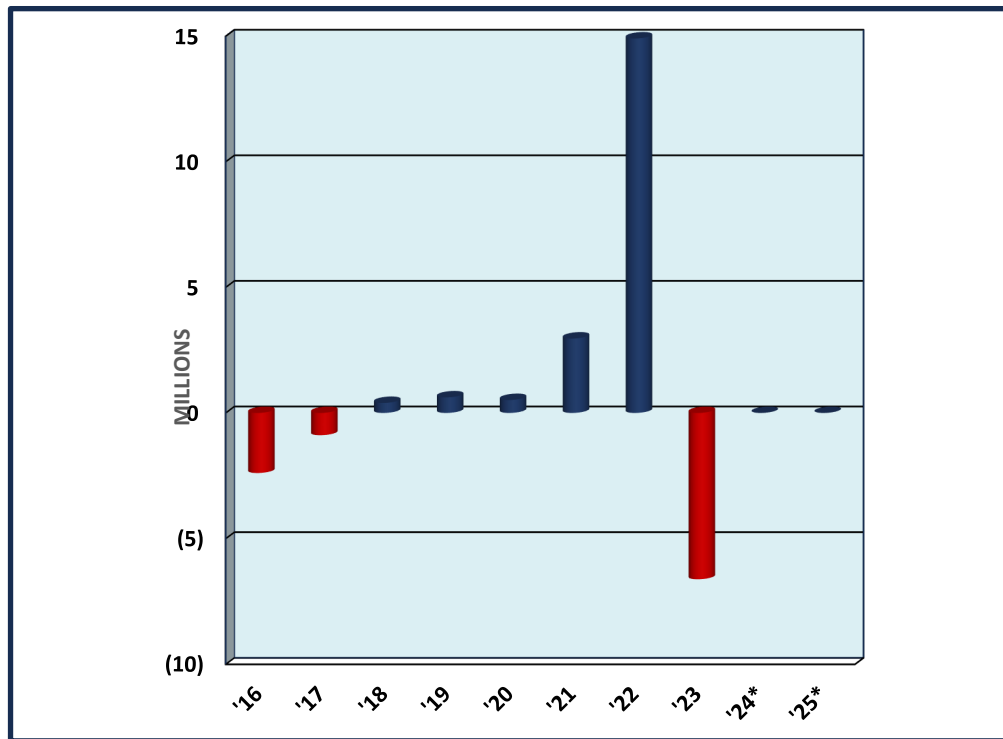
**GENERAL FUND  
REVENUE AND EXPENDITURE SUMMARY  
2024 FORECAST TO 2025 PROPOSED**

CATEGORY	FY 2024 FORECAST *	FY 2025 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
<b>REVENUES</b>					
Ad Valorem Taxes	\$ 17,407,687	\$ 18,924,970	\$ 1,517,283	8.7%	40.5%
Utility Service Taxes	3,886,515	3,836,000	(50,515)	-1.3%	8.2%
Other Taxes	2,917,163	3,092,300	175,137	6.0%	6.6%
Permits & Fees	3,493,496	3,697,813	204,317	5.8%	7.9%
Intergovernmental	7,433,207	7,839,200	405,993	5.5%	16.8%
Charges for Services	6,811,829	7,557,485	745,656	10.9%	16.2%
Fines & Forfeitures	199,617	132,900	(66,717)	-33.4%	0.3%
Interest Income	1,154,189	1,059,276	(94,913)	-8.2%	2.3%
Contributions	42,407	10,000	(32,407)	-76.4%	0.0%
Rent & Royalties	405,522	430,292	24,770	6.1%	0.9%
Miscellaneous Income	242,186	139,412	(102,774)	-42.4%	0.3%
<b>TOTAL REVENUE</b>	<b>\$ 43,993,818</b>	<b>\$ 46,719,648</b>	<b>\$ 2,725,830</b>	<b>6.2%</b>	<b>100%</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 19,301,741	\$ 24,241,409	\$ 4,939,668	25.6%	51.9%
Operating	5,041,655	5,648,313	606,658	12.0%	12.1%
PBSO Contract	11,057,894	11,315,188	257,294	2.3%	24.2%
Capital Outlay	95,240	67,750	(27,490)	-28.9%	0.1%
Grants & Aids	189,999	138,500	(51,499)	-27.1%	0.3%
Solid Waste Collection	2,466,648	2,952,474	485,826	19.7%	6.3%
Insurance	463,206	436,014	(27,192)	-5.9%	0.9%
Interfund Transfers (Out)	1,240,000	1,485,000	245,000	19.8%	3.2%
Contingency	50,000	50,000	0	0.0%	0.1%
Other Obligations	178,804	385,000	206,196	115.3%	0.8%
<b>TOTAL EXPENDITURE</b>	<b>\$ 40,085,187</b>	<b>\$ 46,719,648</b>	<b>\$ 6,634,461</b>	<b>16.6%</b>	<b>100%</b>
Excess Revenue Over / (under) Expenditures	3,908,631	0			

\* Forecast as of 7/2024



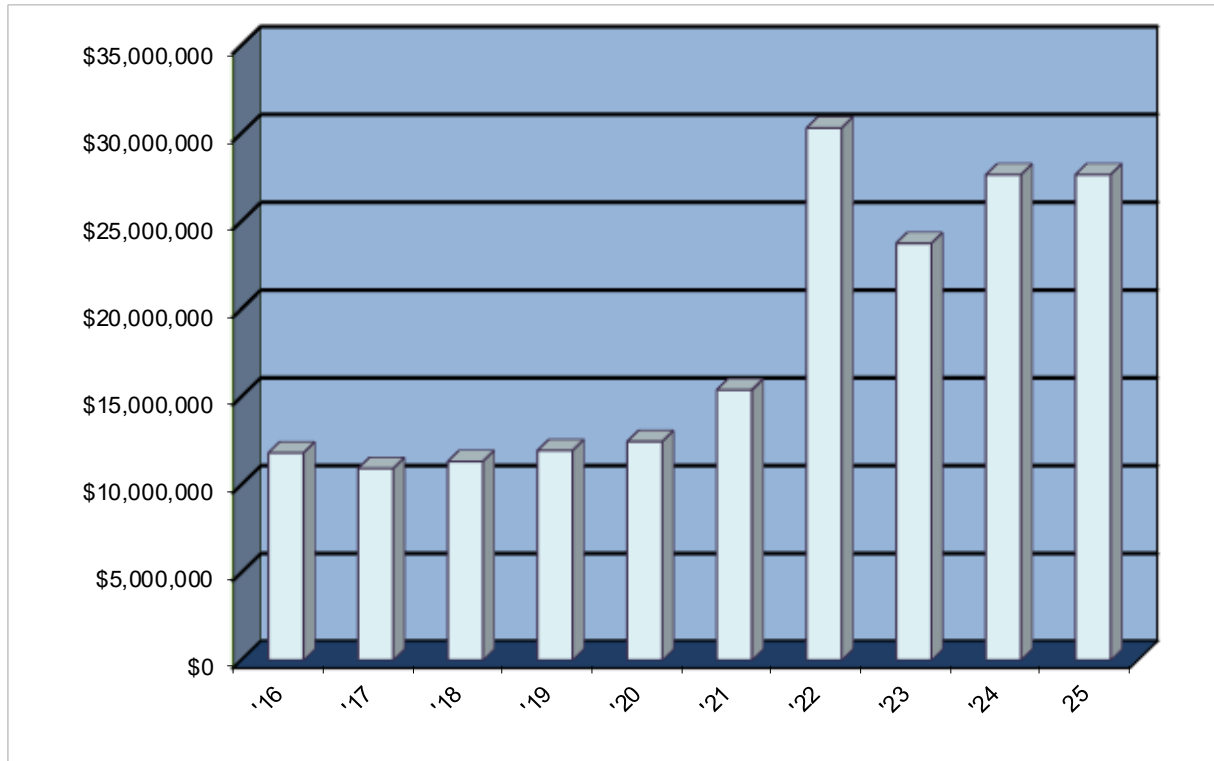
**EXCESS OF REVENUES AND OTHER SOURCES  
OVER EXPENDITURES AND OTHER USES  
(Excluding Fund Balance)**



**Major factors effecting excess or deficit of Revenues over Expenditures**

- FY 2016 – The deficit is due to the fund balance transfer to cover the expansion of the Community Center and the transfer of Law Enforcement to Palm Beach County Sheriff.
- FY 2017 – This negative excess is due to an increase in head count by 16 full time employees, including six Firefighter/EMT’s.
- FY 2018 – The excess of revenue over expense is due to an increase in Building permit revenue.
- FY 2019 – The revenues exceeded expenditures by \$620,036. This is due to an increase in the millage rate, from 6.0854 to 6.400, and increase in revenue in Charges for Services and sales of surplus materials.
- FY 2020 – The revenues exceeded expenditures by \$515,294. This was mainly due to lower-than-expected overtime expense in Fire Rescue due to COVID 19 shutdown.
- FY 2021 – The projected excess revenue is due to an increase in Intergovernmental revenue and higher utility taxes.
- FY 2022 – The revenue of \$317,872 is greater than budgeted expenditures due to higher projected Intergovernmental revenue and utilities taxes.
- FY 2023 – The budgeted deficit is due to the Interfund transfer to cover the Fire Rescue expansion and Emergency Operations Center.
- FY 2024 – The budget is shown at a breakeven balance due to council requirement.
- FY 2025 – The budget is shown at a breakeven balance due to council requirement.

**HISTORICAL FUND BALANCE AT THE END OF THE YEAR**



**Ending Fund Balance Change Description by Year**

- FY 2016 – Transfer to Capital Improvement Program totaling \$3,763,381. The millage set at 6.0854.
- FY 2017– Assessed property values increased 9.064% and millage stayed the same at 6.0854, however expenditures continued to significantly exceed revenues.
- FY 2018 – Assessed property values increased 10.474% and millage stayed the same at 6.0854.
- FY 2019 – Millage rate increased to 6.400.
- FY 2020 – Assessed property values increased 7.75% and millage stayed the same at 6.400, however revenue is slightly higher than expenditures.
- FY 2021 – Assessed property values increased 8.8% and millage stayed the same at 6.400. Revenues were expected to be lower due to COVID 19, however Intergovernmental Revenues and Utility Taxes increased.
- FY 2022 – Assessed property values increased 5.5% and millage stayed the same at 6.400. Revenues are expected to exceed expenditures due to economic recovery.
- FY 2023 – Assessed property values increased 12.61% and millage was reduced to 6.300. Transfer to Capital Improvement Program totaling \$13,800,000 for new building project costs.
- FY 2024 – Assessed property value increased 13.51% and millage remained the same. Transfer to Reconstruction & Maintenance increased to \$650,000.
- FY 2025 – Assessed property value increased 9.08% and millage remained the same. Transfer to reconstruction and maintenance will increase along with an increase transfer to 105 youth program and a transfer to New Growth for the EOC.



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## Forecast

*Estimate or predict a future trend*

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



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## LONG RANGE FINANCIAL FORECAST

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

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

The assumptions used in formulating the four years beyond fiscal year 2025 in the five-year forecast are as follows:

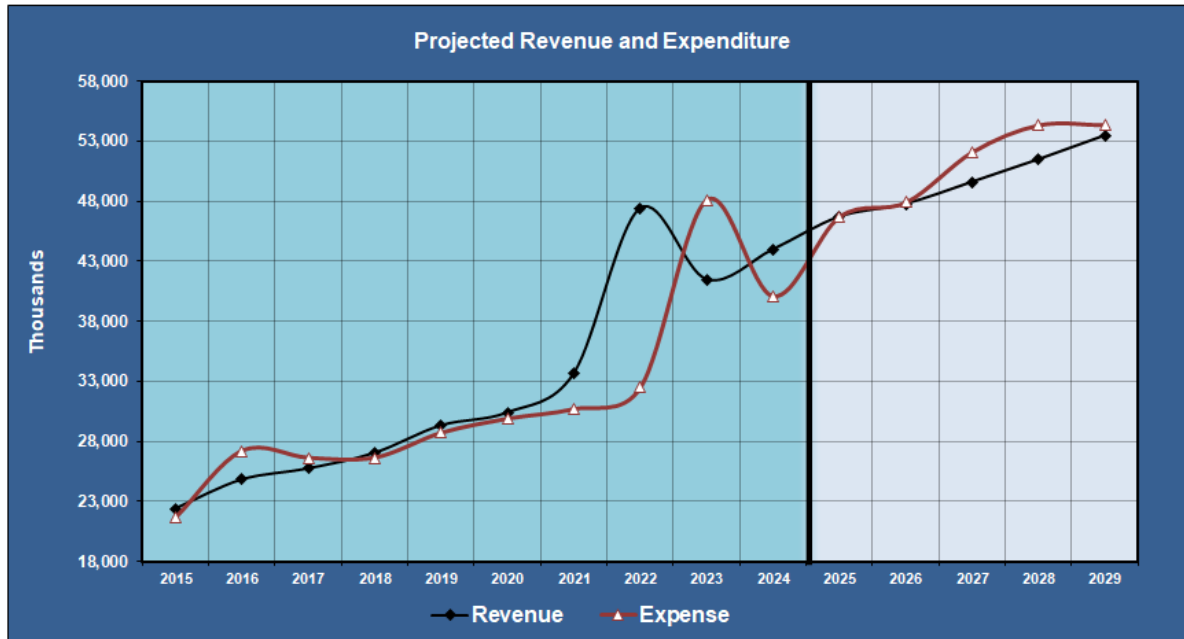
### **REVENUE ASSUMPTIONS:**

- Growth from new construction: while the housing market has slowed, the City is 97% built out, which limits future growth. The forecast assumes maintaining the Ad Valorem millage rate of 6.300 through FY 2029, with a 9% increase in property values in FY25, a 7% increase in FY26 and 6% increase through 2029.
- 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 2025 through 2029 is an average of 4.03% 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 3.0% increase over the next 5 years.
- Intergovernmental Revenue average 2% increase per year for the next 5 years.

### **EXPENDITURE ASSUMPTIONS:**

- An average 5.0% inflation rate was used for operating expenditures. The projected increase in the cost of utilities and commodities was calculated in this category.
- The inflation factor for personnel services is projected at 5%, which includes a 3.5% average increase in health insurance costs. No new personnel additions were assumed for FY 2026 through 2029.
- PBSO Contract estimated at 3% increase and Solid Waste Collection services estimated 3.5% increase over the next 5 years due to a projected increase in contracted cost of services.
- Average growth of other expenditures: 4% per year based on historical growth and projected increase in the cost of materials and purchased goods.

**FIVE YEAR REVENUE & EXPENDITURE PROJECTION**



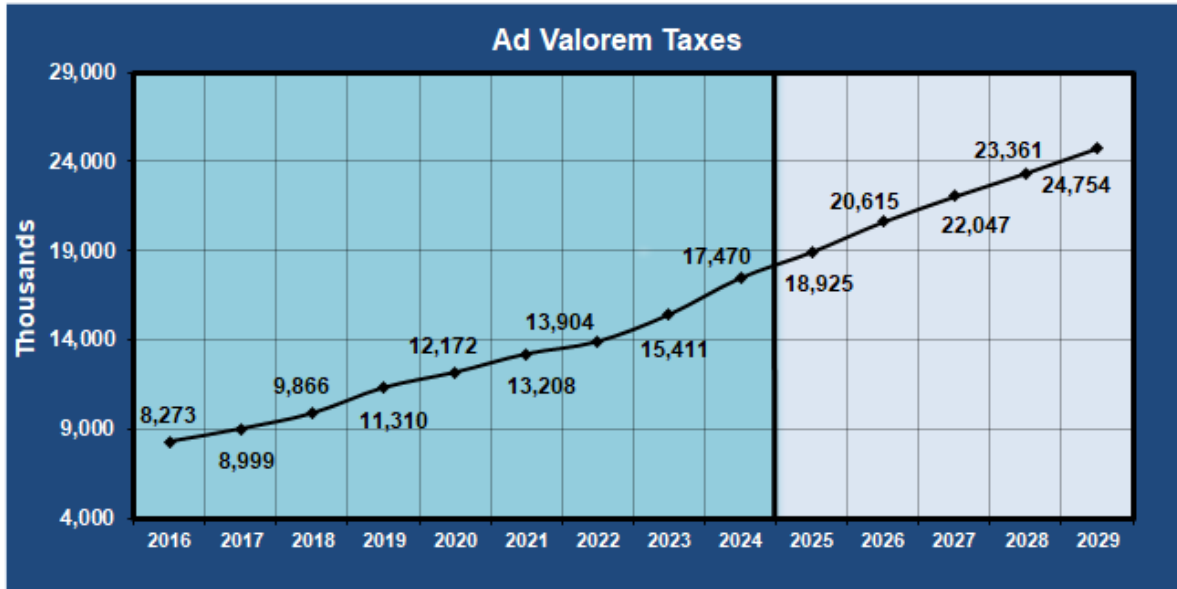
**GENERAL FUND  
FIVE YEAR PROJECTION**

CATEGORY	FY 2024 FORECAST *	FY 2025 ADOPTED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED	FY 2029 PROJECTED
<b>REVENUES</b>						
Ad Valorem Taxes	\$ 17,407,687	<b>18,924,970</b>	\$ 20,614,717	\$ 22,047,247	\$ 23,361,082	\$ 24,753,747
Utility Service Taxes	3,886,515	<b>3,836,000</b>	3,911,890	3,989,845	4,061,716	4,135,516
Other Taxes	2,917,163	<b>3,092,300</b>	2,815,606	2,845,884	2,876,648	2,907,906
Permits and Fees	3,493,496	<b>3,697,813</b>	3,665,462	3,709,330	3,753,868	3,798,884
Intergovernmental	7,433,207	<b>7,839,200</b>	7,934,659	8,078,077	8,224,312	8,373,421
Charges for Services	6,811,829	<b>7,557,485</b>	7,152,234	7,189,199	7,372,248	7,561,989
Fines & Forfeitures	199,617	<b>132,900</b>	94,800	95,800	96,900	97,900
Interest Income	1,154,189	<b>1,059,276</b>	1,080,991	1,135,026	1,203,110	1,287,307
Contributions	42,407	<b>10,000</b>	10,000	10,000	10,000	10,000
Rent and Royalties	405,522	<b>430,292</b>	446,859	464,156	482,217	500,789
Miscellaneous Income	242,186	<b>139,412</b>	65,350	59,350	59,850	60,350
<b>TOTAL REVENUE</b>	<b>\$ 43,993,818</b>	<b>\$ 46,719,648</b>	<b>\$ 47,792,568</b>	<b>\$ 49,623,914</b>	<b>\$ 51,501,951</b>	<b>\$ 53,487,809</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 19,301,741	<b>\$ 24,241,409</b>	\$ 25,453,479	\$ 26,726,153	\$ 28,062,461	\$ 29,465,584
Operating	5,041,655	<b>5,648,313</b>	5,930,729	6,227,265	6,538,628	6,865,559
PBSO Contract	11,057,894	<b>11,315,188</b>	11,654,644	12,004,283	12,364,411	12,735,343
Capital Outlay/Grants	285,239	<b>206,250</b>	208,313	210,396	212,500	214,625
Solid Waste Collection	2,466,648	<b>2,952,474</b>	3,055,811	3,162,764	3,273,461	3,388,032
Insurance	463,206	<b>436,014</b>	440,374	444,778	449,226	453,718
Interfund Transfers (Out)	1,240,000	<b>1,485,000</b>	725,000	725,000	725,000	725,000
Contingency	50,000	<b>50,000</b>	50,000	50,000	50,000	50,000
Other Obligations	178,804	<b>385,000</b>	400,400	416,416	433,073	450,396
<b>TOTAL EXPENDITURE</b>	<b>\$ 40,085,187</b>	<b>\$ 46,719,648</b>	<b>\$ 47,918,750</b>	<b>\$ 49,967,055</b>	<b>\$ 52,108,760</b>	<b>\$ 54,348,257</b>

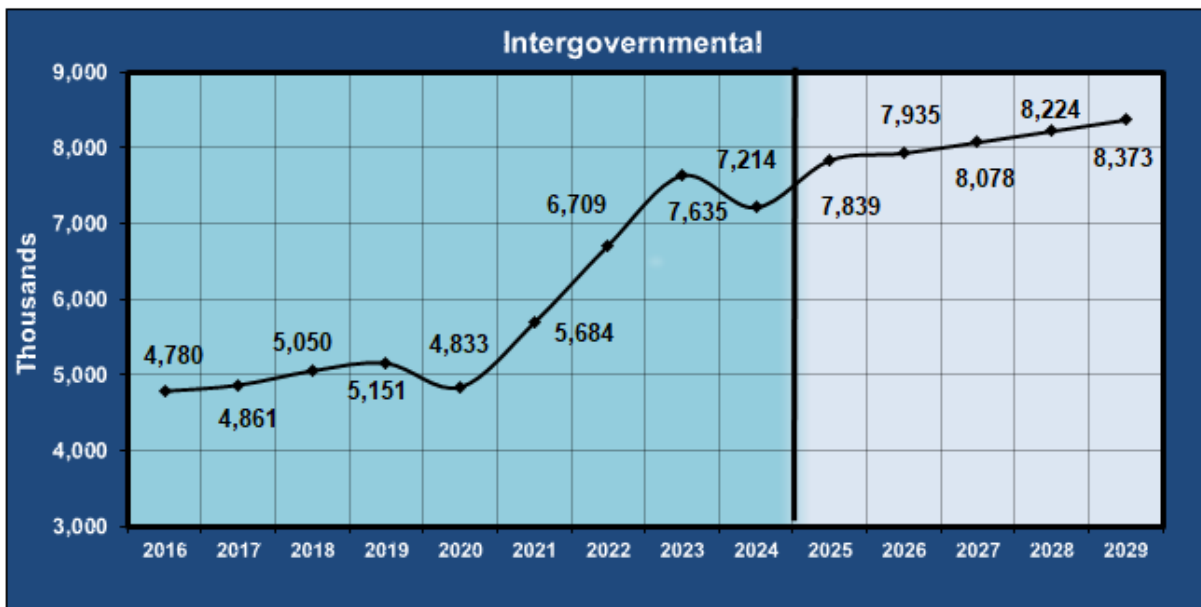
Net Change in Rev (Exp) \$ 3,908,631 \$ 0 \$ (126,182) \$ (343,141) \$ (606,809) \$ (860,448)

\* Forecast as of 7/30/24

### FIVE YEAR REVENUE PROJECTIONS

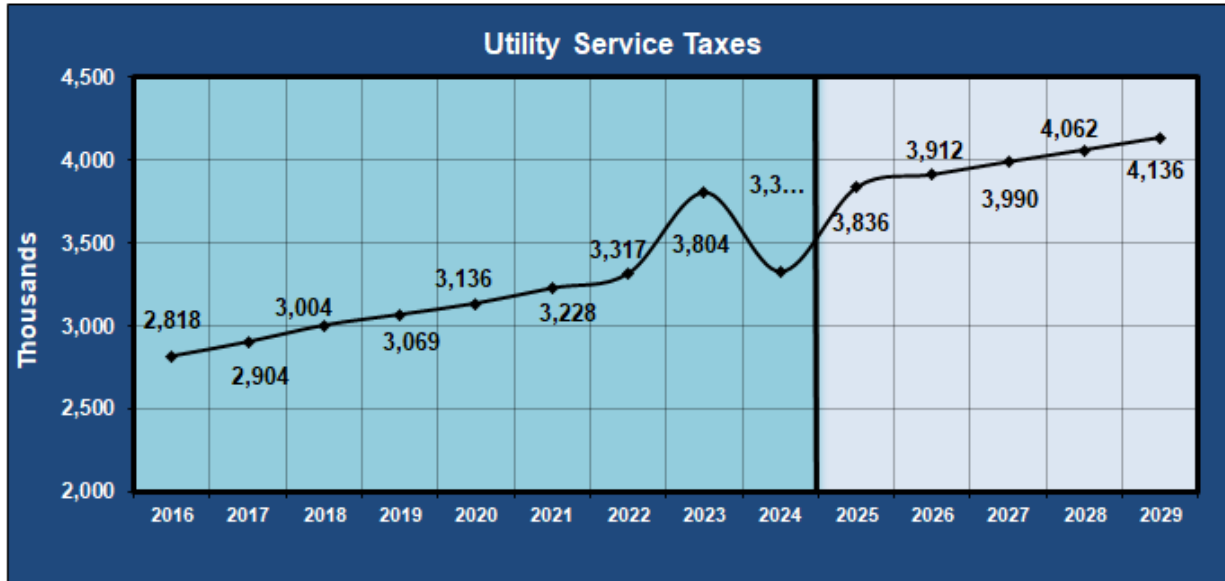


Ad Valorem Taxes: The FY 2025 taxes represent an increase in certified property values of 9.08% from the previous year. The millage rate for 2025 is 6.300.

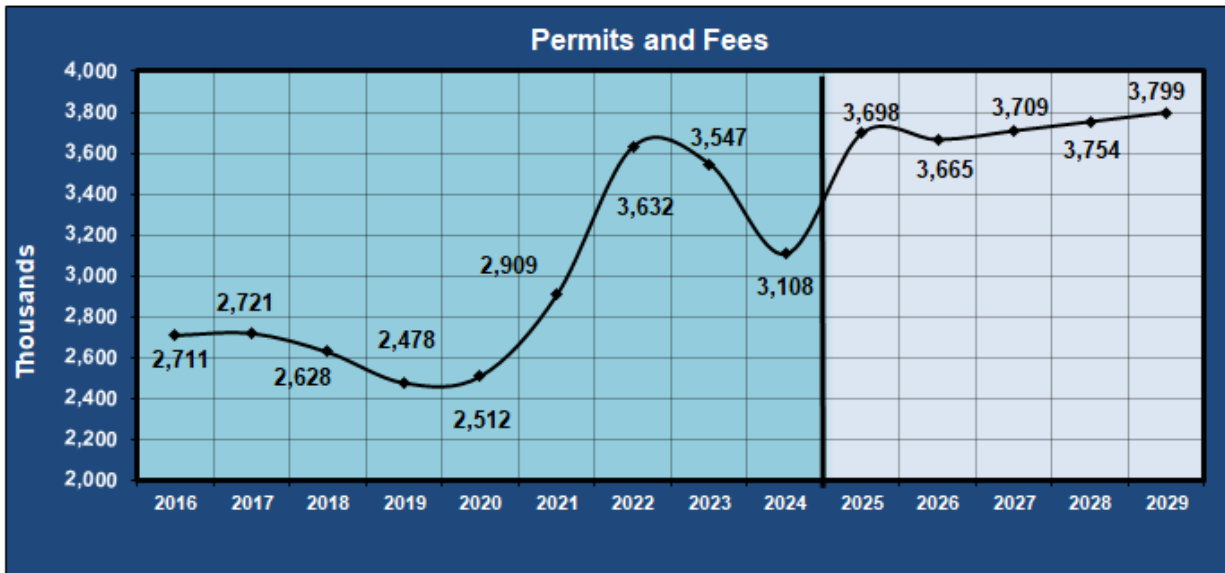


Intergovernmental Revenue: For FY 2025, revenues for the half-cent sales tax and the municipal revenue sharing show a return to pre-pandemic levels based on the State's estimate.

### FIVE YEAR REVENUE PROJECTIONS



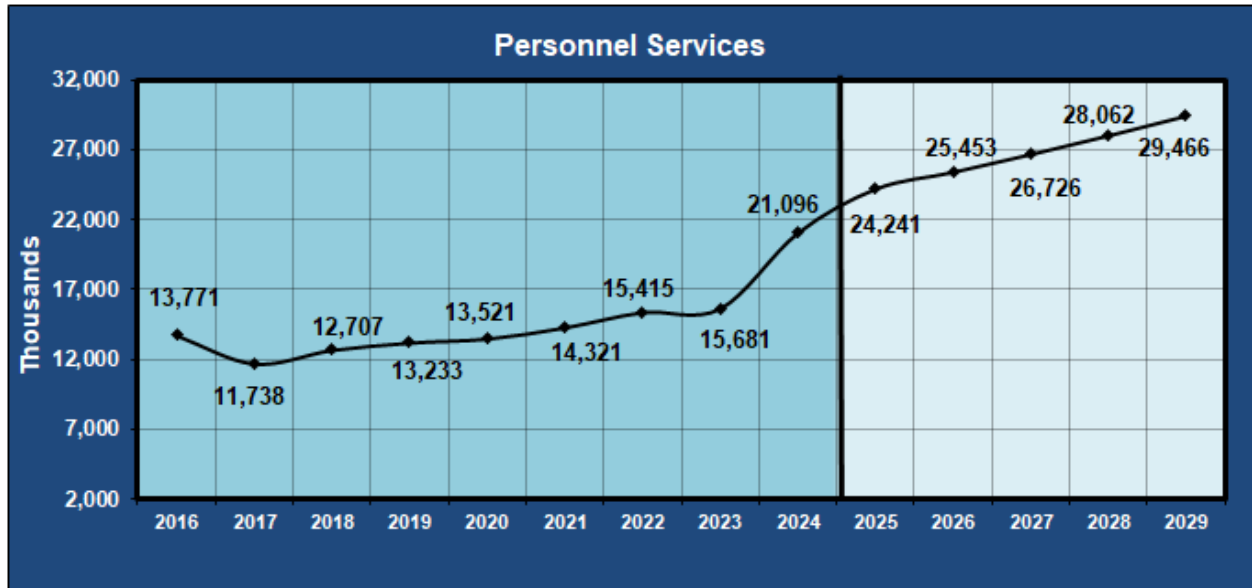
Utility Service Taxes: Electric Utility tax comprises of 80% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2025 through FY 2028 projections are based on historical trending.



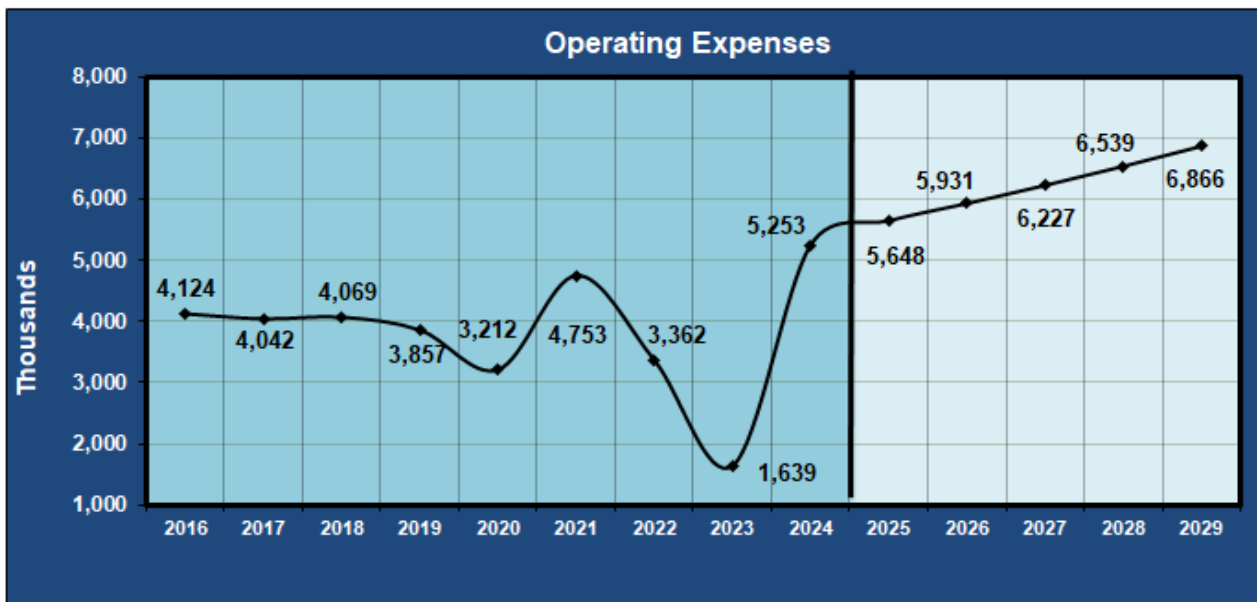
Permits and Fees: Franchise fees are charged on electricity, solid waste collection, and natural gas. Building permits issued in FY 2022 were above budget, along with an increase in the building permit fees. FY 2025 levels of services are estimated to remain constant.



### FIVE YEAR EXPENSE PROJECTIONS

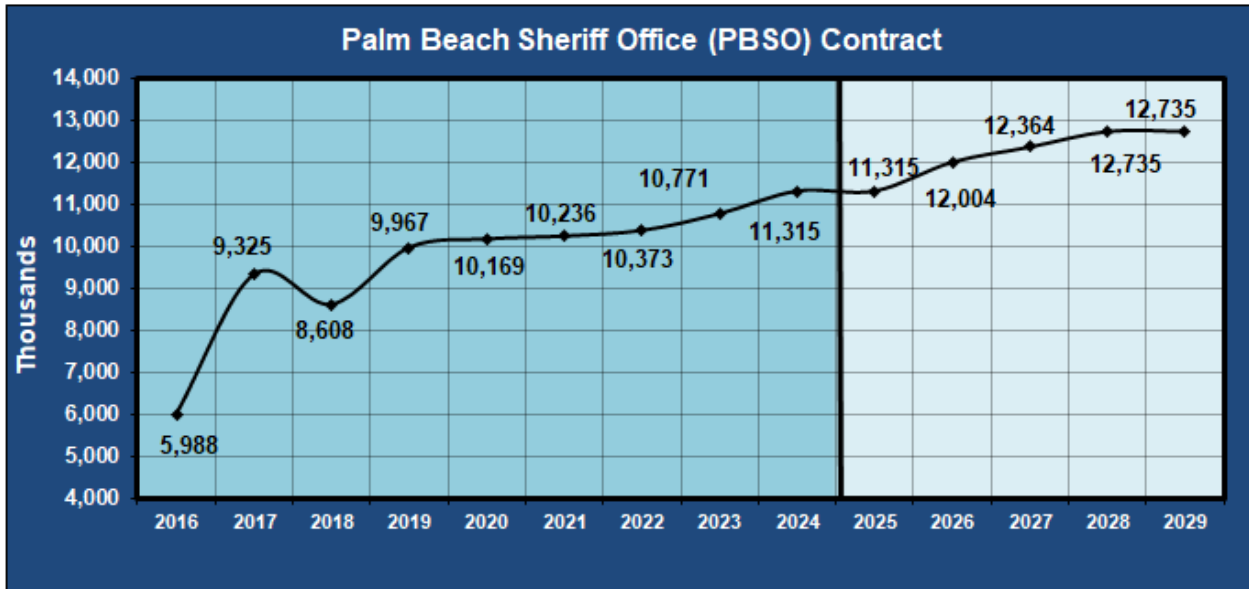


Personnel Services: Salaries comprise approximately 66.8% of Personnel Services expense. Other personnel expenses include healthcare, retirement, and workers compensation. In 2016 the City contracted with Palm Beach County Sheriff's Office for Law Enforcement Services. FY 2025 through FY 2028 projections are based on 5.0% estimated increase which includes a 3.5% average increase in health insurance costs. No new personnel additions are assumed for FY 2025 through FY 2029.

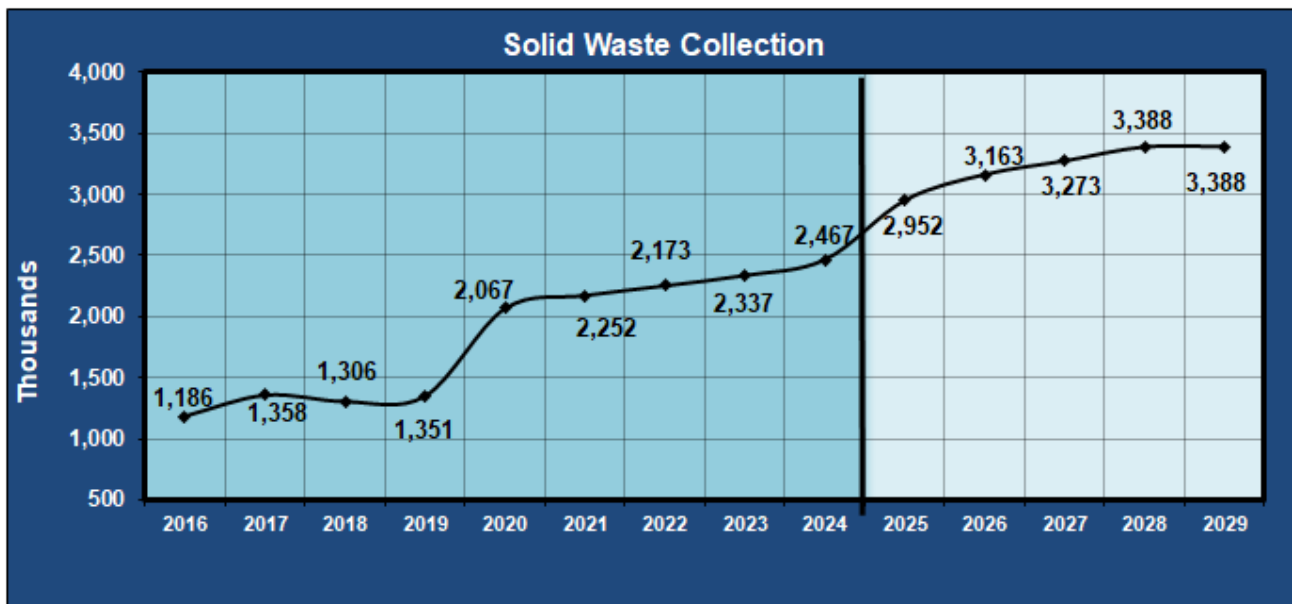


Operating Expenses: Operating expenses include electricity, maintenance, and office supplies. This does not include Palm Beach Sheriff contract and solid waste. FY 2026 through FY 2029 projections are based on an average 5.0% inflation rate.

### FIVE YEAR EXPENSE PROJECTIONS

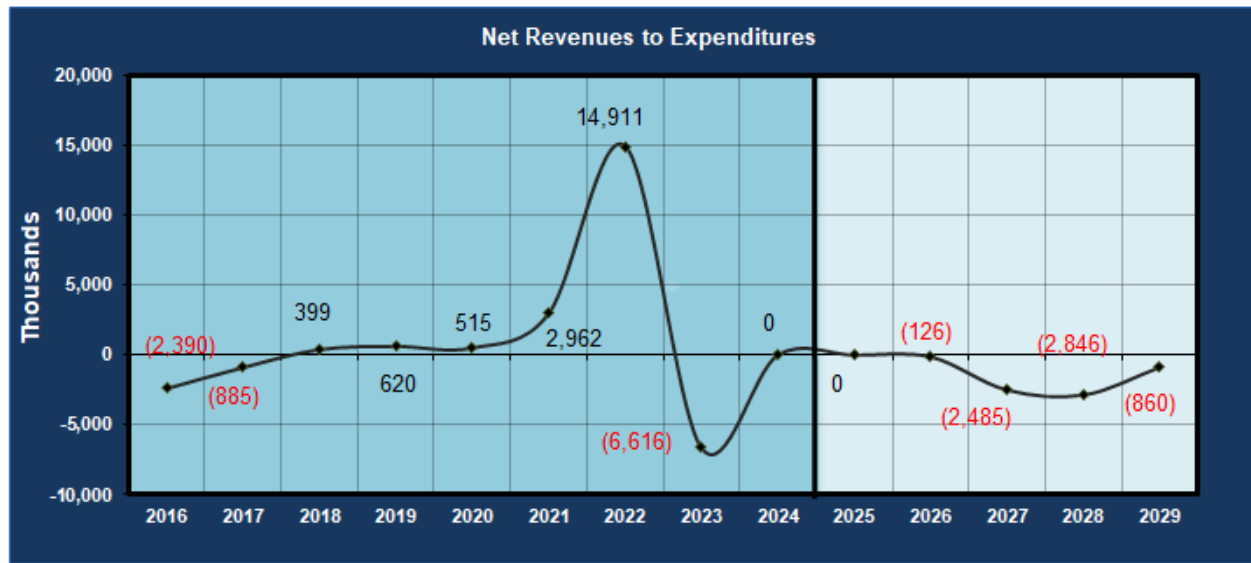


PBSO Contract: In February 2016, the City contracted Law Enforcement Services with the Palm Beach Sheriff's Office (PBSO). The estimate for FY 2026 through FY 2029 includes a 3% increase in budgeted expense.



Solid Waste Collection: Solid waste collection is currently contracted through Waste Management, Inc of Florida. FY 2025 through FY 2029 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 2016 through 2023. 2024 is projected to year-end. FY 2025 through 2029 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 2023 ACTUAL	FY 2024 FORECAST	FY 2025 ADOPTED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED	FY 2029 PROJECTED
Beginning Fund Balance	\$ 30,296,617	\$ 23,730,319	\$ 27,638,950	\$ 27,638,950	\$ 27,512,768	\$ 27,169,627	\$ 26,562,818
Net Change in Reserve	(6,566,298)	3,908,631	0	(126,182)	(343,141)	(606,809)	(860,448)
Projected Ending Balance	\$ 23,730,319	\$ 27,638,950	\$ 27,638,950	\$ 27,512,768	\$ 27,169,627	\$ 26,562,818	\$ 25,702,370
<b>FUND BALANCE BREAKDOWN</b>							
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	393,108	393,108	393,108	393,108	393,108	393,108	393,108
Compensated Absences	480,212	480,212	480,212	480,212	480,212	480,212	480,212
Unassigned	20,856,999	24,765,630	24,765,630	24,639,448	24,296,307	23,689,498	22,829,050
<b>Fund Balance</b>	<b>\$ 23,730,319</b>	<b>\$ 27,638,950</b>	<b>\$ 27,638,950</b>	<b>\$ 27,512,768</b>	<b>\$ 27,169,627</b>	<b>\$ 26,562,818</b>	<b>\$ 25,702,370</b>
Unassigned Reserve as							
% of Expenditures	65.57%	63.75%	54.75%	52.21%	49.34%	46.10%	42.57%

Note: Forecast indicates unassigned reserve will be above City Council Policy 18 of 25% of budgeted expenditures through through 2029

# Revenue

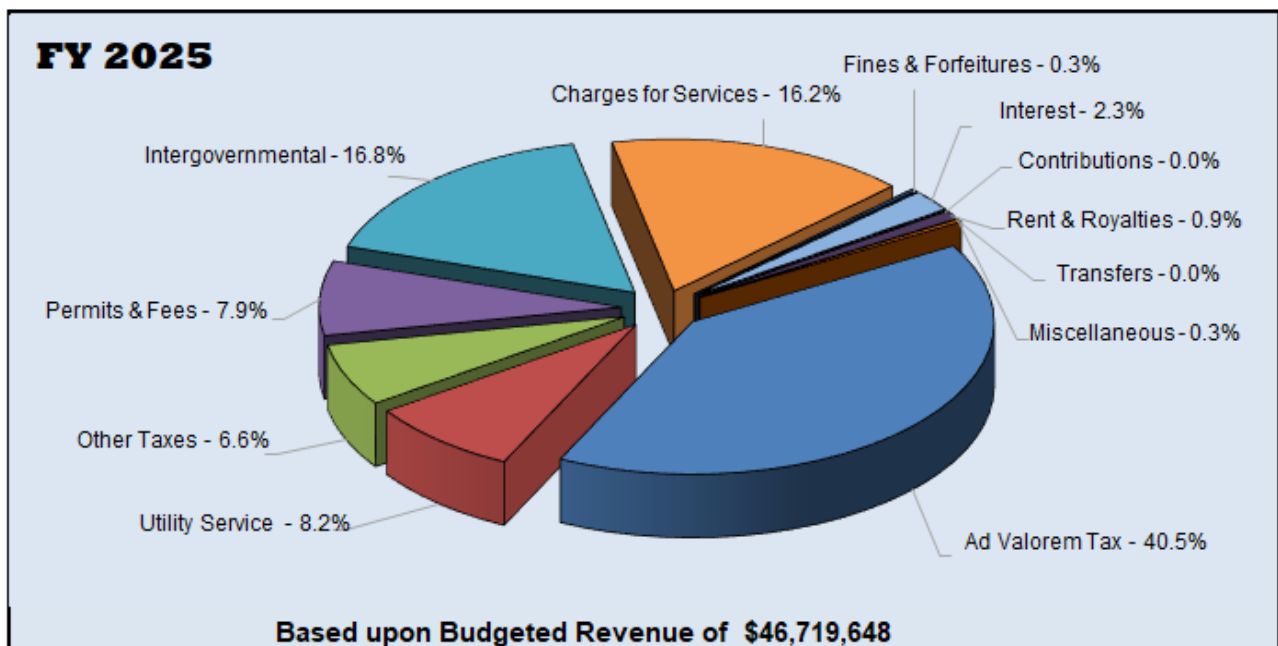
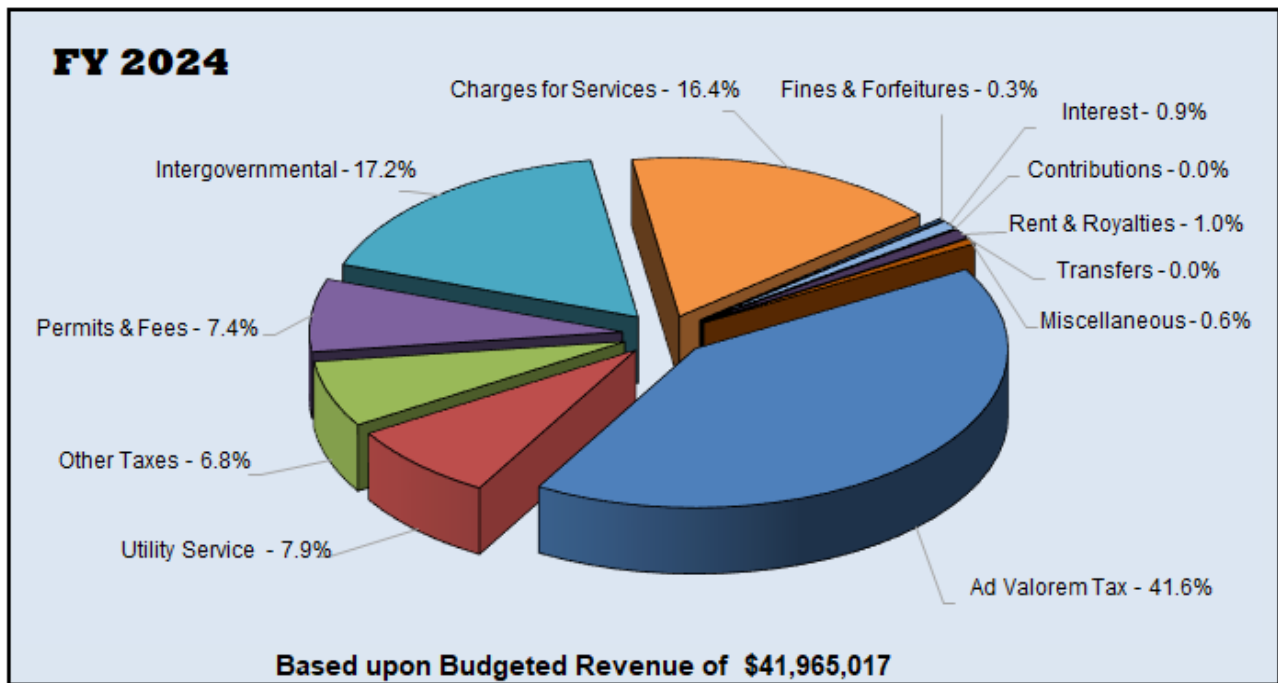


**GENERAL FUND  
REVENUE SUMMARY BY CATEGORY**

<b>CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 BUDGET</b>	<b>FY 2025 ADOPTED</b>
<b>REVENUES</b>				
Ad Valorem*	\$ 13,903,896	\$ 15,411,250	\$ 17,469,639	\$ 18,924,970
Utility Service Taxes	3,317,073	3,803,501	3,326,000	3,836,000
Other Taxes	2,699,480	3,091,592	2,835,738	3,092,300
Permits & Fees	3,632,291	3,547,157	3,107,701	3,697,813
Intergovernmental	6,709,099	7,634,796	7,213,653	7,839,200
Charges For Services	6,063,679	6,393,666	6,863,005	7,557,485
Fines & Forfeitures	161,881	172,106	122,350	132,900
Interest Income	144,713	872,522	369,446	1,059,276
Contributions	31,076	40,540	10,000	10,000
Rent & Royalties	378,344	383,958	410,573	430,292
Miscellaneous Income	177,891	157,831	236,912	139,412
Interfund Transfers	10,185,492	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 47,404,915</b>	<b>\$ 41,508,919</b>	<b>\$ 41,965,017</b>	<b>\$ 46,719,648</b>

\*Includes Delinquent Property Taxes

**REVENUE CATEGORY PERCENTAGE  
BASED ON GROSS BUDGET**



In FY 2025, Ad Valorem taxes remain the City's largest revenue source at 40.5% of the total revenue. Charges for services is at 16.2%. Intergovernmental revenues from the federal, state, and county governments also account for 16.8% of the total revenue.

### GENERAL FUND - REVENUE DETAIL

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>AD VALOREM TAXES</b>					
311-100	Real & Personal Prop. Tax	\$ 13,713,282	\$ 15,183,494	\$ 17,319,639	\$ 18,774,970
311-200	Del Real & Personal Prop.	190,614	227,756	150,000	150,000
<b>TOTAL AD VALOREM TAXES</b>		<b>13,903,896</b>	<b>15,411,250</b>	<b>17,469,639</b>	<b>18,924,970</b>
<b>UTILITY SERVICE TAXES</b>					
314-100	Electric Utility Taxes	2,600,853	3,052,050	2,600,000	3,073,000
314-300	Water Utility Service Tax	621,574	662,142	640,000	680,000
314-400	Gas Utility Taxes	53,362	63,691	55,000	55,000
314-800	Propane Gas Utility Taxes	41,284	25,618	31,000	28,000
<b>TOTAL UTILITY SERVICE TAXES</b>		<b>3,317,073</b>	<b>3,803,501</b>	<b>3,326,000</b>	<b>3,836,000</b>
<b>OTHER TAXES</b>					
312-410	1st Local Option Gas Tax	292,639	314,488	308,000	322,000
312-510	Ins Prem Tax-Firefighter	223,219	447,444	243,204	361,100
312-520	Ins Prem Tax-Police	368,023	434,218	365,000	423,900
315-200	Communication Service Tax	1,481,443	1,547,045	1,570,000	1,590,000
316-001	Business Tax Receipt	256,498	270,593	273,935	300,000
316-020	Transferred B-Tax Receipt	641	346	452	300
316-030	Rental Property BTR	77,017	77,458	75,147	95,000
<b>TOTAL OTHER TAXES</b>		<b>2,699,480</b>	<b>3,091,592</b>	<b>2,835,738</b>	<b>3,092,300</b>
<b>PERMITS &amp; FEES</b>					
322-100	Building Permit	1,167,397	793,467	873,905	1,200,000
322-101	Building Permit-Non FBC	1,874	6,830	5,245	6,000
322-102	Building Plan Review Permit	5,217	8,180	4,220	8,000
322-103	Zoning Building Permit Review	17,600	7,400	8,000	8,000
322-104	Zoning Building Permit Inspection	7,750	1,350	3,000	2,000
322-200	Electrical Permit	0	0	500	0
322-901	Extension/Renewal of Permits	8,368	48,843	20,000	30,000
322-902	Transfer of Permits	150	400	200	400
323-100	Electric Franchise Fees	2,083,250	2,369,297	1,900,000	2,100,000
323-400	Gas Franchise Fees	24,805	38,627	24,000	35,000
323-700	Solid Waste Franch Fee/Comm	28,328	55,315	41,632	41,632
323-702	Solid Waste Franch Fee/Resident	112,871	116,470	123,959	147,141
323-900	Textile Recycling Rev	20,040	20,040	20,040	20,040
329-050	Planning Filing Fees	64,200	45,097	45,000	45,000
329-055	Special Services Fees	18,000	11,324	8,000	13,000
329-060	Plat Review Fees	42,833	0	7,000	7,000

**GENERAL FUND REVENUE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERMITS &amp; FEES CONTINUED</b>					
329-065	Petition Advertisements	7,240	3,405	5,000	5,000
329-102	Consts. Reinspection Fees	6,950	9,350	5,000	5,000
329-103	Inspections After Hours	0	720	200	200
329-501	Foreclosure Registration Fee	11,920	8,820	10,800	10,800
329-502	Permit Surcharge - DCA	1,504	944	1,000	1,000
329-503	Permit Surcharge - DBPR	1,994	1,278	1,000	2,100
329-504	Engineering Permit Review Fee	0	0	0	8,000
329-505	Right-of-way Permit Fee	0	0	0	2,500
<b>TOTAL PERMITS &amp; FEES</b>		<b>3,632,291</b>	<b>3,547,157</b>	<b>3,107,701</b>	<b>3,697,813</b>
<b>INTERGOVERNMENTAL</b>					
331-203	Homeland Security	0	0	120,871	63,002
331-501	Federal Disaster Reimbursement	67,263	92,896	0	0
334-491	FDOT Lighting Reimbursement	37,092	39,796	39,796	42,218
334-501	State Disaster Reimbursement	(3,309)	0	0	0
334-902	State Grant - Cybersecurity	0	54,512	0	0
335-120	State Revenue Sharing	2,308,611	2,692,898	2,200,000	2,600,000
335-140	Mobile Home License Tax	11,204	12,182	11,500	11,500
335-150	Alcoholic Beverage Lic.	3,260	3,113	3,500	3,200
335-180	Half-Cent Sales Tax	4,149,316	4,618,038	4,700,000	5,000,000
335-210	Firefighter Supplemental	14,430	19,051	19,080	19,080
335-490	Motor Fuel Tax Rebate	6,715	6,717	7,000	6,200
338-100	SW Recycling Revenue Sharing	21,966	0	20,000	0
338-200	B'ness Tax Receipt from County	92,551	95,593	91,906	94,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>6,709,099</b>	<b>7,634,796</b>	<b>7,213,653</b>	<b>7,839,200</b>
<b>CHARGE FOR SERVICES</b>					
341-301	County Impact Admin Fees	32,570	6,768	15,000	15,000
341-900	Elections - Filing Fees	1,128	0	0	0
341-901	Sales of Documents - Clerk	129,960	83,430	117,100	117,100
341-901	Sales of Documents - Planning	284	404	200	400
341-902	Sales of Documents - Permits	0	0	0	260
341-910	Supp. Pay Processing Fee	56	52	104	104
341-920	Passport Fee	493,621	637,261	927,900	770,400



**GENERAL FUND REVENUE DETAIL CONTINUED**

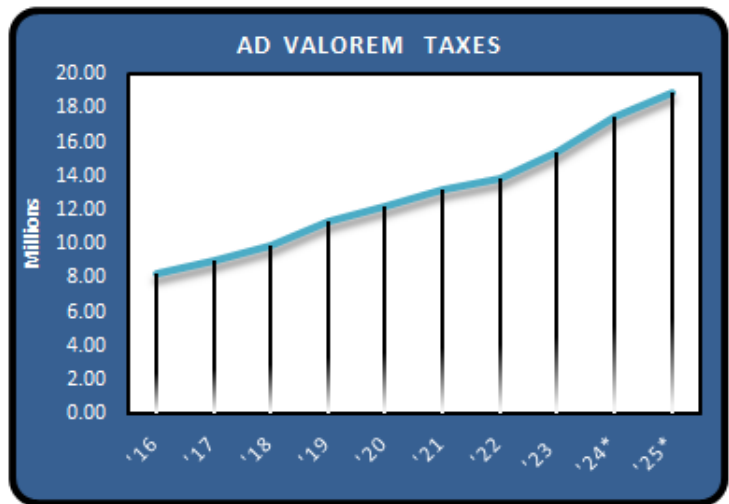
ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
342-100	Security - Special Detail	380	0	0	0
342-200	Atlantis Interlocal Agree	1,017,668	1,063,463	1,095,368	1,162,076
342-500	Atlantis Annual Fire Insp	3,856	2,032	6,850	11,000
342-501	GAC Annual Fire Insp Fee	107,206	86,201	100,000	103,000
342-510	Fire Re-Inspection Fees	3,605	3,320	1,500	1,500
342-511	Fire Hydrant Inspection Fee	250	1,750	1,500	1,500
342-520	Pre-Business Tx Rec Insp	10,212	8,162	6,900	6,900
342-521	Rental Property BTR Insp	7,300	7,431	7,500	7,500
342-530	Atlantis Fire Plan Rev Fee	27,436	16,538	5,750	18,000
342-531	GAC Fire Plan Rev Fee	28,620	44,819	25,000	25,000
342-601	GAC-Ambulance Revenue	2,744,235	3,005,346	3,021,092	3,193,596
342-610	EMS W/O - Uncollectible	(488,083)	(629,823)	(612,000)	(628,992)
342-611	EMS W/O - Contractual	(792,312)	(724,737)	(792,000)	(725,000)
342-620	Collection Payments	21,013	23,199	22,000	25,000
342-621	Contractual Collection contract	(2,963)	(3,230)	(3,300)	(3,750)
342-900	False Fire Alarms Rev	(250)	4,900	10,000	3,000
342-901	Sales of P/S Documents	440	0	200	50
342-902	False Burglar Alarms Rev	35,063	38,043	42,000	30,000
342-903	Code Enforcement Services	0	0	0	16,000
343-400	SW Disposal Reimbursement	2,863	2,968	3,016	3,016
343-411	Solid Waste Fee	2,317,453	2,342,663	2,512,114	2,951,678
343-451	Solid Waste Admin Fees	269,219	233,668	201,152	295,581
347-211	Athletic Fees	52,875	80,692	97,060	103,090
347-212	Community & Rec Activities Fees	20,540	25,214	17,250	17,250
347-400	Special Events Commissions	19,434	33,132	33,749	37,226
<b>TOTAL CHARGE FOR SERVICES</b>		<b>6,063,679</b>	<b>6,393,666</b>	<b>6,863,005</b>	<b>7,557,485</b>
<b>FINES &amp; FORFEITURES</b>					
351-500	Fines-Moving Violations	81,837	76,443	68,000	68,000
351-501	Law Enforcement Education	7,628	7,004	7,000	9,000
354-100	Code Enforcement Penalties	23,066	63,554	25,000	25,000
354-102	Permit Penalties	28,208	13,885	10,000	20,000
354-103	BTR Penalties	20,108	8,800	11,000	9,500
354-200	Non-Moving Violations	754	1,694	1,000	1,000
354-000	Restitution	0	364	0	0
359-100	NSF Service Charges	280	362	350	400
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>161,881</b>	<b>172,106</b>	<b>122,350</b>	<b>132,900</b>

**GENERAL FUND REVENUE DETAIL CONTINUED**

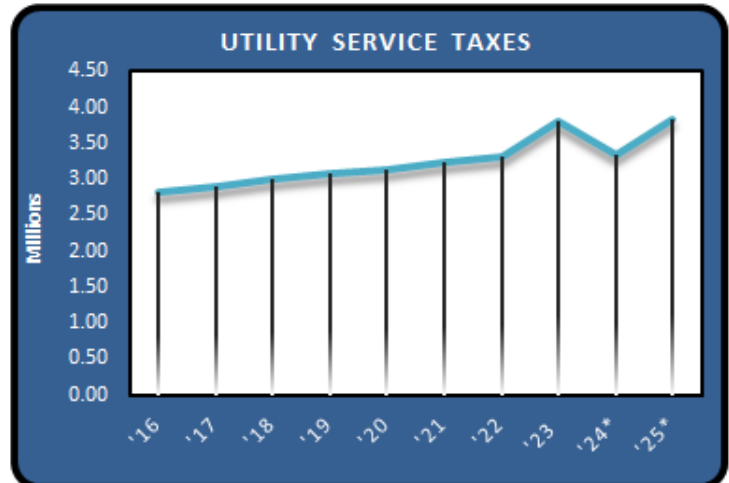
ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>INTEREST</b>					
361-100	Misc Interest On A/R	249	182	150	150
361-101	Lease Interest Income	10,948	5,169	0	0
361-110	Tax Collector's Interest	13,501	24,550	13,000	20,000
361-120	SBA Interest	21,898	108,829	45,000	180,000
361-130	FMLT Interest	(26,481)	389	2,000	0
361-140	FL PALM Invest Income	13,822	16,309	50,000	0
361-150	Bank Investment Program	110,776	717,094	259,296	859,126
<b>TOTAL INTEREST</b>		<b>144,713</b>	<b>872,522</b>	<b>369,446</b>	<b>1,059,276</b>
<b>CONTRIBUTIONS</b>					
366-900	Contributions	31,076	40,540	10,000	10,000
<b>TOTAL CONTRIBUTIONS</b>		<b>31,076</b>	<b>40,540</b>	<b>10,000</b>	<b>10,000</b>
<b>RENTS AND ROYALTIES</b>					
362-100	Rental Fees-Short Term	137,213	141,558	152,750	164,905
362-110	Rental Income-Long Term	237,157	237,157	252,823	260,387
362-600	Vending Machine Royalties	3,974	5,243	5,000	5,000
<b>TOTAL RENT AND ROYALTIES</b>		<b>378,344</b>	<b>383,958</b>	<b>410,573</b>	<b>430,292</b>
<b>MISCELLANEOUS</b>					
364-410	Surplus Sales-Furn,Equip	27,585	19,430	150,000	50,000
369-300	Insurance Proceeds	52,789	17,582	5,000	10,000
369-301	Settlements	0	22,391	16,000	20,000
369-901	Refunds-Prior Year	7,629	696	10,000	2,500
369-903	Reimbursement From Employee	68	0	0	0
369-906	Towing Contract Proceeds	35,577	40,736	42,612	42,612
369-910	Forfeit Non-Vested Retire	51,841	47,597	10,000	10,000
369-999	Miscellaneous Revenues	2,402	9,399	3,300	4,300
<b>TOTAL MISCELLANEOUS</b>		<b>177,891</b>	<b>157,831</b>	<b>236,912</b>	<b>139,412</b>
<b>INTERFUND TRASFERS</b>					
381-000	Fund Transfer	10,185,492	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>10,185,492</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>\$ 47,404,915</b>	<b>\$ 41,508,919</b>	<b>\$ 41,965,017</b>	<b>\$ 46,719,648</b>

REVENUE HISTORY BY CATEGORY

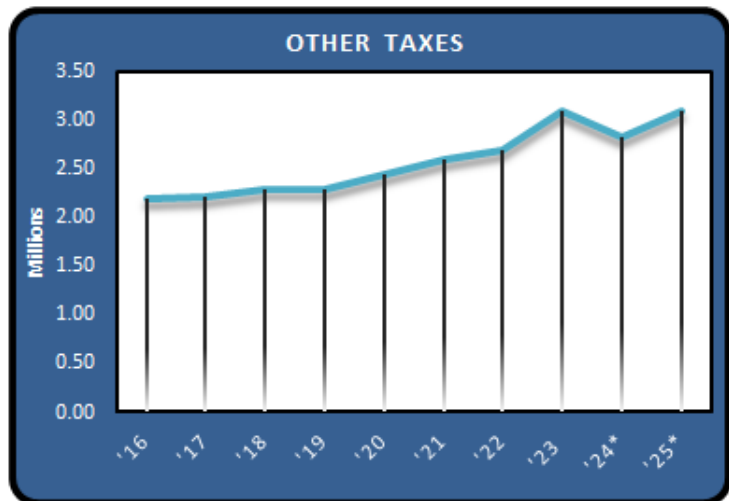
**Ad Valorem Taxes:** The City's FY 2025 certified assessed values including new construction increased by 9.08% from FY 2024. The increase is related to the increase in property values and new construction.



**Utility Service Taxes:** For FY 2025, \$3.8 million of utility service tax revenue is projected. This category of revenues is based on usage of applicable services such as electricity and water.

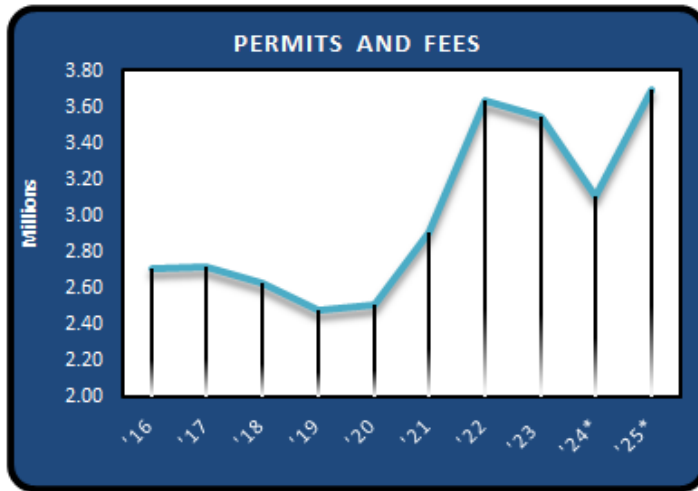


**Other Taxes:** The majority of revenue in this category is derived from Communication Service Tax (CST) and 1<sup>st</sup> Local Option Gas Tax. Budget for 2025 shows an increase from FY 2024.

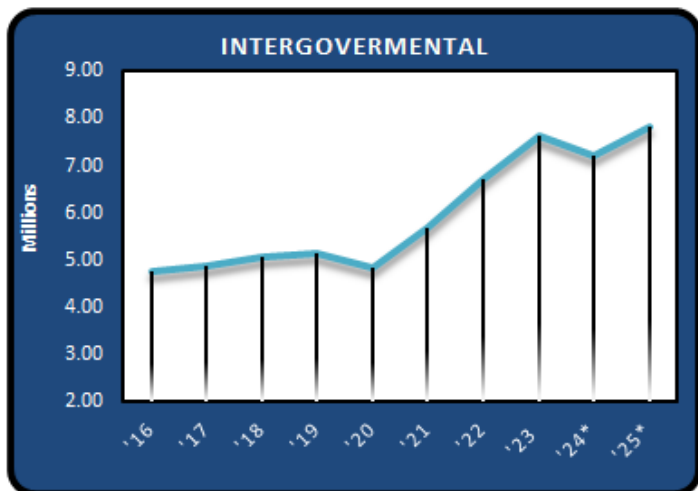


\* Based on Budget

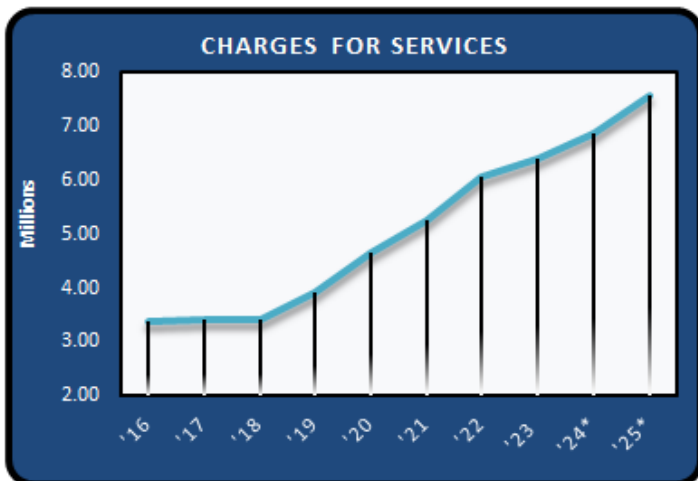
REVENUE HISTORY BY CATEGORY



**Permits and Fees:** For FY 2025, \$3.6 million is projected to be collected for permits and fees. Electric franchise fees and building permits comprise a large component of this revenue category.



**Intergovernmental:** This is the third largest source of revenue for the City, with \$7.8 million projected for FY 2025. This predominantly includes the Half-Cent Sales Tax and the State Revenue Sharing. Greenacres is growing in both in population and popularity.

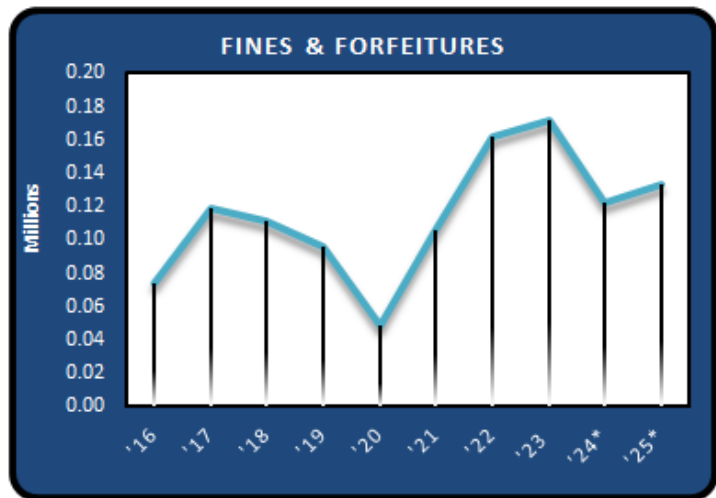


**Charges for Services:** Charges for services are the second largest source of general fund revenues, with over \$7.5 million projected for FY 2025. This revenue source includes ambulatory service (EMS), solid waste fees and a contract with the City of Atlantis to provide fire rescue service within their City limits. Another source of revenue in this category is passport fees. Since the inception of this service in 2018, this revenue has increased dramatically as travel has increased.

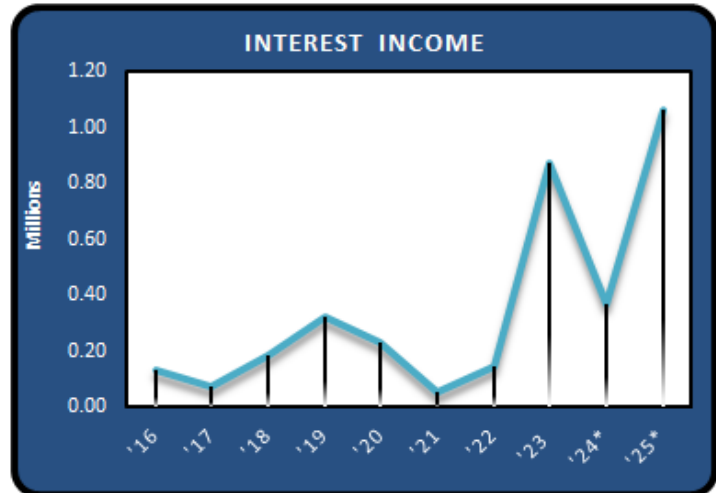
\* Based on Budget

REVENUE HISTORY BY CATEGORY

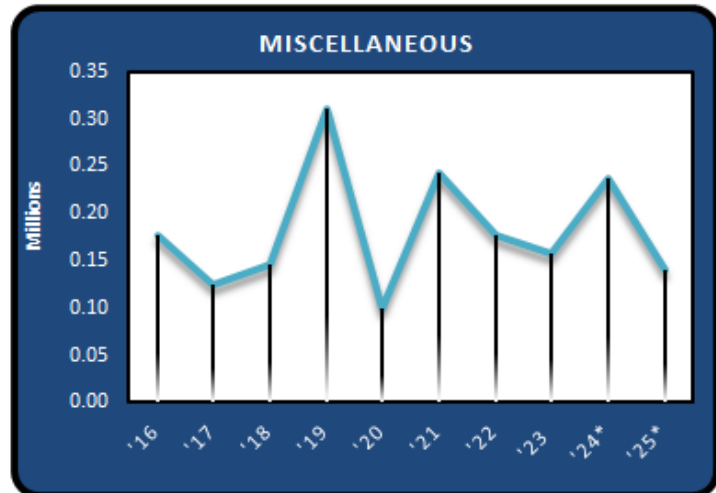
**Fines & Forfeitures:** This revenue includes fines from moving violations, code enforcement penalties and permitting penalties. The projected increase in 2024 is due to a increase in code violations. 2025 shows a decrease as properties are corrected.



**Interest Income:** The City has a diverse portfolio with investments in tiered CD's, mutual funds, fixed funds and money market accounts. Due to the unpredictable economy, interest rate was budgeted low in 2023, when actually they were high. In 2024, interest rates were still higher than expected. During 2024, several high dollar construction projects were delayed in starting, leaving a higher cash investment. In 2025, these projects should begin.

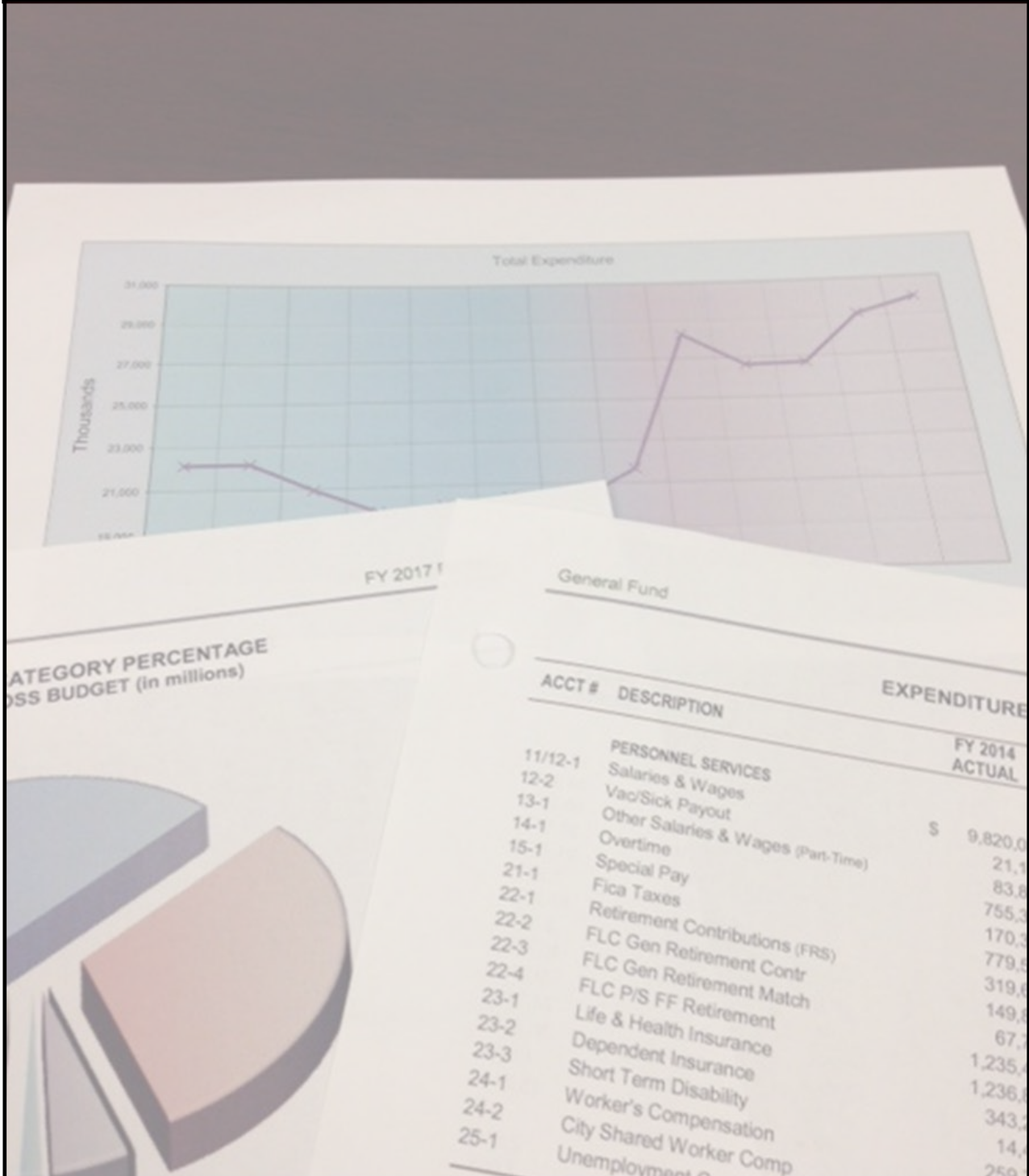


**Miscellaneous:** This category includes sale of surplus items, insurance proceeds, and contributions.



\* Based on Budget

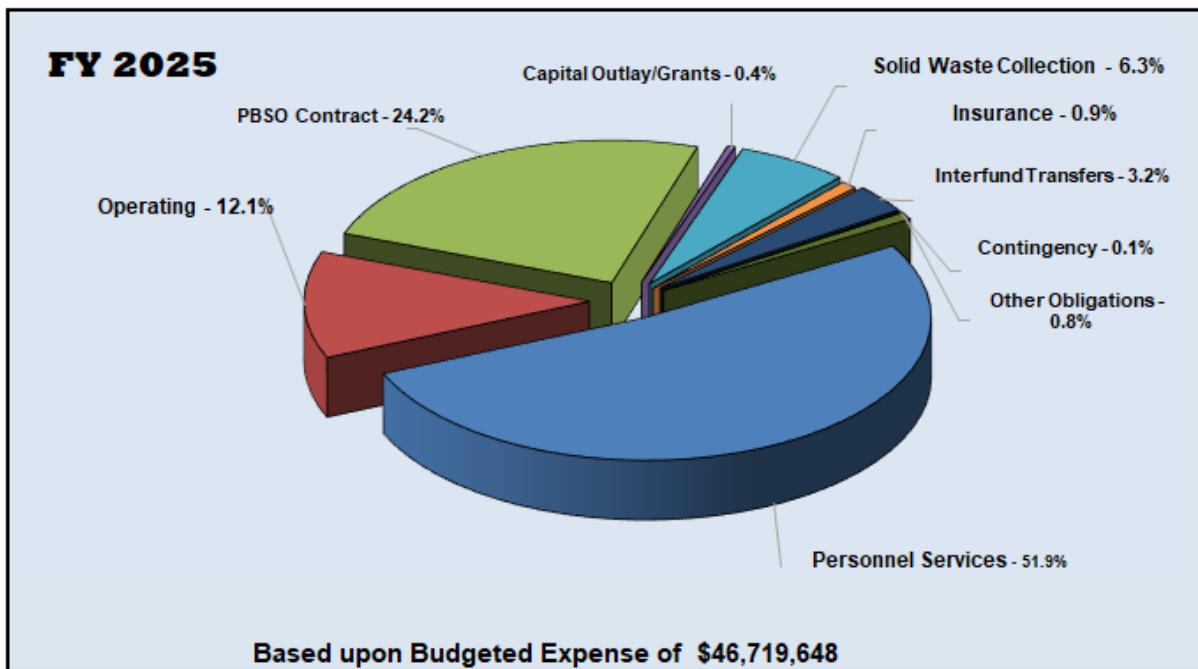
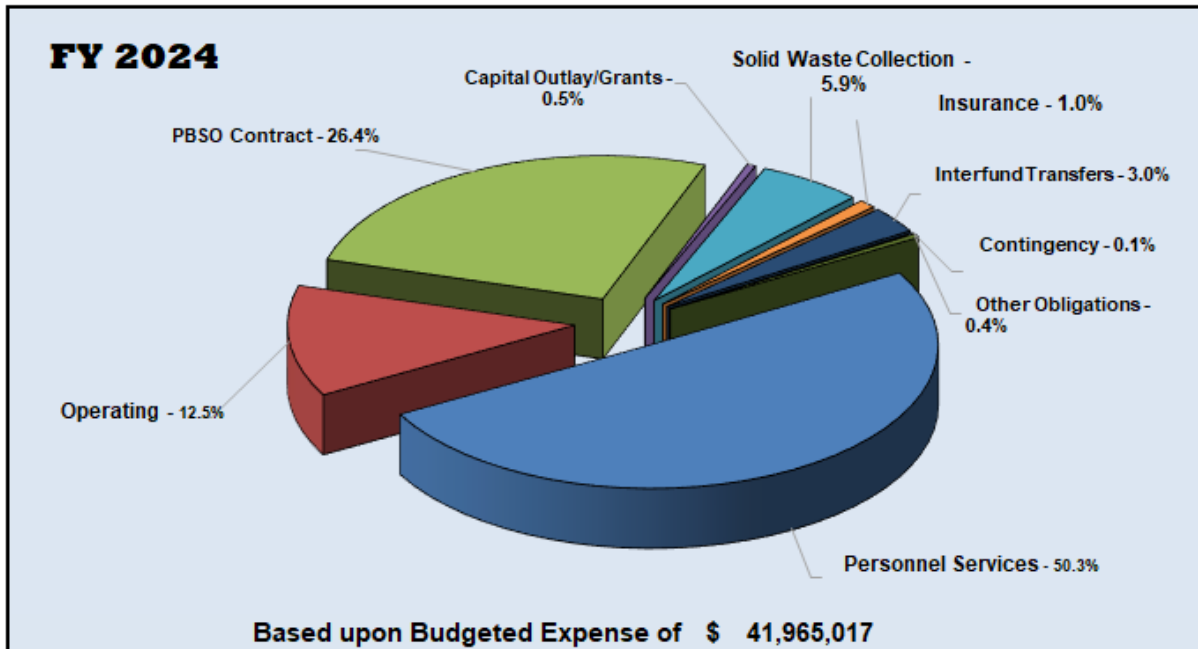
# Expenditures



**GENERAL FUND  
EXPENDITURE SUMMARY BY CATEGORY**

CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENDITURES</b>				
Personnel Services	\$ 15,415,140	\$ 15,680,967	\$ 21,095,591	24,241,409
Operating Expenses	3,075,678	4,047,186	5,252,679	5,648,313
Palm Beach Sheriff's Office (PBSO)	10,372,836	10,771,463	11,057,893	11,315,188
Capital Outlay	33,903	55,932	84,294	67,750
Grants & Aids	78,642	84,723	129,000	138,500
Solid Waste Collection	2,252,187	2,336,713	2,466,648	2,952,474
Insurance	325,124	346,958	410,108	436,014
Interfund Transfers	687,500	14,306,500	1,240,000	1,485,000
Contingency	49,954	888	50,000	50,000
Other Obligations	203,046	493,466	178,804	385,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,494,010</b>	<b>\$ 48,124,796</b>	<b>\$ 41,965,017</b>	<b>\$ 46,719,648</b>

**EXPENDITURE CATEGORY PERCENTAGE**  
 BASED ON GROSS BUDGET



In FY 2025, Personnel Services remain the City's largest budgeted expenditure at 51.9% of the total expenses. PBSO Contractual Services account for 24.2% of the total budgeted expenses. Operating Expenses accounts for 12.1%, while Solid Waste Collection accounts for 6.3% of the City's total budgeted expenditures.



**GENERAL FUND - EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 9,761,658	\$ 10,136,023	\$ 13,250,279	\$ 15,102,667
12-2	Vac/Sick Payout	37,356	104,145	52,325	142,280
13-1	Other Salaries & Wages (Part-Time)	108,508	76,982	175,170	102,642
14-1	Overtime	776,498	623,455	624,290	722,921
15-1	Special Pay	118,568	129,961	146,320	141,079
21-1	FICA Taxes	778,952	798,976	844,789	944,642
22-1	Retirement Contributions (FRS)	70,955	77,189	92,417	52,455
22-2	FLC Gen Retirement Contr	221,283	243,838	359,432	619,256
22-3	FLC Gen Retirement Match	91,694	103,902	175,658	153,707
22-4	FLC P/S FF Retirement	1,424,519	1,149,115	2,297,902	2,968,591
23-1	Life & Health Insurance	1,295,621	1,399,555	1,807,890	1,897,081
23-2	Dependent Insurance	532,526	615,330	1,053,093	1,010,379
23-3	Short Term Disability	2,050	4,850	0	0
23-4	Healthcare Coverage CareATC	0	0	0	131,680
24-1	Worker's Compensation	191,713	215,592	199,097	232,747
24-2	City Shared Worker Comp	2,806	1,223	0	0
25-1	Unemployment Compensation	433	831	16,929	19,282
<b>TOTAL PERSONNEL SERVICES</b>		<b>15,415,140</b>	<b>15,680,967</b>	<b>21,095,591</b>	<b>24,241,409</b>
<b>OPERATING EXPENSES</b>					
31-2	Engineering & Architect	20,716	16,102	65,000	90,900
31-4	Other Professional	336,524	472,106	701,885	632,156
31-5	Physical Exams	11,664	20,298	25,929	30,164
32-1	Accounting & Audit	37,500	40,500	41,200	56,020
34-2	Aquatic Weed Control	5,762	6,032	9,742	8,132
34-4	Other Contractual	381,579	790,822	847,443	988,043
34-41	DOC Services	0	0	0	0
34-42	Contract with PBSO	10,372,836	10,771,463	11,057,893	11,315,188
34-44	Other Contractual - CareATC	0	0	0	6,000
40-2	Tuition Reimbursement	7,458	4,950	20,000	20,000
40-3	Personnel Recruiting	419	8	920	1,735
40-4	Ed Train Sem & Assc Exp	82,418	105,444	268,967	316,112
40-5	Business Expense. & Mileage	1,531	3,664	7,584	13,668
41-1	Telephone, Teleg. & Mail	77,802	82,185	104,338	128,226
42-1	Postage, Frt. & Express	42,055	72,861	124,610	107,906
43-1	Electricity	226,171	256,079	260,796	273,552
43-2	Street Lights	234,297	253,033	274,248	274,001
43-4	Water & Sewer	58,743	64,550	65,432	71,500
43-5	Dumping Fees	39,296	40,881	43,939	51,074
44-1	Equipment Rental	45,145	47,714	120,299	107,798
44-2	Uniform Rental	3,145	1,979	3,992	3,082
44-4	Rental & Leases - Building	0	0	1,704	1,704
45-2	Notary Fees	814	535	840	690
46-1	R & M - Buildings	15,935	54,552	26,125	26,125
46-11	R & M - Buildings Other Cont	42,767	57,852	59,786	63,786

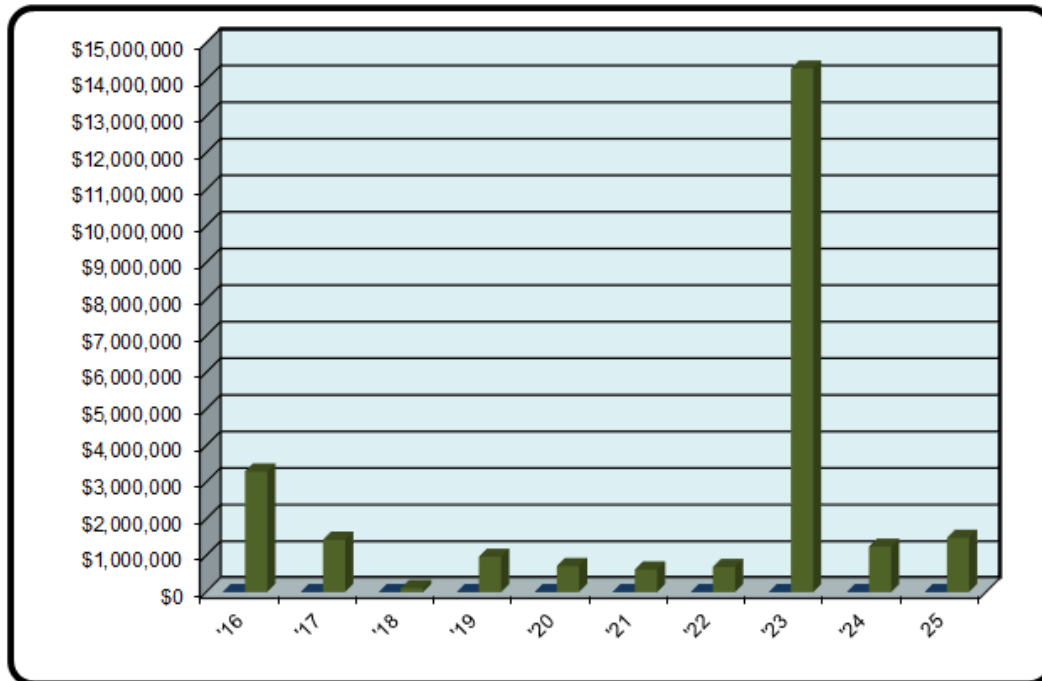
**EXPENDITURE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES CONT.</b>					
46-2	R & M - Vehicles	62,152	65,782	65,500	80,500
46-21	R & M - Vehicles Other Cont	36,838	59,328	49,250	63,750
46-3	R & M - Office Equipment	14,641	17,898	23,831	28,269
46-4	R & M - Communications	538	118	1,200	1,200
46-5	R & M - Other Equipment	81,913	89,870	131,000	147,205
46-51	R & M - Other Equip Contractual	9,400	7,021	9,028	9,028
46-6	R & M - Parks & Athletics	8,504	6,220	15,500	15,500
46-61	R & M - Parks Other Contractual	14,107	11,716	15,000	15,000
46-7	R & M - Computer Equipment	23,430	16,357	23,760	61,700
47-1	Printing & Binding	19,654	48,961	73,611	65,096
48-1	City Publicity	2,521	2,971	8,550	8,450
48-17	City Events	21,493	47,602	150,274	168,609
48-3	Other Community Events	3,339	1,624	0	0
48-34	Egg Hunt	11,252	7,865	0	0
48-4	Fireworks	45,300	50,932	0	0
48-6	Other Promotional Activities	15,594	41,530	42,505	77,216
48-71	CRS Sponsorship offset	7,323	360	0	0
48-91	Youth Athletics	10,448	30,942	21,790	42,533
49-1	Legal Ads	22,997	20,133	33,399	31,799
49-2	Election Expenses	80,340	0	60,180	0
49-3	Titles, Tags & Taxes	1,016	1,027	1,435	1,460
49-6	Miscellaneous Expense	1,934	4,184	4,495	5,995
49-7	Computer Software	321,043	438,887	687,831	715,490
49-8	Recording Fees	1,173	1,438	3,000	3,000
49-9	Classified Ads	925	1,325	3,200	7,600
51-2	Office Supplies	28,403	30,950	38,575	47,430
51-4	Copy Paper & Supplies	5,288	6,894	10,570	12,280
51-5	Minor Office Equipment	16,709	14,262	29,130	32,050
51-7	Commemoratives	17,937	16,740	21,368	18,889
52-1	Fuel & Lubricants	165,077	166,540	177,200	172,050
52-2	Parks & Grounds Sup.	17,260	13,332	16,000	16,000
52-3	Cust. Lab. & Chem. Sup.	49,608	47,396	71,800	82,784
52-5	Small Tools & Apparatus	20,824	30,030	29,150	30,525
52-6	Recreation Supplies	7,953	5,218	13,922	9,825
52-7	Medical Supplies	62,391	70,028	80,200	97,200
52-8	Uniforms & Clothing	69,574	95,818	136,594	97,682
53-1	Road & Bridges	10,502	8,227	19,750	19,750
53-2	Traffic Control	45,104	21,701	11,950	11,950
53-3	Drainage	19,550	23,335	26,813	26,813
54-2	Code Supplement & Update	6,326	14,481	11,750	11,750
54-3	Books, Subsc., Prof. Sup.	8,648	4,187	9,298	8,880
54-4	Memberships & Dues	34,909	39,885	49,441	57,631
55-5	Erroneous Issues	(1)	12	50	50
<b>TOTAL OPERATING EXPENSES</b>		<b>13,448,514</b>	<b>14,746,737</b>	<b>16,310,572</b>	<b>16,890,501</b>

**EXPENDITURE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>CAPITAL OUTLAY</b>					
62-6	Public Works Buildings	0	20,024	20,300	12,000
64-5	Office Furniture	16,444	11,427	36,668	11,750
64-8	Other Equipment	0	258	11,326	0
64-9	Computer Hardware/Software	17,459	15,290	16,000	44,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>33,903</b>	<b>55,932</b>	<b>84,294</b>	<b>67,750</b>
<b>SBITA P &amp; I</b>					
71/72	SBITA P & I	0	71,912	0	73,000
<b>TOTAL SBITA P &amp; I</b>		<b>0</b>	<b>71,912</b>	<b>0</b>	<b>73,000</b>
<b>GRANTS AND AIDS</b>					
83-1	Grant/Aids	78,642	84,723	129,000	138,500
<b>TOTAL GRANTS AND AIDS</b>		<b>78,642</b>	<b>84,723</b>	<b>129,000</b>	<b>138,500</b>
<b>SOLID WASTE</b>					
34-3	Solid Waste Collection	2,252,187	2,336,713	2,466,648	2,952,474
<b>TOTAL SOLID WASTE</b>		<b>2,252,187</b>	<b>2,336,713</b>	<b>2,466,648</b>	<b>2,952,474</b>
<b>INSURANCE</b>					
45-1	Liability & Fleet	293,525	295,740	394,708	406,664
81-20	Insured Claims & Judgements	31,599	51,218	15,400	29,350
<b>TOTAL INSURANCE</b>		<b>325,124</b>	<b>346,958</b>	<b>410,108</b>	<b>436,014</b>
<b>INTERFUND TRANSFERS</b>					
91-5	Fund Transfer - New Growth	0	9,695,676	0	135,000
91-7	Fund Transfer - Parks and Recreation	0	0	0	0
91-6	Fund Transfer - ARP	0	3,804,324	0	0
91-8	Fund Transfer - Reconst & Maint	150,000	300,000	725,000	900,000
91-22	Fund Transfer - After School Program	187,500	136,500	135,000	450,000
91-95	Fund Transfer - Debt Service	350,000	370,000	380,000	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>687,500</b>	<b>14,306,500</b>	<b>1,240,000</b>	<b>1,485,000</b>
<b>CONTINGENCY</b>					
99-1	Contingency	49,954	888	0	0
99-2	Council Contingency	0	0	50,000	50,000
<b>TOTAL CONTINGENCY</b>		<b>49,954</b>	<b>888</b>	<b>50,000</b>	<b>50,000</b>
<b>OTHER OBLIGATIONS</b>					
99-4	175/185 Insurance Trust	203,046	493,466	178,804	385,000
<b>TOTAL OTHER OBLIGATIONS</b>		<b>203,046</b>	<b>493,466</b>	<b>178,804</b>	<b>385,000</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 32,494,010</b>	<b>\$ 48,124,796</b>	<b>\$ 41,965,017</b>	<b>\$ 46,719,648</b>

### OPERATING TRANSFERS OUT



- FY 2016 - Transfers were limited to debt servicing of \$410,000, \$20,000 to the C.A.R.E.S youth program, \$2,863,381 to Capital Project Fund.
- FY 2017 – Transfers for debt servicing of \$410,000 plus \$20,000 to the C.A.R.E.S youth program and \$1,000,000 to Capital Project Fund – Reconstruction and Maintenance (304).
- FY 2018 – Transfers \$110,000 to the C.A.R.E.S youth program.
- FY 2019 – Transfers for debt servicing of \$410,000 plus \$500,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$55,000 to C.A.R.E.S youth program.
- FY 2020 – Transfers for debt servicing of \$410,000 plus \$250,000 to Capital Project Fund – Reconstruction and Maintenance (304) plus two new funds. \$50,000 to the Property Improvement Fund (106) and \$20,000 to Art in the Parks (107).
- FY 2021 – Transfers for debt servicing of \$300,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.
- FY 2022 – Transfers for debt servicing of \$350,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.
- FY2023 – Transfers for debt servicing of \$370,000 plus \$9.7M to Capital Project Fund – New Growth (301), \$300,000 to Capital Project Fund – Reconstruction and Maintenance (304), \$3.8M to Capital Project Fund - American Rescue Plan (306), and \$135,000 to C.A.R.E.S. Youth program (105).
- FY 2024 – Transfers for debt servicing of \$380,000 plus \$650,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.
- FY 2025 – Transfers \$900,000 to Capital Project Fund – Reconstruction and Maintenance (304), and \$135,000 to New Growth. \$450,00 to be transferred to Youth Program.

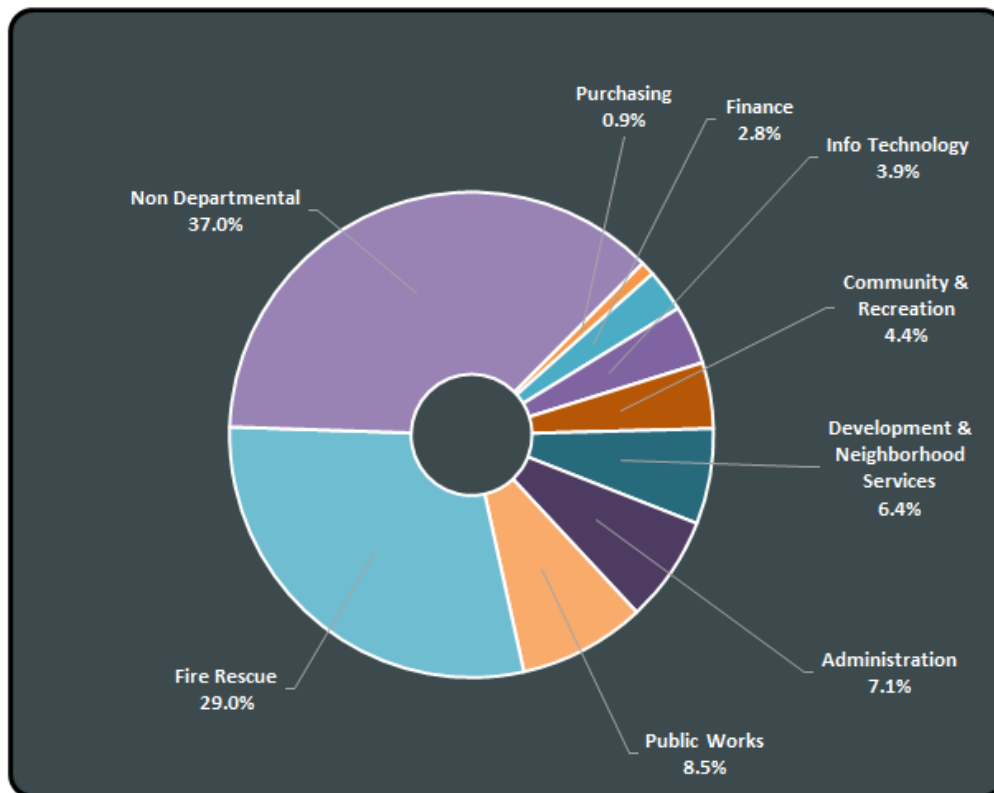
**GENERAL FUND  
DEPARTMENT EXPENDITURE SUMMARY**

FY 2024			FY 2025		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
<b>ADMINISTRATION</b>					
2	\$ 508,348	10-11 City Manager	2	\$ 549,902	7.6%
6 PT	389,836	10-12 Mayor & City Council	6 PT	476,279	18.1%
0	255,300	10-13 Legal Counsel	0	266,300	4.1%
5	664,336	10-14 Human Resources	5	672,607	1.2%
7FT 1PT	779,393	10-15 City Clerk	7FT 1PT	740,135	-5.3%
2	460,882	10-16 Comm & Public Affairs	2	372,193	-23.8%
1	169,250	10-17 Economic Development	1	243,879	30.6%
<b>17 FT / 7 PT</b>	<b>\$ 3,227,345</b>	<b>ADMINISTRATION TOTAL</b>	<b>17 FT / 7 PT</b>	<b>\$ 3,321,295</b>	<b>2.8%</b>
<b>FINANCE</b>					
8FT 1PT	\$ 1,138,843	20-21 Office of the Director	10	\$ 1,325,230	14.1%
0	0	20-22 Financial Operations	0	0	0.0%
<b>8 FT 1PT</b>	<b>\$ 1,138,843</b>	<b>FINANCE TOTAL</b>	<b>10</b>	<b>\$ 1,325,230</b>	<b>14.1%</b>
<b>PURCHASING<sup>1</sup></b>					
3	\$ 403,684	23-23 Purchasing	3	\$ 441,968	8.7%
<b>3</b>	<b>\$ 403,684</b>	<b>PURCHASING TOTAL</b>	<b>3</b>	<b>\$ 441,968</b>	<b>8.7%</b>
<b>INFORMATION TECHNOLOGY</b>					
6	\$ 1,650,001	26-26 Information Technology	6	\$ 1,839,387	10.3%
<b>6</b>	<b>\$ 1,650,001</b>	<b>INFORMATION TECHNOLOGY</b>	<b>6</b>	<b>\$ 1,839,387</b>	<b>10.3%</b>
<b>DEVELOPMENT &amp; NEIGHBORHOOD SERVICES</b>					
3	\$ 503,628	30-31 Office of the Director	3	\$ 495,537	-1.6%
7	989,100	30-32 Planning, Engineering & GIS	7	986,603	-0.3%
5	437,168	30-33 Code Enforcement	6 FT / 1 PT	633,118	30.9%
7	751,274	30-34 Building	7	864,888	13.1%
<b>22</b>	<b>\$ 2,681,170</b>	<b>DEVELOPMENT &amp; NEIGHBORHOOD SERV</b>	<b>23 FT / 1 PT</b>	<b>\$2,980,146</b>	<b>10.0%</b>
<b>PUBLIC WORKS</b>					
5	\$ 686,537	40-41 Office of the Director	4	\$ 583,620	-17.6%
7	1,035,219	40-42 Roads & Drainage	7	1,117,699	7.4%
3	624,178	40-43 Vehicle Maintenance	3	680,288	8.2%
2	490,142	40-44 Building Services	3	612,413	20.0%
7	938,546	40-46 Parks & Grounds	7	988,573	5.1%
<b>24</b>	<b>\$ 3,774,622</b>	<b>PUBLIC WORKS TOTAL</b>	<b>24</b>	<b>\$ 3,982,593</b>	<b>5.2%</b>
<b>FIRE RESCUE</b>					
70	\$ 11,393,308	50-55 Fire Rescue	75	\$ 13,580,675	16.1%
<b>70</b>	<b>\$ 11,393,308</b>	<b>FIRE RESCUE TOTAL</b>	<b>75</b>	<b>\$ 13,580,675</b>	<b>16.1%</b>

DEPARTMENT EXPENDITURE SUMMARY CONTINUED

FY 2024			FY 2025		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
<b>COMMUNITY &amp; RECREATION SERVICES</b>					
5	\$ 552,729	60-61 Office of the Director	5	\$ 574,122	3.7%
11 FT / 6 PT	1,283,462	60-65 Community Programs	11 FT / 6 PT	1,483,876	13.5%
<b>16 FT/ 6 PT</b>	<b>\$ 1,836,191</b>	<b>COMMUNITY &amp; REC. SERV. TOTAL</b>	<b>16 FT/ 6 PT</b>	<b>\$ 2,057,998</b>	<b>10.8%</b>
<b>NON DEPARTMENTAL</b>					
	\$0	23-4/34-44 Healthcare CareATC		137,680	100.0%
	\$410,108	80-19 Property Liability & Fleet		436,014	5.9%
	2,466,648	80-81 Solid Waste Collection		2,952,474	16.5%
	1,240,000	80-82 Interfund Transfer		1,485,000	16.5%
	11,673,097	80-83 PBSO Law Enforcement		12,109,188	3.6%
	20,000	80-84 Other Grants & Aids		157,680	0.0%
	50,000	90-91 Contingency		50,000	0.0%
	<b>\$15,859,853</b>	<b>NON DEPARTMENTAL TOTAL</b>		<b>\$ 17,328,036</b>	<b>8.5%</b>
<b>164 FT / 16 PT</b>	<b>\$ 41,965,017</b>	<b>GENERAL FUND TOTAL</b>	<b>174 FT / 14 PT</b>	<b>\$ 46,857,328</b>	<b>10.4%</b>

Percentage of General Fund Expenditures by Division





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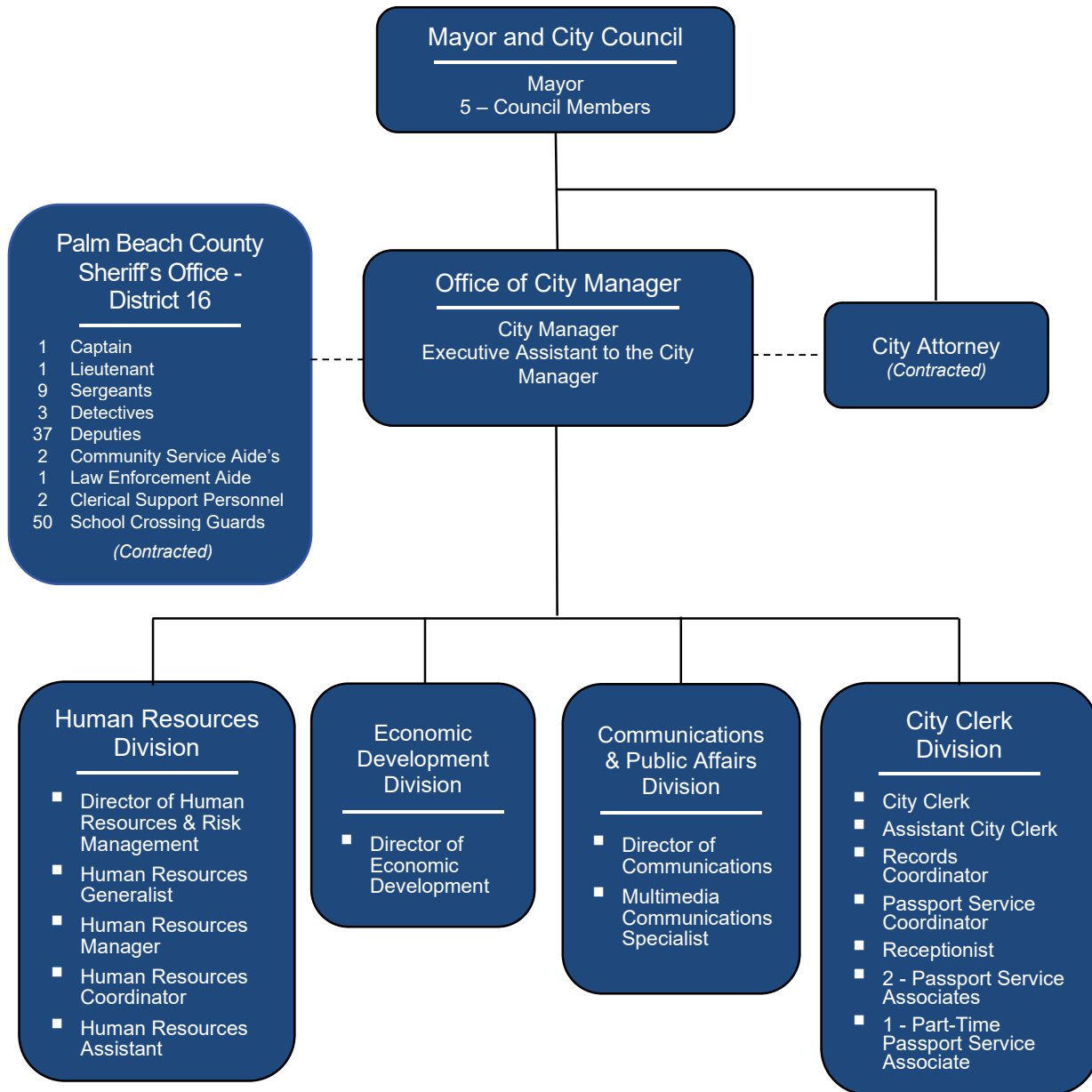
## Department of Administration

### *Divisions include:*

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



## Department of Administration



### Mission Statement

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

Elected:	6
Full Time:	17
Part Time:	1

**DEPARTMENT OF ADMINISTRATION  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**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 336 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.
- Facilitated negotiations for a new Pickleball Facility coming soon to the City of Greenacres.

**Mayor/City Council:**

- Adopted policies through the enactment of 84 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 60 resolutions that authorized contracts and agreements for the provision of services.
- Budget and awarded ten (10) educational scholarships in the amount of \$1,500 each to students residing in the City of Greenacres.
- Sponsorship/Donation to Greenacres' Title I schools in support of student education.
- Sit as ex-officio members of the City's Civil Service Board.

**Legal Counsel:**

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

**DEPARTMENT OF ADMINISTRATION  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**Continued**

**Human Resources/Risk Management:**

- Coordinated review of approximately 1200 employment applications, approved forty (40) position-descriptions, and facilitated fifty-six (56) pre-employment physical exams and pre-employment background checks.
- Coordinated twenty-five (25) City-wide employee training programs including: NEOGOV Auto Scheduling, New Supervisory Training, Diversity, Anti-Harassment/Anti-Discrimination Training, First Aid/CPR Recertification, No Nonsense with Coach Lisa, Bentek/Open Enrollment, True Colors, NeoGov Training for Directors & Supervisors, and Defensive Driving.
- Coordinated health, dental, vision, medical Flexible Spending Account (FSA), dependent care FSA, and life insurance benefits for 163 eligible participants.
- Coordinated a record number of ninety-one (91) Wellness Screenings of employees that are currently on the City's health insurance.
- Implemented an off-site employee health clinic, CareATC to create a healthier workforce.
- Governmentjobs.com was added to NEOGOV to attract top public sector talent.
- Streamlined the recruitment process by adding NEOGOV Interview Self-Scheduling.
- The onsite inspection for the FDLE Audit was successful by following new mandatory protocols for Fire Rescue background screenings.
- Implemented paperless Personnel Action Request (PARs) via New World which creates a productive workflow for all departments.
- Coordinated the asset survey for all City buildings.
- Coordinated three (3) food truck events for employees.
- FLC Hometown Health Award recipient.
- Updated Summer Internship program with three (3) intern positions across various departments.
- Attended in-person career fairs at Palm Beach State College and Palm Beach Central High School.
- The personnel policy handbook was updated with Paid Time Off (PTO) benefits, employee assistance program and holiday pay for part-time employees.
- The personnel policy handbook was updated with longevity bonus awards for full-time employees with service of fifteen (15) or more years.
- Coordinated three (3) Open Enrollment meetings for in-person and virtual participation.
- Continued with No-Nonsense Leadership Track Program.

**DEPARTMENT OF ADMINISTRATION  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**Continued**

**City Clerk:**

- Promoted two part-time Passport Services Associates into full-time Passport Coordinators.
- Implemented an electronic passport ticketing process using the Qmatic web-based system.
- Performed 939 online lien searches.
- Completed 199 public records request.
- Hired a full-time City Hall receptionist.
- Received 100% ethics compliance from the Commission on Ethics.
- Updated all Passport services literature for easy reading.
- Processed over 15,000 Passport applications.
- Created a quicker process for scanning ticket the QR code and provided easier access to the code.
- Completed the 2024 Municipal election process with six candidates.
- Transcribed forty-two (42) sets (190 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty-three (23) Council meeting agendas with backup material.
- Hired a full-time Records Coordinator.
- Participated in the Information Technology Steering and C.H.A.S.E. Committees.
- Provided transcription and administrative assistance to the City's advisory Boards and Committees.
- Created thirteen (40) proclamations for presentations.
- Created a revised proclamation template and framing style.

**Communications & Public Affairs:**

- Scheduled over 900 posts and reached over 575k people via social media platforms.
- Responded to 50+ tickets submitted through the city's website ticketing system and disseminated hundreds.
- Coordinated/contributed to 7 media stories.
- Participated in the C.H.A.S.E. Committee.
- Updated the city's Emergency Management Plan.
- Continued to overhaul city graphics by updating dated brochures and flyers and create consistency in image.
- Designed the new look for the Qmatic Queuing System and graphics/signage to go along with it.
- Aided in the purchasing of AV equipment to livestream Council and Board Meetings.
- Planned the Veterans Day event at City Hall and had approx. 100+ attendees.
- Planned/coordinated the League of Cities Luncheon for approx. 160 guests.
- Assisted with submitting one Community Project Funding Grant Application to Congresswoman Lois Frankel's Office for the Emergency Operation Center.
- Attended Palm Beach County Day at the Capitol in Tallahassee and met with Senators and House Representatives advocating for our residents and funding through the state budget.
- Served on the selection committee and steering committee for the city's rebranding and marketing efforts.

**DEPARTMENT OF ADMINISTRATION  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

Continued

**Economic Development**

- Developed a comprehensive Small Business Survey to better understand the needs and challenges of local entrepreneurs.
- Cultivated strategic partnerships with the Small Business Development Center (SBDC), Prospera, SCORE, and Palm Beach State College to bolster support for small businesses in Greenacres.
- Introduced the Ribbon Cutting Program, offering complimentary services to spotlight newly established businesses within the City of Greenacres.
- Developed the Eat Greenacres Initiative, to promote local businesses and encourage community engagement.
- Crafted the Starting BIG handbook, serving as a comprehensive guide for aspiring entrepreneurs looking to launch and grow businesses in Greenacres.
- Provided personalized business counseling and access to resources, empowering Greenacres businesses to thrive in a competitive market.
- Nurtured a culture of entrepreneurship by facilitating networking events with the Hispanic Entrepreneur Initiative (HEI) and delivering enriching training sessions in collaboration with SCORE Palm Beach.
- Proposed the Identification of a City's Downtown as a project for the Urban Land Institute (ULI) leadership initiative, which was subsequently approved.
- Devised the Access to Capital Workshop in collaboration with Prospera and Truist Bank, attracting 20 individuals.
- Established a monthly Business Consultation session, offering tailored guidance and support, with an average attendance of 7 consultations per session.
- Honored with a Certificate of Recognition from the SBDC for our valued partnership as a satellite office.
- Generated 13,670 organic impressions on LinkedIn.
- Spearheaded the inaugural City of Greenacres Small Business Summit, uniting 80 individuals, 8 speakers, and 4 exhibitors in a forum aimed at fostering growth and collaboration within the local business community.

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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$517,070	\$597,285	\$479,037	\$513,848
Operating	33,862	51,905	29,311	36,054
Capital	0	0	0	0
Grants and Aids	0	0	0	0
<b>General Fund Totals</b>	<b>\$550,932</b>	<b>\$649,190</b>	<b>\$508,348</b>	<b>\$549,902</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
City Manager	1	1	1	1
Asst. to the City Manager	1	1	1	1
Economic Development Director <sup>1</sup>	0	1	0	0
Public Information Officer <sup>2</sup>	1	1	0	0
<b>Total Number of Staff</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>2</b>

<sup>1</sup> Economic Development Director moved to new Division in FY24

<sup>2</sup> Public Information Officer promoted to Communications Director in FY23

<b>DEPARTMENT</b>	Administration
<b>COST CENTER</b>	City Manager
<b>COST CENTER NO.</b>	10-11

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

**PERFORMANCE MEASURES**

**OUTPUT MEASURES**

- Review and approve City Council agenda items.
- Provide budget reports, capital improvements program (CIP) reports, and FYI memos.
- Publish City Link, Annual Report, special publications, and annual City advertisements.
- Create City publications utilizing a digital platform to create interactive flipbooks and GIFs for social media posts, enhancing marketing prospects for the City.
- Respond to media requests, questions, and concerns raised by the public.
- Prepare and administer the comprehensive annual budget.
- Present Comprehensive Popular Annual Financial Report.
- Coordinate negotiation of agreements and contracts.
- Oversee implementation of CIP.
- Administer City personnel policies and administrative directives.
- Coordinate implementation of strategic plan.
- Oversee the operation of nine (9) departments with multiple divisions within.
- Work with Palm Beach Sheriff’s Office - District 16 personnel to maintain the high level of police presence in the City.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer the City’s emergency management plan to mitigate the damage of potential events that may endanger the City’s ability to function.
- Support and participate in City events and employee driven activities.
- Administer social media to provide information to the public.

**GOALS & OBJECTIVES**

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

- Objective:
- Fiscally sound organization.
  - 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.
  - Evaluate operations to increase organizational effectiveness.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	375,670	435,975	333,313	362,428
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	292	387	1,197	1,301
15-1	Special Pay	2,520	5,400	0	0
21-1	FICA Taxes	23,889	28,331	19,341	21,608
22-1	Retirement Contributions (FRS)	7,901	9,483	11,764	12,877
22-2	FLC Gen Retirement	35,899	38,327	35,579	45,695
22-3	FLC Gen Retirement Match	7,168	7,912	17,790	11,424
23-1	Life & Health Ins - Employee	31,873	35,914	22,973	22,896
23-2	Dependent Insurance	31,506	35,099	36,423	34,905
24-1	Worker's Compensation	352	457	256	278
25-1	Unemployment Compensation	0	0	401	436
<b>TOTAL PERSONNEL SERVICES</b>		<b>517,070</b>	<b>597,285</b>	<b>479,037</b>	<b>513,848</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Service	445	0	5,000	5,000
40-4	Ed Train Sem & Assc Exp	5,288	10,512	5,500	5,750
40-5	Business Exp & Mileage	201	513	720	720
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	87	103	250	250
46-3	R & M - Office Equipment	4,245	5,366	3,966	8,304
47-1	Printing & Binding	10,310	23,898	1,425	1,760
48-1	City Publicity	1,364	912	900	1,150
48-6	Other Promo Activities	5,103	4,593	5,060	5,370
51-2	Office Supplies	3,247	2,822	3,800	5,000
51-4	Copy Paper & Supplies	1,097	0	250	250
51-5	Minor Office Equip & Furn	567	1,515	600	600
52-8	Uniforms & Clothing	0	0	280	300
54-3	Books,Subsc,Prof Supplies	1,231	444	260	260
54-4	Memberships & Dues	677	1,227	1,300	1,340
<b>TOTAL OPERATING EXPENSE</b>		<b>\$ 33,862</b>	<b>\$ 51,905</b>	<b>\$ 29,311</b>	<b>\$ 36,054</b>
<b>DIVISION TOTAL</b>		<b>\$ 550,932</b>	<b>\$ 649,190</b>	<b>\$ 508,348</b>	<b>\$ 549,902</b>





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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$206,208	\$215,058	\$219,120	\$225,909
Operating	24,450	49,986	70,716	150,370
Capital	0	0	0	0
Grants and Aids	9,000	28,605	100,000	100,000
<b>General Fund Totals</b>	<b>\$239,658</b>	<b>\$293,649</b>	<b>\$389,836</b>	<b>\$476,279</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
<b>Total Number of Staff</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

\* Elected Position: (PT)

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

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

**OUTPUT MEASURES**

- Approve various agreements and contracts for service, delivery, and procurement.
- Consider applications for annexation, zoning changes, future land use amendments, special exceptions, and other land use proposals.
- Approve the City's annual operating budget and Capital Improvement Program.
- Responsible for appointments to City Boards and Committees.
- Appropriate Scholarship funds to support City youth in achieving their educational goals.
- Occasionally serve as voting delegate, representing the City, for various leagues on an annual basis.
- Attend and participate in numerous City events.
- 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11-1	Salaries & Wages	\$ 91,120	\$ 90,391	\$ 94,782	\$ 100,469
15-1	Special Pay	42,178	42,000	42,000	42,000
21-1	FICA Taxes	9,272	8,988	8,023	8,577
22-2	FLC Gen Retirement	4,322	4,392	4,513	7,583
22-3	FLC Gen Retirement Match	1,999	2,196	2,257	1,896
23-1	Life & Health Ins - Employee	32,537	33,689	35,531	34,925
23-2	Dependent Insurance	24,644	33,293	31,909	30,350
24-1	Worker's Compensation	136	109	105	109
<b>TOTAL PERSONNEL SERVICES</b>		<b>206,208</b>	<b>215,058</b>	<b>219,120</b>	<b>225,909</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Svc	0	20,000	25,500	101,500
40-4	Ed Train Sem & Asc Exp	2,659	6,276	19,350	19,950
40-5	Business Exp & Mileage	474	1,845	1,505	1,790
47-1	Printing & Binding	189	0	480	540
51-2	Office Supplies	0	0	0	500
52-8	Uniforms & Clothing	0	0	420	480
54-3	Books,Subsc,Prof Supplies	100	0	200	200
54-4	Memberships & Dues	21,028	21,865	23,261	25,410
<b>TOTAL OPERATING EXPENSES</b>		<b>24,450</b>	<b>49,986</b>	<b>70,716</b>	<b>150,370</b>
<b>GRANTS &amp; AIDS</b>					
83-1	Other Grants and Aids	9,000	28,605	100,000	100,000
<b>TOTAL GRANTS &amp; AIDS</b>		<b>9,000</b>	<b>28,605</b>	<b>100,000</b>	<b>100,000</b>
<b>DIVISION TOTAL</b>		<b>\$ 239,658</b>	<b>\$ 293,649</b>	<b>\$ 389,836</b>	<b>\$ 476,279</b>



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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$0	\$0	\$0	\$0
Operating	227,849	142,662	255,300	266,300
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$227,849</b>	<b>\$142,662</b>	<b>\$255,300</b>	<b>\$266,300</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
City Attorney	0	0	0	0
<b>Total Number of Staff</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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**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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	0	0	0
22-2	FLC Gen Retirement	0	0	0	0
22-3	FLC Gen Retirement Match	0	0	0	0
23-1	Life & Health Ins - Employee	0	0	0	0
23-2	Dependent Insurance	0	0	0	0
24-1	Worker's Compensation	0	0	0	0
25-1	Unemployment Compensation	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
31-1	Legal Expenses	0	0	0	0
31-4	Other Professional Service	227,849	142,662	255,300	266,300
40-4	Ed Train Sem & Assc Exp	0	0	0	0
40-5	Business Exp & Mileage	0	0	0	0
51-5	Minor Office Equip & Furn	0	0	0	0
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	0	0	0	0
64-5	Office Furniture	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>227,849</b>	<b>142,662</b>	<b>255,300</b>	<b>266,300</b>
<b>DIVISION TOTAL</b>		<b>\$ 227,849</b>	<b>\$ 142,662</b>	<b>\$ 255,300</b>	<b>\$ 266,300</b>





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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$348,886	\$382,296	\$503,065	\$524,914
Operating	\$125,206	\$99,566	\$157,067	\$147,693
Capital	\$0	\$0	\$4,204	\$0
Other	\$0	\$0	\$0	\$0
<b>General Fund Totals</b>	<b>\$474,092</b>	<b>\$481,862</b>	<b>\$664,336</b>	<b>\$672,607</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Human Resources & Risk Management	1	1	1	1
Human Resources Generalist	0	0	0	1
HR Generalist - Payroll <sup>1</sup>	1	1	1	0
Human Resources Manager	0	0	0	1
Payroll/Benefits Specialist <sup>2</sup>	1	1	1	0
Human Resources Coordinator	1	1	1	1
Human Resources Assistant	0	0	1	1
<b>Total Number of Staff</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>

<sup>1</sup> Position reclassified in FY 2022

<sup>2</sup> Position moved from Finance to HR in FY 2021

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

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

**PERFORMANCE MEASURES**

OUTPUT MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 ADOPTED
No. of personnel files maintained	197	185	215	215
No. of applications submitted	956	1,485	1,200	1,500
No. of new hires processed	33	32	50	35
No. of position descriptions updated	42	16	40	30
No. of terminations/Resignations/Retirements	26	28	20	25
No. of backgrounds for coaches/volunteers processed	25	33	35	35
No. of requisitions managed through applicant tracking	43	52	45	45
No. of Personal Action Request (PAR's) processed	380	400	458	460
No. of eligible health insurance participants	150	172	163	173
No. of purged documents(boxes) for destruction	12	14	8	9
No. of In-house training sessions provided	26	26	25	30
No. of employment verifications including public records requests	50	50	55	60
No. of newsletters published	6	6	6	6
No. of property claims processed	7	5	5	5
No. of new liability claims processed	0	1	2	0
No. of vehicle claims processed	4	8	2	5
No. of Workers Compensation claims processed	17	10	16	18
No. of Drug Free Workplace processed	23	23	27	30
No. of Payrolls completed	26	28	26	0
No. of Safety Committee Meeting	4	4	4	4
No. of C.H.A.S.E. (Continuously, Honoring, Achievements, and Striving, for Excellence). Meetings	2	2	2	2

**EFFICIENCY MEASURES**

Avg. cost per hire processed	\$670	\$450	\$914	\$863
Avg. cost per employee – health/dental/vision insurance	\$10,762	\$10,965	\$10,786	\$10,220
Avg. cost per dependent – health/dental/vision insurance	\$10,486	\$9,008	\$9,824	\$ 9,033

**EFFECTIVENESS MEASURES**

Health insurance claims loss ratio	130%	76%	70%	62%
% Liability property loss ratio (premiums/losses)	16%	9%	7%	0%
% Workers Compensation loss ratio (premiums/losses)	75%	39%	40%	28%

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

**GOALS & OBJECTIVES**

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

- Objective
  - Continue to analyze the total rewards package to ensure the City is getting the best value with maximum benefits for employees.
  - Continue to participate in the Annual PEPIE survey.
  - Continue to offer eligible part-time employee benefits.
  - Partnered with an off-site employee health clinic to provide high-quality primary and preventative care for employees.
  - Continue being competitive by staying informed of the current trends in compensation management.
  - Review insurance yearly with Benefits broker.

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

- Objective
  - Review of interview questions for all positions.
  - Review position descriptions to ensure a comprehensive description of essential duties and responsibilities and minimum qualifications.
  - Continue to review policies and procedures to provide more streamlined processes.
  - Maximize advertising within our budget including college recruiting, social media, job fairs, and print.
  - Utilize college career fairs, campus events, and career services offices to promote municipal job opportunities to graduating students and alumni.
  - Continuously refine and adapt advertising strategies based on data-driven insights, industry best practices, and emerging trends in talent acquisition and employer branding.
  - Continue the use of supplemental questions to enhance the application process for all positions.
  - Increase the use of social media and association websites to reach more applicants via Facebook, Instagram, LinkedIn, Indeed, Governmentjobs.com, etc.
  - Increase the number of Interns for the Internship program and extend to other City Departments in addition to Administration.

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

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

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

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

- Objective**
- Continue to analyze and modify those policies required to meet state and federal laws.
  - Maintain use of ExecuTime to increase FLSA compliance and tracking employees' time.
  - Continue to review HR Operations Manual quarterly and ongoing to keep relevant and accurate.
  - Utilize and update Annual Work Plan (AWP) monthly to maintain thorough and efficient daily operations.
  - Manage the City's Intranet for employees to easily access resources and information.
  - Review and revise as needed the Personnel Policies Handbook and update information for our employees.
  - Conduct regular reviews, assessments, and audits of policies and procedures to ensure alignment with evolving legal requirements, organizational goals, and industry best practices, adjusting as needed to maintain relevance and effectiveness.

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

- Objective**
- Maintain the C.H.A.S.E. program aka: Continuously Honoring Achievements (and Striving (for) Excellence) to support the employees' actions toward the City's Mission, Values, and Goals.
  - Continue to provide quarterly employee engagement gatherings.
  - Increase participation on the C.H.A.S.E. Committee to represent the established departments.
  - Continue to recognize employees for their milestone years of service with Employee awards and luncheons.
  - Improving employee engagement and connection through cultural enhancements.
  - Scheduling food truck events once every quarter throughout the fiscal year to promote employee engagement.

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

- Objective**
- 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, Vector Solutions and other resources to support training needs.
  - Create, promote and foster an organizational environment that values development, diversity and growth opportunities for all employees by providing access to training.
  - Provide ongoing leadership and support to the organization's succession efforts by cross training within each department.
  - Conduct paperless Personnel Action Requests (PAR) training for Directors, Supervisors, and Administrative Assistants.
  - Continue to provide Leader Development Track Program by No-Nonsense Training Solutions.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 270,017	\$ 293,721	\$ 360,834	\$ 397,265
12-2	Vac/Sick Payout	2,349	0	0	0
13-1	Other Salaries & Wages	2,577	5,555	16,760	11,832
14-1	Overtime	227	63	784	1,716
15-1	Special Pay	6,320	6,653	6,320	6,320
21-1	FICA Taxes	21,426	23,357	28,242	31,871
22-2	FLC Gen Retirement	11,034	14,276	18,397	31,918
22-3	FLC Gen Retirement Match	5,502	7,138	9,198	7,980
23-1	Life & Health Ins - Employee	28,682	30,776	46,254	34,675
23-2	Dependent Insurance	420	453	15,520	518
24-1	Worker's Compensation	332	304	294	318
25-1	Unemployment Compensation	0	0	462	501
<b>TOTAL PERSONNEL SERVICES</b>		<b>348,886</b>	<b>382,296</b>	<b>503,065</b>	<b>524,914</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Service	26,394	32,124	54,404	35,284
31-5	Physical Exams	11,664	20,298	25,018	29,778
34-4	Other Contractual Service	40,947	5,246	6,927	6,960
40-2	Tuition Reimbursement	7,458	4,950	6,000	6,000
40-3	Personnel Recruiting Exp	419	8	920	1,735
40-4	Ed Train Sem & Assc Exp	10,007	11,413	21,575	26,426
40-5	Business Exp & Mileage	0	0	50	50
42-1	Postage & Freight Charges	0	314	150	1,000
45-2	Notary Fees	166	251	0	120
47-1	Printing & Binding	2,896	77	2,210	350
48-6	Other Promo Activities	5,735	6,125	14,495	11,146
49-6	Miscellaneous Expense	0	0	150	275
49-7	Computer Software & Prog	204	0	0	0
49-9	Classified Ads	575	1,175	1,200	4,850
51-2	Office Supplies	39	814	3,815	6,090
51-5	Minor Office Equip & Furn	175	492	100	500
51-7	Commemoratives	14,566	14,644	17,768	14,909
52-8	Uniforms & Clothing	1,312	622	227	260
54-3	Books,Subsc,Prof Supplies	1,562	0	528	0
54-4	Memberships & Dues	1,087	1,013	1,530	1,960
<b>TOTAL OPERATING EXPENSES</b>		<b>125,206</b>	<b>99,566</b>	<b>157,067</b>	<b>147,693</b>
<b>CAPITAL OUTLAY</b>					
64-5	Other Furniture	0	0	4,084	0
64-8	Other Equipment	0	0	120	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>4,204</b>	<b>0</b>
<b>DIVISION TOTAL</b>		<b>\$ 474,092</b>	<b>\$ 481,862</b>	<b>\$ 664,336</b>	<b>\$ 672,607</b>



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<b>DEPARTMENT</b>	Administration
<b>COST CENTER</b>	City Clerk
<b>COST CENTER NO.</b>	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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$324,087	\$403,979	\$616,633	\$654,779
Operating	126,562	86,756	161,210	84,356
Capital	7,562	1,356	1,550	1,000
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$450,649</b>	<b>\$492,091</b>	<b>\$779,393</b>	<b>\$740,135</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Assistant City Clerk	1	1	1	1
City Clerk	1	1	1	1
Passport Service Assoc (PT)	2	2	1	1
Passport Service Associate <sup>1</sup>	0	0	2	2
Passport Service Coordinator <sup>2</sup>	1	1	1	1
Records Coordinator	1	1	1	1
Receptionist	0	0	1	1
<b>Total Number of Staff</b>	<b>3FT 2PT</b>	<b>3FT 2PT</b>	<b>7FT 1PT</b>	<b>7FT 1PT</b>

<sup>1</sup> position added in 2023

<sup>2</sup> position added in 2022



<b>DEPARTMENT</b>	<u>Administration</u>
<b>COST CENTER</b>	<u>City Clerk</u>
<b>COST CENTER NO.</b>	<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.

<b>PERFORMANCE MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 ADOPTED</b>
<b>OUTPUT MEASURES</b>				
No. of ordinances	39	19	30	40
No. of resolutions	67	60	65	70
No of proclamations	33	44	40	40
No. of pages of minutes	230	174	185	190
No. of lien searches/letters processed	2,955	939	1,000	1,200
No. of public records requests processed	244	199	202	210
No. of City registered voters	22,331	22,000	19,357	21,000
Avg. cost of municipal election	\$80,339.60	\$0	\$15,841.50 PPP *	\$49,000
No. of passport applications processed	11,183	13,544	15,150	17,500
No. of legal advertisements published	45	11	30	30
<b>EFFICIENCY MEASURES</b>				
Avg time to process a passport (in minutes)	20	20	20	20
Avg time to complete meeting minutes (in minutes)	100	100	100	100
Avg time to process lien search (in minutes)	30	30	30	30
<b>EFFECTIVENESS MEASURES</b>				
% of lien searches completed within 3 days	100.0%	100.0%	100%	100.0%
% Registered voter participation in Municipal Election	13%	0%	15%	18%

\*Presidential Primary Preference Election

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

**GOALS & OBJECTIVES**

**Goal: Maintain a uniform method of paper and electronic records retention and destruction.**

- Objective:**
- Conduct an annual refresher course for departmental Records Custodians and Alternates.
  - Schedule the annual destruction of paper records and ongoing destruction of electronic records.
  - Provide presentation to all department’s records custodians.

**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.
  - Ensure board members are up to date with ethics training requirements.

**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: Update 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 public outreach online.
  - Provide great customer service.

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

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

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

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

**Goal: Implementation of an electronic Election Campaign Program.**

- Objective:**
- Demo Easy Vote system.
  - Purchase, train and educate staff and candidates.

**Goal: Archive historic documents**

- Objective:**
- Purchase preservable document sleeves and containers.
  - Label and organize storage for archives.

**Goal: Prepare for election cycle 2026.**

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

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 205,953	\$ 265,947	\$ 393,504	\$ 431,894
12-2	Vac/Sick Payout	0	1,329	0	0
13-1	Other Salaries & Wages	48,581	41,545	31,044	34,235
14-1	Overtime	470	95	3,581	4,617
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	19,839	23,830	29,698	34,732
22-2	FLC Gen Retirement	8,579	11,370	19,854	34,921
22-3	FLC Gen Retirement Match	4,275	5,685	9,927	8,730
23-1	Life & Health Ins - Employee	31,817	46,647	79,619	79,347
23-2	Dependent Insurance	20	2,926	44,237	21,051
24-1	Worker's Compensation	233	285	330	362
25-1	Unemployment Compensation	0	0	519	570
<b>TOTAL PERSONNEL SERVICES</b>		<b>324,087</b>	<b>403,979</b>	<b>616,633</b>	<b>654,779</b>
<b>OPERATING EXPENSES</b>					
34-4	Other Contractual Service	0	555	500	500
40-4	Ed Train Sem & Assc Exp	2,979	5,636	6,985	7,060
42-1	Postage & Freight Charges	19,097	39,134	56,785	40,546
45-2	Notary Fees	160	162	510	0
46-3	R & M Office Eq	0	374	900	900
47-1	Printing & Binding	0	74	0	0
48-6	Other Promo Activities	2,051	9,975	1,600	1,600
49-1	Legal Ads	3,672	3,890	6,600	4,500
49-2	Election Expenses	80,340	0	60,180	0
49-3	Titles, Tags & Taxes	826	708	1,185	1,155
49-8	Recording Fees	1,173	1,438	3,000	3,000
51-2	Office Supplies	5,823	6,712	6,000	8,500
51-5	Minor Office Equip & Furn	1,138	1,324	1,400	650
51-7	Commemoratives	855	141	1,300	1,680
52-8	Uniforms & Clothing	0	0	320	320
54-2	Code Supplements & Updates	6,326	14,481	11,750	11,750
54-3	Books,Subsc,Prof Supplies	977	977	1,000	1,000
54-4	Memberships & Dues	1,145	1,175	1,195	1,195
<b>TOTAL OPERATING EXPENSES</b>		<b>126,562</b>	<b>86,756</b>	<b>161,210</b>	<b>84,356</b>
<b>CAPITAL OUTLAY</b>					
64-5	Office Furniture	7,562	1,356	1,550	1,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>7,562</b>	<b>1,356</b>	<b>1,550</b>	<b>1,000</b>
<b>DIVISION TOTAL</b>		<b>\$ 458,211</b>	<b>\$ 492,091</b>	<b>\$ 779,393</b>	<b>\$ 740,135</b>

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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$0	\$0	\$250,590	\$272,433
Operating	0	0	210,292	99,760
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$460,882</b>	<b>\$372,193</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Communications <sup>1</sup>	0	0	1	1
Multimedia Comm. Specialist	0	0	1	1
<b>Total Number of Staff</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

<sup>1</sup> Position added in 2023, Division established from City Manager in FY24

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

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

PERFORMANCE MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 ADOPTED
<b>OUTPUT MEASURES</b>				
No. of social media posts	N/A	885	915	930
No. of media stories	N/A	5	5	6
No of publications	N/A	4	3	3
No. of ticket inquiries processed	N/A	297	340	375
No. of Photo Contest Submissions	N/A	48	50	60
<b>EFFICIENCY MEASURES</b>				
Total audience reached using social media	N/A	534,297	575,000	600,000
No. of social media followers	N/A	9,978	10,600	11,500
Notification of Emergency’s (# of Events)	N/A	2	2	2
<b>EFFECTIVENESS MEASURES</b>				
Attendance at city events, services, programs, and rentals.	N/A	33,135	35,000	36,500
# of Platforms Used	N/A	6	6	6

**GOALS & OBJECTIVES**

- Goal: **Oversee the City’s main website for residents and visitors.**
- Objective:
  - Maintain an updated, user friendly and accessible website with accurate information for all users.
  
- Goal: **Provide support to City departments for promotional and advertising strategies**
- Objective:
  - Provide guidance, support and material for city departments as needed for promo items, event marketing, and more.
  
- Goal: **Revise the City Emergency Management Plan**
- Objective:
  - Update and modernize current procedures and guidelines including departmental policies.
  - Ensure the plan adheres to all local, state, and federal emergency guidelines.
  
- Goal: **Develop a brand and logo for the City’s use.**
- Objective:
  - Work with a rebranding firm to come up with a city logo, colors, branding kit, and slogan.
  - Create a brand for additional departments that fall in line with the city’s overall brand.

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

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Goal: **Effectively and promptly respond to ticket system inquiries**

- Objective:
- Acknowledge/respond to requests within 48 hours.
  - Track requests and follow up.

Goal: **Provide timely and accurate information on all social media platforms.**

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

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 181,609	\$ 202,449
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	0
15-1	Special Pay	0	0	4,320	4,320
21-1	FICA Taxes	0	0	13,107	15,296
22-2	FLC Gen Retirement	0	0	9,081	16,196
22-3	FLC Gen Retirement Match	0	0	4,540	4,049
23-1	Life & Health Ins - Employee	0	0	22,973	22,896
23-2	Dependent Insurance	0	0	14,595	6,821
24-1	Worker's Compensation	0	0	142	158
25-1	Unemployment Compensation	0	0	223	248
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>250,590</b>	<b>272,433</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Services	0	0	104,500	4,000
31-5	Physical Exams	0	0	193	0
40-4	Ed Train Sem & Assc Exp	0	0	5,300	7,350
40-5	Business Exp & Mileage	0	0	300	300
42-1	Postage & Freight Charges	0	0	19,650	13,800
47-1	Printing & Binding	0	0	55,695	46,945
48-1	City Publicity	0	0	5,250	4,000
48-6	Other Promotional Activities	0	0	10,000	16,500
51-2	Office Supplies	0	0	2,150	2,150
51-5	Minor Office Equip & Furn	0	0	1,370	2,500
52-8	Uniforms & Clothing	0	0	1,000	1,000
54-4	Memberships & Dues	0	0	800	1,215
64-5	Office Furniture	0	0	4,084	0
<b>TOTAL OPERATING EXPENSES</b>		<b>0</b>	<b>0</b>	<b>210,292</b>	<b>99,760</b>
<b>DIVISION TOTAL</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 460,882</b>	<b>\$ 372,193</b>

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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$0	\$0	\$154,530	\$181,154
Operating	0	0	14,720	62,725
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$169,250</b>	<b>\$243,879</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Economic Dev.	0	0	1	1
<b>Total Number of Staff</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>



<b>DEPARTMENT</b>	Administration
<b>COST CENTER</b>	Economic Development
<b>COST CENTER NO.</b>	10-17

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

PERFORMANCE MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 ADOPTED
<b>OUTPUT MEASURES</b>				
Number of public awareness sessions	N/A	N/A	24	24
Number of businesses assisted	N/A	N/A	52	52
Number of resource referrals	N/A	N/A	52	52
Number of Jobs supported	N/A	N/A	110	110
<b>EFFICIENCY MEASURES</b>				
Average response time to staff and resident inquiries	N/A	N/A	24hs	24hs
Number of hours of business technical assistance	N/A	N/A	100	100
<b>EFFECTIVENESS MEASURES</b>				
Number of programs managed	N/A	N/A	4	4
Number of new business relationships created	N/A	N/A	52	60
Number of joint efforts	N/A	N/A	12	15

**GOALS & OBJECTIVES**

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

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 119,836	\$ 128,915
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	4,320	4,320
21-1	FICA Taxes	0	0	9,498	9,118
22-2	FLC Gen Retirement	0	0	5,992	10,313
22-3	FLC Gen Retirement Match	0	0	2,996	2,579
23-1	Life & Health Ins - Employee	0	0	11,644	11,605
23-2	Dependent Insurance	0	0	0	14,042
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	0	0	95	102
25-1	Unemployment Compensation	0	0	149	160
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>154,530</b>	<b>181,154</b>
<b>OPERATING EXPENSES</b>					
34-5	Other Contractual Services	0	0	2,400	12,400
40-4	Ed Train Sem & Assc Exp	0	0	4,400	6,025
40-5	Business Exp & Mileage	0	0	3,000	8,500
48-6	Other Promo Activites	0	0	3,000	32,000
54-4	Memberships & Dues	0	0	1,920	3,800
<b>TOTAL OPERATING EXPENSES</b>		<b>0</b>	<b>0</b>	<b>14,720</b>	<b>62,725</b>
<b>DIVISION TOTAL</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 169,250</b>	<b>\$ 243,879</b>

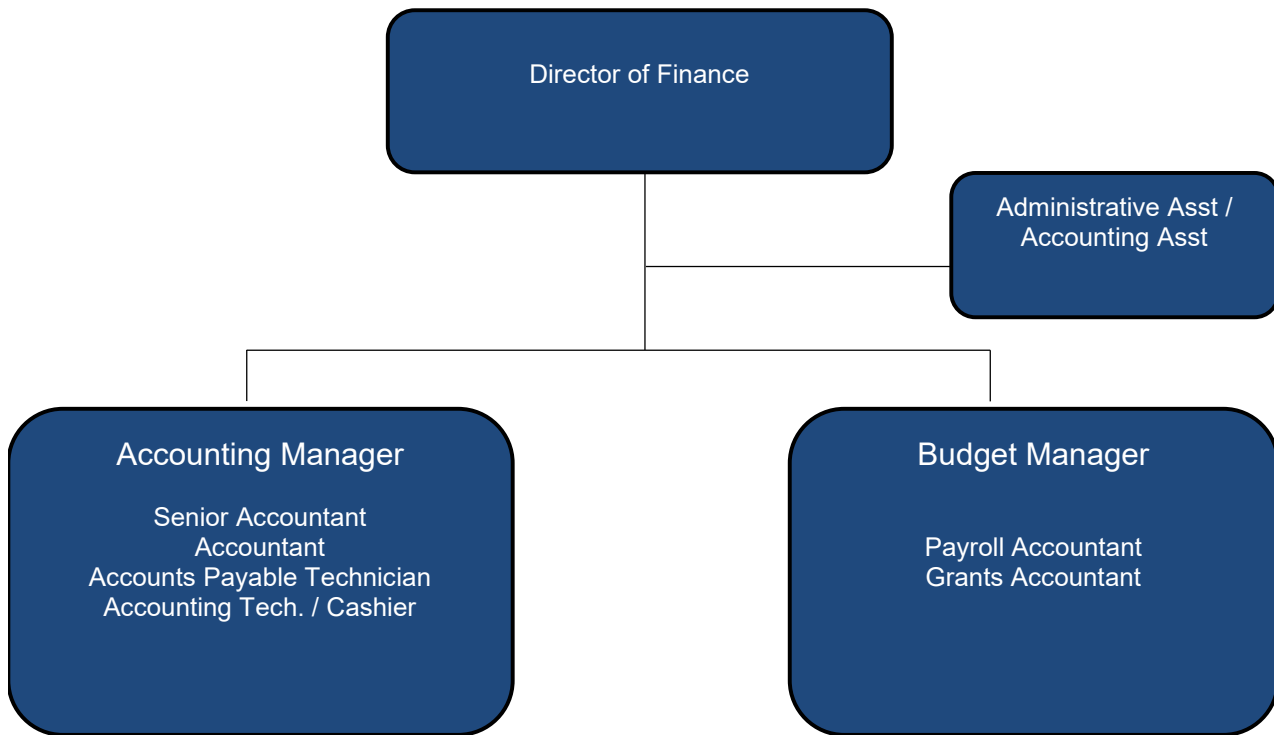


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# Department of Finance



Department of Finance



Mission Statement

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

Full Time: 10

**DEPARTMENT OF FINANCE  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**Finance Department:**

- 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 2023.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2022.
- Applied for two (2) "new" grant funding.
- Utilized ESO Logistics Management Fire Inspection software for documentation to invoice all businesses in Greenacres.
- Prepared and remitted bi-weekly payroll taxes.
- Prepared 67 boxes for Record Management Destruction and 31,381 for Laserfiche
- Attended Annual Governors' Hurricane Conference.
- Participated in the Safety Committee.
- Received the Popular Achievement for Financial Reporting Award (PAFR) for FY 2021.
- Prepared Quarterly Resolutions for Solid Waste Liens Release.
- Increased the number of vendors accepting direct deposit for procurement payment.
- Calculated solid waste billing for submission on the property tax bill as a non-ad valorem.
- Collected 335 property liens totaling \$87,798.
- Prepared quarterly decreased EMS write-offs for Council approval.
- Participated in the C.H.A.S.E Committee



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<b>DEPARTMENT</b>	Finance
<b>COST CENTER</b>	Office of the Director
<b>COST CENTER NO.</b>	20-21

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$380,178	\$349,627	\$901,693	\$1,116,355
Operating	43,234	48,746	235,350	206,275
Capital	5,463	0	1,800	2,600
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$428,875</b>	<b>\$398,373</b>	<b>\$1,138,843</b>	<b>\$1,325,230</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Finance	1	1	1	1
Accountant	0	0	1	1
Accountant Manager	0	0	0	1
Accounting Clerk (PT)	0	0	1	0
Acct. Payable Tech.	0	0	1	1
Administrative / Accounting Asst.	1	1	1	1
Asst. Finance Dir	0	0	1	0
Budget Anal./Fixed Assets Coord.	1	1	0	0
Budget Manager	0	0	1	1
Cashier/Accounting Clerk	1	1	1	1
Grants Accountant	0	0	0	1
Grants Coordinator	1	1	0	0
Payroll Accountant	0	0	0	1
Senior Accountant	0	0	1	1
<b>Total Number of Staff</b>	<b>5</b>	<b>5</b>	<b>8FT 1PT</b>	<b>10</b>



<b>DEPARTMENT</b>	Finance
<b>COST CENTER</b>	Office of the Director
<b>COST CENTER NO.</b>	20-21

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

**PERFORMANCE MEASURES**

<b>OUTPUT MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 ADOPTED</b>
Solid Waste Bills Issued <small>(new CO'ed)</small>	0	26	0	0
Accounts Payable payment via ACH	326	445	460	470
Accounts Payable payments via Checks	1,712	1,455	1,465	1,420
Fixed Assets Maintained	772	881	970	1,025
<b>EFFICIENCY MEASURES</b>				
Process time for accounts payable (checks)	3 min	3 min	3 min	3 min
Process time accounts payable (ACH)	3 min	3 min	3 min	3 min
<b>EFFECTIVENESS MEASURES</b>				
# of financial audit findings	0	0	0	0
% of EMS Bills Collected	67%	67%	67%	67%

**ACTIVITY/PERFORMANCE MEASURES**

- Oversee preparation of the Annual Comprehensive Financial Report and presentation to the City Council by the second meeting in March.
- Provide monthly financial and budget reports to the City Manager.
- Maintain a critical dates calendar to include all important Department of Finance activity due dates.
- Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return.
- Apply for two Government Finance Officers Association (GFOA) awards.
- 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 report on Grants.
- Process payroll along with filing required tax liability.

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**GOALS & OBJECTIVES**

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

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

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

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

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

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

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

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

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

- Objective - Continue to update Payroll desk standard operating procedures manual to include all processes and procedures.
- Crosstrain Grant Accountant as payroll backup.
- Automate the Cost-of-Living Adjustment (COLA) process for All Employees.
- Create Step Grade listing for Fire Rescue to limit manual entries.
- Automate the process of Fire Department Time keeping software to Tyler New World.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 270,474	\$ 247,746	\$ 645,853	\$ 809,135
13-1	Other Salaries & Wages	0	0	17,850	0
14-1	Overtime	1,149	113	2,402	3,634
15-1	Special Pay	4,320	4,320	6,320	4,320
21-1	FICA Taxes	20,051	18,362	47,200	58,979
22-2	FLC Gen Retirement	11,511	12,050	32,413	65,021
22-3	FLC Gen Retirement Match	5,747	6,025	16,206	16,255
23-1	Life & Health Ins - Employee	40,544	37,422	79,724	113,218
23-2	Dependent Insurance	26,110	23,328	52,407	44,188
24-1	Worker's Compensation	272	261	513	624
25-1	Unemployment Compensation	0	0	805	981
<b>TOTAL PERSONNEL SERVICES</b>		<b>380,178</b>	<b>349,627</b>	<b>901,693</b>	<b>1,116,355</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Service	3,360	3,605	1,435	1,485
32-1	Accounting & Auditing	37,500	40,500	41,200	56,020
34-4	Other Contractual Service	0	0	113,885	67,080
40-4	Ed Train Sem & Assc Exp	1,709	2,205	7,440	6,700
40-5	Business Exp & Mileage	0	0	100	200
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	46,410	50,920
45-2	Notary Fees	0	123	0	0
46-3	R & M - Office Equipment	0	0	900	1,000
47-1	Printing & Binding	55	1,266	6,630	7,630
49-6	Minor Office Equip & Furn	0	0	2,320	2,320
49-7	Misc Expenses	0	0	500	700
51-2	Office Supplies	0	0	2,610	4,150
51-4	Copy Paper / Pmtr Supplies	0	0	2,640	3,750
51-5	Computer Software & Prog.	0	412	7,250	1,600
52-8	Uniforms & Clothing	118	96	405	960
54-3	Books,Subsc,Prof Supplies	307	79	610	610
54-4	Memberships & Dues	185	460	1,015	1,150
<b>TOTAL OPERATING EXPENSES</b>		<b>43,234</b>	<b>48,746</b>	<b>235,350</b>	<b>206,275</b>
<b>CAPITAL OUTLAY</b>					
64-5	Office Furniture	5,463	0	1,800	2,600
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,463</b>	<b>0</b>	<b>1,800</b>	<b>2,600</b>
<b>DIVISION TOTAL</b>		<b>\$ 428,875</b>	<b>\$ 398,373</b>	<b>\$ 1,138,843</b>	<b>\$ 1,325,230</b>

<b>DEPARTMENT</b>	Finance
<b>COST CENTER</b>	Financial Operations
<b>COST CENTER NO.</b>	20-22

**PRIMARY FUNCTION NARRATIVE**

**This division has merged with the Office of the Director to become Finance.**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$300,564	\$306,271	\$0	\$0
Operating	77,883	88,442	0	0
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$378,447</b>	<b>\$394,713</b>	<b>\$0</b>	<b>\$0</b>

**PERSONNEL STAFFING**

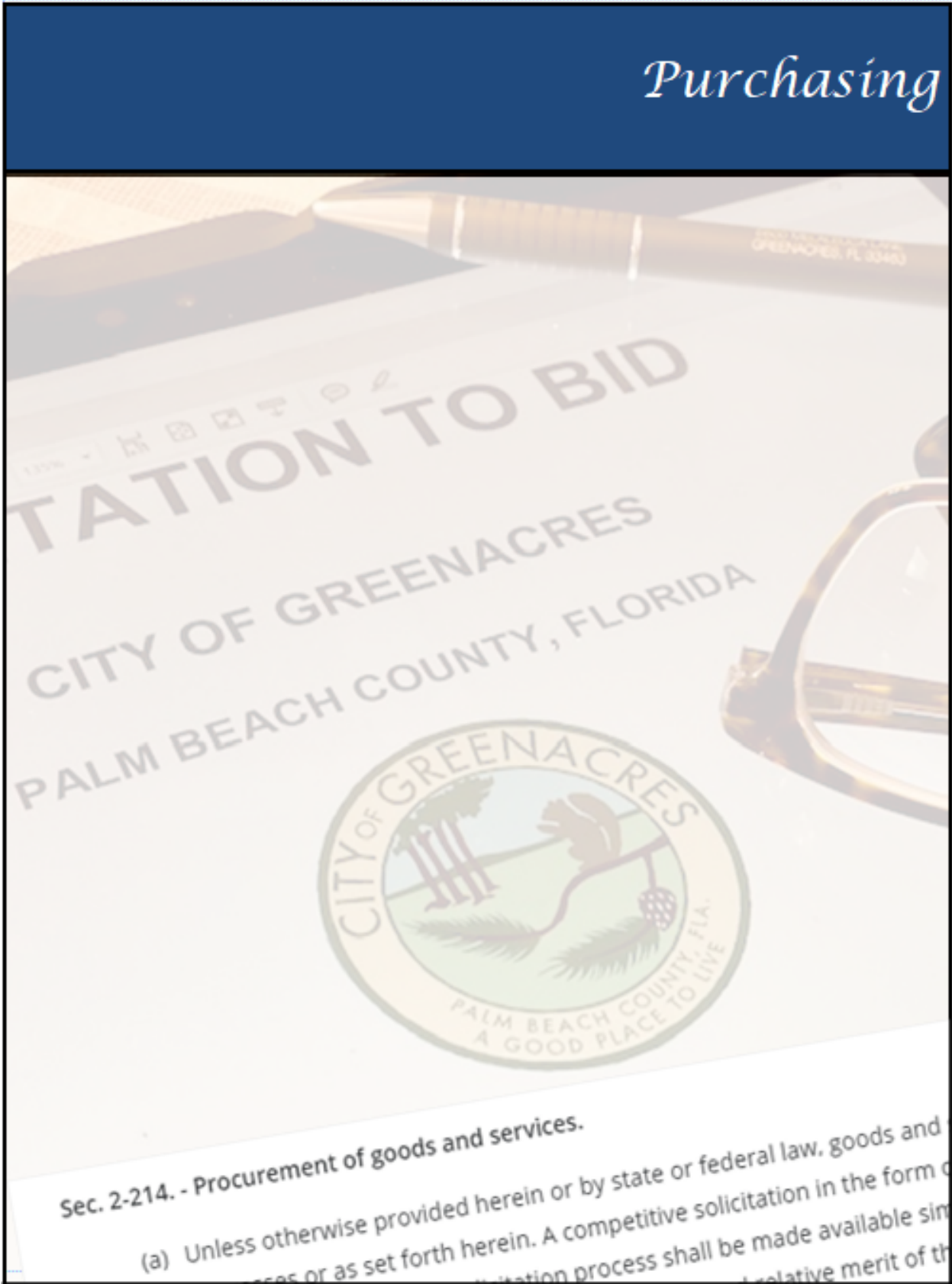
POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Accountant	1	1	0	0
Acct. Payable Tech.	1	1	0	0
Cashier/Accounting Clerk	1	1	0	0
Senior Accountant	1	1	0	0
<b>Total Number of Staff</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>

Finance operations moved to the Office of the Director

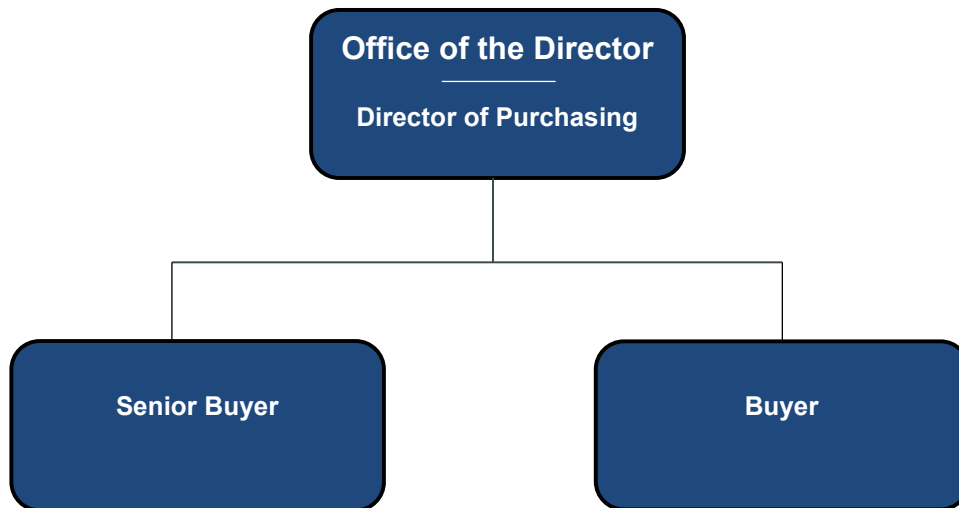
DEPARTMENT Finance  
 COST CENTER Financial Operations  
 COST CENTER NO. 20-22

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 222,971	\$ 230,964	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	23	87	0	0
15-1	Special Pay	0	1,667	0	0
21-1	FICA Taxes	16,761	17,399	0	0
22-2	FLC Gen Retirement	9,300	10,177	0	0
22-3	FLC Gen Retirement Match	4,650	5,088	0	0
23-1	Life & Health Ins - Employee	40,178	33,624	0	0
23-2	Dependent Insurance	6,465	7,047	0	0
24-1	Worker's Compensation	216	218	0	0
25-1	Unemployment Compensation	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>300,564</b>	<b>306,271</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>					
34-4	Other Contractual Service	49,204	49,216	0	0
40-4	Ed Train Sem & Assc Exp	120	107	0	0
40-5	Business Exp & Mileage	0	0	0	0
42-1	Postage,Frt & Exp Charges	22,365	32,039	0	0
46-3	R & M - Office Equipment	1,802	2,054	0	0
47-1	Printing & Binding	418	878	0	0
49-6	Misc Expense	25	276	0	0
49-7	Computer Software & Prog.	875	0	0	0
51-2	Office Supplies	1,775	1,173	0	0
51-4	Copy Paper & Supplies	653	1,931	0	0
51-5	Minor Office Equip & Furn	403	241	0	0
52-8	Uniforms & Clothing	118	252	0	0
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	125	275	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>77,883</b>	<b>88,442</b>	<b>0</b>	<b>0</b>
<b>DIVISION TOTAL</b>		<b>\$ 378,447</b>	<b>\$ 394,713</b>	<b>\$ 0</b>	<b>\$ 0</b>



Department of Purchasing



Mission Statement

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

Full Time: 3

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**DEPARTMENT OF PURCHASING  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**PURCHASING:**

- Coordinated thirty-five (35) solicitations. The highlights include Chickasaw Road Replacement and L-11 Canal Piping; Security Camera and Access Control System Services; Insurance Brokerage Services; Branding and Marketing Services; Original Section Sewer Swain Boulevard North Phase 2; Construction of New Youth Programs Building; Gladiator Lake Drainage Enhancements; and Design and Construction of Emergency Operations Center.
- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Maintained seventy-seven (77) current City purchasing contracts





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<b>DEPARTMENT</b>	Purchasing
<b>COST CENTER</b>	Purchasing
<b>COST CENTER NO.</b>	23-23

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$235,624	\$299,298	\$337,439	\$373,202
Operating	38,349	46,508	66,245	68,766
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$273,973</b>	<b>\$345,806</b>	<b>\$403,684</b>	<b>\$441,968</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Purchasing	1	1	1	1
Purchasing Assistant <sup>1</sup>	0	1	0	0
Senior Buyer	1	1	1	1
Buyer	0	0	1	1
<b>Total Number of Staff</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

<sup>1</sup> Position added in FY23 change to Buyer in 2024

<b>DEPARTMENT</b>	Purchasing
<b>COST CENTER</b>	Purchasing
<b>COST CENTER NO.</b>	23-23

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

**PERFORMANCE MEASURES**

<b>OUTPUT MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 ADOPTED</b>
No. of Purchase Orders Issued	665	747	765	780
Purchase Order Totals	\$26,426,973	\$40,678,458	\$42,758,924	\$44,896,870
No. of Solicitations Issued	23	29	35	30
No. of Central Store Orders	35	58	35	35
No. of Contracts Managed	60	77	77	80
No. of Purchasing Card Purchases	2,684	3,138	3,574	4,110
Purchasing Card Transaction Totals	\$393,114	\$491,350	\$553,360	\$636,364
No. of Training Sessions Conducted	5	9	8	10
No. of Mobile Telephones Managed	58	58	58	58

**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 which includes both individual and department travel cards.
- Oversee the City's Cell Phone Program.
- Oversee the City's Travel 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 to ensure the largest number of responders are aware.
- Goal: **To procure the highest quality goods and services at the least cost.**  
 Objective:
  - Identifies alternative means of purchasing.
  - Identifies potential savings through the issuance of solicitations.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11-1/12-1	Salaries & Wages	\$ 172,737	\$ 216,354	\$ 246,443	\$ 272,292
12-2	Vac/Sick Payout	0	1,012	0	0
14-1	Overtime	0	60	487	620
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	13,077	16,478	18,090	20,153
22-2	FLC Gen Retirement	8,180	10,568	12,347	21,833
22-3	FLC Gen Retirement Match	4,081	5,284	6,173	5,458
23-1	Life & Health Ins - Employee	21,357	31,203	34,302	34,186
23-2	Dependent Insurance	11,716	13,824	14,784	13,795
24-1	Worker's Compensation	156	195	192	212
25-1	Unemployment Compensation	0	0	301	333
<b>TOTAL PERSONNEL SERVICES</b>		<b>235,624</b>	<b>299,298</b>	<b>337,439</b>	<b>373,202</b>
<b>OPERATING EXPENSES</b>					
40-4	Ed Train Sem & Asc Exp	1,182	4,944	12,670	12,670
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephones	28,353	29,207	40,010	41,618
42-1	Postage & Freight Charges	22	0	150	150
45-2	Notary Fees	236	0	0	0
47-1	Printing & Binding	128	77	700	700
49-1	Legal Ads	3,192	2,902	4,000	4,000
51-2	Office Supplies	1,973	2,899	1,300	1,500
51-4	Copy Paper & Supplies	1,298	3,146	3,500	4,000
51-5	Minor Office Equip & Furn	786	1,527	1,500	1,500
52-8	Uniforms & Clothing	0	0	90	303
54-3	Books,Subsc,Prof Supplies	480	524	1,090	1,090
54-4	Memberships & Dues	700	1,270	1,085	1,085
55-5	Erroneous Issues	(1)	12	50	50
<b>TOTAL OPERATING EXPENSES</b>		<b>38,349</b>	<b>46,508</b>	<b>66,245</b>	<b>68,766</b>
<b>DIVISION TOTAL</b>		<b>\$ 273,973</b>	<b>\$ 345,806</b>	<b>\$ 403,684</b>	<b>\$ 441,968</b>

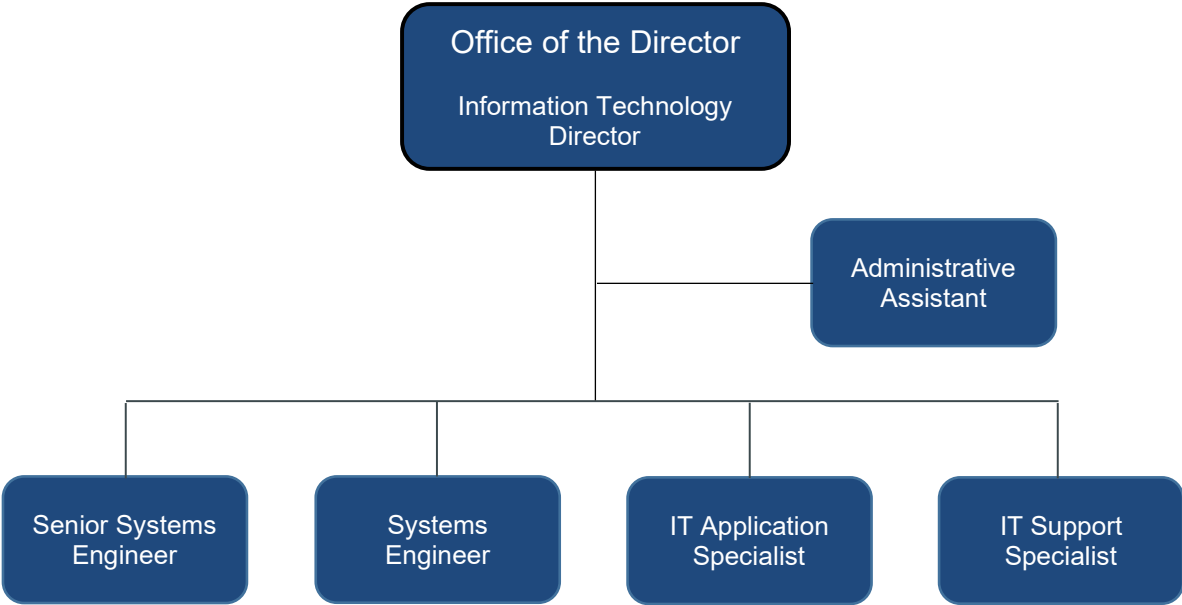


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Department of Information Technology



Mission Statement

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

Full Time: 6

**DEPARTMENT OF INFORMATION TECHNOLOGY  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**INFORMATION TECHNOLOGY:**

- Promoted our department’s IT Support Specialist to the new IT Application Specialist position, the purpose of which is to work with all City departments to help ensure effective use of existing software applications and identify and implement any new applications to empower staff to fulfill the City’s mission.
- Hired a new staff member as IT Support Specialist, to fill the above position vacated by previous support specialist.
- Hired a second new staff member for the new Administrative Assistant position, to assist the Director with purchasing and other organizational functions.
- Implemented cybersecurity solutions provided by the Florida Local Government Cybersecurity Grant, at no cost to the City. These solutions have replaced existing solutions for which the City had been paying previously or have provided additional defensive capabilities to the City’s “security onion”, the layers of defense against attack necessary to keep our valuable data resources secure. The state has reported the value of these solutions at \$54,511.80. Participation in this grant provides the added benefit of the security solutions being monitored by the state’s Cybersecurity Operations Center (CSOC), whose expert staff is prepared to provide immediate assistance with mitigation and reporting of any potential incidents.
- Enacted measures required by Florida State Statute 282.3185 - the “Local Government Cybersecurity Act” - which went into effect on July 1, 2023:
  - a. Required all Directors and IT personnel to take an advanced cybersecurity training course, in addition to the KnowBe4 course assigned to general staff.
  - b. Formally adopted the National Institute of Standards and Technology Cybersecurity Framework (NIST CSF) as the framework of record for the City, upon which all cybersecurity efforts will be based. The purpose of this adoption is to help “safeguard its data, information technology, and information technology resources to ensure availability, confidentiality, and integrity [...] with generally accepted best practices for cybersecurity”. Last year’s deployment of CIS-Cat Benchmark policies on City computers was an early step towards CSF implementation.
  - c. Attested to the above adoption with the Florida Digital Service.
  - d. Posted instructions in the department for staff to notify the state’s CSOC of any incidents as soon as they are identified.
- Implemented the Qmatic queue management system for the Passport service, with online sign-up for customers to sign themselves in to the virtual queue, displays in the lobby announcing and showing tickets being served, and comprehensive reporting capabilities.
- Maintained a very low click rate in KnowBe4 simulated phishing email campaigns, indicating that the mandatory Security Awareness Training program has had the desired effect of instilling caution in users’ handling of inbound messages. This results in increased resistance to malware attacks on the City’s information systems.
- Migrated users’ personal Z: drives from the City’s on-premises file server to Microsoft OneDrive cloud storage. This makes it possible for users to easily and securely access and share files from any Internet-connected computer.
- Initiated and completed RFP 24-009, resulting in a contract with Converjint LLF, a global technology with significant experience and resources, to support and maintain the city’s Security Camera and Access Control Systems. This will help ensure availability and optimized configuration of these systems, which are in daily use by City staff and by law enforcement to manage physical security of critical locations, to monitor activity on City property and to investigate incidents as they occur.



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**DEPARTMENT OF INFORMATION TECHNOLOGY  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**INFORMATION TECHNOLOGY: (continued)**

- Worked in partnership with Palm Beach County Network Services to add the building at 301 Swain Blvd to the County's fiberoptic network, providing dedicated, high-performance network connectivity to that site while it serves as Fire Rescue Station 96
- Updated nearly all Windows servers to version 2019 or 2022.
- Upgraded all Wi-Fi access points to Wi-Fi 6, for increased network speed and capacity.

<b>DEPARTMENT</b>	Information Technology
<b>COST CENTER</b>	Information Technology
<b>COST CENTER NO.</b>	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 and enhance the City's efficient, business-like operations.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$363,559	\$425,258	\$626,039	\$664,944
Operating	454,754	566,491	1,001,962	1,056,443
Capital	17,459	17,662	22,000	45,000
Other	0	71,912	0	73,000
<b>General Fund Totals</b>	<b>\$835,772</b>	<b>\$1,081,323</b>	<b>\$1,650,001</b>	<b>\$1,839,387</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Information Tech. Director	1	1	1	1
Senior Systems Engineer	1	1	1	1
Systems Engineer	1	1	1	1
IT Application Specialist	0	0	1	1
IT Support Specialist	0	0	1	1
Administrative Assistant	1	1	1	1
<b>Total Number of Staff</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>6</b>

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

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

**PERFORMANCE MEASURES**

	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 PROPOSED</b>
<b>OUTPUT MEASURES WORKLOAD</b>				
# of Servers on the Network	22	25	24	25
# of Workstations on the Network	121	127	160	165
# of User Accounts Supported	161	187	190	195
# of Email Accounts Supported	161	187	190	195
# of Access Points / Network Switches	18/21	20/25	22/27	25/29
# of Technical Requests	599	663	720	800
# of Security Cameras Supported	158	160	160	175

**EFFICIENCY MEASURES**

# of Web based applications acquired	2	2	3	4
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**EFFECTIVENESS**

Continue to develop the IT Service Catalog, to enhance the department’s service to its internal customers. Work in partnership with all departments to ensure that technology is utilized to its fullest potential and aligns with the City’s requirements. Implement and integrate cloud-based enterprise applications and tools, to enhance collaboration, ease of access, cost saving, efficiency, and reliability.

**GOALS & OBJECTIVES**

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

**Objective:** Monitor and ensure network availability at 99.7% of the time or greater throughout the fiscal year. Identify potential issues and resolve them proactively before they become problems.

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

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

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

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Goal **To ensure safety of the public in the City’s parks and to protect the City’s properties against theft and vandalism.**

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

Goal **To protect servers and workstations from security threats both internal and external, and to reduce bandwidth loss while making employees’ Internet access more efficient.**

Objective Maintain Web and Email content filters, firewall, endpoint protection and network security monitoring. Monitor and test the integrity of data backups for on-premises and cloud-based systems. Provide Security Awareness Training to all employees and document an increased resistance to exploitation, reinforced using simulated phishing campaigns.

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

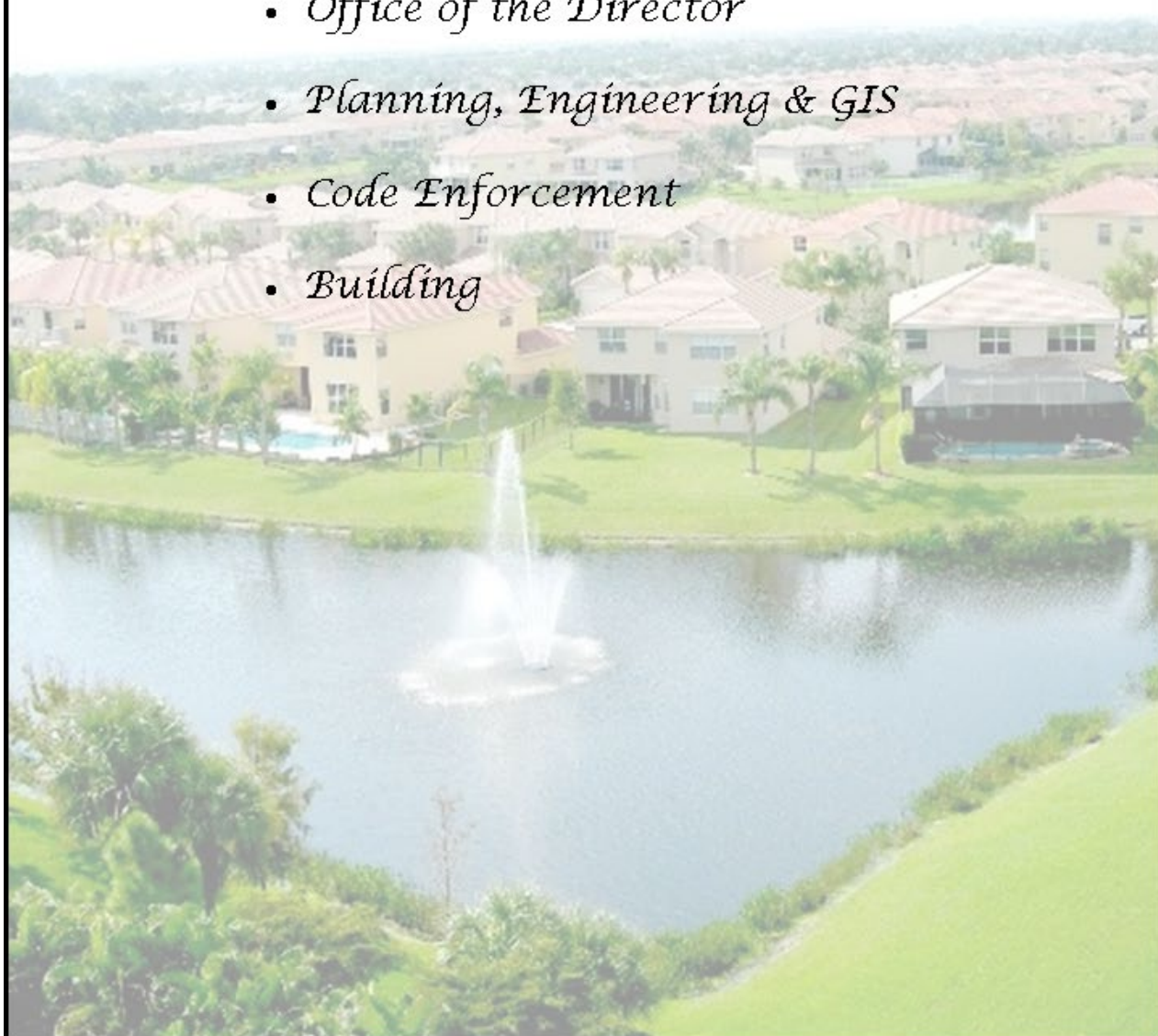
**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11-1/12-1	Salaries & Wages	\$ 292,852	\$ 341,335	\$ 469,294	\$ 504,943
14-1	Overtime	169	348	860	981
15-1	Special Pay	7,153	8,320	8,320	8,320
21-1	FICA Taxes	22,656	26,464	34,146	38,049
22-2	FLC Gen Retirement	11,808	16,403	23,509	40,474
22-3	FLC Gen Retirement Match	5,882	8,202	11,753	10,118
23-1	Life & Health Ins - Employee	21,960	22,943	47,005	46,086
23-2	Dependent Insurance	767	664	30,212	14,963
24-1	Worker's Compensation	312	304	366	393
25-1	Unemployment Compensation	0	275	574	617
<b>TOTAL PERSONNEL SERVICES</b>		<b>363,559</b>	<b>425,258</b>	<b>626,039</b>	<b>664,944</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Svc	3,507	2,154	5,000	19,560
34-4	Other Contractual Service	5,942	1,243	98,023	50,565
40-4	Ed Train Sem & Assc Exp	9,584	8,080	23,600	23,750
40-5	Business Exp & Mileage	0	40	100	100
41-1	Telephone	49,449	52,978	64,328	86,608
42-1	Postage & Freight Charges	98	1,260	150	150
44-1	Equipment Rental	40,882	44,399	101,000	100,000
45-2	Notary Fees	0	0	170	170
46-7	R & M - Computer Equip	23,430	16,357	23,760	61,700
49-7	Computer Software & Program	316,709	436,294	679,331	706,790
51-2	Office Supplies	624	164	1,000	1,000
51-5	Minor Office Equip & Furn	2,157	1,739	2,500	2,500
52-5	Consumables & Small Tools	1,520	1,582	2,000	2,500
52-8	Uniforms & Clothing	652	0	750	750
54-4	Memberships & Dues	200	201	250	300
<b>TOTAL OPERATING EXPENSES</b>		<b>454,754</b>	<b>566,491</b>	<b>1,001,962</b>	<b>1,056,443</b>
<b>CAPITAL OUTLAY</b>					
64-5	Office Furniture	0	2,372	6,000	1,000
64-9	Comp Hardware/Software	17,459	15,290	16,000	44,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>17,459</b>	<b>17,662</b>	<b>22,000</b>	<b>45,000</b>
<b>SBITA SOFTWARE</b>					
71-1/2	Principal and Interest	0	71,912	0	73,000
<b>TOTAL SBITA SOFTWARE</b>		<b>0</b>	<b>71,912</b>	<b>0</b>	<b>73,000</b>
<b>DIVISION TOTAL</b>		<b>\$ 835,772</b>	<b>\$ 1,081,323</b>	<b>\$ 1,650,001</b>	<b>\$ 1,839,387</b>

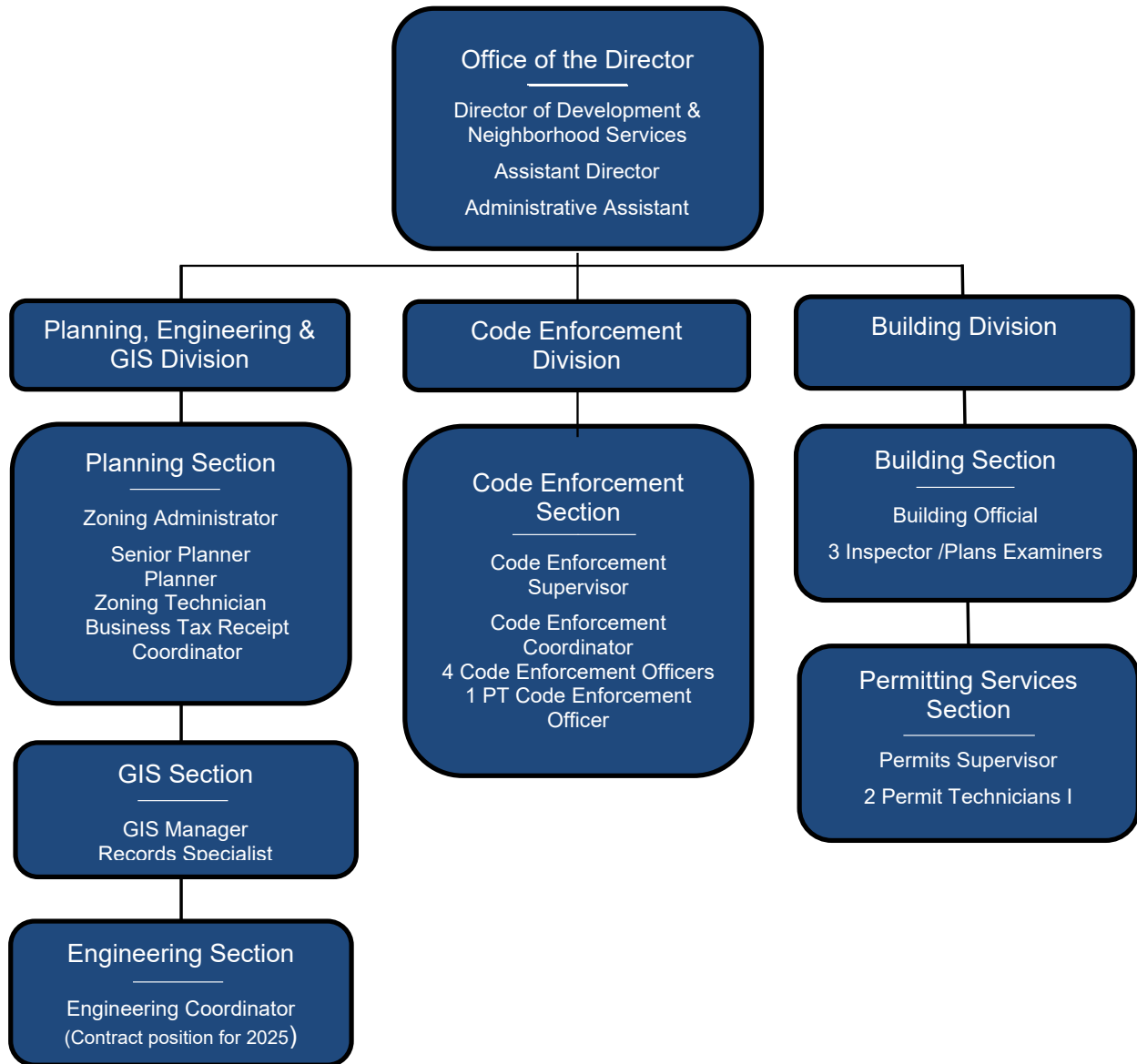
## *Development & Neighborhood Services*

### *Divisions Include:*

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



Department of Development & Neighborhood Services



Mission Statement

To ensure the health and safety of the public through the effective, efficient, and fair enforcement of the City’s laws and ordinances relating to the construction of structures, development activities, and the maintenance of property, as well as to further the stability and vitality of the City’s economy through comprehensive planning, zoning, and code administration.

Full Time: 23  
Part Time: 1

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**OFFICE OF THE DIRECTOR:**

- Completed voluntary annexations of adjacent areas to the City to expand the City's boundaries.
- Identified needs and advanced the implementation of a new software online platform for permitting, business tax receipts, contractor licensing, planning and zoning, and code enforcement.
- Served on the Technical Advisory Committee (TAC) to the Executive Committee for the Palm Beach County Transportation Planning Agency.
- Served as Board member on the Intergovernmental Plan Amendment Review Committee (IPARC).
- The Department worked with college student interns to give them the opportunity for career exploration and development, and to learn new skills for their future rolls.

**PLANNING, ENGINEERING & GIS DIVISION:**

- Adhered to the Comprehensive Plan and Zoning Code in compliance with Florida Statutes and the City's vision.
- Adhered to the current turnaround time for review of development applications.
- Adhered to the current turnaround time for review of engineering plans and plats associated with development applications.
- Maintained Geographic Information System (GIS) maps on the City's website including core maps for Future Land Use Map, Zoning District Map, City Boundary Map, and Council District Map.
- Mapped locations of BTR licenses to create a citywide database and implemented a coordinated program with Code for compliance.
- Approval of site and development petitions for commercial businesses totaling 39,228 sq. ft.
- Initiated and processed land use and zoning changes for 17 parcels of land annexed into the City.
- Adopted the City's Comprehensive Plan Evaluation and Appraisal Report (EAR) based amendments to include three new elements: "Introduction and Administration", "Healthy Communities", and "Economic Development".
- Processed the most BTR renewals and collected the most amount of outstanding fees compared to previous years.
- Pursued and collected approximately 98% of outstanding BTR application fees.

**CODE ENFORCEMENT DIVISION:**

- Executed contract for Code Enforcement services with the City of Atlantis.
- Code Officer obtained Training Level 1 Certification.
- Code Officer obtained Training Level 4 Certification.
- Attended Code Enforcement Conferences.



**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024  
CONTINUED**

**BUILDING AND PERMITTING SERVICES DIVISION:**

- Participated in Flood Awareness Week March 4<sup>th</sup>-10<sup>th</sup> and provided information to be shared on the City's social media page to raise awareness for the public.
- Participated in the international campaign for Building Safety Month in May to raise awareness about building safety.
- Re-evaluated strategies to better improve electronic permitting and inspection software services.
- Participated in the FEMA/NFIP Community Rating System (CRS) program involving floodplain management, including verification, approval, and archival/retention of elevation certificates for all new or substantially improved/damaged structures located in the special flood hazard area. Participated in the Recertification Cycle and maintained a class level 9, resulting in a 5% discount for Flood Insurance within the City of Greenacres.
- Participated in the Insurance Services Organization's (ISO) Building Code Effectiveness Grading Schedule (BCEGS) audit of the Building Department. Insurance companies use this information to reduce property insurance premiums for city residents.
- Updated the City's Code of Ordinances Chapter 1 Administrative Amendments to the newly adopted 8th Edition of the Florida Building Code.

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

**PRIMARY FUNCTION NARRATIVE**

The Office of the Director is responsible for management, supervision, and oversight of all Building, Planning/Zoning, GIS, Business Tax Receipt, Code Enforcement, and Engineering activities associated with review and development applications as well as inspections. The Office of Director also participates in Countywide and regional committees such as the Intergovernmental Plan Amendment Review Committee (IPARC) and the Technical Advisory Committee (TAC) for the Transportation Planning Agency (TPA) Governing Board.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$214,844	\$192,708	\$429,505	\$448,742
Operating	28,217	131,148	74,123	46,795
Capital	0	0	0	0
<b>General Fund Totals</b>	<b>\$243,061</b>	<b>\$323,856</b>	<b>\$503,628</b>	<b>\$495,537</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Development & Neighborhood Services	1	1	1	1
Assistant Director of Dev. & Neighborhood Services <sup>1</sup>	0	0	1	1
Administrative Asst.	1	1	1	1
Capital Project Coordinator <sup>2</sup>	1	0	0	0
GIS Analyst/Planner	0	0	0	0
Planner	0	0	0	0
Records Specialist	0	0	0	0
Senior Planner	0	0	0	0
<b>Total Number of Staff</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>

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

<sup>1</sup> Assistant Director position added in FY 2023

<sup>2</sup> FY 2023 Capital Project Coordinator moved to 40-41

<b>DEPARTMENT</b>	<u>Development &amp; Neighborhood Services</u>
<b>COST CENTER</b>	<u>Office of the Director</u>
<b>COST CENTER NO.</b>	<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.

**PERFORMANCE MEASURES**

<b>OUTPUT MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 PROPOSED</b>
No. of grant applications monitored	2	0	0	0
No. of Capital Improvement Projects coordinated	3	0	0	0
Long Range Planning Updates required by Statute	3	0	1	1

**EFFICIENCY MEASURES**

Percentage of Zoning Verification letters issued within 5 days	86%	90%	100%	100%
Percentage of Palm Beach County Transportation Planning Agency Technical Advisory Committee (TAC) meeting attended	100%	100%	100%	100%

**EFFECTIVENESS MEASURES**

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

**GOALS & OBJECTIVES**

<b>Goal</b>	<b>To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City.</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>• Implement zoning and planning changes that further enhance the City area to attract new private investment and encourage desired development.</li> </ul>
<b>Goal</b>	<b>To promote the growth of the City and its economic base by encouraging annexation.</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>• Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation.</li> <li>• Coordinate with the County staff to initiate annexation for enclaves 110 acres or less via Interlocal Agreements based on Florida Statutes.</li> </ul>

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 165,251	\$ 147,842	\$ 327,448	\$ 337,578
12-2	Vac/Sick Payout	1,737	0	0	0
14-1	Overtime	41	22	456	1,145
15-1	Special Pay	5,087	3,777	6,320	6,320
21-1	FICA Taxes	12,676	11,090	23,583	24,517
22-2	FLC Gen Retirement	7,869	3,537	15,283	25,682
22-3	FLC Gen Retirement Match	3,236	1,769	7,641	6,421
23-1	Life & Health Ins - Employee	10,925	13,098	23,660	23,340
23-2	Dependent Insurance	7,789	11,110	24,457	23,061
24-1	Worker's Compensation	233	175	256	264
25-1	Unemployment Compensation	0	288	401	414
<b>TOTAL PERSONNEL SERVICES</b>		<b>214,844</b>	<b>192,708</b>	<b>429,505</b>	<b>448,742</b>
<b>OPERATING EXPENSES</b>					
31-2	Engineering & Archit Fees	3,800	0	20,000	3,000
31-4	Other Professional Service	6,375	110,766	16,000	10,000
40-4	Ed Train Sem & Assc Exp	320	400	9,200	9,300
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	100	100
44-1	Rental & Leases - Equipment	174	868	0	0
46-3	R & M - Office Equipment	3,970	4,358	4,865	4,865
47-1	Printing & Binding	939	400	494	494
49-1	Legal Ads	0	0	0	500
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	4,416	2,536	1,900	1,900
51-4	Copy Paper & Supplies	1,399	1,162	1,810	1,810
51-5	Minor Office Equip & Furniture	0	666	1,400	1,400
52-8	Uniforms and Clothing	233	339	240	240
54-3	Books,Subsc,Prof Supplies	908	72	2,357	2,357
54-4	Memberships & Dues	4,625	5,430	7,707	8,779
64-5	Office Furniture	1,058	4,151	8,000	2,000
<b>TOTAL OPERATING EXPENSES</b>		<b>28,217</b>	<b>131,148</b>	<b>74,123</b>	<b>46,795</b>
<b>DIVISION TOTAL</b>		<b>\$ 243,061</b>	<b>\$ 323,856</b>	<b>\$ 503,628</b>	<b>\$ 495,537</b>

\* Division re-organization in 2022



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

**PRIMARY FUNCTION NARRATIVE**

Planning, Engineering, and GIS is responsible for: current and comprehensive urban planning, growth management implementation and maintenance of the Comprehensive Plan; zoning administration; land development regulation; review, approval, and inspection of engineering improvements and plans for private development; and for providing staff support to the Planning and Zoning Board of Adjustments. This Division is also responsible for conducting planning studies, applying for grants, and issuing business tax receipts. The GIS Section of this Division manages the City's software program that maps and analyzes geographic data for the city.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$325,952	\$348,618	\$731,425	\$735,317
Operating	71,329	168,463	257,675	251,286
Capital	0	0	0	0
<b>General Fund Totals</b>	<b>\$397,281</b>	<b>\$517,081</b>	<b>\$989,100</b>	<b>\$986,603</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Development & Neighborhood Services	1	1	1	1
Assistant Director of Dev. & Neighborhood Services <sup>1</sup>	0	0	1	1
Administrative Asst.	1	1	1	1
Capital Project Coordinator <sup>2</sup>	1	0	0	0
GIS Analyst/Planner	0	0	0	0
Planner	0	0	0	0
Records Specialist	0	0	0	0
Senior Planner	0	0	0	0
<b>Total Number of Staff</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>

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

<sup>1</sup> Assistant Director position added in FY 2023

<sup>2</sup> FY 2023 Capital Project Coordinator moved to 40-41

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

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

PERFORMANCE MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
<b>OUTPUT MEASURES</b>				
Annexations	1	1	3	2
Comprehensive Plan Amendments	4	3	3	3
Zoning Changes	3	4	3	3
Special Exceptions	5	3	2	4
Site Plans	5	3	2	5
Site Plan Amendments	14	10	6	10
Variances	4	2	2	3
Zoning Text Amendments	16	5	6	3
Temporary Use Permits	20	20	17	20
Building Permit Review for Zoning	577	468	309	500
Engineering Permits, Plats & TCJA's <sup>1</sup>	72	46	35	65
Landscape Inspections	63	196	45	80
Zoning Inspections	43	128	24	45
Engineering Inspections	107	22	36	75
BTR Inspections	N/A	124	150*	200
BTR Applications Received	N/A	400	369	387
BTR's Issued	N/A	275	315	355
BTR Renewals	N/A	2,888	3,078	3,100
BTR Cancelled/OB	N/A		267	250

(\*Rentals not currently being inspected. Inspections done via Fire Inspection Affidavit.)

**EFFICIENCY MEASURES**

Case Reviews per Planner (2)	20	20	20	20
Annexed Acres per Case Processed	7	10	10	10
Landscape Inspections per Inspector (1)	130	65	65	65
% of Zoning Verification letters issued within 5 days	100%	99%	99%	99%

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

EFFICIENCY MEASURES CONT.	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
BTR Inspections Completed Within 30 Days	N/A	31%	90%	98%
BTR Renewal Notices Mailed on July 1		100%	100%	100%
<b>EFFECTIVENESS MEASURES</b>				
# of permits zoning review/approval in a week	N/A	75%	85%	85%
% of Inspections completed within 48 hours	100%	100%	100%	100%
% of BTR's Renewed	N/A	95%	99%	99%

\*TCJA – Traffic Control Jurisdiction Agreement

**GOALS & OBJECTIVES**

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

**Objectives**

  - Implement zoning and planning changes that further enhance the City area to attract new private investment and encourage desired development.
  
- Goal**            **To provide a fair and consistent regulatory environment for residents and businesses in order to promote excellent customer service.**

**Objectives**

  - Meet the current turn-around time for review of development applications as set forth in Florida Statutes.
  - Increase the use of the City's Geographic Information System and linked scanned records.
  
- Goal**            **To achieve sustainable economic development through a balanced and diversified economy which is compatible with the City's quality-built environment and protects the existing character of the built community.**

**Objectives**

  - Implement an expedited permitting program for companies that are expanding operations or moving into the City so that value-added employment may be created at a faster pace.
  - Coordinate with the Economic Development staff and evaluate City development Codes in areas where re-development is desired.
  
- Goal:**            **To provide efficient and customer friendly service to our business and rental customers.**

**Objective:**

  - Further improve application process.
  - Improve inspection process.



- Work with Code Enforcement and Fire on identifying businesses and rentals who may not be aware of the need for a business tax receipt.

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

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

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 243,082	\$ 249,373	\$ 509,687	\$ 512,551
12-2	Vac/Sick Payout	494	9,939	0	0
14-1	Overtime	5,551	4,426	1,750	4,098
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	18,578	19,715	34,010	35,684
22-1	Retirement Contributions	2,822	7,579	9,139	9,778
22-2	FLC Gen Retirement	8,963	9,306	22,204	35,592
22-3	FLC Gen Retirement Match	2,704	2,685	8,713	8,899
23-1	Life & Health Ins - Employee	36,727	38,952	79,304	78,753
23-2	Dependent Insurance	6,286	6,273	65,613	48,948
24-1	Worker's Compensation	312	370	391	394
25-1	Unemployment Compensation	433	0	614	620
<b>TOTAL PERSONNEL SERVICES</b>		<b>325,952</b>	<b>348,618</b>	<b>731,425</b>	<b>735,317</b>
<b>OPERATING EXPENSES</b>					
31-2	Engineering & Archit Fees	16,916	16,102	25,000	57,900
31-4	Other Professional Service	33,731	134,703	184,134	143,000
40-4	Ed Train Sem & Assc Exp	3,689	2,573	21,710	23,010
40-5	Business Exp & Mileage	0	74	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	804	1,577	1,577
49-1	Legal Ads	16,132	13,341	22,799	22,799
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	0	0	0	0
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	0	0	0
52-8	Uniforms and Clothing	0	0	210	245
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	861	866	1,995	2,505
64-5	Office Furniture	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>71,329</b>	<b>168,463</b>	<b>257,675</b>	<b>251,286</b>
<b>DIVISION TOTAL</b>		<b>\$ 397,281</b>	<b>\$ 517,081</b>	<b>\$ 989,100</b>	<b>\$ 986,603</b>

\* Division re-organization in 2022



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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$318,044	\$308,370	\$409,923	\$598,143
Operating	9,204	60,747	27,245	34,975
Capital	0	0	0	0
<b>General Fund Totals</b>	<b>\$327,248</b>	<b>\$369,117</b>	<b>\$437,168</b>	<b>\$633,118</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Code Enforcement Supervisor <sup>1</sup>	1	1	1	1
Code Enforcement Coordinator	0	0	0	1
Code Enforcement Officer <sup>2</sup>	5	4	4	4
Code Enforcement Officer - PT	0	0	0	1
<b>Total Number of Staff</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>6 FT / 1 PT</b>

<sup>1</sup> Position Title changed to Code Enforcement Super in FY 2023

<sup>2</sup> 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**

<b>OUTPUT MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 PROPOSED</b>
Code Enforcement Inspections	1,524	2,000	2,500	2,400
Code Enforcement Notice of Violations	264	2,200	415	400
Code Enforcement Cases	208	590	420	400
Code Enforcement Citations/ Warnings	194	300	1,500	1,400

**EFFICIENCY MEASURES**

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

% of Code Enforcement cases brought into voluntary compliance	75%	75%	75%	85%
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**GOALS & OBJECTIVES**

- Goal: **To provide efficient Code Enforcement to maintain a safe and attractive community.**
- Objective:
- Implementation on new software.
  - Implement a standard Code Enforcement fee schedule and administrative fees.
  - Develop standard Operating Procedures.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 225,670	\$ 215,946	\$ 269,860	\$ 371,546
12-2	Vac/Sick Payout	4,989	567	0	0
14-1	Overtime	149	732	1,538	2,132
15-1	Special Pay	700	1,000	1,000	1,200
21-1	FICA Taxes	17,148	15,984	17,762	22,529
22-2	FLC Gen Retirement	7,150	9,445	13,571	29,894
22-3	FLC Gen Retirement Match	3,340	3,381	6,784	7,473
23-1	Life & Health Ins - Employee	46,316	46,153	56,646	79,032
23-2	Dependent Insurance	8,506	10,518	39,052	79,231
24-1	Worker's Compensation	4,076	4,644	3,383	4,656
25-1	Unemployment Compensation	0	0	327	450
<b>TOTAL PERSONNEL SERVICES</b>		<b>318,044</b>	<b>308,370</b>	<b>409,923</b>	<b>598,143</b>
<b>OPERATING EXPENSES</b>					
31-2	Engineering & Archit Fees	0	0	0	0
31-4	Other Professional Service	0	0	0	0
34-4	Other Professional Service	3,238	51,986	9,200	9,200
40-4	Ed Train Sem & Assc Exp	2,514	4,360	8,750	13,350
40-5	Business Exp & Mileage	0	0	150	150
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	600	600
45-2	Notary Fees	0	0	0	0
46-2	R & M - Vehicles	40	0	0	0
46-3	R & M - Office Equipment	249	162	1,200	1,200
47-1	Printing & Binding	1,838	1,828	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	1,409	1,900	1,900
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	8	0	1,150	3,000
52-5	Small Tools & Minor Equip	384	110	700	700
52-8	Uniforms and Clothing	671	307	900	2,300
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	262	585	945	825
64-5	Office Furniture	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>9,204</b>	<b>60,747</b>	<b>27,245</b>	<b>34,975</b>
<b>DIVISION TOTAL</b>		<b>\$ 327,248</b>	<b>\$ 369,117</b>	<b>\$ 437,168</b>	<b>\$ 633,118</b>

\* Division re-organization in 2022



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

**PRIMARY FUNCTION NARRATIVE**

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

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$674,416	\$499,685	\$694,884	\$742,063
Operating	96,993	219,337	56,390	122,825
Capital	0	0	0	0
<b>General Fund Totals</b>	<b>\$771,409</b>	<b>\$719,022</b>	<b>\$751,274</b>	<b>\$864,888</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Building Official	1	1	1	1
Inspector/Plans Examiner <sup>1</sup>	2	2	2	3
Permit Technician I	2	2	2	2
Business Tax Receipt Coord. <sup>2</sup>	1	0	0	0
Permitting Services Supervisor <sup>3</sup>	1	1	1	1
Electrical Inspector Plan Review	1	1	1	0
<b>Total Number of Staff</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>7</b>

<sup>1</sup> Position Title changed to Inspector/Plans Examiner in FY 2023

<sup>2</sup> Position moved to 30- 32 in FY 2022

<sup>3</sup>Position Title changed to Permitting Service Supervisor in FY 2023



<b>DEPARTMENT</b>	<u>Development &amp; Neighborhood Services</u>
<b>COST CENTER</b>	<u>Building</u>
<b>COST CENTER NO.</b>	<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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
Permits Issued	4,130	2,425	2,420	4,526
Inspections	6,344	5,991	5,415	7,250
Illicit Discharge Inspections	2	2	3	10

**EFFICIENCY MEASURES**

Avg. Building inspections per day per inspector	13	12	8	15
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**EFFECTIVENESS MEASURES**

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

**GOALS & OBJECTIVES**

- Goal: **To provide efficient services to protect the health and safety of City residents.**
- Objective:
- Maintain rate of reviewing and processing permits within targeted time frames at 99%.
  - Improve National Flood Insurance Program CRS rated community score classification from a 9 to a 7.
  - Maintain/Reach ISO rating of 4 for residential and 4 for commercial.
  - Implement new software to assist with efficiency of processing permits and providing inspection services to residents.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 477,571	\$ 316,994	\$ 450,007	\$ 490,090
12-2	Vac/Sick Payout	0	28,943	28,325	20,000
14-1	Overtime	3,267	760	2,062	2,158
15-1	Special Pay	400	800	800	800
21-1	FICA Taxes	34,648	25,714	32,021	34,650
22-1	Retirement Contributions	3,705	0	0	0
22-2	FLC Gen Retirement	18,790	15,507	24,020	40,980
22-3	FLC Gen Retirement Match	8,958	7,753	12,010	10,245
23-1	Life & Health Ins - Employee	77,866	60,555	79,304	79,032
23-2	Dependent Insurance	45,953	37,688	61,522	59,012
24-1	Worker's Compensation	3,258	4,971	4,236	4,481
25-1	Unemployment Compensation	0	0	577	615
<b>TOTAL PERSONNEL SERVICES</b>		<b>674,416</b>	<b>499,685</b>	<b>694,884</b>	<b>742,063</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Service	0	0	2,400	2,400
34-4	Other Contractual Service	20,308	206,998	38,000	102,000
40-4	Ed Train Sem & Assc Exp	2,840	1,103	8,100	9,600
40-5	Business Exp & Mileage	0	0	100	100
45-2	Notary Fees	0	0	0	200
47-1	Printing & Binding	1,422	230	950	950
51-2	Office Supplies	0	942	1,900	1,500
51-5	Minor Office Equip & Fur	6,439	20	1,000	1,000
52-5	Small Tools & Minor Equip	579	0	700	700
52-8	Uniforms and Clothing	669	494	675	1,475
54-3	Books,Subsc,Prof Supplies	706	0	900	900
54-4	Memberships & Dues	1,420	1,035	1,665	2,000
83-1	Other Grants & Aids	62,610	8,515	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>96,993</b>	<b>219,337</b>	<b>56,390</b>	<b>122,825</b>
<b>DIVISION TOTAL</b>		<b>\$ 771,409</b>	<b>\$ 719,022</b>	<b>\$ 751,274</b>	<b>\$ 864,888</b>

\* Division re-organization in 2022



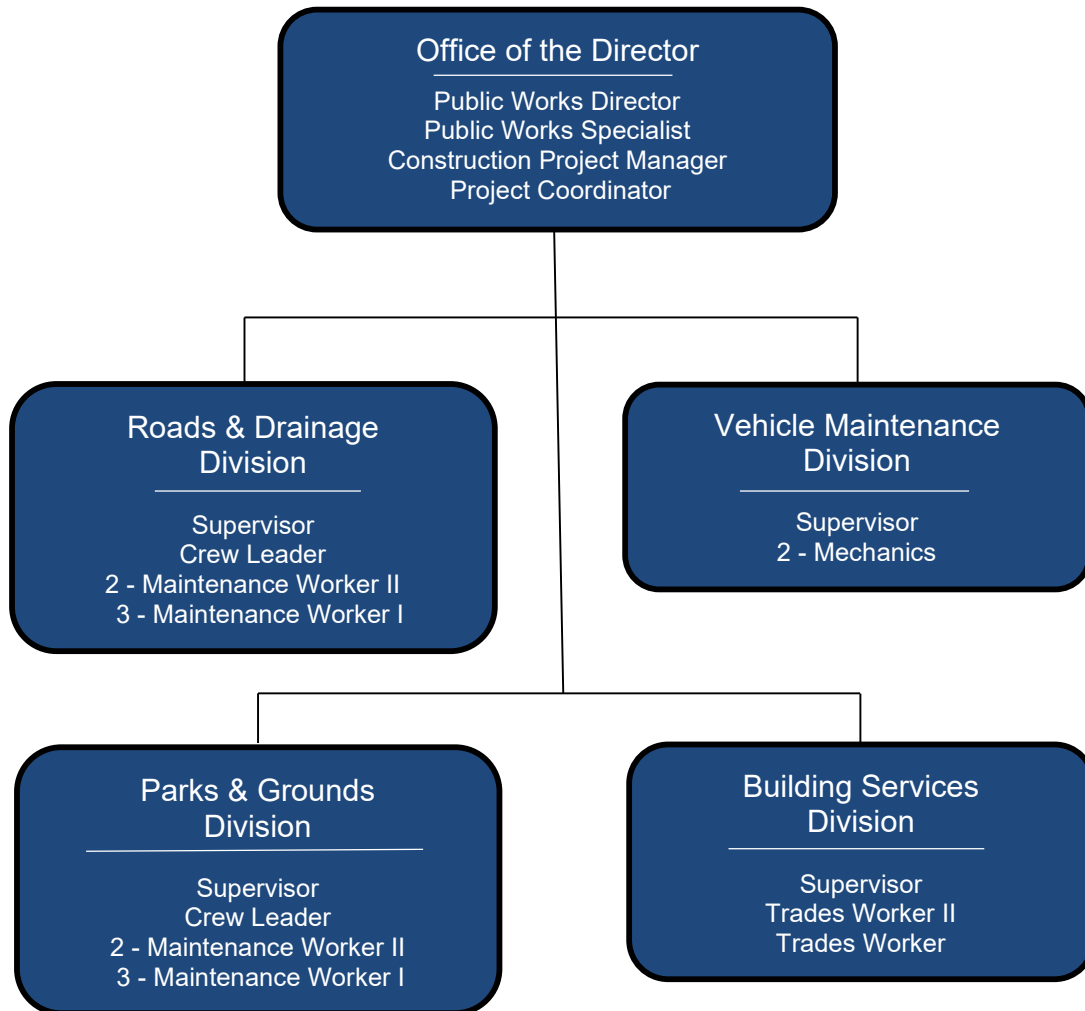
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## Public Works

### *Divisions include:*

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

Department of Public Works



Mission Statement

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

Full Time: 24

**DEPARTMENT OF PUBLIC WORKS  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**OFFICE OF THE DIRECTOR:**

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

**ROADS & DRAINAGE DIVISION:**

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

**VEHICLE MAINTENANCE DIVISION:**

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

**BUILDING SERVICES DIVISION:**

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

**DEPARTMENT OF PUBLIC WORKS  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**PARKS & GROUNDS DIVISION:**

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

<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Office of the Director
<b>COST CENTER NO.</b>	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 provides technical guidance for planning, managing and coordinating construction projects from inception to completion. This Division is responsible for the management of franchise agreements including solid waste collection, streetlighting, building/facility electricity, water and sewer. This Division is also responsible for the management of contractual services, manages the Property Enhancement Grant Program and assists in the coordination of public outreach programs. The Division provides technical recommendations for permit reviews, inspections and compliance, the submittal of environmental licenses, certifications and reports including Storage Tank Regulation Report, Hazardous Waste Generator Permit, Wellfield Operating Permit, National Pollution Discharge Elimination System Annual Report, SARA Title III Hazardous Materials Report, Tree City USA re-certification, and the City's Debris Management Plan.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$341,087	\$378,759	\$640,857	\$525,575
Operating	10,850	31,454	45,680	58,045
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$351,937</b>	<b>\$410,213</b>	<b>\$686,537</b>	<b>\$583,620</b>

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Public Works Director	1	1	1	1
Construction Project Manager <sup>1</sup>	0	1	1	1
Project Coordinator	1	1	1	1
Administrative Assistant <sup>2</sup>	1	1	0	0
Public Works Specialist	0	0	1	1
Public Works Inspector	0	0	1	0
<b>Total Number of Staff</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>4</b>

<sup>1</sup> FY 2023 Capital Project Coordinator moved from 30-31 renamed to Construction Project Manager

<sup>2</sup> Administrative Assistant re-classified to Public Works Specialist



<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Office of the Director
<b>COST CENTER NO.</b>	40-41

The Public Works Office of Director Division relates to three of the four City goals. The Office of Director provides oversight of the maintenance and provision of safe and attractive roadways, public rights-of-way, fleet, facilities, and parks. This Division provides technical guidance for planning, managing and coordinating construction projects from inception to completion This is accomplished by ensuring that all staff members receive a variety of personal and professional training opportunities.

**PERFORMANCE MEASURES**

OUTPUT MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
No. of service contracts coordinated	6	5	5	12
No. of annual licenses & reports submitted	7	7	7	9
No. of community events coordinated	1	1	2	2
No. of Capital Improvement Projects coordinated	17	25	25	17

**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.
- Provide technical guidance for planning, managing and coordinating new and renovation projects from inception to completion.
- Ensure timely submittal of license/report data collection through pro-active inter-departmental coordination.

**GOALS & OBJECTIVES**

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

- Objective:**
- Ensure employee professional growth and development through training and networking opportunities.
  - Ensure daily Supervisor interactions and quarterly Departmental meetings to ensure effective implementation of Departmental Policies, Administrative Directives, Annual Work Plans, Division work assignments, emergency management plans, and other operational functions.
  - Provide new and refresher personal and professional training to ensure staff are current with new strategies and techniques.
  - Work with various Departments to identify cost savings through grants.

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

- Objective:**
- Ensure Departmental webpage provides current information related to resident’s needs.
  - Ensure 24-hour response to solid waste, streetlight outages, website tickets, vehicle repair orders, internal work orders, and other customer requests.
  - Accept internal and external customer feedback to provide effective and efficient services.
  - Work with internal and external stakeholders to ensure effective design, oversight and construction of new and existing City infrastructure.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 253,100	\$ 270,522	\$ 463,646	\$ 412,173
12-2	Vac/Sick Payout	0	14,659	0	0
14-1	Overtime	164	221	2,014	0
15-1	Special Pay	4,320	4,320	4,920	4,720
21-1	FICA Taxes	20,191	21,612	32,609	31,845
22-2	FLC Gen Retirement	11,984	12,515	23,283	32,974
22-3	FLC Gen Retirement Match	5,992	6,257	11,641	8,243
23-1	Life & Health Ins - Employee	31,873	33,911	56,961	34,186
23-2	Dependent Insurance	13,230	14,414	44,315	615
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	233	328	903	319
25-1	Unemployment Compensation	0	0	565	500
<b>TOTAL PERSONNEL SERVICES</b>		<b>341,087</b>	<b>378,759</b>	<b>640,857</b>	<b>525,575</b>
<b>OPERATING EXPENSES</b>					
31-2	Engineering & Archit Fees	0	0	20,000	30,000
40-4	Ed Train Sem & Assc Exp	3,549	4,595	8,050	8,900
40-5	Business Exp & Mileage	856	1,191	750	1,000
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	105	0	50	50
45-2	Notary Fees	138	0	160	0
46-3	R & M - Office Equipment	237	336	3,165	3,165
46-4	R & M-Communication Equip	538	118	700	700
47-1	Printing & Binding	168	0	300	1,000
48-6	Other Promo Activities	1,623	19,361	4,350	4,600
51-2	Office Supplies	1,731	2,394	4,050	4,050
51-4	Copy Paper & Supplies	234	246	570	570
51-5	Minor Office Equip & Furn	746	1,022	250	250
52-8	Uniforms & Clothing	392	337	1,170	1,200
54-3	Books,Subsc,Prof Supplies	188	77	150	150
54-4	Memberships & Dues	345	824	815	1,260
64-5	Office Furniture	0	953	1,150	1,150
<b>TOTAL OPERATING EXPENSES</b>		<b>10,850</b>	<b>31,454</b>	<b>45,680</b>	<b>58,045</b>
<b>DIVISION TOTAL</b>		<b>\$ 351,937</b>	<b>\$ 410,213</b>	<b>\$ 686,537</b>	<b>\$ 583,620</b>



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

**PRIMARY FUNCTION NARRATIVE**

The Roads and Drainage Division provides repair and maintenance programs to City owned roadways, sidewalks, storm sewer structures, rights-of-way, medians, alleyways, streetlights, traffic control signs, street name signs and trees in the urban forest. The Roads and Drainage Division conducts and documents National Pollution Discharge Elimination System inspections, repairs and remedial work. This Division also provides underground utility location services through the Sunshine State One Call of Florida program.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$447,121	\$497,145	\$529,342	\$585,324
Operating	382,015	400,586	505,877	532,375
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$829,136</b>	<b>\$897,731</b>	<b>\$1,035,219</b>	<b>\$1,117,699</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II <sup>1</sup>	3	2	2	2
Maintenance Worker I	3	3	3	3
<b>Total Number of Staff</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>7</b>

<sup>1</sup> One Maintenance Worker III moved to 40-46 in FY 2023

<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Roads & Drainage
<b>COST CENTER NO.</b>	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 rights-of-ways are aesthetically pleasing, properly marked, have the necessary traffic signage, improved visibility, and reduces traffic disruptions from storm events.

**PERFORMANCE MEASURES**

OUTPUT MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
No. of pavement lane miles maintained	45.80	45.80	49.26	49.26
No. of linear feet of sidewalks maintained	219,995	219,995	219,995	219,995
No. of medians maintained	72	72	72	72
No. of stormwater structures maintained	661	661	661	661
No. of FPL streetlights inspected	1,401	1,600	1,752	1,752
No. of miles of canals maintained	1	0	1	0
No. of miles of alleyways maintained	5.56	5.56	5.56	5.56
No. of underground utility locate ticket requests	900	1,370	1,400	1,400
No. of Capital Improvement Projects coordinated	4	3	3	3

**EFFECTIVENESS MEASURES**

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

**GOALS & OBJECTIVES**

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

- Objective:
- Ensure timely trimming of trees and mowing on rights-of-way and medians to maintain aesthetics throughout the City.
  - Ensure 24-hour response to issues on public rights-of-way (i.e. illegal dumping, graffiti, drainage problems, traffic control signage repair and replacement, reporting of streetlight outages, pothole repairs, downed trees, deceased animal removal, shopping carts, and underground utility markings).
  - Utilize existing infrastructure to beautify City corridors with photographic images.

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

- Objective:
- Ensure bi-annual field inspections of all storm sewer structures.
  - Ensure 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 315,062	\$ 321,887	\$ 358,494	\$ 378,000
12-2	Vac/Sick Payout	0	27,926	0	0
14-1	Overtime	1,143	5,186	3,810	4,076
15-1	Special Pay	600	1,400	1,400	1,400
21-1	FICA Taxes	24,192	27,208	26,550	26,060
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	14,282	15,609	18,116	30,566
22-3	FLC Gen Retirement Match	5,932	7,010	9,057	7,642
23-1	Life & Health Ins - Employee	66,503	72,548	79,304	77,916
23-2	Dependent Insurance	840	906	16,445	42,620
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	18,567	17,465	15,730	16,584
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	436	460
<b>TOTAL PERSONNEL SERVICES</b>		<b>447,121</b>	<b>497,145</b>	<b>529,342</b>	<b>585,324</b>
<b>OPERATING EXPENSES</b>					
31-2	Engineering & Archit Fees	0	0	0	0
34-2	Aquatic Weed Control	5,762	6,032	9,742	8,132
34-4	Other Contractual Service	13,755	34,787	97,860	118,560
34-41	D.O.C. Services	0	0	0	0
40-4	Ed Train Sem & Assc Exp	2,035	4,028	3,100	3,400
41-1	Telephone	0	0	0	0
43-2	Street Lights	234,297	253,033	274,248	274,001
43-5	Disposal Fees	39,140	40,726	43,689	50,824
44-1	Equipment Rental	0	0	300	300
52-3	Custodial, Liab & Chem Sup	2,759	1,682	10,900	10,900
52-5	Consumables & Small Tools	4,029	2,881	2,750	2,750
52-7	Medical Supplies	0	97	0	0
52-8	Uniforms & Clothing	4,072	3,139	4,275	4,475
53-1	Roads & Bridges	10,502	8,227	19,750	19,750
53-2	Traffic Control	45,104	21,701	11,950	11,950
53-3	Drainage	19,550	23,335	26,813	26,813
54-3	Books,Subsc,Prof Supplies	433	154	100	100
54-4	Memberships & Dues	577	764	400	420
<b>TOTAL OPERATING EXPENSES</b>		<b>382,015</b>	<b>400,586</b>	<b>505,877</b>	<b>532,375</b>
<b>DIVISION TOTAL</b>		<b>\$ 829,136</b>	<b>\$ 897,731</b>	<b>\$ 1,035,219</b>	<b>\$ 1,117,699</b>



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

**PRIMARY FUNCTION NARRATIVE**

The Vehicle Maintenance Division is responsible for the inspection, repair, and maintenance of the City Fleet, which consists of 62 vehicles and 215 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$237,217	\$257,300	\$275,347	\$302,152
Operating	313,183	340,456	348,831	378,136
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$550,400</b>	<b>\$597,756</b>	<b>\$624,178</b>	<b>\$680,288</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Vehicle Maintenance Supervisor	1	1	1	1
Mechanic	2	2	2	2
<b>Total Number of Staff</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Vehicle Maintenance
<b>COST CENTER NO.</b>	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 daily.

**PERFORMANCE MEASURES**

OUTPUT MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
No. of passenger cars maintained	1	0	0	0
No. of light/med duty trucks/vans/SUVs maintained	36	41	42	41
No. of heavy-duty trucks maintained	4	4	4	4
No. of fire engines maintained	5	5	5	5
No. of ambulances maintained	4	4	5	5
No. of buses/passenger vans maintained	8	8	5	7
No. of small engine equipment maintained	189	193	215	215
No. of repair orders completed	841	800	800	800
No. of vehicle preventive maintenance services performed	124	150	150	150
No. of Capital Improvement Projects coordinated	3	3	3	3

**EFFECTIVENESS MEASURES**

- Provide quarterly preventive maintenance functions to all fleet vehicles to ensure long term operability.
- Provide customers with estimated completion time frames and work progress reports.
- Provide recommendations to Department Directors on the driving patterns observed through interior/exterior inspections, tire wear, fuel consumption and GPS based data.

**GOALS & OBJECTIVES**

Goal: **Provide safe, well-maintained vehicles and equipment to support employees in the course of their duties in a cost-effective manner.**

- Objective:
- Ensure readily available fuel supply and access to support uninterrupted operations for users.
  - Ensure small engine equipment usage reviews with Division Supervisors at a minimum of three times per year to provide year-round availability.
  - Provide staff with personal and professional training opportunities to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.

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

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

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 173,097	\$ 184,228	\$ 198,628	\$ 217,166
14-1	Overtime	2,584	3,762	2,132	2,349
15-1	Special Pay	900	1,200	1,200	1,200
21-1	FICA Taxes	13,436	14,070	14,763	16,229
22-2	FLC Gen Retirement	8,329	9,132	10,038	17,562
22-3	FLC Gen Retirement Match	4,165	4,566	5,019	4,390
23-1	Life & Health Ins - Employee	31,501	32,673	33,987	33,871
23-2	Dependent Insurance	0	5,226	7,234	6,821
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	2,847	2,443	2,104	2,299
24-2	City Shared Worker's Comp	358	0	0	0
25-1	Unemployment Compensation	0	0	242	265
<b>TOTAL PERSONNEL SERVICES</b>		<b>237,217</b>	<b>257,300</b>	<b>275,347</b>	<b>302,152</b>
<b>OPERATING EXPENSES</b>					
31-5	Physical Exams	0	0	386	386
34-4	Other Contractual Service	1,772	2,490	3,000	3,000
40-4	Ed Train Sem & Assc Exp	4,250	3,731	4,150	4,150
43-5	SW Disposal Fee	156	155	250	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	3,145	1,979	3,992	3,082
46-2	R & M - Vehicles	62,112	65,782	65,500	80,500
46-21	R & M - Veh Other Contract	36,838	59,328	49,250	63,750
46-5	R & M - Other Equipment	20,937	24,289	21,000	26,000
46-51	R & M - Other Equip Contract	9,400	7,021	9,028	9,028
49-3	Titles, Tags & Taxes	190	320	250	305
49-7	Computer Software & Prog.	3,255	2,594	8,000	8,000
52-1	Fuel & Lubricants	165,077	166,540	177,200	172,050
52-5	Consumables & Small Tools	4,627	4,977	4,300	5,000
52-8	Uniforms & Clothing	1,188	823	1,825	1,910
54-3	Books,Subsc,Prof Supplies	111	77	250	250
54-4	Memberships & Dues	125	350	250	275
<b>TOTAL OPERATING EXPENSES</b>		<b>313,183</b>	<b>340,456</b>	<b>348,831</b>	<b>378,136</b>
<b>DIVISION TOTAL</b>		<b>\$ 550,400</b>	<b>\$ 597,756</b>	<b>\$ 624,178</b>	<b>\$ 680,288</b>



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

**PRIMARY FUNCTION NARRATIVE**

The Building Services Division is responsible for the maintenance, repair and minor reconstruction of seventeen (17) public buildings and park structures. The Building Services Division ensures that City owned facilities are safe, aesthetically pleasing, operational and provide a comfortable environment by employing a wide variety of skills to perform preventive maintenance and repairs.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$82,721	\$116,410	\$141,803	\$251,964
Operating	271,239	391,184	328,039	348,449
Capital	0	28,957	20,300	12,000
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$353,960</b>	<b>\$536,551</b>	<b>\$490,142</b>	<b>\$612,413</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Building Services Supervisor	0	0	0	1
Trades Worker II	1	1	1	1
Trades Worker	1	1	1	1
<b>Total Number of Staff</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Building Services
<b>COST CENTER NO.</b>	40-44

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

PERFORMANCE MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
<b>WORKLOAD</b>				
No. of office buildings maintained	7	7	7	7
No. of total square feet maintained	125,158	126,058	126,058	126,058
No. of HVAC systems maintained	36	38	38	38
No. of building work orders completed	554	875	900	900
No. of service contracts coordinated	14	11	11	11
No. of Capital Improvement Projects coordinated	6	6	6	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 estimated completion time frames and work progress reports.

**GOALS & OBJECTIVES**

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

- Objective:**
- Ensure all monthly, quarterly, bi-annual, and annual preventative maintenance/inspections are completed in a timely manner to maximize lifespan of facilities infrastructures.
  - Consider market factors such as material availability, cost increases, and inventory management to provide a continuous level of service.

**Goal:** Pursue “green” initiatives that provide long-term operating and maintenance cost savings.

- Objective:**
- Perform cost benefit analysis on new technology to ensure long term cost and carbon footprint reductions.
  - Pursue procurement of eco-friendly materials (paints, cleaners, solar powered light fixtures, LED light fixtures, water saving plumbing fixtures and environmentally friendly chemicals) whenever feasible.

<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Building Services
<b>COST CENTER NO.</b>	40-44

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 47,676	\$ 71,678	\$ 89,028	\$ 179,162
12-2	Vac/Sick Payout	1,302	0	0	0
14-1	Overtime	88	239	952	2,393
15-1	Special Pay	200	200	400	600
21-1	FICA Taxes	3,259	5,041	5,798	13,890
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	2,206	3,482	4,499	14,525
22-3	FLC Gen Retirement Match	1,019	1,741	2,249	3,631
23-1	Life & Health Ins - Employee	12,324	18,271	22,658	33,871
23-2	Dependent Insurance	12,950	14,123	14,595	581
24-1	Worker's Compensation	1,697	1,635	1,516	3,092
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	108	219
<b>TOTAL PERSONNEL SERVICES</b>		<b>82,721</b>	<b>116,410</b>	<b>141,803</b>	<b>251,964</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Svs	0	2,031	0	2,500
34-4	Other Contractual Service	13,739	42,393	4,896	5,286
40-4	Ed Train Sem & Assc Exp	363	143	1,000	2,500
43-1	Electricity	137,132	166,921	154,500	171,552
43-4	Water & Sewer	58,743	64,550	65,432	71,500
44-1	Equipment Rental	0	0	11,900	200
46-1	R & M - Buildings	15,935	54,552	26,125	26,125
46-11	R & M - Building Other Cont.	42,767	57,852	59,786	63,786
46-5	R & M - Other Equipment	4	0	150	150
52-3	Custodial, Lab & Chem Sup	184	90	500	500
52-5	Consumables & Small Tools	1,642	2,188	2,500	2,500
52-8	Uniforms & Clothing	730	464	1,150	1,750
54-3	Books,Subsc,Prof Supplies	0	0	100	100
<b>TOTAL OPERATING EXPENSES</b>		<b>271,239</b>	<b>391,184</b>	<b>328,039</b>	<b>348,449</b>
<b>CAPITAL OUTLAY</b>					
62-1	Office Buildings	0	8,933	0	0
62-6	Public Works Buildings	0	20,024	20,300	12,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>28,957</b>	<b>20,300</b>	<b>12,000</b>
<b>DIVISION TOTAL</b>		<b>\$ 353,960</b>	<b>\$ 536,551</b>	<b>\$ 490,142</b>	<b>\$ 612,413</b>



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

**PRIMARY FUNCTION NARRATIVE**

The Parks and Grounds Division is responsible for the maintenance of fourteen (14) City Parks and nine (9) public buildings, including the repair and maintenance of landscaping, irrigation systems, play structures and equipment, athletic fields, athletic courts and trees in the urban forest. This Division also provides support to numerous City and community events.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$375,396	\$391,335	\$517,644	\$547,616
Operating	255,642	379,125	420,902	440,957
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$631,038</b>	<b>\$770,460</b>	<b>\$938,546</b>	<b>\$988,573</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Public Facilities Supervisor	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I <sup>1</sup>	2	3	3	3
<b>Total Number of Staff</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>

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



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

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

**PERFORMANCE MEASURES**

OUTPUT MEASURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2025 PROPOSED
No. of Parks maintained	14	14	14	14
No. of acres mowed in parks	68	68	68	68
No. of acres mowed for public buildings	12	12	12	12
No. of athletic fields maintained	10	9	8	8
No. of athletic courts maintained	20	24	24	24
No. of playground areas maintained	15	13	13	13
No. of irrigation systems maintained	18	18	18	18
No. of City and community events assisted	4	10	7	8
No. of Capital Improvement Projects coordinated	4	3	3	2

**EFFECTIVENESS MEASURES**

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

**GOALS & OBJECTIVES**

- Goal: **Provide clean, safe, and attractive public parks 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.
  - Ensure participation in Parks Master Plan development and implementation process.

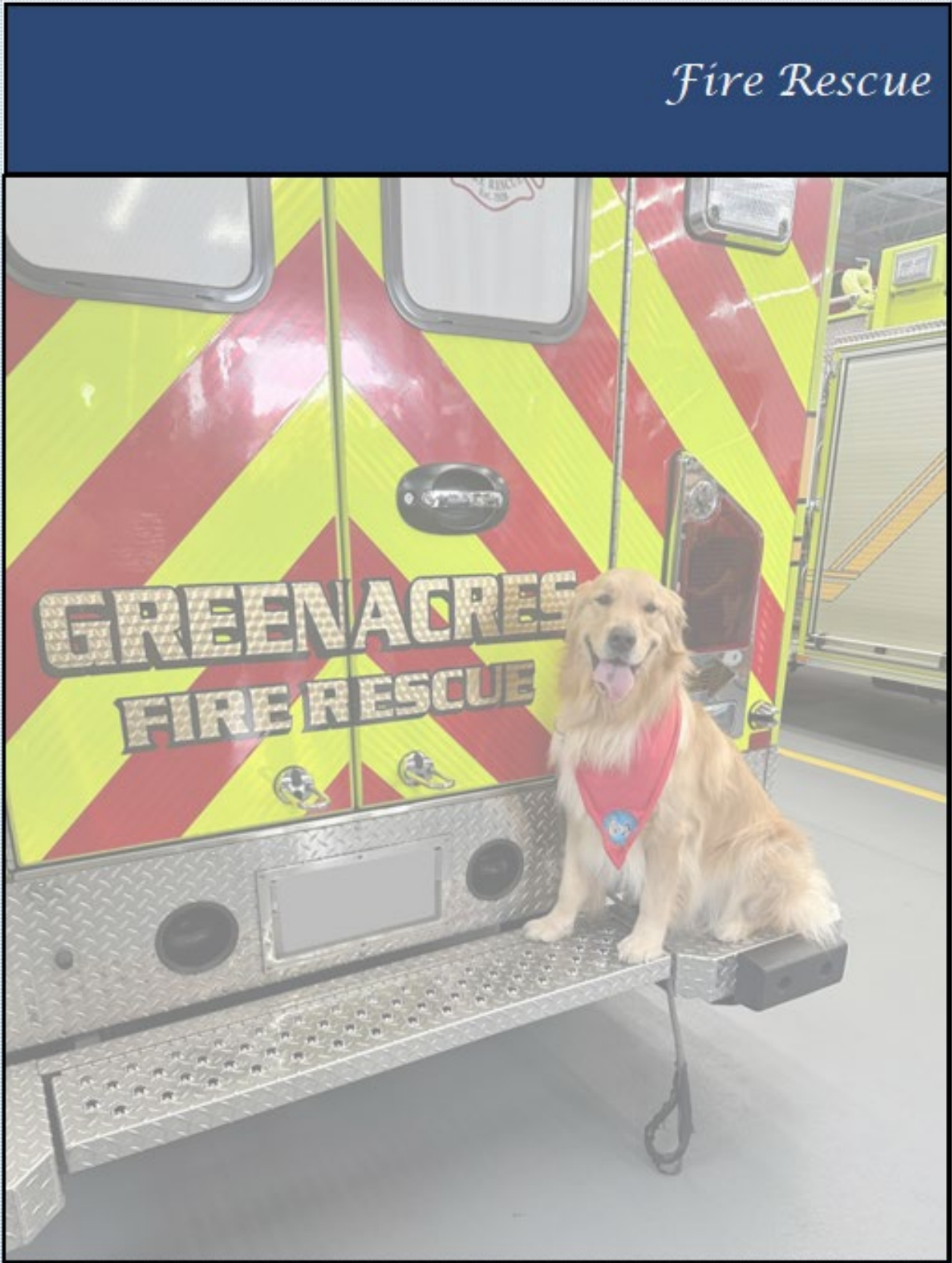
<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Parks & Grounds
<b>COST CENTER NO.</b>	40-46

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 260,900	\$ 260,197	\$ 344,068	\$ 341,175
12-2	Vac/Sick Payout	0	1,313	0	0
13-1	Other Salary	0	0	0	0
14-1	Overtime	3,760	6,354	4,934	4,922
15-1	Special Pay	600	1,400	1,400	1,400
21-1	FICA Taxes	19,916	19,957	24,224	22,029
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	10,575	11,271	15,691	27,392
22-3	FLC Gen Retirement Match	3,403	4,456	7,844	5,740
23-1	Life & Health Ins - Employee	56,898	60,718	79,304	79,032
23-2	Dependent Insurance	9,845	17,583	33,749	59,530
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	9,499	7,818	6,010	5,979
24-2	City Shared Worker's Comp.	0	0	0	0
25-1	Unemployment Compensation	0	268	420	417
<b>TOTAL PERSONNEL SERVICES</b>		<b>375,396</b>	<b>391,335</b>	<b>517,644</b>	<b>547,616</b>
<b>OPERATING EXPENSES</b>					
34-4	Other Contractual Service	75,273	210,816	206,006	226,582
40-4	Ed Train Sem & Assc Exp	3,716	3,592	4,875	4,875
41-1	Telephone	0	0	0	0
43-1	Electricity	89,038	89,158	106,296	102,000
44-1	Equipment Rental	1,820	192	500	500
46-5	R & M - Other Equipment	18,935	16,179	28,250	28,250
46-6	R & M - Parks & Athletic Fd	8,504	6,220	15,500	15,500
46-61	R & M - Parks Other Contract	14,107	11,716	15,000	15,000
52-2	Parks & Grounds Supplies	17,260	13,332	16,000	16,000
52-3	Custodial, Lab & Chem Sup	20,177	15,897	21,000	24,000
52-5	Consumables & Small Tools	1,789	8,533	2,500	2,500
52-7	Medical Supplies	0	0	0	0
52-8	Uniforms & Clothing	4,828	3,096	4,675	5,250
54-3	Books,Subsc,Prof Supplies	0	154	100	100
54-4	Memeberships & Dues	195	240	200	400
<b>TOTAL OPERATING EXPENSES</b>		<b>255,642</b>	<b>379,125</b>	<b>420,902</b>	<b>440,957</b>
<b>DIVISION TOTAL</b>		<b>\$ 631,038</b>	<b>\$ 770,460</b>	<b>\$ 938,546</b>	<b>\$ 988,573</b>

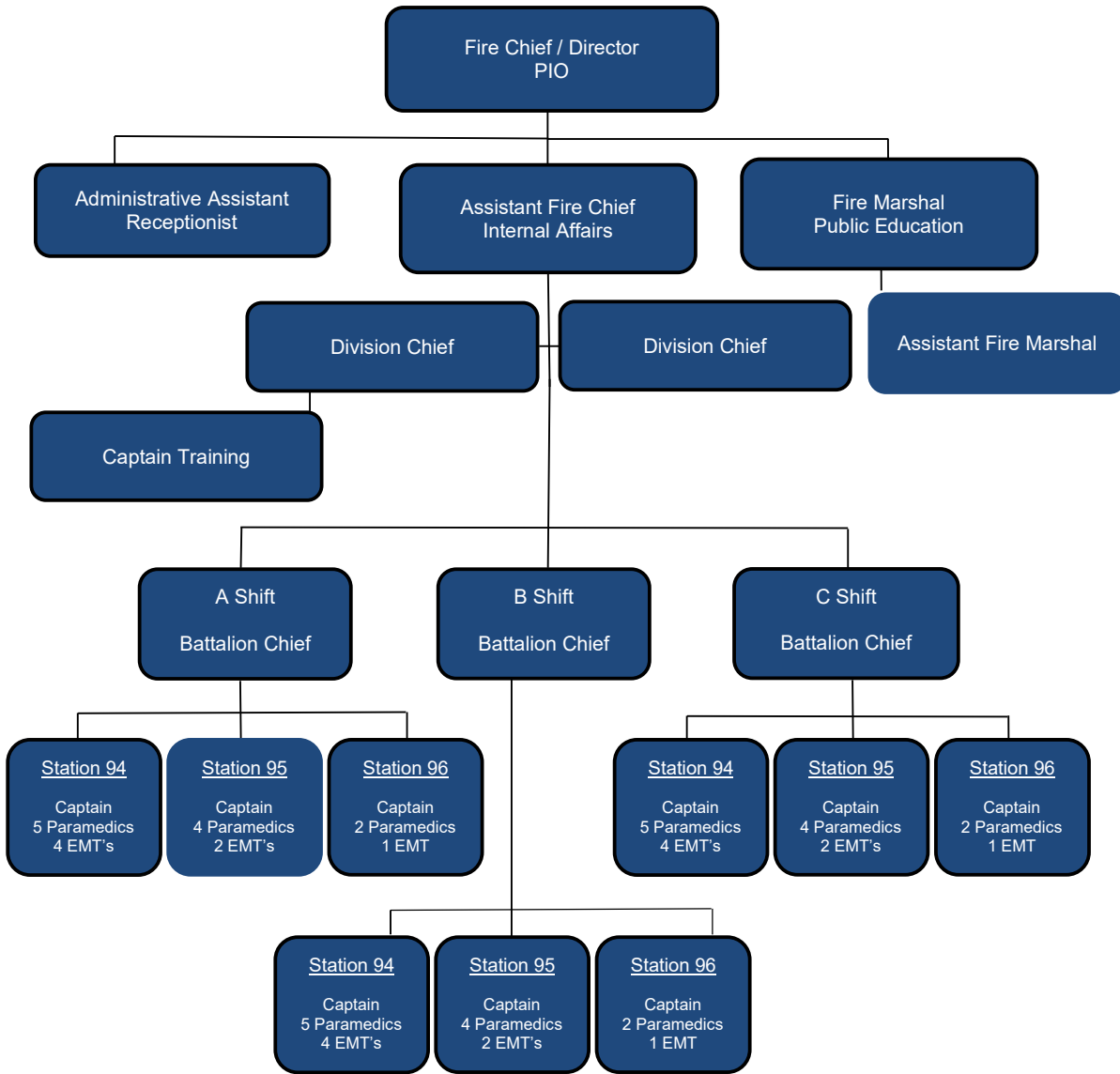


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*Fire Rescue*

Fire Rescue



Mission Statement

To improve the quality of life in Greenacres by working together with all citizens to protect life and property, to promote safety, and to improve public education with an emphasis on community risk reduction while maintaining fiscal responsibility.

Fire Rescue: 75

## DEPARTMENT OF FIRE RESCUE HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024

### 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 (1) portable Ultrasound machine for the Battalion Chief Vehicle, (1) additional training manikin and EKG simulator with related materials to improve patient care and help crews prepare for emergency calls more efficiently.
- Coordinated four (4) Capital Improvement Projects within their allocated budget amounts to include twenty (20) new sets of structural firefighting gear, thirty-six (36) new structural firefighting helmets, one (1) new cardiac monitor, and one (1) new Lucas CPR device.
- In November, helped provide turkeys donated by the IAFF Local 2928 to needy families with a partnership through the local schools and some went to the Community & Recreation Center for distribution.
- Collected toys and Santa presented toys to the Pediatric Center at Palms West Hospital.
- Opened temporary Station #96 with Rescue.
- In December, provided gifts to less fortunate kids through local schools.
- Performed Santa delivery at Moose Lodge, Community & Recreation Services, and Pi Delta Kappa House.
- Conducted Final Inspection, delivery, stocking, and in-service training of a new 2023 International CV-515 AEV Crew-cab Rescue Truck.
- Continued to monitor and maintain readiness for any influx of the COVID-19 Pandemic, including preparing, preventing, and mitigating all hazards.
- Administrative personnel attended monthly board meetings for the EMS Advisory Council, EMS Providers Association, Fire Chiefs Association, Fire Marshals Association, Training Officers Association, and Operations Chief meetings.
- Completed nine (9) Safety Walk-thru's with School Safety Officer and PBSO, to ensure our school campuses are as safe as possible.

### Fire Rescue Operations:

- Hired six (6) operations personnel to increase staff on Rescue #94 and fill vacancies, and successfully transitioned them through a one-month in-house onboarding program.
- Tested 18,000 feet of fire hose per NFPA requirement 1961 with on-duty personnel to reduce costs.
- Participated in the following events:
  - Palm Beach County 911 Remembrance
  - John I. Leonard Homecoming Parade
  - National Night Out Against Crime
  - Trunk or Treat at the Moose Lodge
  - Trunk or Treat at Greenacres Elementary
  - Veteran's Day at City Hall
  - Greenacres Thanksgiving Turkey Give-away in partnership with IAFF to Local Families and to the Community Center
  - Village of Wellington Celebration Parade
  - Holiday in the Park
  - Christmas Celebration for the Moose Lodge.
  - *Phi Delta Kappa Christmas Event with truck demonstration*
  - *Holiday Presents Delivery to Palms West Hospital and to local elementary schools.*
  - *Fiesta de Pueblo*
  - *Government Week*
- *Christmas tree burning, City of Atlantis*
- *Artyz Evening at City Hall*
- *John I Leonard Career Day*
- *Two (2) City School Health Fairs Promoting Public Safety and giving Blood Pressure Screenings.*
- *Special Olympics held at L.C. Swain Middle School.*
- *Annual Spring Fling in Atlantis with Fireworks Display.*
- *Participated in the 100<sup>th</sup> Birthday Celebration with over 50 other vehicles in Sea Pine*
- *Participated in the Egg'stravaganza Event with the Pink Pumper*
- *Ignite the Night on 4<sup>th</sup> of July.*
- *Back-2-School Event*
- *Rock-n-Roll Sunday with 2nd Annual Greenacres Chili Cookoff*

**DEPARTMENT OF FIRE RESCUE  
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024**

**Fire Rescue Operations (continued):**

- Three (3) personnel were promoted to Paramedic after completing their training program.
- Four (4) personnel were promoted to Captain to fill vacancies and to staff Station #96.
- Eight (8) personnel were promoted to Lieutenant to provide a standard of care and increase quality control on the rescue trucks.
- Responded to (7,114) medical and fire responses with an average response time under six (6) minutes from the time the call was received to the time of arrival.
- Responded to (92) fires and mitigated all hazards.
- Firefighter for a Day, a Jr. Firefighter was picked up from school in the pink pumper and became a Firefighter for a day.
- A Ride-Along program for internal medicine residents and hospital administrators to improve rapport and efficiency.
- Continued to adjusted operations to maintain readiness and response to the COVID-19 Pandemic including infection control, workplace protection, and community mitigation.

**Fire Safety and Prevention:**

- The Fire Marshal and Assistant Fire Marshal conducted over 3,300 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 over 200 sets of plans.
- The Fire Marshall is currently working on the JFK Hospital multi-year project.
- Eleven (11) structural fire investigations were conducted.
- Seven (7) other fire investigations to include cars, brush, refuge fires.
- The Fire Marshal and Assistant Fire Marshal participated in numerous Public Education events and was instrumental with scheduling tours and Fire Prevention practices with children from The Palm Beach County School System during Fire Prevention Week.
- Presentation of three (3) AED Classes to Dillman Farms, Villa Madonna, and Pine Ridge IV South

<b>DEPARTMENT</b>	Fire Rescue
<b>COST CENTER</b>	Office of the Director
<b>COST CENTER NO.</b>	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 Marshal educate the public by addressing fire prevention, fire safety issues, and conducting fire inspections and plan reviews.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$8,408,759	\$8,247,982	\$10,792,687	\$12,849,497
Operating	350,175	417,096	596,621	727,178
Capital	2,362	2,853	4,000	4,000
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$8,761,296</b>	<b>\$8,667,931</b>	<b>\$11,393,308</b>	<b>\$13,580,675</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 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	10
Firefighter/Paramedic	26	34	37	33
Firefighter/EMT	16	17	17	21
Fire Marshal	1	1	1	1
Asst Fire Marshal	0	0	0	1
Fire Inspector	1	1	1	1
Admin. Assistant	1	1	1	1
Receptionist	1	1	1	1
<b>Total Number of Staff</b>	<b>58</b>	<b>67</b>	<b>70</b>	<b>75</b>



<b>DEPARTMENT</b>	Fire Rescue
<b>COST CENTER</b>	Office of the Director
<b>COST CENTER NO.</b>	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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROJECTED
Total Calls for Service	6,953	7,114	7,200	7,400
Calls for Service to Atlantis <sup>1</sup>	537	566	550	575
Fire Safety Inspections	3,101	3372	3,000	3,100
Blood Pressure Screenings	21	12	20	25
Patients Treated	5,006	5,073	5,100	5,200
Patients Treated Atlantis	380	413	393	400
Atlantis Transports	249	261	250	260
No. of ALS <sup>2</sup> Transports	2,214	2,587	2,700	2,800
No. of BLS <sup>3</sup> Transports	931	853	920	950
Structure Fires (including car, refuse, brush)	84	92	87	90
Station Tours and Safety Presentations(#People)	481	977	1,500	1,500
Cardiopulmonary Resuscitation Students Certified	77	56	50	50
<b>EFFICIENCY MEASURES</b>				
Cost per Call for Service	\$1,260	\$1,292	\$1,582	\$1,612
Cost Per Transport	\$1,920	\$2,017	\$2,944	\$2,992
Cost Per Inspection	\$78	\$84	\$94	\$98
<b>EFFECTIVENESS MEASURES</b>				
Avg. Response Times for Fire Rescue Calls	5.58 <sup>4</sup>	5.59 min <sup>4</sup>	5.59 min <sup>4</sup>	6.11 min <sup>4</sup>
ISO PPC Fire Rating	2	2	2	2

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

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

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**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 1,800 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

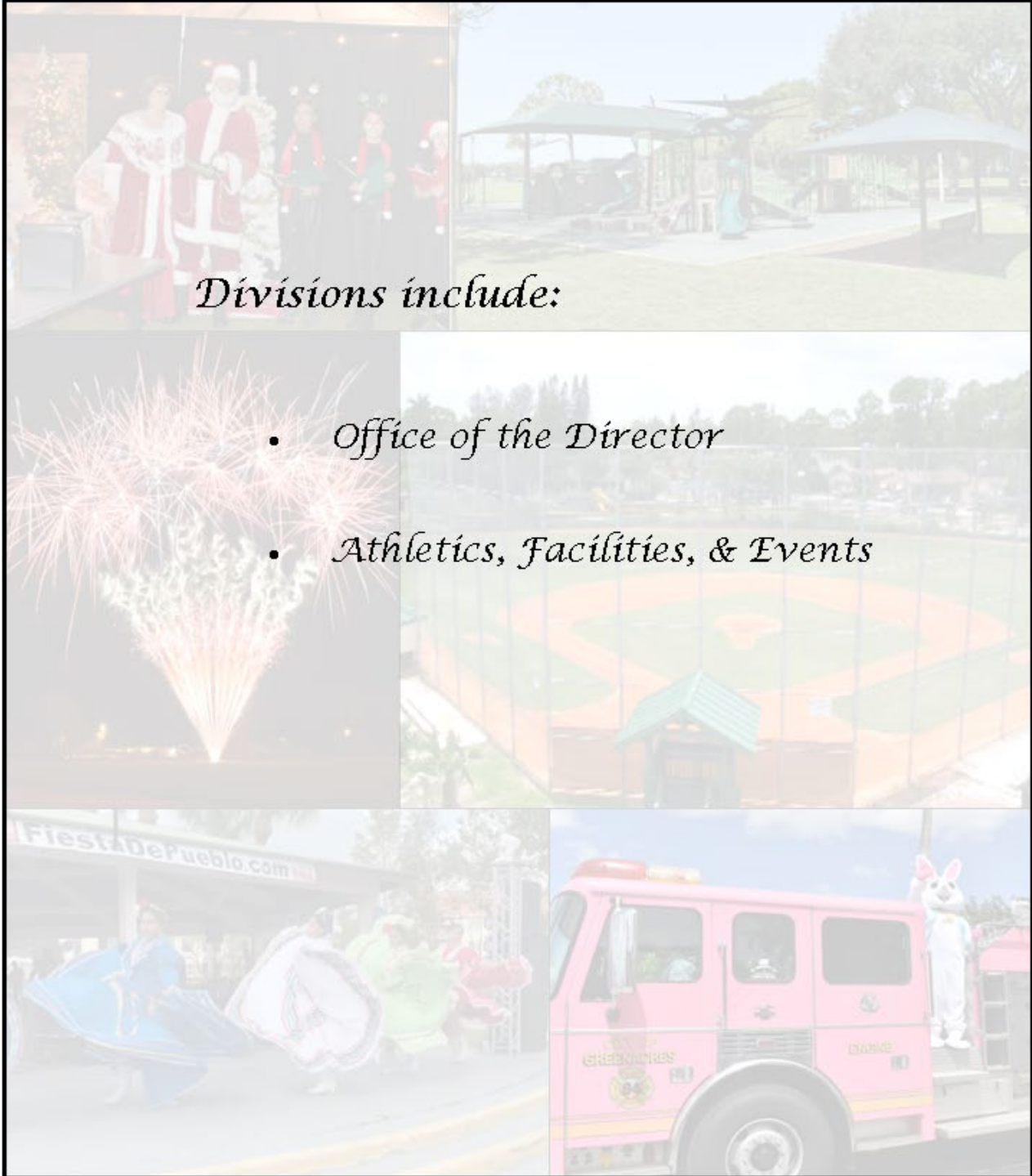
**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 5,102,186	\$ 5,256,345	\$ 6,496,360	\$ 7,619,013
12-2	Vac/Sick Payout	22,137	1,866	24,000	122,280
14-1	Overtime	740,794	580,495	577,165	654,275
15-1	Special Pay	29,477	30,377	38,720	36,880
21-1	FICA Taxes	416,456	417,569	352,310	400,176
22-1	Retirement Contributions (FRS)	56,527	60,127	71,514	29,800
22-2	FLC Gen Retirement Contribution	4,228	4,038	5,253	7,186
22-3	FLC Gen Retirement Match	651	528	968	1,797
22-4	FLC P/S FF Retirement	1,036,323	760,919	1,868,502	2,568,591
23-1	Life & Health Ins - Employee	556,233	620,562	756,441	807,760
23-2	Dependent Insurance	298,166	341,666	437,253	407,114
23-3	Short Term Disability Pay	1,200	4,850	0	0
24-1	Worker's Compensation	142,097	167,417	155,638	184,507
24-2	City Shared Worker's Comp.	2,284	1,223	0	0
25-1	Unemployment Compensation	0	0	8,563	10,118
<b>TOTAL PERSONNEL SERVICES</b>		<b>8,408,759</b>	<b>8,247,982</b>	<b>10,792,687</b>	<b>12,849,497</b>
<b>OPERATING EXPENSES</b>					
31-4	Other Professional Service	31,940	21,640	44,488	37,018
34-4	Other Contractual Service	121,270	139,792	142,905	268,470
40-2	Tuition Reimbursement	0	0	14,000	14,000
40-4	Ed Train Sem & Assc Exp	14,212	20,633	77,757	100,966
42-1	Postage & Freight Charges	237	12	240	240
44-1	Equipment Rental	2,270	2,255	6,399	6,598
44-4	Rental & Leases - Building	0	0	1,704	1,704
45-2	Notary Fees	0	0	0	200
46-3	R & M - Office Equipment	1,486	1,769	2,500	2,500
46-5	R & M - Other Equipment	39,199	49,018	76,345	85,250
47-1	Printing & Binding	484	671	1,500	1,500
48-6	Other Promo Activities	1,082	1,476	4,000	6,000
49-6	Miscellaneous Expense	1,909	2,909	2,025	3,400
51-2	Office Supplies	5,450	6,078	5,700	6,000
51-4	Copy Paper & Supplies	607	410	800	900
51-7	Commemoratives	2,516	1,955	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,803	3,004	5,000	7,584
52-5	Consumables & Small Tools	5,978	9,347	13,125	13,300
52-7	Medical Supplies	62,303	69,813	80,000	97,000
52-8	Uniforms & Clothing	54,044	83,249	113,165	69,370
54-3	Books, Subsc, Prof Supplies	1,645	1,630	1,553	1,663
54-4	Memberships & Dues	740	1,295	1,415	1,515
<b>TOTAL OPERATING EXPENSES</b>		<b>350,175</b>	<b>417,096</b>	<b>596,621</b>	<b>727,178</b>
<b>CAPITAL OUTLAY</b>					
64-5	Office Furniture	2,362	2,595	4,000	4,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,362</b>	<b>2,853</b>	<b>4,000</b>	<b>4,000</b>
<b>DIVISION TOTAL</b>		<b>\$ 8,761,296</b>	<b>\$ 8,667,931</b>	<b>\$ 11,393,308</b>	<b>\$ 13,580,675</b>

# 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: 16  
Part Time: 6

## DEPARTMENT OF COMMUNITY & RECREATION SERVICES DEPARTMENT HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2024

### OFFICE OF THE DIRECTOR:

- Operated and managed facility rentals, functions, and events for an annual total of 351 days, for 3,096 hours and serving over 54,000 users.
- Replaced four (4) Little Free Library's (3 purchased by the Glasser family) to maintain 30 units with a 3,700-book inventory; LFL Stewards collected \$890 in book donations at city events.
- Maintained two 16-station Story Walk units at SJF Community Park and Freedom Park featuring two new stories installed.
- Coordinated four (4) Contracts approved by City Council and 66 Independent Contractor Agreements for services such as: Sr. Congregate Meal Program, Supervisor of Elections Use, School Board Interlocal Agreements, PBC Host Shelter Contract, Zambelli fireworks, athletic providers and officials, and city event entertainment, food, craft vendors.
- Received \$43,000 in event revenue from 30 business sponsors to offset expenses for six (6) City sponsored & four (4) co-sponsored community events.
- Maintained productive community partnerships with over 48 commercial and not-for-profit organizations.
- Facilitated community presentations on health, wellness and personal safety topics, such as: How to Escape from a Sinking Vehicle; PBC Foreclosure; Repairs Asst. & 1<sup>st</sup> Time Homebuyers Program; Preventing a Stroke; Dangers of Social Media with Children; and How to Start a Home Business."
- Received 20 Educational Scholarship applications; verified 15 eligible for interviews; awarded 10 students a \$1,500 college scholarship totaling \$15,000.

### COMMUNITY AND RECREATION SERVICES:

- Served 1440 athletic participants in athletic leagues (Basketball-366, Soccer-1,134) with a 43% Greenacres' residency rate.
- Executed a total of 1,860 rental reservations; 680 Community Center rentals; 12 long-term classes/rentals, and 1 religious organization; 680 Field & 500 Pavilion rentals for a total rental revenue of \$168,979.
- Executed 156 different activities for senior adults from 44 various insurance/agency resource partners donating \$18,800 of in-kind services: Tech Class, Healthy Brain Actions, Crime & Scam Prevention, Mindfulness/Meditation, Financial Safety, Fire Extinguisher Demo, Elder Consumer Protection, 211 Elder Essential Services, Cooking, Bingo, Crafts, events, holiday socials, birthday celebrations, Thanksgiving and Christmas luncheon, and the Senior Resource Fair.
- Awarded 75 Athletic Scholarships (\$6,320) to participants in need of financial assistance to participate in the Co-ed Youth Basketball & Youth Soccer programs. The funds were made available from the City's Textile bin program.
- Maintained the Lake Worth Sharks (youth co-ed soccer) Recognized Sports provider Agreement.
- Center hosted the popular and free FL Sheriff's Ranches "Harmony in the Streets" day camp with PBSO from June 17<sup>th</sup> – 21<sup>st</sup> for 30 children.
- Coordinated 17 CROS Ministries Walk-Up Food Pantry dates serving 1,425 recipients.
- Executed the daily Senior Congregate Meal Program with PBC Division of Senior Services with 49 registered participants.
- Coordinated bi-weekly senior meals delivered at the Community Center with Feeding South Florida serving 40 registered participants.



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

**PRIMARY FUNCTION NARRATIVE**

The Office of the Director is responsible for strategic planning, contract coordination and compliance, adherence to policies and procedures, organizational development, facility and emergency management, personnel and fiscal management, administration of the City’s Educational Scholarship Program, community presentations 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$277,873	\$354,205	\$524,247	\$535,636
Operating	8,469	16,484	22,482	38,486
Capital	0	0	0	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$286,342</b>	<b>\$370,689</b>	<b>\$552,729</b>	<b>\$574,122</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director	1	1	1	1
Administrative Svcs Coord. <sup>1</sup>	1	1	1	1
Events Supervisor	0	1	1	1
Events Assistant	0	0	1	1
Community Services Coord.	0	0	1	1
<b>Total Number of Staff</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>5</b>

<sup>1</sup> Admin Asst reclassified to Admin Svcs Coordinator in FY2024



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

The Community and Recreation Services Department, Office of the Director impacts the City’s goal of: Promoting Diversity, Inclusivity and Social Equity in Community Life, Leisure and Recreation, through department operations, fiscal and facility management, personnel and volunteer recruitment, community partnerships, business sponsorships, marketing, contract compliance, community events and services, facility rentals, Little Free Library Program, community presentations, Educational Scholarship Program, and by providing various social service supports.

**PERFORMANCE MEASURES**

<b>OUTPUT MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 PROPOSED</b>
No. of Contracts Executed	2	3	4	4
No. of Collaborative Partnerships	26	28	48	40
No. of Vendor/Independent Contractor Agreements	36	35	73	55
No. of Educational Scholarship Applications	19	21	20	21
No. of Community Events Coordinated	7	11	10	15
No. of Event Participants	29,131	35,406	38,632	42,000
No. of Chartered Little Free Libraries	32	32	30	30
No. of Business Sponsorships	30	22	14	20
No. of CROS Food Pantries/Food Distribution	23	21	16	22
No. of Schools involved with Read for the Record	7	9	10	12

**EFFICIENCY MEASURES**

Avg. Cost per Contract Coordination	\$2,540	\$2,815	\$2,577	\$3,050
Total Amount of Sponsorships Received	\$28,232	\$24,050	\$43,000	\$40,000
Avg. Cost of Events <sup>1</sup>	\$7,842	\$10,372	\$8,515	\$9,300
Total Served at CROS Food Pantries	2,016	1,810	1,425	1,650
Total Served at COVID Testing <sup>2</sup>	1,877	6,064	N/A	N/A
# of Read for the Record Students	262	635	1,447	1,500

**EFFECTIVENESS MEASURES**

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

<sup>1</sup> Includes in-direct expenses

<sup>2</sup> COVID testing ended 6/30/22

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

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**GOALS & OBJECTIVES**

**Goal:** To provide guidance to the Department on the implementation of the CRS mission and goals, annual budget performance measures, department and facility operations, and community service needs in order to achieve the City’s mission, goals, and to enhance the quality of life for the residents.

**Objective:**

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

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

**Objective:**

- Generate revenues that are equal to specific, direct event and athletic expenses.
- Increase business sponsorship and involvement from 3 to 4 businesses per year to enhance, enrich and subsidize community events and programs.
- Continue to investigate additional sources of funding and grants to subsidize the departments and City’s programs and services.

**Goal:** To lead, direct, and coordinate socially equitable programs, services, and special community projects for a diverse population and a variety of ages to retain customers, and to support and engage members of the community.

**Objective:**

- Plan, promote and execute fifteen (15) community events; two (2) of which are coordinated with PBSO.
- Increase the number of programs operated from ten (10) to fourteen (14) offered throughout seven (7) city actively programmed facilities six (6) days a week.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
11/12-1	Salaries & Wages	\$ 207,278	\$ 258,442	\$ 371,296	\$ 397,882
12-2	Vac/Sick Payout	0	12,731	0	0
14-1	Overtime	860	2,515	2,168	4,165
15-1	Special Pay	4,653	6,320	6,320	6,320
21-1	FICA Taxes	16,429	19,501	25,607	30,455
22-2	FLC Gen Retirement	9,346	11,876	18,672	32,164
22-3	FLC Gen Retirement Match	4,673	5,938	9,336	8,040
23-1	Life & Health Ins - Employee	21,440	22,520	46,318	45,920
23-2	Dependent Insurance	13,018	14,123	43,784	9,019
24-1	Worker's Compensation	176	239	290	1,181
25-1	Unemployment Compensation	0	0	456	490
<b>TOTAL PERSONNEL SERVICES</b>		<b>277,873</b>	<b>354,205</b>	<b>524,247</b>	<b>535,636</b>
<b>OPERATING EXPENSES</b>					
40-4	Ed Train Sem & Assc Exp	2,195	1,514	4,600	6,550
40-5	Business Exp & Mileage	0	0	148	157
45-2	Notary Fees	114	0	0	0
48-1	City Publicity	1,156	2,060	2,400	3,300
49-9	Classified Ads	350	150	2,000	2,750
51-2	Office Supplies	3,326	2,848	2,450	3,190
51-5	Minor Office Equip & Furn	823	482	400	1,600
51-7	Commemoratives	0	0	300	300
52-8	Uniforms & Clothing	0	90	229	500
54-4	Memberships & Dues	505	340	955	1,639
83-1	Other Grants & Aids	0	9,000	9,000	18,500
<b>TOTAL OPERATING EXPENSES</b>		<b>8,469</b>	<b>16,484</b>	<b>22,482</b>	<b>38,486</b>
<b>CAPITAL OUTLAY</b>					
62-2	Public Safety Building	0	0	0	0
64-5	Office Furniture	0	0	6,000	0
64-9	Comp Hardware/Software	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>
<b>DIVISION TOTAL</b>		<b>\$ 286,342</b>	<b>\$ 370,689</b>	<b>\$ 552,729</b>	<b>\$ 574,122</b>

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

**PRIMARY FUNCTION NARRATIVE**

This Division provides an array of opportunities to enrich the lives of our citizens by providing numerous community events, classes, banquet facility coordination, gym, classroom, outdoor pavilions, athletic field, and concession stand rentals, recreational athletic leagues, and senior activities in an effective, efficient, and quality manner. The Division coordinates community center events, business sponsorships, the City's Athletic Provider Agreements, PBC School Board Interlocal Agreements, management and execution of the Youth Athletic Scholarship programs, collaboration with local organized sports providers. The Division coordinates all required marketing with the Communication's Department.

**EXPENDITURES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Personnel Services	\$647,338	\$721,186	\$890,381	\$1,060,162
Operating	182,254	252,757	381,875	423,714
Capital	0	0	11,206	0
Other	0	0	0	0
<b>General Fund Totals</b>	<b>\$829,592</b>	<b>\$973,943</b>	<b>\$1,283,462</b>	<b>\$1,483,876</b>

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	Fy 2025 ADOPTED
Asst Director	0	1	1	1
Custodian (PT)	0	0	1	1
Custodian	3	3	3	2
Crew Leader-Custodian	0	0	0	1
Custodian II	1	1	1	1
Customer Service Specialist	1	2	2	2
Facility Rental Coordinator	1	1	1	1
Parks Attendant	1	2	2	2
Parks Attendant (PT)	1	0	1	1
Recreation Aide II (PT)	4	4	4	4
Recreation Supervisor <sup>1</sup>	3	1	1	1
<b>Total Number of Staff</b>	<b>6 FT / 8 PT</b>	<b>11 FT / 4 PT</b>	<b>11 FT / 6 PT</b>	<b>11 FT / 6 PT</b>

<sup>1</sup> Reclassed Rec. Aide II to Rec Assistant, FT in FY 2020, Renamed Rec Assistant to Facility Rental Coordinator in FY 2023

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

The Athletics/Facilities/Programs & Activities Division impacts the City's goal of: Promoting Diversity, Inclusivity 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 city-wide custodial and park monitoring services.

**PERFORMANCE MEASURES**

<b>OUTPUT MEASURES</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ACTUAL</b>	<b>FY 2024 PROJECTED</b>	<b>FY 2025 PROPOSED</b>
No. of Customers Served	51,000	55,000	53,000	54,000
No. of Athletic Leagues/Programs	8	4	9	9
No. of Youth & Adult Athletic Participants	501	860	1,500	1550
No. of Senior Program Participants	13	14	30	40
No. of Athletic Scholarships	0	10	80	40
No. of Paid Center Rentals	588	800	680	800
No. of Pavilion Rentals	320	400	500	520
No. of Field Rentals	702	875	680	800

**EFFICIENCY MEASURES**

Avg. Cost of Youth Athletic Leagues	\$92	\$87	\$85	\$88
Avg. Cost per Athletic Scholarship	\$0	\$70	\$93	\$85
Avg. Cost per Paid Center Rental	\$89	\$103	\$113	\$100
Avg. Cost per Pavilion Rental	\$69	\$71	\$69	\$72
Avg. Cost per Field Rental	\$51	\$70	\$85	\$80

**EFFECTIVENESS MEASURES**

% of Center Expenses Offset by Paid Rentals	89%	66%	52%	55%
% of Resident Athletic Participants	49%	49%	43%	45%

**GOALS & OBJECTIVES**

Goal: **To increase participation in the Greenacres youth athletic program offerings in order to reduce childhood obesity and juvenile crime.**

- Objective:
- Maintain the number of Youth Athletic Scholarships from six (6) to twenty (20).
  - Continue to maintain the Center's "Open Gym" schedule for community youth at 6 hours weekly, to
  - Provide a safe place for teens after school.
  - Provide the Center's "Open Field" schedule for community youth at 3 hours weekly, in attempt to reduce juvenile-related crime.
  - Continue to provide Youth Athletic Leagues and a 1-week Co-ed Youth Summer Basketball Skills Camp.
  - Increase the number of youth classes from 4 to 6.

Goal: **To provide opportunities for Greenacres adult participants 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) to three (3) annually.
  - Continue to host intergenerational activities within the older adult programs, host special events and the annual Senior Resource Fair.
  - Maintain the number of senior special events offered at six (6).
  - Provide space for the CROS Ministries bi-monthly Food Pantry and coordinated senior meals with Feeding South Florida.
  - Increase adult class offerings from 9 to 11.

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

**COST CENTER EXPENDITURE DETAIL**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>PERSONNEL SERVICES</b>					
12-1	Salaries & Wages	\$ 388,991	\$ 462,246	\$ 526,289	\$ 636,541
12-2	Vac/Sick Payout	4,348	1,750	0	0
13-1	Other Salaries & Wages	57,350	29,883	109,516	56,575
14-1	Overtime	15,767	17,591	15,998	28,339
15-1	Special Pay	500	2,167	3,600	1,999
21-1	FICA Taxes	35,052	38,306	48,207	48,195
22-2	FLC Gen Retirement	16,929	20,559	27,117	50,786
22-3	FLC Gen Retirement Match	8,318	10,288	13,556	12,696
23-1	Life & Health Ins - Employee	98,066	107,376	113,978	124,534
23-2	Dependent Insurance	14,294	25,066	24,987	93,194
23-3	Short Term Disability Pay	850	0	0	0
24-1	Worker's Compensation	6,709	5,954	6,347	6,435
24-2	City Shared Worker's Comp	164	0	0	0
25-1	Unemployment Compensation	0	0	786	868
<b>TOTAL PERSONNEL SERVICES</b>		<b>647,338</b>	<b>721,186</b>	<b>890,381</b>	<b>1,060,162</b>

<b>OPERATING EXPENSES</b>					
31-4	Other Professional Svc	2,923	2,420	3,724	4,109
31-5	Physical Exams	0	0	332	0
34-4	Other Contractual Service	36,131	45,301	123,841	117,440
40-4	Ed Train Sem & Assc Exp	1,580	2,596	3,855	4,830
40-5	Business Exp & Mileage	0	0	261	201
42-1	Postage & Freight Charges	44	0	75	100
46-3	R & M - Office Equipment	2,652	3,479	6,335	6,335
46-4	R & M - Communication Equip	0	0	500	500
46-5	R & M - Other Equipment	2,838	385	5,255	7,555
47-1	Printing & Binding	808	18,758	0	0
48-17	City Events	21,493	47,602	150,274	168,609
48-3	Daddy Daughter Event	3,339	1,624	0	0
48-34	Egg Hunt	11,252	7,865	0	0
48-4	July 4th Event	45,300	50,932	0	0
48-71	CRS Sponsoring Exp	7,323	360	0	0
48-91	Youth Athletics	10,448	30,942	21,790	42,533
51-2	Office Supplies	0	159	0	0
51-4	Copy Paper/Printer Supplies	0	0	1,000	1,000
51-5	Minor Office Equip & Furn	3,467	4,681	10,210	14,950
52-3	Custodial, Lab & Chem Supplies	23,685	26,724	34,400	39,800
52-5	Consumables & Small Tool	275	412	575	575
52-6	Recreation Supplies	7,953	5,218	13,922	9,825

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

**COST CENTER EXPENDITURE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES CONT.</b>					
52-7	Medical Supplies	87	119	200	200
52-8	Uniforms & Clothing	549	2,510	4,588	4,594
54-4	Memberships & Dues	107	670	738	558
<b>TOTAL OPERATING EXPENSES</b>		<b>182,254</b>	<b>252,757</b>	<b>381,875</b>	<b>423,714</b>
<b>CAPITAL OUTLAY</b>					
64-8	Other Equipment	0	0	11,206	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>11,206</b>	<b>0</b>
<b>DIVISION TOTAL</b>		<b>\$ 829,592</b>	<b>\$ 973,943</b>	<b>\$ 1,283,462</b>	<b>\$ 1,483,876</b>





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## *Non-Departmental*

### *Divisions include:*

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

### NON-DEPARTMENTAL

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

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

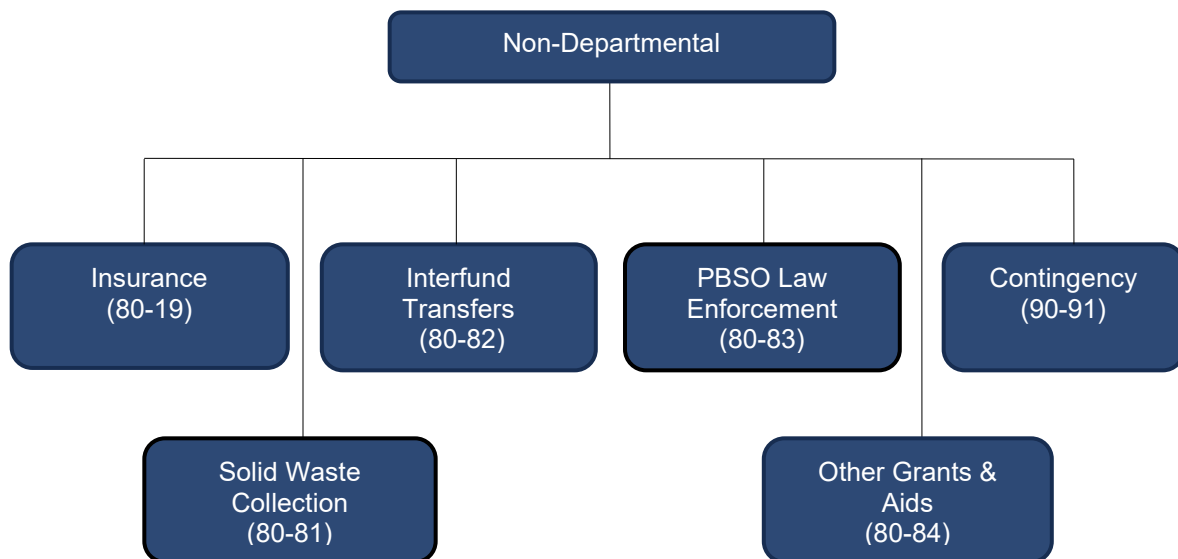
The **Solid Waste Collection** Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste, and bulk pickup. Residential customers are billed directly on their property tax. The current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

The **Interfund Transfer** Cost Center is used to transfer resources from the General Fund to adequately support any of the other funds. Currently the City transfers resources to the Youth Programs Fund (105), the Debt Service Fund (211), and the Reconstruction and Maintenance Fund (304).

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

The **Other Grants & Aids** Cost Center is used to expend contributions / scholarship funds from the Textile Bin contract. The City receives revenue from recycling 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.



<b>DEPARTMENT</b>	Non-Departmental
<b>COST CENTER</b>	Insurance
<b>COST CENTER NO.</b>	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.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Property, Liab & Fleet Insurance	\$293,525	\$295,740	\$394,708	\$406,664
Insurance Claim Repairs	31,599	51,218	15,400	29,350
<b>General Fund Totals</b>	<b>\$325,124</b>	<b>\$346,958</b>	<b>\$410,108</b>	<b>\$436,014</b>

**ACTIVITY/PERFORMANCE MEASURES**

Not Applicable.

**COST CENTER EXPENDITURE DETAIL**

ACCT# DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES</b>				
45-1 Property, Liab & Fleet Insurance	\$ 293,525	\$ 295,740	\$ 394,708	\$ 406,664
81-20 Insurance Claims Repairs	31,599	51,218	15,400	29,350
<b>TOTAL OPERATING EXPENSES</b>	<b>325,124</b>	<b>346,958</b>	<b>410,108</b>	<b>436,014</b>
<b>DIVISION TOTAL</b>	<b>\$ 325,124</b>	<b>\$ 346,958</b>	<b>\$ 410,108</b>	<b>\$ 436,014</b>

<b>DEPARTMENT</b>	Non-Departmental
<b>COST CENTER</b>	Solid Waste Collection
<b>COST CENTER NO.</b>	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.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Solid Waste Coll & Disp	\$2,252,187	\$2,336,713	\$2,466,648	\$2,952,474
<b>General Fund Totals</b>	<b>\$2,252,187</b>	<b>\$2,336,713</b>	<b>\$2,466,648</b>	<b>\$2,952,474</b>

**ACTIVITY/PERFORMANCE MEASURES**

17,475 residential units as of August 2024.

**COST CENTER EXPENDITURE DETAIL**

ACCT# DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES</b>				
34-3 Solid Waste Coll & Disp	\$ 2,252,187	\$ 2,336,713	\$ 2,466,648	\$ 2,952,474
<b>TOTAL OPERATING EXPENSES</b>	<b>2,252,187</b>	<b>2,336,713</b>	<b>2,466,648</b>	<b>2,952,474</b>
<b>DIVISION TOTAL</b>	<b>\$ 2,252,187</b>	<b>\$ 2,336,713</b>	<b>\$ 2,466,648</b>	<b>\$ 2,952,474</b>

<b>DEPARTMENT</b>	Non-Departmental
<b>COST CENTER</b>	Interfund Transfer
<b>COST CENTER NO.</b>	80-82

**PRIMARY FUNCTION NARRATIVE**

This cost center services the transfer of resources from the General Fund to provide funding resources for Youth Program, Debt Service Fund and Capital Funds.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Fund 105-Youth Program	\$187,500	\$136,500	\$135,000	\$450,000
Fund 211-Mun Complex	350,000	370,000	380,000	0
Fund 301-New Growth	0	9,695,676	0	135,000
Fund 303-Park and Recreation	0	0	0	0
Fund 304-Reconstruction & Maintenance	150,000	300,000	725,000	900,000
Fund 306 - American Rescue Pla	0	3,804,324	0	0
<b>General Fund Totals</b>	<b>\$687,500</b>	<b>\$14,306,500</b>	<b>\$1,240,000</b>	<b>\$1,485,000</b>

**COST CENTER EXPENDITURE DETAIL**

ACCT# DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES</b>				
91-5 Interfund Transfer-New Growth	0	9,695,676	0	135,000
91-22 Interfund Transfer-Youth	187,500	136,500	135,000	450,000
91-8 Interfund Transfer-Rec & Maint	150,000	300,000	725,000	900,000
91-95 Interfund Transfer-Debt	350,000	370,000	380,000	0
91-6 Interfund Transfer-ARP	0	3,804,324	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>687,500</b>	<b>14,306,500</b>	<b>1,240,000</b>	<b>1,485,000</b>
<b>DIVISION TOTAL</b>	<b>\$ 687,500</b>	<b>\$ 14,306,500</b>	<b>\$ 1,240,000</b>	<b>\$ 1,485,000</b>

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

**PRIMARY FUNCTION NARRATIVE**

This cost center services public safety costs related to the contract for law enforcement services with the Palm Beach Sheriff's Office, police and firefighters' retirement fund, and other police service expenses.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
PBSO Contract	\$10,380,464	\$10,778,467	\$11,064,893	\$11,324,188
175/185 Insurance Trust	\$591,243	\$881,662	\$608,204	\$785,000
<b>General Fund Totals</b>	<b>\$10,971,707</b>	<b>\$11,660,129</b>	<b>\$11,673,097</b>	<b>\$12,109,188</b>

**ACTIVITY/PERFORMANCE MEASURES**

Not Applicable.

**COST CENTER EXPENDITURE DETAIL**

ACCT# DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES</b>				
22-4 FLC P/S FF Retirement	\$388,196	\$388,196	\$429,400	\$400,000
34-42 Other Contractual Service	10,372,836	10,771,463	11,057,893	11,315,188
81-1 Ed Train Sem & Assc Exp	7,628	7,004	7,000	9,000
99-4 175/185 Benefits Trust	203,047	493,466	178,804	385,000
<b>TOTAL OPERATING EXPENSES</b>	<b>10,971,707</b>	<b>11,660,129</b>	<b>11,673,097</b>	<b>12,109,188</b>
<b>DIVISION TOTAL</b>	<b>\$10,971,707</b>	<b>\$11,660,129</b>	<b>\$11,673,097</b>	<b>\$12,109,188</b>

<b>DEPARTMENT</b>	Non-Departmental
<b>COST CENTER</b>	Other Grants & Aids
<b>COST CENTER NO.</b>	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. In 2024, The City switched to an employee health center called CareATC.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Healthcare CAREATC	0	0	0	\$ 131,680
Other Contractual CareATC	0	0	0	6,000
Other Grants & Aids	7,032	38,603	20,000	20,000
<b>General Fund Totals</b>	<b>\$ 7,032</b>	<b>\$38,603</b>	<b>\$20,000</b>	<b>\$ 157,680</b>

**ACTIVITY/PERFORMANCE MEASURES**

Not Applicable.

ACCT# DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES</b>				
23-4 Healthcare CareATC	0	0	0	131,680
34-44 Other Contractual CareATC	0	0	0	6,000
49-6 Misc Expense	0	999	0	0
83-1 Other Grants & Aids	7,032	38,603	20,000	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>7,032</b>	<b>39,602</b>	<b>20,000</b>	<b>157,680</b>
<b>DIVISION TOTAL</b>	<b>\$ 7,032</b>	<b>\$ 39,602</b>	<b>\$ 20,000</b>	<b>\$ 157,680</b>



<b>DEPARTMENT</b>	Non-Departmental
<b>COST CENTER</b>	Contingency
<b>COST CENTER NO.</b>	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 the use of these funds is limited to City Council action. In 2021 this fund was used for COVID 19 related expenses.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Contingency (Hurricane)	\$49,954	\$888	\$0	\$0
Contingency (Council)	0	0	50,000	50,000
<b>General Fund Totals</b>	<b>\$49,954</b>	<b>\$888</b>	<b>\$50,000</b>	<b>\$50,000</b>

**ACTIVITY /PERFORMANCE MEASURES**

Not Applicable.

**COST CENTER EXPENDITURE DETAIL**

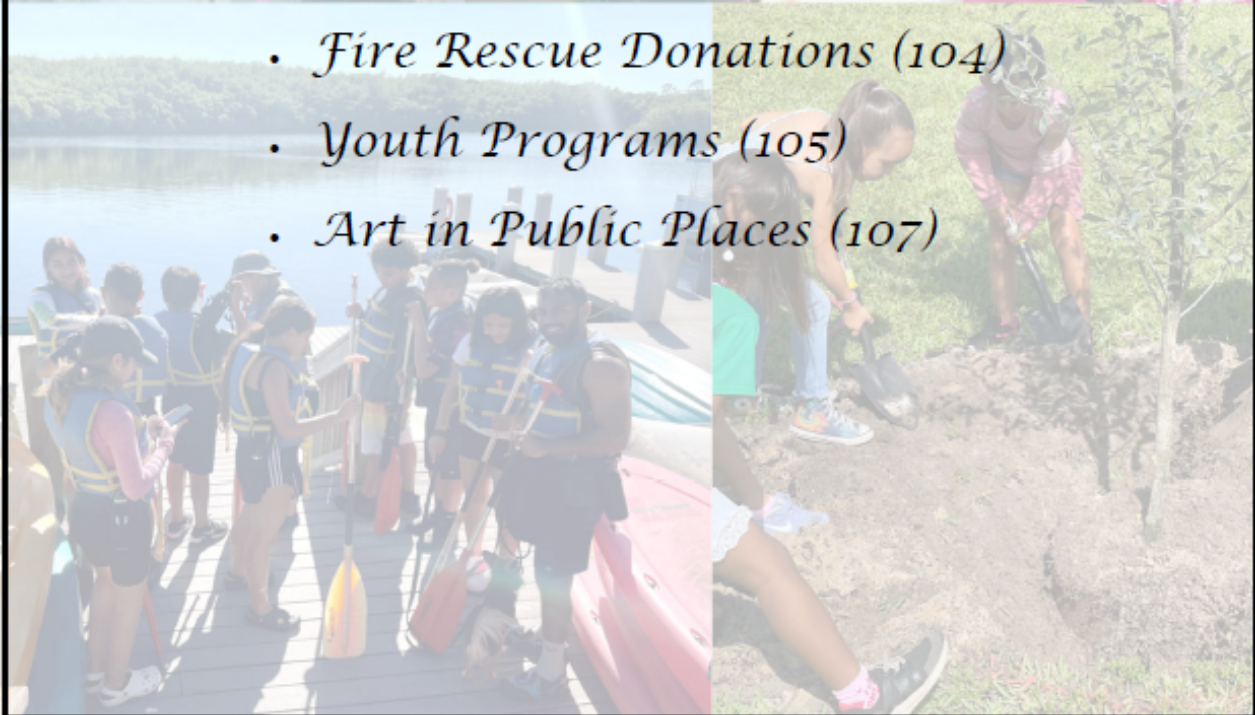
ACCT# DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>OPERATING EXPENSES</b>				
99-1 Council Hurricane	49,954	888	0	0
99-2 Council Contingency	0	0	50,000	50,000
<b>TOTAL OPERATING EXPENSES</b>	<b>49,954</b>	<b>888</b>	<b>50,000</b>	<b>50,000</b>
<b>DIVISION TOTAL</b>	<b>\$ 49,954</b>	<b>\$ 888</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

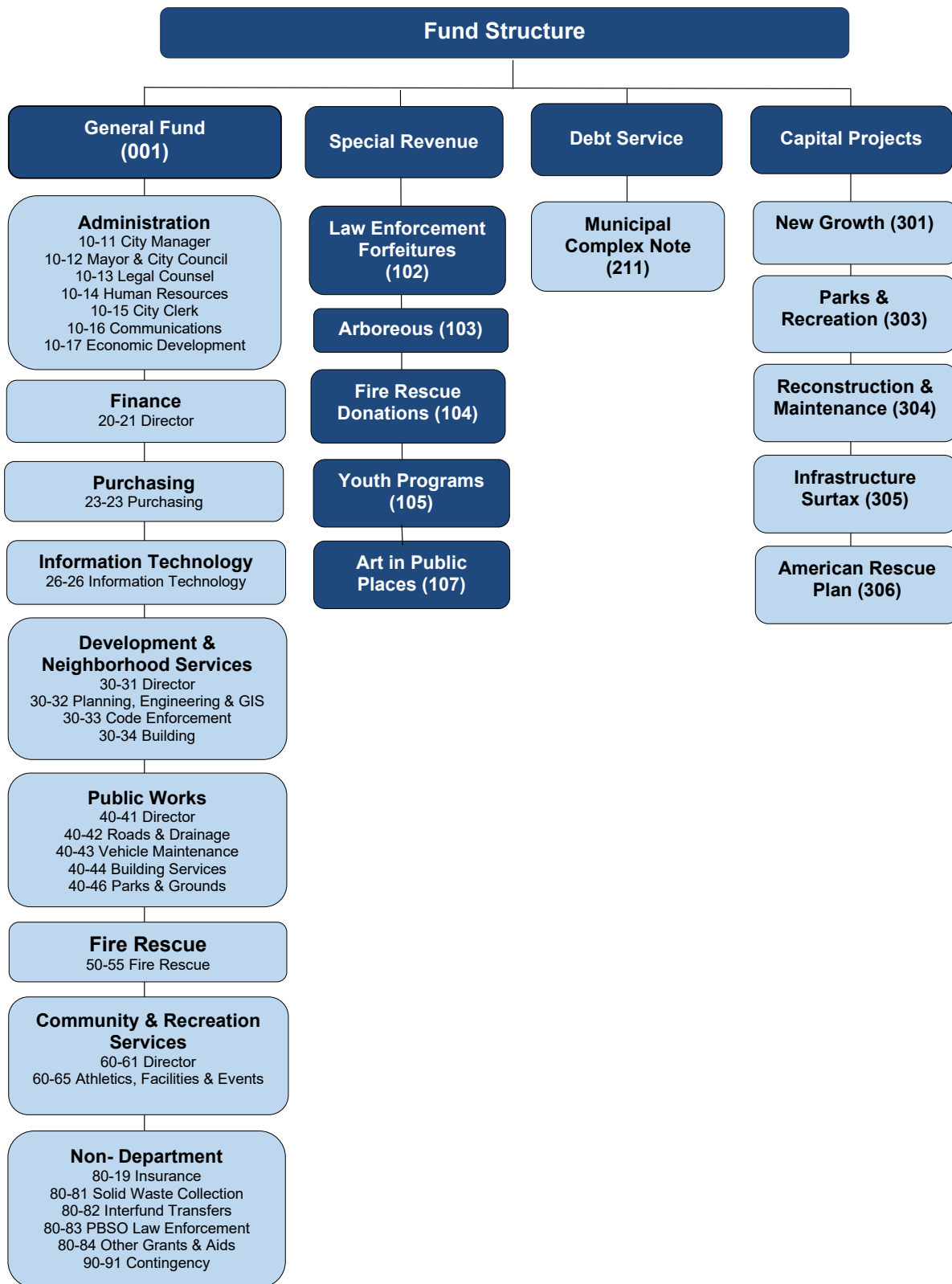
## Special Revenue

*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)*
- Art in Public Places (107)*





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## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects). These funds are legally restricted to expenditures for specified purposes. The City of Greenacres has established four special revenue funds: Forfeitures Fund, Arboreous Fund, Fire Rescue Donation Fund, and Youth Programs Fund.

The **Forfeitures Fund** (102) was established in fiscal year 1989 to account for the funds generated from law enforcement confiscation actions. There are restrictions as to how the funds are utilized. According to Florida State Statute §932.7055(9)(c), budgeting revenue for these funds is prohibited. The funds and interest shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs, or other law enforcement purpose, such as cost of protracted or complex investigations, additional equipment or expertise, automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency. If an agency acquired at least \$15,000 within a fiscal year, the agency must expend or donate no less than 15% to support or operate such programs as drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). Council approval is required for all expenditures in the fund according to §932.7055(5)(b) Florida State Statute.

The **Arboreous Fund** (103) was established in fiscal year 1991 to account for funds designated for tree planting activities. The revenue for this fund is generated from three major sources: commercial construction, interest, and grants according to City Code, Section 16-1293. The formula for commercial construction is the monetary equivalent of 1 tree for every 1,000 square feet of building area. Interest is received on the fund balance. The City has previously received grant funds for beautification projects. Planting activities include, but are not limited to, purchasing, planting, and maintaining trees in medians, parks, and along roadways throughout the City's boundaries.

The **Fire Rescue Donations Fund** (104) [formerly known as Public Safety] was established in fiscal year 1996 to account for restricted contributions received by the Fire Rescue Department. The contributions usually are received in two major categories: Emergency Medical Services and General Donation. The City fiduciary responsibility is to ensure that the funds are spent for their designated purpose. Examples of items purchased with the funds are gas monitoring equipment, and fire helmets.

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

Funding for the Youth Programs comes from several sources. The Early Learning Coalition combined with the Children Services Council provides grant funding for qualified participants in CARES. The Palm Beach County Youth Services Department grant provides after-school funding for middle and high school youth. Private participant fees, donations, and interest provide the remaining funds.

The **Art in Public Places** (107) In 2022, the City adopted Ordinance 2022-16, creating an Art in Public Places Program for City Beautification. Subsequently, in 2024, the City adopted Ordinance 2024-14, revising the Art in Public Places Program and establishing criteria and procedures for the approval of murals. This program is to enhance the City's artistic heritage and encourage the visual arts throughout the City. This program utilizes funds generated by the public art fee.



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

**PRIMARY FUNCTION NARRATIVE**

This cost center funds a Law Enforcement Trust through the proceeds received from the sale of forfeited property and/or any forfeited money or currency and interest earned there from. Florida State Statute 932.7055(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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
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
<b>TOTAL REVENUES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENSES</b>				
48-2 Crime and Fire Prevention	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	0	0	94,718	99,664
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 94,718</b>	<b>\$ 99,664</b>

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

**FUND BALANCE:**

Projected Beginning Fund Balance	\$	99,664
Net Change		(99,664)
Projected Ending Fund Balance	\$	0



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

**PRIMARY FUNCTION NARRATIVE**

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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
361-120 SBA Interest	\$ 286	\$ 98	\$ 975	\$ 1,200
361-150 Bank Investment	0	0	0	0
324-220 Impact Fee	400	2,475	0	0
<b>TOTAL REVENUES</b>	<b>\$ 686</b>	<b>\$ 2,573</b>	<b>\$ 975</b>	<b>\$ 1,200</b>

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENSES</b>				
63-4 Landscaping	\$ 0	\$ 0	\$ 7,000	\$ 10,000
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,000</b>	<b>\$ 10,000</b>

**FUND BALANCE:**

Projected Beginning Fund Balance	\$	36,579
Net Change		(8,800)
Projected Ending Fund Balance	\$	27,779





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

**PRIMARY FUNCTION NARRATIVE**

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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
361-120 SBA Interest	\$ 20	\$ 6	\$ 80	\$ 500
361-150 Bank Investment	0	0	0	0
366-903 EMS Donations	325	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ 345</b>	<b>\$ 106</b>	<b>\$ 180</b>	<b>\$ 600</b>

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENSES</b>				
48-6 Consumables & Small Tools	\$ 0	\$ 0	\$ 0	\$ 0
52-5 Small Tools & Minor Equip	0	0	0	0
64-8 Other Equipment	149	233	2,394	22,804
<b>TOTAL EXPENSES</b>	<b>\$ 149</b>	<b>\$ 233</b>	<b>\$ 2,394</b>	<b>\$ 22,804</b>

**FUND BALANCE:**

Projected Beginning Fund Balance	\$	22,204
Net Change		(22,204)
Projected Ending Fund Balance	\$	0



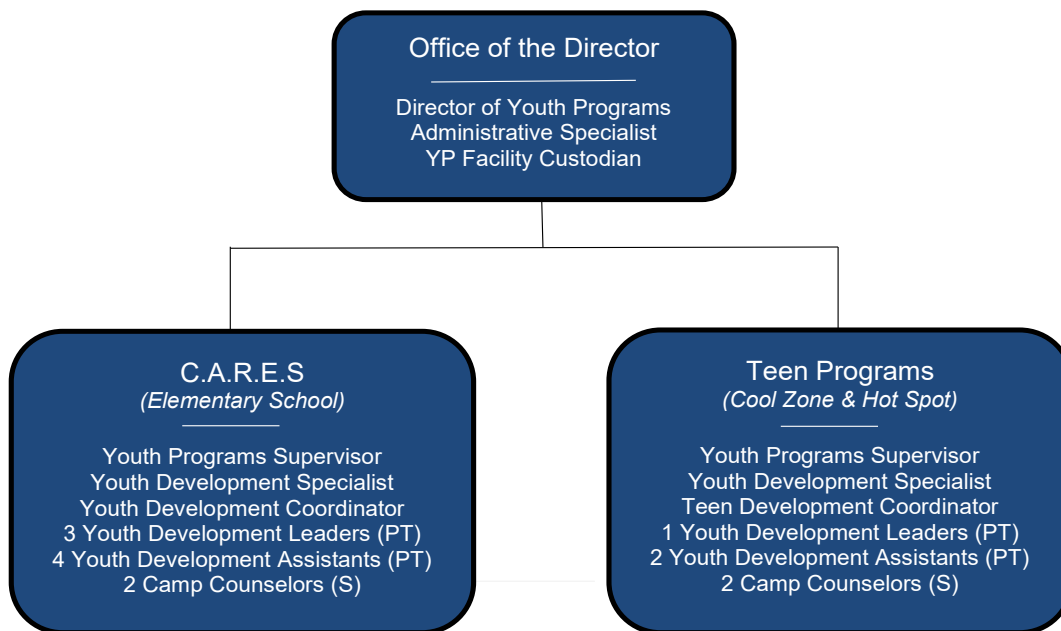
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<b>DEPARTMENT</b>	Youth Programs
<b>COST CENTER</b>	Youth Programs
<b>COST CENTER NO.</b>	105-60-64

**PRIMARY FUNCTION NARRATIVE**

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

**Department of Youth Programs**



**Mission Statement**

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

Full Time:	9
Part Time:	10
Seasonal:	4

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

**PERSONNEL STAFFING**

POSITION TITLE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Director of Youth Programs	1	1	1	1
Youth Programs Supervisor <sup>1</sup>	2	2	2	2
Youth Programs Admin Specialist	1	1	1	1
Youth Development Specialist	1	1	2	2
Teen Development Coordinator	0	0	0	1
Youth Development Coordinator	0	0	0	1
Youth Programs Facility Custodian	0	0	0	1
Youth Development Leader (PT)	6	6	6	4
Youth Development Assistant (PT)	6	6	6	6
Camp Counselor (PT)	8	8	4	4
<b>Total Number of Staff</b>	<b>5 FT/20 PT</b>	<b>5 FT/20 PT</b>	<b>6 FT/16 PT</b>	<b>9 FT/14 PT</b>

<sup>1</sup> YPS positions will be reclassified during the 3rd Quarter FY25 to Assistant Director positions.

WORKLOAD	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
No. of Participants (CARES/CZ/HS)	193	150	150	150
No. of Participants in Sierra Club ICO	24	25	25	25
No. of Licenses Coordinated	1	1	1	1
No. of MOU'S Coordinated	4	0	0	0
No. of Part. In Teen Advisory Council (TAC) <sup>1</sup>	5	7	7	7
No. of Presidential Volunteer Service Hrs	9,494	8,000	9,000	9,000

<sup>1</sup> Replaced Youth Advisory Council with Teen Advisory Council in FY22

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

**PERFORMANCE MEASURES CONTINUED**

WORKLOAD	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
Avg. Cost per ELC Participant <sup>1</sup>	-	-	-	\$1,540
Avg. Cost per Private Participant <sup>1</sup>	-	-	-	\$5,050
Avg. Cost per CARES/CZ/HS Participant	\$6,743	\$6,743	\$5,854	-
Staff to Student Ratio (CARES/CZ/HS)	1:15	1:15	1:15	1:15
% of Daily Attendance	71%	80%	80%	80%
% of Youth with 25 Community Service Hours	100%	0%	0%	0%
# of City Council Meetings TAC attends	0	5	4	4
% of CZ & HS Youth with a minimum	93%	0	0	0
PBC-PQA (QIS) Score	4.65	4.25	4.00	4.00
% of Youth involved in community w/ leadership roles <sup>2</sup>	0%	75%	75%	75%
% of teens with increased engagement in OS	0%	75%	75%	75%

<sup>1</sup> Replaced Avg. Cost per CARES/CZ/HS Participant in FY25

<sup>2</sup> Replaced % of Youth with 25 Community Service Hours in FY23

<sup>3</sup> Replaced % of CZ & HS Youth with a minimum conduct score in FY23

**GOALS & OBJECTIVES**

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

Objective

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

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

Objective

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

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

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
331-501 House Community Project	\$ 0	\$ 0	\$ 200,000	\$ 200,000
337-710 Youth Program Grant	173,017	316,816	324,232	356,328
337-711 Youth Program PBC	48,043	97,505	97,858	<b>73,158</b>
347-313 Children's Camps Fees	19,194	52,770	53,340	78,632
347-315 Greenacres Cares Fees	65,509	132,649	148,229	165,918
361-120 SBA Interest	105	90	90	90
361-150 Bank Investment	0	510	1,050	0
366-100 Private Donations/Grants	37,321	0	0	5,000
366-900 Contributions	1,050	760	760	760
369-915 Community Rec & Svc Fundraiser	0	475	475	475
369-999 Miscellaneous Revenue	37	0	0	0
381-000 Interfund Transfer	\$ 203,061	\$ 135,000	\$ 135,000	\$ 450,000
<b>TOTAL REVENUES</b>	<b>\$ 547,337</b>	<b>\$ 736,575</b>	<b>\$ 961,034</b>	<b>\$ 1,330,361</b>

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENSES</b>				
11-1 Executive Salaries	\$ 103,400	\$ 108,411	\$ 122,810	\$ 123,980
12-1 Regular Salaries & Wages	187,275	212,267	257,291	431,604
13-1 Other Salaries & Wages	89,721	96,557	245,458	179,594
14-1 Overtime	118	513	1,018	877
15-1 Special Pay	6,153	6,653	4,320	8,320
21-1 FICA Taxes	29,389	31,856	45,662	53,408
22-2 FLC Gen Retir. Contrib.	12,829	13,065	19,056	44,517
22-3 FLC Gen Retir Match	6,381	6,533	9,527	11,129
23-1 Life & Health Ins - Employee	42,451	45,978	57,583	68,396
23-2 Dependent Insurance	9,015	15,526	33,297	45,520
23-4 CareATC	0	0	0	4,320
24-1 Worker's Compensation	3,315	2,727	2,865	3,480
25-1 Unemployment Compensation	0	0	757	893

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

**EXPENDITURES CONTINUED**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
31-4 Other Professional Svc	950	9,023	7,765	12,015
31-5 Physical Exams	880	1,727	1,219	1,425
34-4 Other Contractual Service	0	160	0	5,000
34-7 Sponsored Events	29,026	45,826	58,050	59,100
40-4 Ed train Sem & Assc Exp	5,251	9,897	9,856	7,429
40-5 Business Exp & Mileage	0	200	645	645
46-3 R & M - Office Equipment	4,235	1,268	1,680	1,680
46-4 R & M - Communication Equip	582	491	1,000	1,000
48-1 City Publicity	209	560	1,000	1,000
48-6 Other Promo Activities	356	763	1,500	1,500
48-71 iMotive Project	4,105	0	0	0
51-2 Office Supplies	684	1,619	3,000	3,000
52-0 Food Supplies	8,116	9,699	15,000	15,000
52-5 Small Tools & Minor Equip	0	796	0	0
52-6 Recreation Supplies	19,673	21,928	16,430	16,430
52-7 Medical Supplies	117	0	500	500
52-8 Uniforms & Clothing	0	1,867	1,800	1,800
54-3 Books,Subsc,Prof Supplies	249	285	600	720
54-4 Memberships & Dues	167	632	615	1,744
64-5 Office Furniture	0	0	0	3,000
64-8 Office Equipment	0	1,370	3,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 564,647</b>	<b>\$ 648,197</b>	<b>\$ 923,304</b>	<b>\$ 1,109,026</b>

**FUND BALANCE:**

Projected Beginning Fund Balance	\$	(200,000)
Net Change		221,335
Project Ending Fund Balance	\$	21,335





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<b>DEPARTMENT</b>	Public Works
<b>COST CENTER</b>	Art in Public Places
<b>COST CENTER NO.</b>	107-80-84

**PRIMARY FUNCTION NARRATIVE**

This cost center funds Art in Public Places designated by the City Council. The art impact fund was created to finance the art projects within the City. The sources of revenue for this fund are interest earnings and developer payments as part of the Art Impact Fee (Ordinance 2022-16, ZTA-21-07 adopted June 6, 2022). Art in Public Places 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
361-120 SBA Interest	\$ 0	\$ 0	\$ 0	\$ 245
361-150 Bank Investment	0	0	0	0
324-721 Impact Fee Art	0	0	0	0
381-000 Interfund Transfer	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 245</b>

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENSES</b>				
31-4 Other Professional Services	\$ 0	\$ 0	\$ 0	\$ 70,352
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 70,352</b>

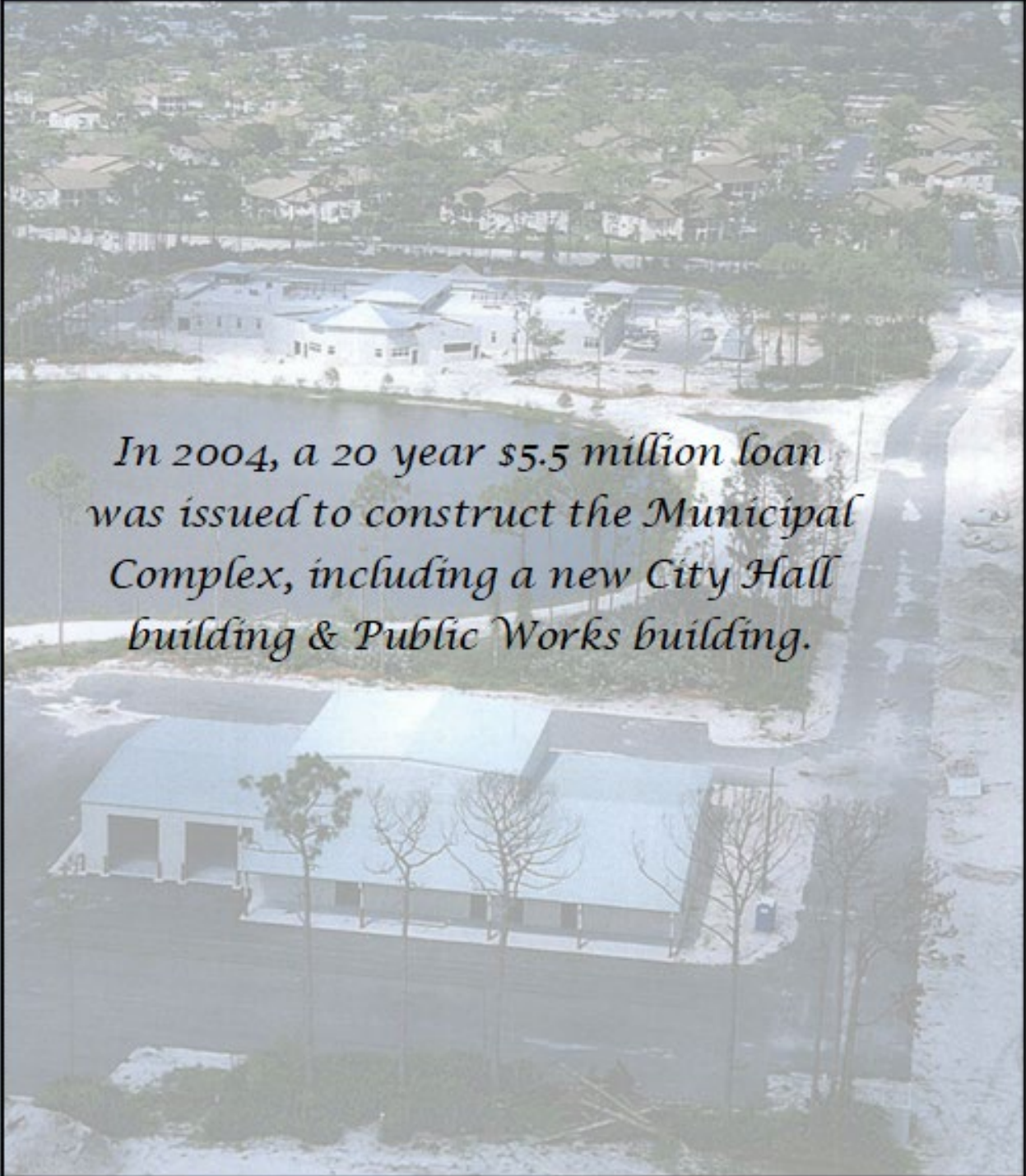
**FUND BALANCE:**

Projected Beginning Fund Balance	\$	70,107
Net Change		(70,107)
Projected Ending Fund Balance	\$	0

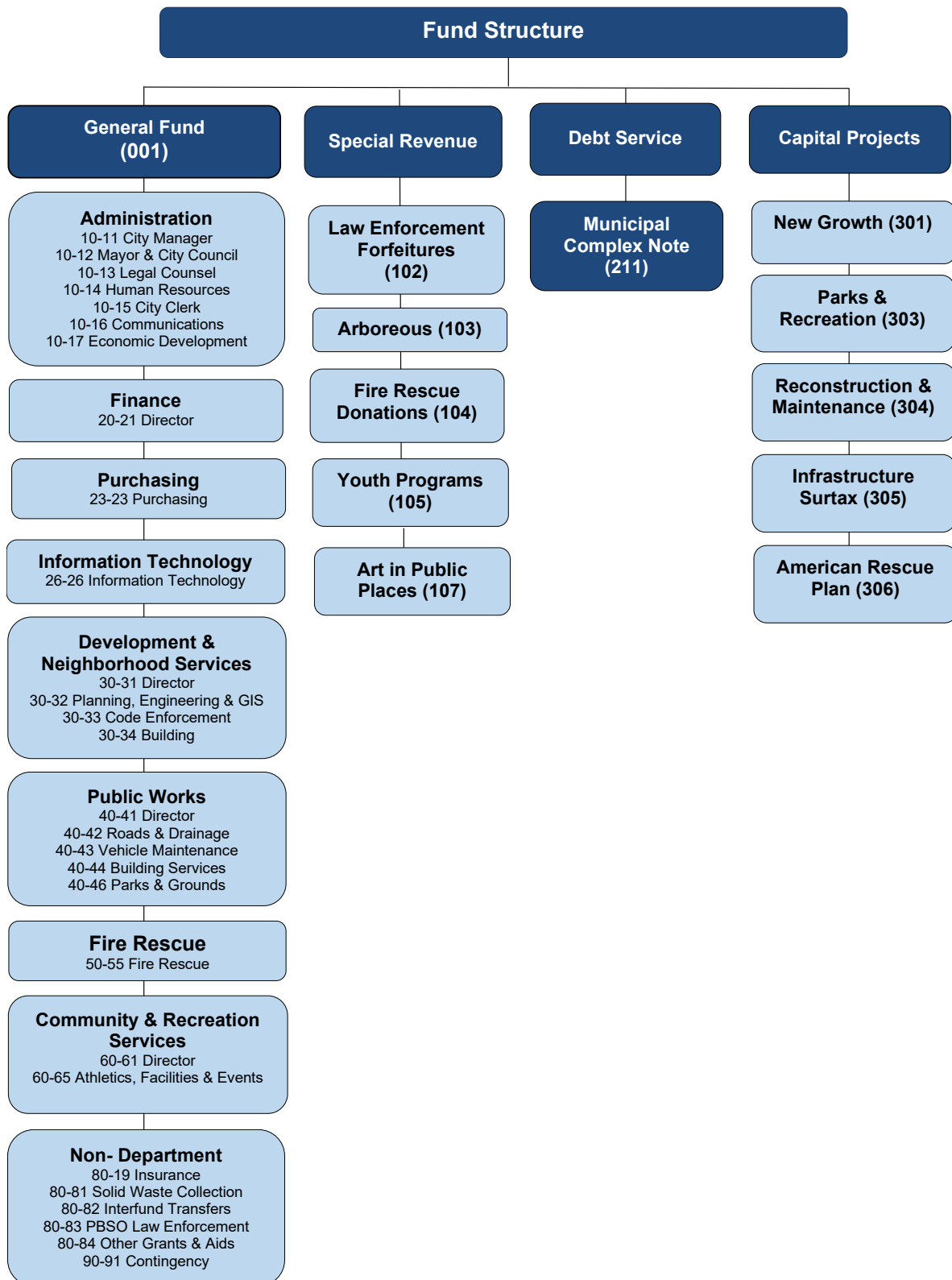


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## Debt Service



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



## **DEBT SERVICE FUND**

### **Background**

In the State of Florida, there are no statutory limits on the amount of debt that may be incurred by a municipality. However, the issuance of General Obligation Bonds, backed by the full faith and credit of a municipality, must be approved by a majority vote of the electors. Such General Obligation Bonds are repaid through a debt service millage in an amount necessary to cover the financing costs of the bond issue. There is no statutory cap on this debt service millage as long as the debt issuance has received voter approval.

Municipalities may, without requiring a voter referendum, issue Revenue Bonds that do not pledge the full faith and credit of the government. Ad valorem millage may not be pledged to retire these bonds. Normally, the pledging of other specific revenue streams, such as special assessment revenue or public service taxes, are required to support the issuance of Revenue Bonds. These bonds typically carry a higher interest rate than General Obligation Bonds issued under the same market conditions. The City's debt policy is guided by the City of Greenacres Charter Article IX – Finance and Taxation, Section 1 through Section 8, Ord No. 83-10, 3/7/83.

### **Bank Note**

The City Council approved debt financing in FY 2004 in the amount of a \$5,500,000 bank note with a term of twenty (20) years. The proceeds were used to design and construct a new Municipal Complex, which includes a Public Works Facility and City Hall. The 20-year loan was secured at a fixed rate of 4.03% with Public Improvement Note 2004A. This note has now been paid off.



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

**PRIMARY FUNCTION NARRATIVE**

This cost center funds the debt service on the Public Improvement Note, Series 2004A bank loan. The \$5.5 million loan was issued in 2004 to construct the Municipal Complex on Melaleuca Lane. The City paid off this debt (9/2024) over twenty (20) years with semi-annual payments of principal and interest at a rate of 4.03%, matured in September 2024.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
361-120 SBA Interest	\$ 1,694	\$ 891	\$ 9,950	\$ 0
361-150 Bank Investment	0	0	0	0
381-000 Interfund Trans	350,000	370,000	380,000	0
<b>TOTAL REVENUES</b>	<b>\$ 351,694</b>	<b>\$ 370,891</b>	<b>\$ 389,950</b>	<b>\$ 0</b>

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>EXPENSES</b>				
71-1 Principal	\$ 361,348	\$ 376,066	\$ 391,384	\$ 0
72-1 Interest	41,713	27,051	11,875	0
<b>TOTAL EXPENSES</b>	<b>\$ 403,061</b>	<b>\$ 403,117</b>	<b>\$ 403,259</b>	<b>\$ 0</b>

**FUND BALANCE:**

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





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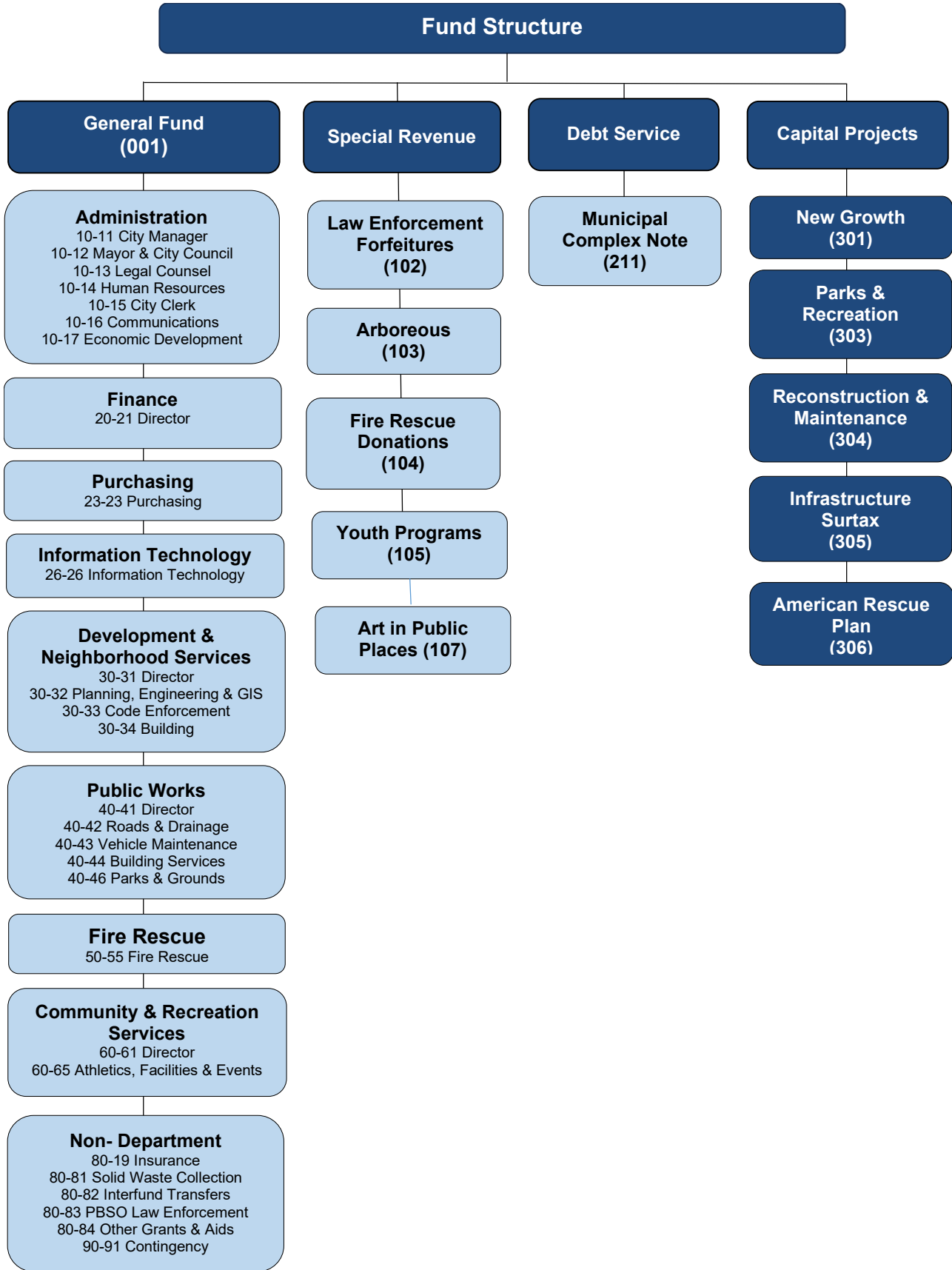
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## Capital Improvement Program

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

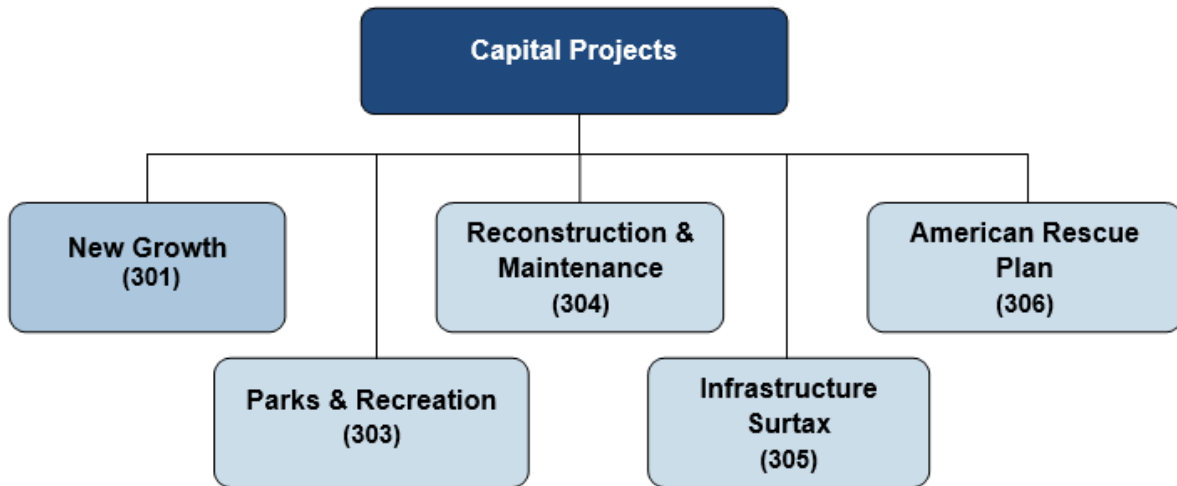
- *New Growth (301)*
- *Parks & Recreation (303)*
- *Reconstruction & Maintenance (304)*
- *Infrastructure Surtax (305)*
- *American Rescue Plan (306)*



### CAPITAL IMPROVEMENT PROGRAM (CIP)

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 with lights.

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. \$900,000 will be transferred in FY 2025 from the general fund balance.

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

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

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

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

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

### The CIP Budget Process

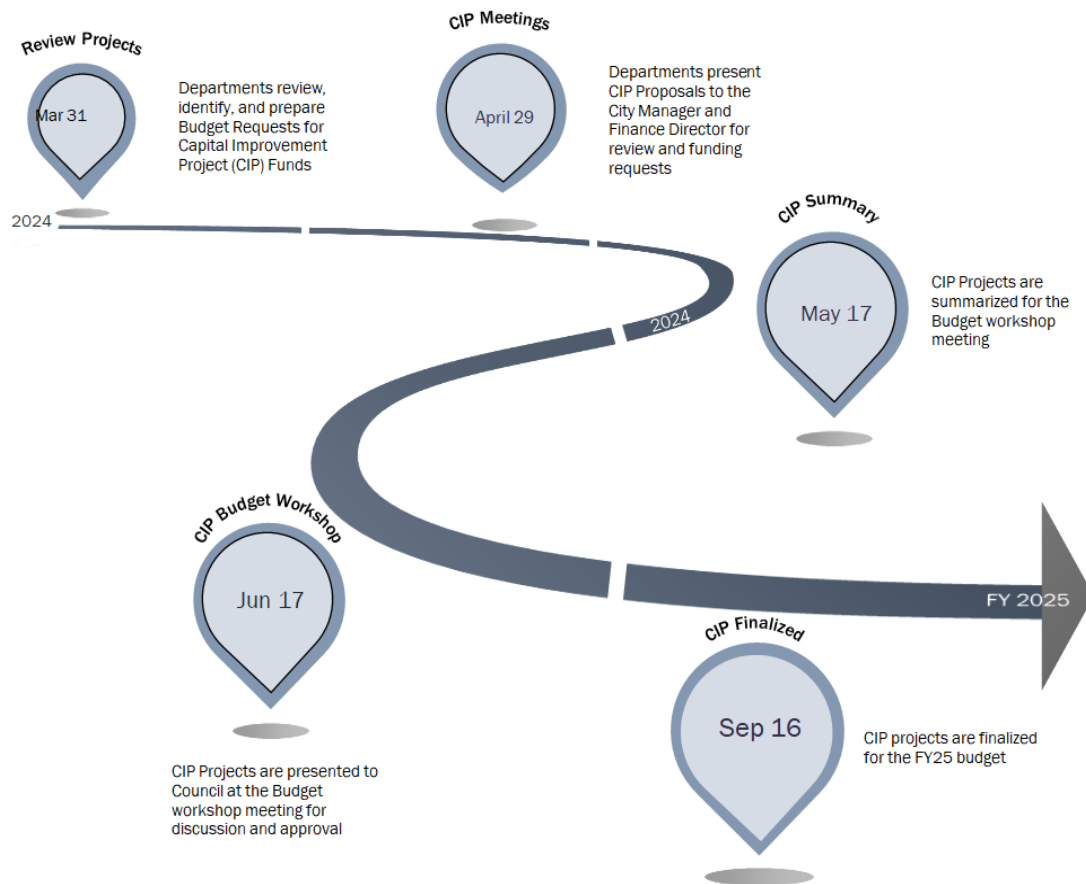
The CIP budget process begins with a review of all open CIP projects, determining their completion date and completion cost.

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

A CIP meeting is held to review these projects, as well as any future projects, to determine priority and funding sources. Since the City’s CIP plan is based upon the Comprehensive Plan, a project must meet one or more of the Strategic Goals established through the Comprehensive Plan. Based on this review, a five-year projection matrix is prepared listing the projects, cost and funding source.

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

Once all projects have been evaluated, final priority is determined based on cost and need. Then the Capital Improvement Program list is brought before City Council for approval. Once the City Council reviews and approves the projects, the CIP projects are finalized for inclusion in the FY23 budget.



**CAPITAL IMPROVEMENT PROGRAM  
FY 2025-2030 COST BY FUND**

PRJ# DESCRIPTION	BUDGET	AMENDED	ADOPTED	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	FY 2024	BUDGET	FY 2025					
<b>NEW GROWTH 301</b>								
094 Tyler Energov	170,810	249,427	0	0	0	0	0	0
212 Fire Rescue Equipment (grant)	20,000	20,000	70,000	0	0	0	0	0
222 LED Display Monuments	0	0	160,000	0	0	0	0	0
235 Safe Streets for All / Complete Street	200,000	200,000	0	1,950,000	2,000,000	0	0	0
237 Fire Station (from 306)	0	1,000,000	1,000,000	7,000,000	0	0	0	0
238 Emergency Op Center	750,000	750,000	4,000,000	14,000,000	0	0	0	0
<b>TOTAL NEW GROWTH</b>	<b>1,140,810</b>	<b>2,219,427</b>	<b>5,230,000</b>	<b>22,950,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS &amp; RECREATION - FUND 303</b>								
032 City Parks Improvement	187,200	334,675	116,000	184,500	111,200	131,000	460,000	420,000
048 Parks Court Resurfacing	50,000	50,000	30,000	60,000	50,000	60,000	50,000	50,000
160 Parks/Building Parking Resurf	0	0	120,000	0	25,000	0	0	0
186 Public Grounds Rejuvenation	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000
190 Lighting Enhancements	150,000	150,000	150,000	0	0	0	0	0
198 Community Center Renovation	108,947	108,947	15,000	0	0	0	0	0
240 Parks Master Plan	0	0	150,000	0	0	0	0	0
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 506,147</b>	<b>\$ 653,622</b>	<b>\$ 596,000</b>	<b>\$ 259,500</b>	<b>\$ 201,200</b>	<b>\$ 206,000</b>	<b>\$ 525,000</b>	<b>\$ 485,000</b>
<b>RECONSTRUCTION &amp; MAINTENANCE - FUND 304</b>								
049 Equipment Replacement	24,300	25,643	111,700	83,200	283,700	739,100	134,900	200,000
069 Copier Replacement	44,000	44,000	10,000	46,000	43,000	13,000	28,000	10,000
073 JAG Law Enf Equipment	12,156	12,156	13,000	0	0	0	0	0
088 Vehicle Replacement	40,000	78,638	312,000	955,100	2,063,500	211,000	582,000	2,085,000
091 Computer Hardware Replacement	0	0	28,000	0	0	0	0	0
150 Roof Replacement	845,000	845,000	20,000	50,000	10,000	260,000	10,000	10,000
151 Exterior/Interior Painting	22,000	43,082	10,000	91,500	26,500	40,000	10,000	10,000
152 Storm Water Pipe	30,000	30,000	60,000	30,000	30,000	30,000	30,000	30,000
161 Road Resurfacing & Striping	145,000	145,000	175,000	270,000	100,000	100,000	100,000	0
163 HVAC Replacement Program	148,000	148,000	120,500	122,000	79,500	30,000	50,000	30,000
191 Public Safety HQ Renovation	0	114,405	0	255,000	0	0	0	0
215 Fire Rescue / EMS Equipment	110,800	110,800	82,000	262,000	320,000	248,000	212,000	78,000
220 Public Right of Way Landscape	0	0	10,000	10,000	10,000	10,000	10,000	10,000
229 Flooring Replacement	0	0	85,000	65,000	67,000	0	12,000	0
242 Office Building Bathroom	0	0	63,000	0	0	0	0	0
<b>TOTAL RECONSTRUCTION &amp; MAINTENANCE</b>	<b>\$ 1,421,256</b>	<b>\$ 1,596,724</b>	<b>\$ 1,100,200</b>	<b>\$ 2,239,800</b>	<b>\$ 3,033,200</b>	<b>\$ 1,681,100</b>	<b>\$ 1,178,900</b>	<b>\$ 2,463,000</b>
<b>INFRASTRUCTURE SURTAX - FUND 305</b>								
032 City Parks Improv	216,500	216,500	0	0	0	0	0	0
088 Vehicle Replacement	2,300,000	2,861,187	0	1,838,000	0	0	0	0
169 FR 96 Standby Generator	175,000	175,000	0	0	0	0	0	0
191 Fire Rescue Station Renovations	0	12,980	0	0	0	0	0	0
193 Original Section Drainage Improv N (CDBG)	1,120,000	1,629,106	1,460,000	1,075,000	0	0	0	0
222 City Information Signs Upgrade	0	96,512	0	0	0	0	0	0
226 Lake Drainage Imp (Gladiator Lake)	2,863,655	2,863,655	30,000	0	0	0	0	0
231 Septic to Sewer S (Fed)	1,890,000	2,629,831	1,890,000	1,590,000	1,590,000	0	0	0
232 Dillman Trail	0	78,983	0	0	0	0	0	0
233 Chickasaw Rd Improv	0	3,016,037	0	0	0	0	0	0
<b>TOTAL INFRASTRUCTURE SURTAX</b>	<b>\$ 8,565,155</b>	<b>\$ 13,579,791</b>	<b>\$ 3,380,000</b>	<b>\$ 4,503,000</b>	<b>\$ 1,590,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>AMERICAN RESCUE PLAN - FUND 306</b>								
236 Youth Building	7,684,685	7,821,812	0	0	0	0	0	0
237 Fire Station (moved to 301)	1,000,000	1,000,000	0	0	0	0	0	0
<b>TOTAL AMERICAN RESCUE PLAN</b>	<b>\$ 8,684,685</b>	<b>\$ 8,821,812</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$ 20,318,053</b>	<b>\$ 24,651,949</b>	<b>\$ 10,306,200</b>	<b>\$ 7,002,300</b>	<b>\$ 4,824,400</b>	<b>\$ 1,887,100</b>	<b>\$ 1,703,900</b>	<b>\$ 2,948,000</b>

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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
Interest	\$ (25,886)	\$ 359,792	\$ 268,500	\$ 328,000
FMIT Interest	(30,552)	33,809	500	28,000
SBA interest	4,666	49,805	18,000	50,000
FL Palm	0	276,178	250,000	250,000
Grants				
Federal Grant (SS4A)	0	0	150,000	150,000
Local/State Grant (EMS Non-Matching)	40,598	0	20,000	70,000
Residential Impact fees	0	0	302,923	0
Commercial Impact fees				
Mint Eco Car Wash	0	0	6,000	0
EI Car Wash (fka) Pink Bird Car Wash	0	0	11,046	0
Interfund Transfer	0	0	0	135,000
Interfund Transfer (ARPA Fund)	0	9,695,676	0	0
<b>TOTAL REVENUE</b>	<b>\$ 14,712</b>	<b>\$ 10,055,468</b>	<b>\$ 758,469</b>	<b>\$ 683,000</b>
<b>EXPENDITURE</b>				
Interfund Transfer	0	0	0	0
094 Tyler Energov	19,039	0	170,810	0
106 City Sidewalks	2,337	0	0	0
192 Bowman Street Improvement	125,944	28,088	0	0
212 Fire Rescue Equipment (Grant)	24,430	0	20,000	70,000
222 LED Display Monuments	0	0	0	160,000
235 Safe Streets and Roads / Complete Street	3,804	0	200,000	0
237 Fire Station 96	0	0	0	1,000,000
238 EOC	16,760	3,039,635	750,000	4,000,000
<b>TOTAL EXPENDITURE</b>	<b>\$ 192,314</b>	<b>\$ 3,067,723</b>	<b>\$ 1,140,810</b>	<b>\$ 5,230,000</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance*	\$ 1,717,240	\$ 1,539,638	\$ 8,527,383	\$ 7,968,567
Net Change	(177,602)	6,987,745	(382,341)	(4,547,000)
Prior Year Rollover	0	0	(78,617)	0
Realized Rev / Exp	0	0	(97,858)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,539,638	\$ 8,527,383	\$ 7,968,567	\$ 3,421,567

\* Based on Annual Comprehensive Financial Report

**FUND CHANGE SUMMARY:**

The beginning fund balance for FY 2025 is estimated at \$7,968,567. The current year projects includes LED Display Monuments, Emergency Operations Center planning & design, and plan and design for Fire station 96. Estimated ending fund balance is approximately \$3,421,567.



<b>PROJECT NAME</b>	Fire Rescue Equipment (grant)
<b>DEPARTMENT</b>	Public Safety
<b>PROJECT NO.</b>	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. Budget 2025's grant includes 2024's grant carryover. \$25,000 each year.



**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 2024	Budget Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2029	TOTAL
Training								\$0
Materials and Labor	\$20,000	<b>\$70,000</b>						\$90,000
<b>Estimated Total Cost</b>	\$20,000	<b>\$70,000</b>	\$0	\$0	\$0	\$0	\$0	\$90,000

Funding Source	Budget 2024	Budget Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2029	TOTAL
City								\$0
Private								\$0
County (grant)	\$20,000	<b>\$70,000</b>						\$90,000
State								\$0
Federal (grant)								\$0
<b>Estimated Total Revenue</b>	\$20,000	<b>\$70,000</b>	\$0	\$0	\$0	\$0	\$0	\$90,000

<b>PROJECT NAME</b>	LED Display Monuments
<b>DEPARTMENT</b>	Information Technology
<b>PROJECT NO.</b>	301-222

**Project Description**

This project provides for the funding and purchase of two new monument signs, incorporating modern LED display screens at Fire Rescue Stations 94 and 95. These will replace the aging signs currently installed at those locations and provide high-definition, on-demand messaging to the public.



**Operating Impact Created by Project:**

Projected Operating Expense: \$0  
 Estimated Useful Life: 10 years  
 Description of Operating Impact: The cost of maintenance after warranty is minimal and will be included in the Information Technology Department's budget.

<b>Project Budget</b>							
<b>Cost by CIP Year</b>	<b>Budget 2024</b>	<b>Budget Year FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>TOTAL</b>
Design & Equipment	\$0.00	\$120,000					\$120,000
Monument Construction	\$0.00	\$40,000					\$40,000
<b>Estimated Total Cost</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>

<b>Funding Source</b>	<b>Budget 2024</b>	<b>Budget Year FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>TOTAL</b>
City	\$0.00	\$160,000					\$160,000
Private							\$0
County							\$0
State							\$0
Federal							\$0
<b>Estimated Total Revenue</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>

<b>PROJECT NAME</b>	Fire Station 96
<b>DEPARTMENT</b>	Public Safety
<b>PROJECT NO.</b>	301-237

Project Description								
<p>Design and construction of a new Fire Station in the City to support the City's growing population and respond to the increased call volume for emergency, medical, and fire services. In FY 2023, a site analysis and program verification of various sites was undertaken. In FY 2025, further site acquisition (as needed) will be undertaken, land acquisition and the schematic design, design development, construction documents and bidding/permitting assistance will be undertaken</p>								
<b>Operating Impact Created by Project:</b>								
Projected Operating Expense:				\$0				
Estimated Useful Life:				N/A				
Description of Operating Impact:				N/A				
Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Land Acquisition	\$500,000	\$500,000						\$1,000,000
Planning & Design	\$500,000	\$500,000						\$1,000,000
Construction			\$7,000,000					\$7,000,000
<b>Estimated Total Cost</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$7,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,000,000</b>
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$1,000,000	\$1,000,000	\$7,000,000					\$9,000,000
Private								\$0
County								\$0
State								\$0
Federal (ARP)	\$0	\$0	\$0					\$0
<b>Estimated Total Revenue</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$7,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,000,000</b>

<b>PROJECT NAME</b>	Emergency Operation Center
<b>DEPARTMENT</b>	Fire Rescue
<b>PROJECT NO.</b>	301-238

Project Description	
<p>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. In FY2023, the City acquired approximately 9 acre site adjacent to Public Works. In FY 2024, the City initiated programming, planning and design which is expected to take a period of nine (9) to twelve (12) months to complete. Site permitting and preparation will be initiated in FY 2025. Construction is expected to start in FY 2026.</p>	
<p><b>Operating Impact Created by Project:</b></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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Land Acquisition								\$0
Planning & Design	\$750,000							\$750,000
Construction		\$4,000,000	\$14,000,000					\$18,000,000
<b>Estimated Total Cost</b>	\$750,000	\$4,000,000	\$14,000,000	\$0	\$0	\$0	\$0	\$18,750,000
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$750,000	\$4,000,000	\$14,000,000					\$18,750,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$750,000	\$4,000,000	\$14,000,000	\$0	\$0	\$0	\$0	\$18,750,000



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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUES</b>				
Interest	\$ (16,057)	\$ 46,694	\$ 24,750	\$ 23,888
Impact Fees - Residential	0	0	629,086	0
Grants				
Local Grant (SWA)	0	0	0	0
Federal Grant (Energy Efficient)	0	0	36,380	36,380
Interfund Transfer	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ (16,057)</b>	<b>\$ 46,694</b>	<b>\$ 690,216</b>	<b>\$ 60,268</b>
<b>EXPENDITURES</b>				
032 City Parks Improv	224,705	292,612	187,200	116,000
048 Parks Court Resurfacing	0	0	50,000	30,000
160 Parks/Building Parking Resurf	0	0	0	120,000
186 Public Grounds Rejuvenation	16,725	10,253	10,000	15,000
190 Park Lighting Enhancement	0	98,555	150,000	150,000
198 Community Center Renovation	43,982	6,145	108,947	15,000
240 Parks Master Plan	0	0	0	150,000
<b>TOTAL EXPENDITURE</b>	<b>\$ 285,412</b>	<b>\$ 407,565</b>	<b>\$ 506,147</b>	<b>\$ 596,000</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance*	\$ 1,346,730	\$ 1,045,261	\$ 684,390	\$ 765,943
Net Change	(301,469)	(360,871)	184,069	(535,732)
Prior Year Rollover	0	0	(223,136)	0
Realized Rev / Exp	0	0	120,620	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,045,261	\$ 684,390	\$ 765,943	\$ 230,211

\* Based on Annual Comprehensive Financial Report

**FUND CHANGE SUMMARY:**

The beginning fund balance for FY 2025 will be approximately \$765,943. The budget for FY 2025 includes City park improvements as well as court resurfacing, public grounds, park lighting, and Community Center renovations. Ending fund balance is estimated to be approximately \$230,211.

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

**Project Description**

This project provides for ongoing repairs and upkeep of the City's public parks. General wear and tear, age, past repair history, and cost are taken into account in the planned replacement of each item. Improvements are replaced according to the attached matrix. In FY 2023, the replacement of the playstructure at Ramblewood Park, replacement of sports turf and the replacement of the north irrigation system at Freedom Park too place. In FY 2024, the irrigation system at the Municipal Complex and the Freedom Park south irrigation were replaced.



**Operating Impact Created by Project:**

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

**Project Budget**

Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Sport Turf	\$60,000	\$60,000	\$75,000	\$60,000	\$75,000	\$60,000	\$75,000	\$465,000
Sod	10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	10,000	70,000
Equipment	0	\$0	55,000	0	0	350,000	300,000	705,000
Fencing	30,000	\$30,000	30,000	30,000	30,000	30,000	30,000	210,000
Sign Refurbishment	6,200	\$5,000	5,000	5,000	5,000	5,000	0	31,200
Irrigation System Refurbishment	81,000	\$11,000	9,500	6,200	11,000	5,000	5,000	128,700
<b>Estimated Total Cost</b>	<b>\$187,200</b>	<b>\$116,000</b>	<b>\$184,500</b>	<b>\$111,200</b>	<b>\$131,000</b>	<b>\$460,000</b>	<b>\$420,000</b>	<b>\$1,609,900</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$187,200	\$116,000	\$184,500	\$111,200	\$131,000	\$460,000	\$420,000	\$1,609,900
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$187,200</b>	<b>\$116,000</b>	<b>\$184,500</b>	<b>\$111,200</b>	<b>\$131,000</b>	<b>\$460,000</b>	<b>\$420,000</b>	<b>\$1,609,900</b>

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

**City Parks Improvement Matrix**  
 FY 2025-2030 Capital Improvement Program

Project No.: 303-032

Location/Fixture	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>Sign Refurbishments</b>						
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 (2023)						
Ira Van Bullock Park (2016)						
Oasis Park (2021)						
Ramblewood Park (2023)						
Rambo Park (2021)						
Veterans' Memorial Park (2023)						
Misc. Sign Refurbishment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total:</b>	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>Irrigation System Refurbishments</b>						
Arbor Park (N/A)						
Bowman Park	\$1,000					
Burrowing Owl Park						
Community Center Building	\$1,000					
Community Center Multi-Use Field			\$1,200			
SJF Community Park						
Empire Park						
FR94/PBSO District 16		\$2,000				
Friends Park				\$1,500		
Freedom Park						
Ira Van Bullock Park (North)	\$2,000					
Ira Van Bullock Park (Padget Field)				\$1,500		
Municipal Complex						
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
<b>Total:</b>	\$11,000	\$9,500	\$6,200	\$11,000	\$5,000	\$5,000
<b>Project Totals:</b>	<b>\$116,000</b>	<b>\$184,500</b>	<b>\$111,200</b>	<b>\$131,000</b>	<b>\$460,000</b>	<b>\$425,000</b>



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

**Project Description**

This project provides for the resurfacing of 2 tennis courts and 12 basketball courts in Parks throughout the City. In FY 2024, the tennis/pickleball courts at Samuel J. Ferreri Community Park and the main basketball court at Gladiator park will be refurbished. The secondary basketball court at Gladiator Park was converted to a pickleball court in FY 2024. This project will provide an aesthetic enhancement and provide safer playing surfaces. The basketball courts at Rambo Court will be resurfaced in FY25.



**Operating Impact Created by Project:**

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

**Project Budget**

Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Material & Labor	\$50,000	\$30,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000	\$350,000
<b>Estimated Total Cost</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$350,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$50,000	\$30,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000	\$350,000
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$350,000</b>

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

**Parks Court Resurfacing**  
 FY 2025-2030 Capital Improvement Program

Project No.: 048

Park Court	Installation Date	Previous Overlay	Lifespan	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Bowman Park Basketball Court (2)	1999	2019	2027-2029				x		
Burrowing Owl Basketball Court (3)	1991	2018	2026-2028			x			
SJF Community Park Racquetball Court (4 concrete)	1990	2020	2028-2030					x	
SJF Community Park Tennis Court (2)	1990	2024	2024-2026						
Freedom Park Bankshot Basketball Court	2021	-	2029-2031						x
Freedom Park Pickleball Court	2021	-	2029-2031						x
Gladiator Basketball Court 1	1976	2024	2024-2026						
Gladiator Basketball Court 2 <sup>1</sup>	1976	2024	2026-2028					x	
Ira Van Bullock Basketball Court (2)	2016	-	2024-2026		x				
Rambo Park Basketball Court (2)	1996	2016	2024-2026	x					
Rambo Park Futsal Court	1980	2024	2025-2027						
Veterans Park Basketball Court	1985	2019	2027-2029				x		
Veterans Park Soccer Court	1985	2019	2027-2029				x		
<b>Total:</b>				\$30,000	\$30,000	\$50,000	\$60,000	\$50,000	\$50,000

**PROJECT NAME**      Parks/Building Parking and Pathway Resurf.  
**DEPARTMENT**      Public Works  
**PROJECT NO.**        303-160

**Project Description**

This project provides for the asphalt overlay and striping of parking and pathway areas at parks and public buildings and overlay of walking pathways. Age, usage and maintenance, and repairs will be taken into account to determine when resurfacing will take place at each location.



**Operating Impact Created by Project:**

Projected Operating Expense:      \$0  
 Estimated Useful Life:              15-20 years  
 Description of Operating Impact:    Resurfacing work will restrain the ongoing cost of repairs included in the Public Works Department budget.

**Project Budget**

Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Engineering								
Material & Labor	\$0	\$120,000	\$0	\$25,000	\$0	\$0	\$0	\$145,000
<b>Estimated Total Cost</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$0	\$120,000	\$0	\$25,000	\$0	\$0	\$0	\$145,000
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,000</b>

**PROJECT NAME** Parks/Building Parking and Pathway Resurf.  
**DEPARTMENT** Public Works  
**PROJECT NO.** 303-160

**Parks/Buildings Parking Resurfacing**  
 FY 2025-2030 Capital Improvement Program

Project No.: 160

Area	Surface Type	Overlay Year	Lifespan	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Bowman Park Parking*	Asphalt	2009	2024-2029						
Bowman Park Pathway	Asphalt	2013	2028-2033						
City Hall Parking**	Asphalt	2018	2029-2033						
Community Center Parking Phase I	Asphalt	2016	2026-2031						
Community Center Parking Phase II	Asphalt	2016	2026-2031						
Community Hall Parking (Martin Ave)	Asphalt	2015	2035-2040						
Community Hall/CARES Parking (4 <sup>th</sup> St.)	Asphalt	2015	2035-2040						
Community Park Pathway (Jog Rd to Pinehurst Pathway Phase I)	Asphalt	2005	2025-2030	x					
Empire Park Parking*	Asphalt	2010	2025-2030						
Former City Hall Parking	Asphalt	2017	2027-2032			x			
Freedom Park Drive (entry and exit)	Asphalt	2019	2034-2039						
Freedom Park Parking (north)	Asphalt	2019	2034-2039						
Freedom Park Parking (south)	Asphalt	2019	2034-2039						
Freedom Park Pathway	Asphalt	2019	2034-2039						
Gladiator Park Parking*	Asphalt	2009	2024-2029						
Ira Van Bullock/CARES Parking (Perry Ave)	Asphalt	2015	2035-2040						
Leisure Services (Bus Yard/East Parking)	Asphalt	2009	2026-2031						
Municipal Complex Pathway	Asphalt	2017	2032-2037	x					
Public Works Parking***	Asphalt	2018	2028-2033						
Pinehurst Pathway Phase I (east to Liberty Park)	Asphalt	2009	2024-2029	x					
Pinehurst Pathway Phase II (Park Point Cir. To Pinehurst Pathway)	Asphalt	2011	2024-2029	x					
Fire Rescue 94/PBSO Distr 16 Parking	Asphalt	2011	2026-2034						
Fire Rescue 94/PBSO Distr 16 Compound	Asphalt	2011	2026-2034						
Fire Rescue Station 95 Parking	Asphalt	2021	2036-2041						
Rambo Park Parking*	Asphalt	2013	2028-2033						
Veterans Park Parking*	Asphalt	2013	2038-2043						
<b>Total:</b>				\$120,000	\$0	\$25,000	\$0	\$0	\$0

\* Seal coat applied in FY 19  
 \*\* Includes east and west entryways  
 \*\*\* Includes drive from east entrance

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

**Project Description**

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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Material & Labor	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$100,000
<b>Estimated Total Cost</b>	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$100,000

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$100,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$100,000

<b>PROJECT NAME</b>	Park Lighting Enhancements
<b>DEPARTMENT</b>	Public Works
<b>PROJECT NO.</b>	303-190

**Project Description**

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



**Operating Impact Created by Project:**


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

**Project Budget**

Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Permitting	\$3,500	\$3,500						\$7,000
Material & Labor	\$146,500	\$146,500	\$0	\$0	\$0	\$0	\$0	\$293,000
<b>Estimated Total Cost</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>


Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$113,620	\$113,620	\$0	\$0	\$0	\$0	\$0	\$227,240
Private								
County								
State								
Federal	36,380	\$36,380						\$72,760
<b>Estimated Total Revenue</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>

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

Project Description	
<p>This project provides for the renovation of the infrastructure of original section of the Community Center. In FY 2023, the banquet hall was budgeted for remodeling. Due to supply chain issues, the banquet hall was not remodelled and the funds were carried over to FY 2024. In FY 2024, six (6) manual basketball motorized backboards were replaced and upgraded to electric motorized units for ease and use of staff. 2025 Protective wall covering will be installed</p>	
<p><b>Operating Impact Created by Project:</b></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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Misc. Archtitectural Enhancements	\$50,000							\$50,000
Permitting	\$15,000							\$15,000
Interior Design Services	\$7,000							\$7,000
Replacement of (6) motorized backboard units	\$60,000							\$60,000
Protective Wall Coverings		\$15,000						\$15,000
<b>Estimated Total Cost</b>	\$132,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$147,000
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$132,000	\$15,000						\$147,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$132,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$147,000

<b>PROJECT NAME</b>	Parks Master Plan
<b>DEPARTMENT</b>	Community & Recreation Services
<b>PROJECT NO.</b>	303-240

Project Description	
<p>The City's 2024 Comprehensive Plan outlines a requirement to conduct a City Parks Master Plan. The city maintains 14 parks. The Master Plan Scope of Work should address: Additional required park land; evaluation and analysis of the city's current parks; CPTED requirements; future growth; park use; proximity of city parks; programming; amenities; feasibility of existing park CIP's; current and future projected levels of service.</p> <p><b>Operating Impact Created by Project:</b>                      Projected Operating Expense: \$150,000                      Estimated Useful Life: 10-20 yrs                      Description of Operating Impact: Survey will provide information needed replacement of existing park elements</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Consultant Services	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
<b>Estimated Total Cost</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
<b>Estimated Total Revenue</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>





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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
Interest	(36,608)	72,229	30,000	63,000
2nd Local Option Gas Tax	133,592	142,454	143,000	143,000
Grants				
Private Grant (Safety Fire Res Eq)	5,000	5,000	5,000	5,000
Federal Grant (JAG)	22,292	11,013	12,156	13,000
Federal Grant (Energy Efficient)	0	0	40,000	40,000
Cell Tower Rental	293,592	308,872	332,939	320,000
Interfund Transfer	150,000	300,000	725,000	900,000
<b>TOTAL REVENUE</b>	<b>\$ 567,868</b>	<b>\$ 839,568</b>	<b>\$ 1,288,095</b>	<b>\$ 1,484,000</b>
<b>EXPENDITURE</b>				
Miscellaneous Expense	21,514	0	0	0
049 Equipment Replacement	132,439	40,853	24,300	111,700
069 Copier Replacement	38,354	11,729	44,000	10,000
073 JAG Law Enf Eq (Grant)	21,931	11,014	12,156	13,000
088 Vehicle Replacement (Energy Eff Grant)	155,253	101,551	40,000	312,000
091 Computer Terminal Hardware Repl	0	29,959	0	28,000
150 Roof Replacement	25,939	2,661	845,000	20,000
151 Exterior/Interior Painting	12,719	67,847	22,000	10,000
152 Storm Water Pipe	13,128	18,199	30,000	60,000
161 Road Resurfacing & Striping	266,934	281,022	145,000	175,000
163 AC replacement	0	0	148,000	120,500
191 Fire Rescue Station Reno (Bunk room)	62,206	39,427	0	0
215 Fire Rescue / EMS Equipment (Grant)	192,687	85,011	110,800	82,000
220 Public Right of Way Landscape	32,025	1,400	0	10,000
229 Flooring Building	0	20,463	0	85,000
242 WIC Office Building Bathroom	0	0	0	63,000
<b>TOTAL EXPENDITURE</b>	<b>\$ 975,129</b>	<b>\$ 711,136</b>	<b>\$ 1,421,256</b>	<b>\$ 1,100,200</b>
Beginning Fund Balance*	\$ 1,259,806	\$ 852,545	\$ 980,977	\$ 115,230
Net Change	(407,261)	128,432	(133,161)	383,800
Prior Year Rollover	0	0	(743,586)	0
Realized Rev / Exp	0	0	11,000	0
Ending Fund Balance	\$ 852,545	\$ 980,977	\$ 115,230	\$ 499,030
Restricted 2nd Local Option Gas Tax				\$ 360,000
				Unrestricted Fund Balance \$ 139,030

\* Based on Annual Comprehensive Financial Report

**FUND CHANGE SUMMARY:**

The beginning fund balance for FY 2025 will be approximately \$115,230. The budget for FY 2025 includes cell tower rental income of \$320,000, restricted 2nd Local Option Gas Tax, interest, and a transfer from the General Fund. Ending fund balance is estimated to be \$499,030. 2nd Local Option Gas tax restricts \$360,000 of the balance leaving an unrestricted fund balance of \$139,030.

**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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Equipment	\$24,300	\$111,700	\$83,200	\$283,700	\$739,100	\$134,900	\$200,000	\$1,576,900
<b>Estimated Total Cost</b>	\$24,300	\$111,700	\$83,200	\$283,700	\$739,100	\$134,900	\$200,000	\$1,576,900

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$24,300	\$111,700	\$83,200	\$283,700	\$739,100	\$134,900	\$200,000	\$1,576,900
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$24,300	\$111,700	\$83,200	\$283,700	\$739,100	\$134,900	\$200,000	\$1,576,900

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

**Public Works Equipment Replacement Matrix**  
 FY 2025-2030 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1986 BANDSAW (VM SHOP)						
2000 PRESSURE PRO WASHER 4000						
2002 PONY PUMP W/500 GALLON WATER TANK						
2002 AERIFIER 4" PRONGS						
2002 EAGLE AIR COMPRESSOR FR 95		\$5,600				
2004 HYSTER FORKLIFT	\$60,000					
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"			\$120,000			
2005 BALDOR 175 KW #216 GENERATOR "WILMA"			\$120,000			
2005 TORO UTILITY VEHICLE	\$35,000					
2006 RYAN SPORTS TURF SOD CUTTER						
2006 HYPER THERM PLASMA CUTTER	\$3,500					
2007 HONDA EB5000X GENERATOR						
2007 JOHN DEERE 655 TILLER				\$5,000		
2007 JOHN DEERE 790 TRACTOR				\$35,000		
2008 KOHLER 350 KW GENERATOR CITY HALL				\$250,000		
2008 STUMP GRINDER		\$14,000				
2010 BALDOR 200KW GENERATOR STATION 94						\$200,000
2010 HONDA EM5000SX GENERATOR						
2012 SNAPON SCANNER						
2013 AIR OPERATED GREASE GUN	\$2,200					
2013 WISCONSIN ROBIN TAMPER						
2013 CONCRETE SURFACER	\$8,500					
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"		\$52,000				
2014 GRAVELY MOWER 44"			\$7,500			
2014 SCAG MOWER (72")			\$19,000			
2015 CHAMPION AIR COMPRESSOR (VM SHOP)					\$6,000	
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)		\$4,400				
2016 AIR COMPRESSOR (PS 1 Bay)					\$6,500	
2016 CEMENT MIXER (R&D)				\$6,700		
2016 TORO GROOM MASTER				\$34,000		
2016 ARROWBOARD		\$7,200				

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

**Public Works Equipment Replacement Matrix**  
 FY 2025-2030 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
2016 20 TON SERVICE JACK (x 2)	\$2,500					
2017 JOHN DEERE GATOR					\$16,000	
2017 VICON FERTILIZER SPREADER PTO					\$4,500	
2017 TORO ROTARY MOWER					\$45,000	
2018 TIRE PRESSURE SENSOR TOOL				\$1,400		
2018 TIRE CHANGER					\$16,000	
2018 TIRE BALANCER					\$18,000	
2018 PORTABLE 10KW GENERATOR					\$7,700	
2018 JOHN DEERE LOADER/BACKHOE						
2019 TORO FERTILIZER SPREADER (RIDE-ON)			\$15,000			
2019 GENI LIFT (TRADES SHOP)						
2019 BOBCAT SKID STEER						
2019 JOHN DEERE GATOR					\$12,000	
2019 TEXAS TRAILER 6.5' x 16' OPEN TRAILER						
2019 FRIGIDAIRE STACK WASHER/DRYER (PW)					\$3,200	
2019 10 TON OTC PNEUMATIC FLOOR JACK			\$2,200			
2020 HUSQVARNA 20" WALK BEHIND CONCRETE SAW						
2020 30 TON PNEUMATIC PRESS						
2020 DRILL PRESS						
2020 SCAG DIESEL (61" MOWER)						
2020 SCAG (61" MOWER)						
2020 DEWALT 4000 PSI PRESSURE WASHER						
2020 SCAG WINDSTORM RIDE-ON BLOWER						
2020 WACKER LIGHT TOWER						
2020 VERTI CUTTER						
2020 HONDA 2200 WATT GEN/INVERTER SUPER QUIET						
2020 HONDA 2200 WATT GEN/INVERTER SUPER QUIET						
2020 SNAP-ON APOLLO SCANNER						
2020 10 TON OTC PNEUMATIC FLOOR JACK						
2021 GRAVELY 44" ZERO TURN MOWER						
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 FERRIS MOWER (36")						
2022 VEHICLE LIFTS (10,000LB CAPACITY)						
2022 VEHICLE LIFTS (33,000LB CAPACITY)						
2023 SNAP-ON SOLUS LEGEND				\$7,000		
2023 6.5' X 16" UTILITY OPEN TRAILER (PARKS)						
2023 6.5' X 16" UTILITY OPEN TRAILER (R&D)						
2024 DEWALT 4000 PSI PRESSURE WASHER						
2024 SOD CUTTER						
2024 RYAN SPORTS TURF SOD CUTTER						
2024 HEAVY TRUCK TIRE CHANGER						
2024 6500W PORTABLE GENERATOR						
2024 60 KW GENERATOR FR95						
2024 STORM SEWER CAMERA						
<b>TOTALS:</b>	<b>\$111,700</b>	<b>\$83,200</b>	<b>\$283,700</b>	<b>\$739,100</b>	<b>\$134,900</b>	<b>\$200,000</b>

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

**Project Description**

Provides for the orderly replacement of the eleven (11) copiers and three (3) plotters used in the City. Four (4) copiers are heavy duty, mass-volume copiers with sorters and are located in the Departments of Administration and Finance, Development & Neighborhood Services, Fire Rescue, and Community & Recreation Services. Six (6) medium duty copiers with sorters are located in the Departments of Public Works, Fire Rescue, Community & Recreation Services, Development & Neighborhood Services and Youth Programs. One (1) light duty copier is located in the City Clerk/Passport office.



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

**Project Budget**

Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Furniture, Equipment & Software	\$44,000	\$10,000	\$46,000	\$43,000	\$13,000	\$28,000	\$10,000	\$194,000
<b>Estimated Total Cost</b>	<b>\$44,000</b>	<b>\$10,000</b>	<b>\$46,000</b>	<b>\$43,000</b>	<b>\$13,000</b>	<b>\$28,000</b>	<b>\$10,000</b>	<b>\$194,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$44,000	\$10,000	\$46,000	\$43,000	\$13,000	\$28,000	\$10,000	\$194,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$44,000</b>	<b>\$10,000</b>	<b>\$46,000</b>	<b>\$43,000</b>	<b>\$13,000</b>	<b>\$28,000</b>	<b>\$10,000</b>	<b>\$194,000</b>

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

**Copier Replacement Matrix**  
 FY 2024-2029 Capital Improvement Program

Project No.: 069

Fixed Asset #	Purchase Date	Department	Size/Type	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
8990	12/16/2021	Administration	Heavy Duty Color Canon iR ADV C7770i			18,000			
8991	2/17/2022	City Clerk	Light Duty Canon iR ADV DX 7171F			5,000			
9999	11/21/2023	Administration/ Communications Division	Canon Image PROGRAF GP-2000						
7283	10/22/2020	Development & Neighborhood Services	Heavy Duty Color Canon ImagePRESS C165		18,000				
8112	12/23/2019	Development & Neighborhood Services	Canon Image PROGRAF TX-3000 MFP						
8413	10/22/2018	Development & Neighborhood Services	Medium Duty Canon iR ADV 4535i					10,000	
10487	6/6/2023	Public Works	Medium Duty Canon DX C5840i				13,000		
9999	11/21/2023	Public Works	Canon PROGRAF TX- 3100 MFP-Z36 with Stacker						
10300	10/22/2020	Fire Rescue Station 94	Heavy Duty Color Canon ImagePRESS C165		18,000				
10418	2/14/2022	Fire Rescue Station 95	Medium Duty Canon iR ADV 4735i			10,000			
10367	10/4/2019	Fire Rescue 301 Swain	Medium Duty Canon iR ADV 4535i	10,000					10,000
10235	11/21/2023	Community & Recreation Services	Heavy Duty Color Canon ImagePRESS Lite C265					18,000	
10240	10/22/2020	Community & Recreation Services	Medium Duty Canon iR ADV DX 4535i		10,000				
10395	10/1/2021	Youth Programs	Medium Duty Color Canon iR ADV C5840i			10,000			
<b>TOTALS:</b>				<b>\$10,000</b>	<b>\$46,000</b>	<b>\$43,000</b>	<b>\$13,000</b>	<b>\$28,000</b>	<b>\$10,000</b>

**PROJECT NAME**      Law Enforcement JAG  
**DEPARTMENT**      Public Safety  
**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 2025, the funds will be used towards security cameras.



**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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Equipment	\$12,156	<b>\$13,000</b>	\$0	\$0	\$0	\$0	\$0	\$25,156
<b>Estimated Total Cost</b>	\$12,156	<b>\$13,000</b>	\$0	\$0	\$0	\$0	\$0	\$25,156

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City								
Private								
County								
State								
Federal(JAG)	\$12,156	<b>\$13,000</b>	\$0	\$0	\$0	\$0	\$0	\$25,156
<b>Estimated Total Revenue</b>	\$12,156	<b>\$13,000</b>	\$0	\$0	\$0	\$0	\$0	\$25,156



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

**Project Description**

This project provides for the orderly replacement of vehicles in all departments within the City. Mileage, age, and repairs take a toll on vehicles. Vehicles are tracked on each of the three elements. A CIP vehicle review team evaluated each vehicle's records for replacement timing. A matrix showing the schedule of replacement from FY 2024-2029 is attached.



**Operating Impact Created by Project:**

Projected Operating Expense:            \$0  
 Estimated Useful Life:                    Average 6-10 years, depending on use  
 Description of Operating Impact:        Cost of maintenance will decrease as a result of replacing vehicles.

**Project Budget**

Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Vehicles	\$ 40,000	<b>\$ 312,000</b>	\$ 955,100	\$ 2,063,500	\$ 211,000	\$ 582,000	\$2,085,000	\$ 6,248,600
<b>Estimated Total Cost</b>	<b>\$40,000</b>	<b>\$312,000</b>	<b>\$955,100</b>	<b>\$2,063,500</b>	<b>\$211,000</b>	<b>\$582,000</b>	<b>\$2,085,000</b>	<b>\$6,248,600</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City		<b>\$272,000</b>	\$ 955,100	\$ 2,063,500	\$ 211,000	\$ 582,000	\$2,085,000	\$ 6,168,600
Private								
County								
State								
Federal (e-vehicle)	40,000	<b>\$40,000</b>						\$80,000
<b>Estimated Total Revenue</b>	<b>\$40,000</b>	<b>\$312,000</b>	<b>\$955,100</b>	<b>\$2,063,500</b>	<b>\$211,000</b>	<b>\$582,000</b>	<b>\$2,085,000</b>	<b>\$6,248,600</b>

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

DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>ADMINISTRATION (1)</b>									
	2014 Ford Escape (moved to YP repl 10363 traverse)	8394	8425		\$55,000				
	2021 Chevrolet Traverse (repl Tahoe, City Mgr)	10363	700		\$73,600				
<b>DEVELOPMENT &amp; NEIGHBORHOOD SERVICES (9)</b>									
	2013 Ford Escape (to F-150)	8409	4795	\$51,000					
	2013 Ford Escape (to F-150)	8407	4797	\$51,000					
	2013 Ford Escape (to F-150)	8408	4796	\$51,000					
	2017 Ford F-150	8412	2584			\$61,000			
	2019 Ford F-150	10119	0082					\$71,000	
	2019 Ford F-150	10120	0083					\$71,000	
	2020 Ford Escape	10277	3747						
	2021 Ford F-150	10371	9194						
	2022 Ford F-150 (Building Official)	10376	4602						
<b>INFORMATION TECHNOLOGY (1)</b>									
	2020 Dodge Caravan	10269	4944						\$60,000
<b>YOUTH PROGRAMS (6)</b>									
	2013 E350 15 Pass.	8610	4500					\$75,000	
	2014 Ford Escape (moved from admin)	8394	8425						\$45,000
	2018 Blue Bird 30 Pass.	10230	8280						\$150,000
	2020 Ford T-350 15 Passenger	10282	7520						
	2022 Blue Bird 66 Pass.	10386	1737						
	2023 3800/Bus 48 Pass.	4048	2413						
<b>COMMUNITY &amp; RECREATION SERVICES (5)</b>									
	2002 Ford F-250 / 8' Bed / Lift Gate (Custodial)	6512	9073			\$48,500			
	2013 Dodge Caravan (Custodial)	8608	4355			\$54,000			
	2020 Ford Ranger (Parks Attn)	10278	0543						\$55,000
	2023 Ford F-250 / 8' Bed / Lift Gate	9999	9999						
	2024 Toyota Rav 4 (e-vehicle)	9999	9999						
<b>PUBLIC WORKS (8)</b>									
	1993 4700LP Flat Bed 1.1/2 (refurb)	6460	0877		\$10,000				
	2001 4700 Dump	7020	5454						
	2013 Ford F-250 Super Duty Crew Cab	8658	4518		\$69,500				
	2013 Ford F-250 Super Duty Ext. Cab	8659	9679		\$67,500				
	2015 Ford F-350 Crew VM Service Truck	0037	9465		\$103,500				
	2016 Ford F-150 Extended Cab	10038	6650				\$68,000		
	2016 Ford F-150 Extended Cab	10087	6812				\$68,000		
	<b>2023 4300 claw truck (surtax)</b>	8373	1272						

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

**VEHICLE REPLACEMENT SCHEDULE - CONTINUED**


DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>PUBLIC WORKS (15)</b>									
	2017 Ford F-250 Crew Cab	10096	0946					\$75,000	
	2018 Ford F-150 Extended Cab	10103	8502					\$70,000	
	2018 Ford F150 Extended Cab	10104	8501					\$70,000	
	2018 Ford F-150 Extended Cab	10109	7631					\$70,000	
	2018 Ford T-250 With Utility Body	10117	8371					\$80,000	
	2019 Ford F150 Single Cab	10257	0084						
	2019 Ford F-350 Crew Cab	10118	7151						
	2019 Ford F-450 Dump truck Crew Cab	10115	2320						
	2019 Ford F-550 Altec Lift Truck	10258	5267						
	2020 Ford F-250 Extended Cab	10273	8628						
	2020 Ford F-350 Crew Cab	10272	8625						
	2020 Ford F-350 Dump	10279	0586						
	2020 International 2000 gal Water Tanker	10281	6756						
	2022 E350 Transit Van	10383	5976						
	2022 Ford F-150 Crew Cab	10377	4617						

<b>FIRE RESCUE (21)</b>									
	2005 Ford Explorer EMS (replace with Tahoe)	8049	3262	\$79,500					
	2001 Am LaFr Pink Engine	7227	7080						
	2011 HHR (Fire Marshall) to be sold	8735	1762						
	2012 Pierce Saber Pumper (prepay/preorder 2025)	8847	2805			\$900,000			
	2014 M-2 Frtl Med Truck	8960	3796						
	2016 Ford Explorer (Asst Fire Chief) Tahoe	0078	8202	\$79,000					
	2016 Ford Explorer (Fire Marshall) Tahoe	0077	8201	\$79,000					
	2018 Ford Explorer (Division Chief)	10190	9428				\$75,000		
	2018 Pierce 75' Ladder (prepay/preorder 2027)	10110	9227						\$1,700,000
	2019 Freightliner Med Truck	10114	2199						
	2019 Pierce Engine Pumper	10256	0248						
	2020 Chevy Tahoe (Bat Chief Backup)	10268	9421						
	2020 M-2 Freigh Mel Truck (prepay/preorder 2025)	10263	8418			\$500,000			
	2020 M-2 Freigh Mel Truck (prepay/preorder 2025)	10362	4552			\$500,000			
	2022 Ford F-150 (Assistant Fire Marshall)	10381	4619						\$75,000
	2022 Pierce Saber Pumper	10390	4705						
	2023 Chevy Tahoe (Batt Chief )	9999	4001						
	2023 Ford Explorer (Fire Chief)	10486	9555						
	2023 International CV515 Medical Truck	9999	3001						
	2025 Chevy Tahoe (Training Chief)	9999	9999	\$79,500					
	2026 Freightliner Med Truck (prepay/preorder 2024)	9899	9999		\$418,000				
	<b>2026 M-2 Frtl Med Truck (pre-paid 2024 surtax)</b>	<b>9999</b>	<b>9999</b>		<b>\$418,000</b>				
	<b>2026 Pierce 75' (107') Ladder (prepaid 2024)</b>	<b>9999</b>	<b>9999</b>		<b>\$1,420,000</b>				

<b>SURTAX FUNDED</b>				<b>\$0</b>	<b>\$1,838,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	GRAND TOTAL 66			\$312,000	\$955,100	\$2,063,500	\$211,000	\$582,000	\$2,085,000

Bold = Surtax funded

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


Project Description	
<p>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 2025, the two (1) aging Dell Poweredge R630 server computers on which the City's Microsoft Hyper-V virtual server environment are hosted will be replaced, to leverage the latest computing, storage, and communication technologies. In addition, one (1) smaller-capacity server will be replaced to act as the City's domain controller, managing user accounts and access permissions.</p> <p><b>Operating Impact Created by Project:</b>                      Projected Operating Expense:      \$0                      Estimated Useful Life:                5 years                      Description of Operating Impact:    The cost of maintenance after warranty is minimal and will be included in the Information Technology Department's budget.</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Tablet/Laptops	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Desktops	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Servers	\$0	\$28,000	\$0	\$0	\$0	\$0	\$0	\$28,000
UPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Total Cost</b>	<b>\$0</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$0	\$28,000	\$0	\$0	\$0	\$0	\$0	\$28,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$0</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,000</b>

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

Project Description	
<p>This project provides for the orderly replacement of roofing systems on public buildings and park structures. Age, maintenance, and repairs, and functionality are taken into account as part of the analysis to determine when each facility will have the roofing system replaced. A matrix showing the schedule of the roof replacement from FY 2025 through FY 2030 is attached.</p>	
<p><b>Operating Impact Created by Project:</b>                  Projected Operating Expense:      \$0                  Estimated Useful Life:                Varies                  Description of Operating Impact:    N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Permitting	\$13,600							\$13,600
Materials and Labor	\$831,400	\$20,000	\$50,000	\$10,000	\$260,000	\$10,000	\$10,000	\$1,191,400
<b>Estimated Total Cost</b>	<b>\$845,000</b>	<b>\$20,000</b>	<b>\$50,000</b>	<b>\$10,000</b>	<b>\$260,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$1,205,000</b>
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$845,000	\$20,000	\$50,000	\$10,000	\$260,000	\$10,000	\$10,000	\$1,205,000
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$845,000</b>	<b>\$20,000</b>	<b>\$50,000</b>	<b>\$10,000</b>	<b>\$260,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$1,205,000</b>

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


**Public Buildings Roof Replacement Matrix**  
 FY 2025-2030 Capital Improvement Program

BUILDING	Roof Type	Installation Date	Lifespan	2025	2026	2027	2028	2029	2030
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	2022-2027		\$40,000				
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						
Community Center <sup>1</sup> (returbish April 2022)	Metal	September-99	2019-2024						
Community Hall	Asphalt Shingles	May-20	2035-2040						
Community Hall (flat decks)	4-Ply Built Up	May-20	2035-2040						
Community Park Comfort Station	Metal	July-18	2038-2043						
Community Park East Gazebo	Metal	January-19	2039-2044						
Community Park West Gazebo	Metal	May-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Freedom Park Main Pavilion	Metal	August-24	2044-2049						
Freedom Park Small Pavilion	Metal	August-24	2044-2049						
Freedom Park North Restroom/Press Box	Metal	January-02	2027-2032						
Freedom Park South Restroom/Press Box	Metal	July-08	2033-2038						
Freedom Park Shed	Metal	September-03	2023-2028						
Ira Van Bullock Padgett Field Dugouts & Press boxes <sup>2</sup>	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 <sup>2</sup>	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	2026-2031						
Veterans Park Shed	3-Ply	August-00	2026-2031						
Municipal Complex- City Hall	Standing Seam Metal Roof "Snap Clad"	July-07	2032-2037						
Municipal Complex- City Hall East and West wings (flat deck) <sup>1</sup>	Built Up Roof	May-23	2043-2048						
Municipal Complex- City Hall Center (flat deck) <sup>1</sup>	Built Up Roof	October-24	2044-2049						
Municipal Complex- Public Works	Metal	July-07	2027-2032				\$250,000		
Misc. Major Repairs (non Capital)				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>TOTAL:</b>				<b>\$10,000</b>	<b>\$50,000</b>	<b>\$10,000</b>	<b>\$260,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

<sup>1</sup> Restoration/repairs

<sup>2</sup> Removed due to construction of new YP facility in FY25

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

Project Description	
<p>This project provides for the orderly exterior and interior maintenance of public building and park facilities through weather proofing and painting. Age, usage, maintenance and repairs, and color-fading are taken into account as part of the analysis to determine when each facility will be painted. A matrix showing the schedule of painting from FY 2025 through FY 2030 is attached.</p>	
<p><b>Operating Impact Created by Project:</b></p> <p>Projected Operating Expense: \$0                      Estimated Useful Life: Varies                      Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Materials & Labor	\$22,000	\$10,000	\$91,500	\$26,500	\$40,000	\$10,000	\$10,000	\$210,000
<b>Estimated Total Cost</b>	\$22,000	\$10,000	\$91,500	\$26,500	\$40,000	\$10,000	\$10,000	\$210,000
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$22,000	\$10,000	\$91,500	\$26,500	\$40,000	\$10,000	\$10,000	\$210,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$22,000	\$10,000	\$91,500	\$26,500	\$40,000	\$10,000	\$10,000	\$210,000

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


**Public Buildings Exterior/Interior Painting**  
 FY 2025-2030 Capital Improvement Program

Project No.: 151

Building	Date Painted	Scheduled Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
301 Swain Blvd. (exterior)	September-23	2033						
301 Swain Blvd. (interior)	September-23	2033						
500 Perry Ave. (exterior)	May-23	2033						
500 Perry Ave. (interior)	January-20	2027						
500 Perry Ave. Gazebo	May-23	2033						
Bowman Park Gazebo	April-16	2022						
Burrowing Owl Park Gazebo	January-12	2024						
City Hall (exterior)	February-22	2032						
City Hall (interior)	May-16	2027				\$30,000		
City Hall Diesel Fuel Tank	February-22	2032						
Community Center (exterior)	June-24	2034						
Community Center (int-common wall,banq hall, several offices)	June-24	2027						
Community Hall (exterior)	May-23	2033						
Community Hall (interior)	February-20	2027						
SJF Community Park Comfort Station (exterior)	January-19	2027			\$3,000			
SJF Community Park Comfort Station (interior)	January-19	2027			\$2,500			
SJF Community Park East Gazebo	May-20	2027		\$2,500				
SJF Community Park West Gazebo	April-16	2023		\$2,500				
SJF Community Park Main Pavilion (new roof)	June-13	2026			\$2,500			
SJF Community Park Main Pavilion (structure)	February-15	2022		\$10,000				
SJF Community Park Main Pavilion Guard Rails	August-20	2022			\$3,000			
Former City Hall (exterior)	February-19	2027		\$35,000				
Former City Hall (interior)	May-18	2026		\$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	July-22	2032						
Freedom Park South Restroom	December-20	2027						
Ira Van Bullock Pavilion	April-16	2026		\$15,000				
Ira Van Bullock Gazebo	April-16	2026		\$3,000				
Fire Rescue Station 94/PBSO District 16 (exterior)	October-17	2027						
Fire Rescue Station 94/PBSO District 16 (interior)	October-22	2029						
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	February-19	2027						
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)	October-22	2032						
Public Works (interior)	October-22	2027						
Veterans Park Shed	January-23	2033						
Veterans Park Press Box/Restrooms (exterior)	January-23	2033						
Veterans Park Press Box/Restrooms (interior)	March-16	2027						
Misc.								
<b>Total:</b>			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000




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

Project Description	
<p>This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 15 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. In FY 2024, video inspections and minor repairs are planned. Additional video inspections and minor repairs to the storm sewer system are also planned from FY 2024 through FY 2029.</p>	
<p><b>Operating Impact Created by Project:</b></p> <p>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.</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Materials & Labor	\$30,000	\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$240,000
<b>Estimated Total Cost</b>	\$30,000	\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$240,000
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$30,000	\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$240,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$30,000	\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$240,000

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

Project Description	
<p>This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2025 through FY 2030 is attached.</p>	
<p><b>Operating Impact Created by Project:</b>                  Projected Operating Expense: \$0                  Estimated Useful Life: 15-20 Years                  Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Materials & Labor	\$145,000	\$175,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$890,000
<b>Estimated Total Cost</b>	\$145,000	\$175,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$890,000
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$145,000	\$175,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$890,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$145,000	\$175,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$890,000

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

**Roadway Striping, Marking, and Resurfacing Matrix**  
 FY 2025-2030 Capital Improvement Program

**Project No.: 161**

Roadway	Surface Type	Overlay Year	Lifespan	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Appian Way	Asphalt	2021	2041-2046						
Biscayne Blvd.	Asphalt	1995	2015-2020				X		
Biscayne Dr. (Sherwood Forest Blvd to South 57th Ave.)	Asphalt	2016	2036-2041						
Biscayne Dr. (Flemming Ave to South 57th Ave.)	Asphalt	1995	2015-2020		X				
Biscayne Dr. (Flemming Ave to Haverhill Rd.)	Asphalt	2019	2039-2044						
Bowman St.	Asphalt	2022	2042-2047						
Broward Ave. (north of 10th Ave)	Asphalt	2007 (10th Ave. Intersection)	2026-2031				X		
Broward Ave. (south of 10th Ave)	Asphalt	2017	2036-2041						
Cambridge St.	Asphalt	2019	2039-2044						
Carver St.	Asphalt	2019	2039-2044						
Caesar Cir.	Asphalt	2020	2035-2040						
Centurian Cir.	Asphalt	2020	2040-2045						
Centurian Way	Asphalt	2022	2042-2047						
Chariot Cir.	Asphalt	2022	2042-2047						
Chickasaw Cir.	Asphalt	2022	2042-2047						
Cindi Ln.	Asphalt	2021	2041-2046						
Clinton St.	Asphalt	2019	2039-2044						
Constantine Cir.	Asphalt	2021	2041-2046						
Constitution Way	Asphalt	2024	2039-2044						
Dahl Drive	Asphalt	2023	2043-2048						
Dillman Rd.	Asphalt	2004	2024-2029					X	
Dodd Rd.	Asphalt	2018	2038-2043						
Empire Way	Asphalt	2020	2035-2040						
First St.	Asphalt	2019	2039-2044						
Fleming Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Fleming Ave. (south of 10th Ave.)	Asphalt	2016	2031-2036						
Fourth St.	Asphalt	2019	2039-2044						
Foxtail Dr. (north of Purdy Lane)	Asphalt	2014	2034-2039						
Foxtail Dr. (south of Purdy Lane)	Asphalt	2014	2034-2039						
Gladiator Cir.	Asphalt	2023	2043-2048						
Harwich Ct.	Asphalt	2022	2042-2047						
Heather Dr. East	Asphalt	2022	2042-2047						
Heather Dr. West	Asphalt	2022	2042-2047						
Jackson Ave. (north of 10th Ave.)	Asphalt	2005	2025-2030				X		
Jackson Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Jennings Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Jennings Ave. (south of 10th Ave)	Asphalt	2016	2031-2036						

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

**Roadway Striping, Marking, and Resurfacing Matrix Continued**  
 FY 2025-2030 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Martin Ave. (north of 10th Ave.)	Asphalt	2016	2036-2041						
Martin Ave. (south of 10th Ave.)	Asphalt	2015	2035-2040						
Nautica Isles Blvd.	Asphalt	2024	2039-2044						
Nicia Way	Asphalt	2021	2041-2046						
Park Pointe Drive	Asphalt	2023	2043-2048						
Perry Ave. (north of 10th Ave)	Asphalt	2014	2034-2039						
Perry Ave. (south of 10th Ave)	Asphalt	2015	2035-2040						
Pine Ave.	Asphalt	2006	2026-2031	X		X			
Piney Ct.	Asphalt	1998	2018-2023	X					
Ramblewood Cir.	Asphalt	2022	2042-2047						
Ramblewood Ct.	Asphalt	2022	2042-2047						
Rome Ct.	Asphalt	2020	2035-2040						
S 35th Ct.	Asphalt	1995	2020-2025		X				
S 36th St.	Asphalt	1995	2020-2025		X				
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024			X			
S 37th Ct. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 37th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024		X	X			
S 37th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024			X			
S 38th Ct. (west of S. 57th Ave.)	Asphalt	1996	2016-2021			X			
S 38th Ct. (east of S. 57th Ave.)	Asphalt	1996	2016-2021			X			
S 38th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024			X			
S 38th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 55th Ave.	Asphalt	1999	2019-2024		X				
S 56th Terr. (north end)	Asphalt	1999	2019-2024			X			
S 56th Terr. (south end)	Asphalt	1999	2019-2024			X			
S 57th Ave.	Concrete	1983	2018-2033						
S 57th Ave. (10th Ave. North to Lake Worth Rd.)	Asphalt	2014	2034-2039						
S 57th Ave. (Lake Worth Rd. to L-13 Canal)	Asphalt	2013	2033-2038						
Sandi Ln.	Asphalt	2022	2042-2047						
Second St.	Asphalt	2019	2039-2044						
Seven Springs Blvd.	Asphalt	1997	2017-2022			X			
Sherwood Forest Blvd.	Asphalt	1998	2018-2023					X	
Swain Blvd. (north of 10th Ave)	Asphalt	2004	2024-2029				X		
Swain Blvd. (south of 10th Ave)	Asphalt	2017	2037-2042						
Toga Way	Asphalt	2023	2043-2048						
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031				X		
Walker Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Woodlake Blvd.	Asphalt	2023	2043-2048						
Woodwind Ct.	Asphalt	1991	2011-2026	X					
Wry Rd. N	Asphalt	2022	2042-2047						
Wry Rd.	Asphalt	2022	2042-2047						

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

**Project Description**

This project provides for the orderly replacement of air conditioning systems at public buildings throughout the City. Funds are budgeted to replace those units that have a life expectancy nearing expiration, along with unexpected repairs and/or replacement due to general wear and tear, and equipment failure. Age, usage, past repair history and repair costs are taken into account as to when each unit should be replaced. A matrix showing the schedule of replacements for FY 2025 to FY 2030 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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Materials & Labor	\$148,000	\$120,500	\$122,000	\$79,500	\$30,000	\$50,000	\$30,000	\$580,000
<b>Estimated Total Cost</b>	<b>\$148,000</b>	<b>\$120,500</b>	<b>\$122,000</b>	<b>\$79,500</b>	<b>\$30,000</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$580,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$148,000	\$120,500	\$122,000	\$79,500	\$30,000	\$50,000	\$30,000	\$580,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$148,000</b>	<b>\$120,500</b>	<b>\$122,000</b>	<b>\$79,500</b>	<b>\$30,000</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$580,000</b>

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

**HVAC Replacement Program Matrix**  
 FY 2025-2030 Capital Improvement Program

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2025	2026	2027	2028	2029	2030
500 Perry West	May-17	COND	SW Classroom	4			\$12,000			
500 Perry West	May-17	A/H	SW Classroom	4						
500 Perry West	Oct-19	COND	NW Classroom	3					\$10,000	
500 Perry West	Oct-19	A/H	NW Classroom	3						
500 Perry East	Apr-16	COND	SE Classroom/Office	3.5		\$10,000				
500 Perry East	Apr-16	A/H	SE Classroom/Office	3.5						
500 Perry East	Oct-19	COND	NE Classroom/Restrooms	5					\$10,000	
500 Perry East	Oct-19	A/H	Ne Classroom/Restrooms	5						
Former City Hall	Jun-13	A/H	East Wing- CPU Room	1.5	\$8,500					
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	\$38,000					
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Feb-17	A/H	Lobby	15			\$37,500			
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Aug-24	A/H	West Wing	15						
Former City Hall	Aug-24	COND	West Wing	7.5						
Former City Hall	Aug-24	COND	West Wing	7.5						
Former City Hall	Aug-24	A/H	Former Council Chambers	10						
Former City Hall	Aug-24	COND	Former Council Chambers	5						
Former City Hall	Aug-24	COND	Former Council Chambers	5						
Community Center	Oct-99	A/H	#3 Gym (back-up unit)	20	\$44,000					
Community Center	Apr-08	COND	#3 Gym (back-up unit)	20						
Community Center	Jan-23	A/H	#4 Gym	20						
Community Center	Jan-23	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	Jan-23	COND	#2 Classroom & Hall	20						
Community Center	Jan-23	A/H	#2 Classroom & Hall	20						
PBSO District 16 Range	Apr-24	PACKAGE	Stalls (condenser motor replace	6		\$60,000				
PBSO District 16 Range	Apr-24	A/H	Interior Rooms	4						
PBSO District 16 Range	Apr-24	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-20	WINDOW	Shed	5,000 BTU						
Fire Rescue 94/PBSO Distr 16	Aug-23	A/H	Laundry,T.V.,Tool,Radio	2						
Fire Rescue 94/PBSO Distr 16	Aug-23	COND	Laundry,T.V.,Tool,Radio	2						
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	Dec-23	A/H	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-23	COND	Former Dispatch,Kitchen,Bunk	7.5						


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

**HVAC Replacement Program Matrix continued**  
 FY 2025-2030 Capital Improvement Program

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2025	2026	2027	2028	2029	2030
Fire Rescue 94/PBSO Distr 16	Nov-17	A/H	Admin,Lobby,Reception	7.5		\$22,000				
Fire Rescue 94/PBSO Distr 16	Nov-17	COND	Admin,Lobby,Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Jul-20	COND	Phase 2	15						
Fire Rescue 94/PBSO Distr 16	Jul-20	A/H	Phase 2	15						
Fire Rescue Station 95	Jan-21	A/H	Main Building	7.5						
Fire Rescue Station 95	Jan-21	COND	Main Building	7.5						
Fire Rescue Station 95	Jan-21	Mini-Split	Main Building	0.5						
Fire Rescue Station 95	Jan-21	Mini-Split	Main Building	0.5						
Fire Rescue Station 95	Apr-21	Mini-Split	Bunker Gear Room	0.5						
Fire Rescue Station 95	Apr-21	Mini-Split	Bunker Gear Room	0.5						
301 Swain	Jan-24	A/H	Fire Rescue Station 96	3.5						
301 Swain	Jan-24	COND	Fire Rescue Station 96	3.5						
301 Swain	Jan-24	A/H	Fire Rescue Station 96	3.5						
301 Swain	Jan-24	COND	Fire Rescue Station 96	3.5						
Community Hall	Sep-22	A/H	South Side	10						
Community Hall	Sep-22	COND	South Side	5						
Community Hall	Sep-22	COND	South Side	5						
Community Hall	Feb-21	A/H	North Side	10						
Community Hall	Feb-21	COND	North Side	5						
Community Hall	Feb-21	COND	North Side	5						
Freedom Park	Sep-22	WALL	Press box	1						
Ira Van Bullock	Oct-15	WINDOW	Concession Area	1						
Public Works	Feb-21	A/H	Entire Building	15						
Public Works	Feb-21	COND	Entire Building	15						
City Hall	Apr-20	PACKAGE	East Wing	25						
City Hall	Apr-20	PACKAGE	West Wing	25						
City Hall	Feb-21	A/H	Council Chambers	20						
City Hall	Feb-21	COND	Council Chambers	20						
City Hall CPU Room	Nov-19	A/H	CPU Room	2						
City Hall CPU Room	Nov-19	COND	CPU Room	2						
Misc. Major Repairs					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
<b>Total:</b>					<b>\$120,500</b>	<b>\$122,000</b>	<b>\$79,500</b>	<b>\$30,000</b>	<b>\$50,000</b>	<b>\$30,000</b>

1 TON = 12,000 BTU'S

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

Project Description	
<p>This project provides for the replacement of Fire Rescue / EMS equipment. A matrix showing the replacement schedule from FY 2025 through FY 2030 is attached.</p>	
<p><b>Operating Impact Created by Project:</b></p> <p>Projected Operating Expense: \$0                      Estimated Useful Life: 10 Years                      Description of Operating Impact: None</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Equipment & Design	\$110,800	<b>\$82,000</b>	\$262,000	\$320,000	\$248,000	\$212,000	\$78,000	\$1,312,800
<b>Estimated Total Cost</b>	\$110,800	<b>\$82,000</b>	\$262,000	\$320,000	\$248,000	\$212,000	\$78,000	\$1,312,800
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$110,800	<b>\$77,000</b>	\$262,000	\$320,000	\$248,000	\$212,000	\$78,000	\$1,307,800
Private		<b>\$5,000</b>						\$5,000
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$110,800	<b>\$82,000</b>	\$262,000	\$320,000	\$248,000	\$212,000	\$78,000	\$1,312,800



**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. In Yrs.	2025	2026	2027	2028	2029	2030
<b>FIRE RESCUE</b>									
S.C.B.A. Air Pack	36	2017	8	\$0	\$100,000	\$150,000	\$150,000	\$0	\$0
S.C.B.A. Air Bottle	70	2019	15	\$0	\$30,000	\$0	\$0	\$0	\$0
S.C.B.A. Fill Station	2	2020	15	\$0	\$50,000	\$0	\$0	\$0	\$0
Structural Firefighting Bunker Gear	75	23-29	8	\$37,000	\$38,000	\$39,000	\$40,000	\$40,000	\$40,000
EMS Cardiac Monitor (Zoll)	7	2024	6	\$0	\$110,000	\$110,000	\$0	\$0	\$0
EMS Power Pro Cot Stretchers (Stryker)	5	2025#	7	\$85,000	\$90,000	\$0	\$0	\$0	\$0
EMS Lucas 3 CPR Device	5	2024	6	\$0	\$50,000	\$0	\$0	\$0	\$0
EMS Automatic Airway Ventilators	5	2024	10	\$0	\$0	\$0	\$0	\$0	\$0
Extrication Equipment	3	2025*	12	\$65,000	\$0	\$0	\$0	\$70,000	\$0
Structural Fire Helmet Replacement	75	2024	8	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Ballistic Gear - Vest/Helmet	18	2019	5	\$30,000	\$0	\$0	\$0	\$0	\$0
Fire Hose 5" - 3500 ft	40	2025*	12	\$6,000	\$0	\$0	\$0	\$6,000	\$0
Fire Hose 2.5" - 6250 ft	140	2025*	12	\$5,000	\$0	\$0	\$0	\$5,000	\$0
Fire Hose 1.75" - 4000 ft	100	2025*	12	\$6,000	\$0	\$0	\$0	\$6,000	\$0
Fire Nozzles - 1.5"	35	2025*	12	\$5,000	\$0	\$0	\$0	\$5,000	\$0
Fire Nozzles - 2.5"	25	2025*	12	\$5,000	\$0	\$0	\$0	\$5,000	\$0
Fire Rescue Stabilization Jacks	8	2025*	12	\$0	\$0	\$0	\$0	\$3,000	\$0
Fire Rescue Air Bag System	2	2025*	12	\$8,000	\$0	\$0	\$0	\$8,000	\$0
Fire Ventilation Fans	4	2025*	12	\$2,000	\$0	\$0	\$0	\$4,000	\$0
Ventilation Saws - Chainsaws	4	2025*	12	\$1,500	\$0	\$0	\$0	\$2,000	\$0
Ventilation Saws - K12	4	2025*	12	\$1,500	\$0	\$0	\$0	\$2,500	\$0
Ventilation Saws - K9/Saws-all	2	2025*	6	\$2,000	\$0	\$0	\$0	\$2,000	\$0
Generator - Honda	4	2025*	12	\$2,000	\$0	\$0	\$0	\$1,500	\$0
Thermal Imaging Cameras	8	2025*	6	\$0	\$0	\$10,000	\$10,000	\$10,000	\$0
Valve - 6" Intake to 5" Storx	4	2025*	12	\$3,000	\$0	\$0	\$0	\$3,000	\$0
Valve - 6" Intake to 2 - 2.5"FNH	4	2025*	12	\$3,000	\$0	\$0	\$0	\$3,000	\$0
Roll n Rack - 5" Hose Roller	1	2022	12	\$0	\$0	\$0	\$0	\$0	\$0
Multi-gas Detectors	7	2025*	4	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Station Mattresses	20	2021	6	\$0	\$0	\$0	\$10,000	\$10,000	\$0
Station Recliners	17	2022/23	6	\$0	\$10,000	\$0	\$0	\$10,000	\$0
Station Extractor - Gear Washer	3	2019	8	\$0	\$12,000	\$0	\$14,000	\$0	\$14,000
Station Gym Equipment - Treadmill	2	2024	3	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Station Gym Equipment - Stairclimber	2	2024	3	\$6,000	\$6,000	\$0	\$8,000	\$0	\$8,000
Station Gym Equipment - Smith Machine	2	2025	10	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$5,000
* Equipment on Pumper purchased				\$115,000	\$0				
# Equipment on Rescue purchased				\$85,000	\$250,000				
<b>TOTAL</b>				<b>\$82,000</b>	<b>\$262,000</b>	<b>\$320,000</b>	<b>\$248,000</b>	<b>\$212,000</b>	<b>\$78,000</b>

**PROJECT NAME** Public Right of Way Landscape Rejuvenation  
**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 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Material & Labor	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
<b>Estimated Total Cost</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$60,000</b>

Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$60,000</b>

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

Project Description	
<p>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 2025 through FY 2030 is attached.</p> <p><b>Operating Impact Created by Project:</b>                      Projected Operating Expense:         \$0                      Estimated Useful Life:                 8-10 Years                      Description of Operating Impact:     None</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design								
Materials & Labor	\$0	\$85,000	\$65,000	\$67,000	\$0	\$12,000	\$0	\$229,000
<b>Estimated Total Cost</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$65,000</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$229,000</b>
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$0	\$85,000	\$65,000	\$67,000	\$0	\$12,000	\$0	\$229,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$65,000</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$229,000</b>

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

**Public Buildings Flooring Replacement Matrix**  
 FY 2025-2030 Capital Improvement Program

Project No.: 229

Building	Assessment Schedule	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
301 Swain Blvd. (carpeting, conference room/offices/lobby)	2035					\$10,000	
301 Swain Blvd. (museum carpeting)	2030						
500 Perry Ave. (epoxy flooring)	2035						
Perry Ave. (reception area, office)	2022						
City Hall (Council Chambers)	2030	\$35,000					
City Hall (East Wing)	2023	\$35,000					
City Hall (West Wing)	2023		\$35,000				
City Hall (lobby carpet) <sup>1</sup>	2024	\$15,000					
Community Center (banquet hall) <sup>2</sup>	2022						
Community Center (office areas)	2033						
Community Center (gymnasium)	2035						
Community Center (classrooms)	2031		\$30,000				
Community Hall (epoxy flooring)	2030						
Former City Hall (west wing)	2027			\$25,000			
Former City Hall (south wing)	2027			\$25,000			
Former City Hall (area fka council chambers)	2027			\$15,000			
Fire Rescue Station 95 (bunk room/office) <sup>3</sup>	2032						
Fire Rescue Station 95 (hard flooring)	2030						
Fire Rescue Station 94 (admin, reception, battalion chief's office) <sup>3</sup>	2032						
PBSO District 16 <sup>4</sup>	-						
PBSO District 16 Range <sup>4</sup>	-						
Public Works (conference room/offices/lobby)	2023						
Public Works (VCT flooring hallways, indoor storage, Supervisor office: Misc. cleaning/refurbishment)	2028		\$0	\$2,000		\$2,000	\$0
<b>Total:</b>		\$85,000	\$65,000	\$67,000	\$0	\$12,000	\$0

**PROJECT NAME**     WIC – Office Building Bathrooms  
**DEPARTMENT**     Public Works  
**PROJECT NO.**       304-242

**Project Description**

This project provides for the renovation of the WIC - building (old City Hall) bathroom.



**Operating Impact Created by Project:**

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

**Project Budget**

<b>Cost by CIP Year</b>	<b>Budget 2024</b>	<b>Budget Year 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
Planning & Design								
Materials & Labor	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000
<b>Estimated Total Cost</b>	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000

<b>Funding Source</b>	<b>Budget 2024</b>	<b>Budget Year 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
City	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000
Private								
County								
State								
Federal								
<b>Estimated Total Revenue</b>	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$63,000

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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
Interest	\$ (39,639)	\$ 366,348	\$ 174,000	\$ 265,000
Grants				
Federal Grant (CDBG)	184,369	103,756	549,481	460,000
Federal Grant Other (Gladiator Lake)	0	0	2,128,991	2,235,441
State Appropriation (Sewer)/(Chicksaw)	0	0	600,000	1,100,000
Local Grant (Dillman)	303	254,944	0	0
Local Grant (SWA)	13,650	0	0	0
PBC Interlocal Agreement (Chickasaw)	0	0	0	0
Private Reimb (Chickasaw)	0	0	0	617,000
Interfund Tranfer	0	0	568,138	0
Infrastructure Surtax	3,906,024	4,371,288	3,720,589	4,500,000
<b>TOTAL REVENUE</b>	<b>\$ 4,064,707</b>	<b>\$ 5,096,336</b>	<b>\$ 7,741,199</b>	<b>\$ 9,177,441</b>
<b>EXPENDITURE</b>				
032 City Parks Improv	275,066	431,345	216,500	0
088 Vehicle Replacement*	334,097	730,211	2,300,000	0
106 City Sidewalks	338,143	355,918	0	0
150 Roof Replacement	0	401,538	0	0
152 Storm Sewer Pipe & Basin Replacement	15,120	0	0	0
163 AC Replacement	35,484	117,200	0	0
169 FR96 Standby Generator	0	0	175,000	0
191 Fire Rescue Station Renov (Baydoors)	168,524	26,399	0	0
193 Septic to Sewer North (CDBG)	432,920	494,490	1,120,000	1,460,000
210 Median Landscaping Rejuvenation	146,103	99,750	0	0
222 City Entryway Monuments	50,211	8,858	0	0
226 Gladiator Lake (Grant)	4,418	14,089	2,863,655	30,000
231 Septic to Sewer South (Grant)	93,475	328,120	1,890,000	1,890,000
232 Dillman Trail (Grant)	233,386	703,743	0	0
233 Chickasaw Road Improv (Grant)	8,943	2,200	0	0
234 Municipal Grounds & Lake Rejuvenation	356,463	34,309	0	0
<b>TOTAL EXPENDITURE</b>	<b>\$ 2,492,353</b>	<b>\$ 3,748,170</b>	<b>\$ 8,565,155</b>	<b>\$ 3,380,000</b>
Beginning Fund Balance**	\$ 6,131,913	\$ 7,704,267	\$ 9,052,433	\$ 2,636,406
Net Change	1,572,354	1,348,166	(823,956)	5,797,441
Prior Year Rollover***	0	0	(1,998,599)	0
Un-realized Rev / Exp	0	0	23,528	0
Budget adjustment Chickasaw	0	0	(3,617,000)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	<b>\$ 7,704,267</b>	<b>\$ 9,052,433</b>	<b>\$ 2,636,406</b>	<b>\$ 8,433,847</b>

\*Prepaid 1 Frl Med Truck and Pierce total \$1,838,000 to be applied in 2026

\*\* Based on Annual Comprehensive Financial Report

\*\*\* Gladiator Lake Rollover PO


**FUND CHANGE SUMMARY:**

The beginning fund balance for FY 2025 will be approximately \$2,636,406. The budget income for FY 2025 includes interest, grant fund, and infrastructure monies. The carryover projects from FY 2024 are the Gladiator Lake project, and the Septic to Sewer project. The expenses include City parks improvements, vehicle replacement, standby generator purchase, Gladiator Lake project, and Septic to Sewer projects. Ending fund balance is estimated to be \$8,433,847.

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

Project Description								
<p>The activity consists of providing improvement in the form of sanitary sewer infrastructure for the Original Section which currently has septic systems serving each of the 1170 residential units. The city has budgeted to provide the first phases of construction which includes a north and south section of gravity sewer pipes for the project and multiple lift stations that will eventually serve the entire original section. The project has been designed and staff is in the process of requesting permits through outside agencies. The first phase will include the construction of the north area lift station that will serve the gravity sewer line between 10th Avenue North and Biscayne Boulevard, and eventually the gravity sewer pipes in the northern half of the Original Section. The project will improve water quality in the area after the property owners hook up to the sewer system and sunset their septic systems and drainfields. This project address the septic to sewer connections north of Biscayne Drive.</p>								
<b>Operating Impact Created by Project:</b>								
Projected Operating Expense:			\$0					
Estimated Useful Life:			25 Years					
Description of Operating Impact:			N/A					
Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2029	TOTAL
Planning & Design	\$50,000	\$0	\$50,000					\$100,000
Construction Management	\$25,000	\$0	\$25,000					\$50,000
Gravity Sewer	\$1,000,000	\$0	\$0					\$1,000,000
Lift Station/Piping	\$0	\$1,460,000	\$1,000,000					\$2,460,000
Land Acquisition	\$45,000	\$0	\$0					\$45,000
<b>Estimated Total Cost</b>	<b>\$1,120,000</b>	<b>\$1,460,000</b>	<b>\$1,075,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,655,000</b>
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2029	TOTAL
City	\$570,519	\$1,000,000	\$890,000					\$2,460,519
County								\$0
State								\$0
Federal (CDBG)	\$549,481	\$460,000	\$185,000					\$1,194,481
<b>Estimated Total Revenue</b>	<b>\$1,120,000</b>	<b>\$1,460,000</b>	<b>\$1,075,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,655,000</b>


<b>PROJECT NAME</b>	Gladiator Lake Enhancement
<b>DEPARTMENT</b>	Public Works
<b>PROJECT NO.</b>	305-226

Project Description	
<p>Gladiator Lake serves as the primary drainage structure for the Palm Beach Villas II subdivision. There are 207 homes and roadways that are directly drained primarily by the lake. In FY 2017, the City hired a consultant to initiate the research and development of this project. Soil borings, hydrographic surveying and topographic surveying were completed. Construction will take place upon approval from the State of Emergency Management.</p>	
<p><b>Operating Impact Created by Project:</b></p> <p>Projected Operating Expense: N/A                  Estimated Useful Life: N/A                  Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Engineering Services	\$25,000	\$0						\$25,000
Construction	\$2,838,655	\$30,000						\$2,868,655
<b>Estimated Total Cost</b>	\$2,863,655	\$30,000	\$0	\$0	\$0	\$0	\$0	\$2,893,655
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City	\$734,664	\$30,000						\$764,664
Private								
County								
State								
Federal (HMPG)	\$2,128,991	\$0						\$2,128,991
<b>Estimated Total Revenue</b>	\$2,863,655	\$30,000	\$0	\$0	\$0	\$0	\$0	\$2,893,655



<b>PROJECT NAME</b>	Septic to Sewer South
<b>DEPARTMENT</b>	Public Works
<b>PROJECT NO.</b>	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. This project address the septic to sewer connections south of Biscayne Drive.</p>								
<b>Operating Impact Created by Project:</b>								
Projected Operating Expense:			\$0					
Estimated Useful Life:			Average 40 years, depending on use					
Description of Operating Impact:			N/A					
Project Budget								
Cost by CIP Year	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Planning & Design	\$60,000	\$60,000	60,000	60,000				\$240,000
Construction Management	\$30,000	\$30,000	30,000	30,000				\$120,000
Construction	\$1,800,000	\$1,800,000	1,500,000	1,500,000				\$6,600,000
<b>Estimated Total Cost</b>	<b>\$1,890,000</b>	<b>\$1,890,000</b>	<b>1,590,000</b>	<b>1,590,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,960,000</b>
Funding Source	Budget 2024	Budget Year 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
City		\$1,290,000	\$1,590,000	\$1,590,000				\$4,470,000
Private								
County								
State		\$600,000						\$600,000
Federal	\$1,890,000							\$1,890,000
<b>Estimated Total Revenue</b>	<b>\$1,890,000</b>	<b>\$1,890,000</b>	<b>\$1,590,000</b>	<b>\$1,590,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,960,000</b>

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

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 ADOPTED
<b>REVENUE</b>				
Interest	\$ 39,363	\$ 640,530	\$ 628,000	\$ 620,000
Grants				
ARP (Federal)	10,673,111	282,025	4,856,748	9,401,994
Community Project Funding (youth)	0	0	800,000	700,000
State Appropriation	0	0	950,000	950,000
Interfund Transfer	0	3,804,324	0	0
<b>TOTAL REVENUE</b>	<b>\$ 10,712,474</b>	<b>\$ 4,726,879</b>	<b>\$ 7,234,748</b>	<b>\$ 11,671,994</b>
<b>EXPENDITURE</b>				
Interfund Transfer	10,201,053	0	0	0
236 Youth Building	28,860	272,547	7,684,685	0
237 Fire Station (moved to 301)	443,199	9,478	1,000,000	0
<b>TOTAL EXPENDITURE</b>	<b>\$ 10,673,112</b>	<b>\$ 282,025</b>	<b>\$ 8,684,685</b>	<b>\$ 0</b>
Beginning Fund Balance*	\$ 260	\$ 39,622	\$ 4,484,476	\$ 1,009,264
Net Change	39,362	4,444,854	(1,449,937)	11,671,994
Prior Year Rollover**	0	0	(137,127)	0
Un-realized Rev / Exp	0	0	2,236,937	0
Budget adjustment Youth Building	0	0	(4,125,085)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	<b>\$ 39,622</b>	<b>\$ 4,484,476</b>	<b>\$ 1,009,264</b>	<b>\$ 12,681,258</b>

\* Based on Annual Comprehensive Financial Report

\*\* rollover PO with Budget Adjustment

**FUND CHANGE SUMMARY:**

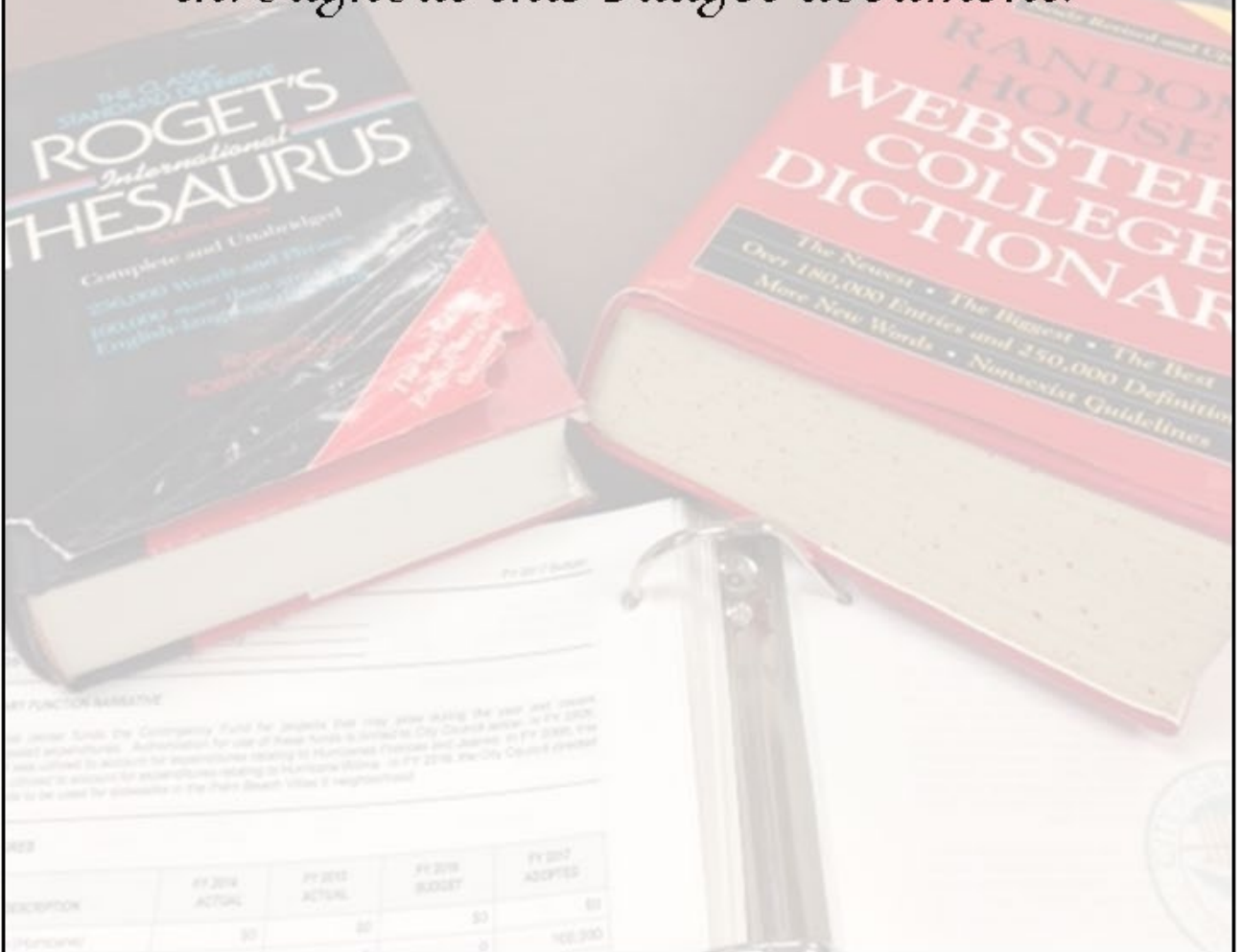
The beginning fund balance for FY 2025 is approximately \$ 1,009,264. The estimated income for FY 2025 will be approximately \$11,671,994. The budget income comes from the grant fund and interest. There are no budgeted expenses for 2025 expenses. The Youth Building Purchase Order might be carried over to 2025 lowering the fund balance. Currently, the ending fund balance is



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# Glossary

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



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

**ADVANCED LIFE SUPPORT (ALS):** An advanced measure of transport service extended to Greenacres' residents by which more aggressive life-saving techniques are required and / or administered such as airway management,

endotracheal intubation, IV therapy, cardiac monitoring, and drug administration therapy.

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

**AMENDED BUDGET:** The amended budget is the working budget. It is the adopted budget that incorporate operating transfers and approved budget amendments (changes in the budget total that are approved after initial adoption).

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

**AMORTIZATION:** (1) Gradual reduction, redemption, or liquidation of the balance of accounts according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

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

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

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

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

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

**ASSESSMENT ROLL:** In the case of real property, the official list contains 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 the 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:** Dollars-and-cents plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single

fiscal year. Various documents, however, are commonly called budgets prior to approval by the legislative body. It is usually necessary to specify whether the budget under consideration is preliminary or if the appropriating body has approved it.

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

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

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

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

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

**CAPITAL EQUIPMENT:** Equipment such as automobiles, computers, and furniture, with a life expectancy 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.

**CARE ATC:** National Health Center Network facility providing primary care services to City employees and their families to reduce overall healthcare costs.

**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.

**GASB 87 & 96:** Governmental Accounting Standards Board guidelines on accounting for tangible assets including property, equipment and other physical assets (GASB 87) and intangible assets including subscription-based information technology such as cloud-based services (GASB 96).

**GENERAL FUND:** The main operating fund of a state or local government, the General Fund may be used

to account for all financial resources except those *required* to be accounted for in another fund.

**GENERAL LONG-TERM OBLIGATIONS (DEBTS):** All long-term indebtedness of the state which is not classified as a fund obligation should be accounted for as a general long-term obligation. General long-term obligations (debts) are liabilities that are expected to be repaid from governmental funds but will not be paid by expending available resources as of the end of the current fiscal year. General long-term obligations (debts) are secured by the general credit and revenue raising capacity of the state. Refer to LONG-TERM LIABILITIES.

**GENERAL OBLIGATION BONDS:** Bonds backed by the full faith and credit of the issuing government.

**GENERAL PACKET RADIO SYSTEM (GPRS):** A new standard for wireless communications that run at speeds up to 115 Kbps. GPRS is an efficient use of limited bandwidth and is particularly suited for sending and receiving small bursts of data, such as e-mail and Web browsing. The main benefits of GPRS are that it reserves radio resources only when there is data to send, and it reduces reliance on traditional circuit-switched network elements.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Government Accounting Standards Board (GASB) pronouncements.

**GEOGRAPHIC INFORMATION SYSTEM (GIS):** A GIS is a specialized data management system designed for the entry, analyses, and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

**GOAL:** A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

**GOVERNMENTAL FUND (TYPE):** This category is used to account for the acquisition, use and balances of current financial resources, and the related current liabilities – except those accounted for in proprietary and fiduciary funds. These funds use the current financial resources measurement focus and the modified accrual basis of accounting. The funds which are properly classified as governmental funds are general fund, special revenue funds, capital projects funds, and debt service funds. Refer to GENERAL FUND, SPECIAL REVENUE FUNDS, CAPITAL PROJECTS FUNDS, and DEBT SERVICE FUNDS.

**GRANTS:** Funds received from other organizations (Federal, State, County, Private, Local) to be used or expended for a specific purpose, activity, or facility.

**HOMEOWNER'S ASSOCIATION (HOA):** A governing board that establishes rules and regulations for homeowners within its jurisdiction boundaries.

**HOMESTEAD EXEMPTION:** Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

**INFRASTRUCTURE:** The physical assets of a government, which are immovable, and of value only to the governmental unit (e.g. sidewalks, gutters, bridges, streets, water, sewer, and parks) and supports substantial operation of the City.

**IMPACT FEE:** A charge on new development to pay for the construction or expansion of off-site capital improvements that are necessitated by and benefit the new development.

**INTERFUND TRANSFERS:** The movement of monies between the funds of a governmental entity.

**INTERGOVERNMENTAL REVENUE:** Revenue collected by one governmental entity and distributed to another governmental entity, usually according to a predetermined formula.

**INTERNATIONALCITY/COUNTY MANAGEMENT ASSOCIATION (ICMA):** Professional organization of which the City of Greenacres is a member. Within ICMA is the Center for Performance Management. It is from the Center for Performance Management that the City obtains benchmark data enabling the City to make comparisons to other cities.

**INVESTMENTS:** Securities and real estate held to produce revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in government operations.

**LEVY:** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**LIABILITY:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**LINE-ITEM BUDGET:** Refers to the level of detail at which the budget is prepared. A line-item budget is appropriated at the most detailed level, usually by each object of expenditure account (e.g., executive salaries, regular salaries, overtime, etc.) *within* each major category of expenditure (e.g., Personnel Services) within each cost center, within each department of the City. At this level, each object of expenditure is a budgeted *line-item* in the budget process.

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

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

**MILL:** From the Latin word *mille* (thousand), a mill is one thousandth of a dollar, or one-tenth of a cent. The term is used in expressing tax rates on a per dollar basis.

**MILLAGE RATE (MILLAGE):** The tax rate applied to each thousand dollars of taxable assessed valuation, which results in the tax levy. Example: A millage rate of 5.0000 applied to property with a taxable value of \$50,000 would generate \$5 dollars of tax for every \$1,000 dollars of taxable property value, or \$250 dollars of property taxes:  $5.0000 \times (\$50,000/\$1,000) = 5.0000 \times \$50 = \$250.00$ .

**MODIFIED ACCRUAL BASIS OF ACCOUNTING:** The accrual basis of accounting adapted to the governmental fund type, which records revenue when measurable and available, and expenditures when the liability is incurred.

**MOBILE DATA TERMINALS (MDT):** Ruggedized wireless computing devices that send and receive information over a wireless data network, used by the Palm Beach County Sheriff's Office and building inspectors in the field.

**MUNICIPAL SERVICES TAXING UNIT (MSTU):** A specific taxing unit established by the Palm Beach County Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

**OBJECTIVE:** A goal or target, identified in well-defined and measurable terms, that is achievable within a specific time frame.

**OBLIGATIONS:** Amounts that a government may legally be required to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

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

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

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

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

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

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

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

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

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

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

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

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

**PERSONNEL COSTS:** Costs directly associated with employees, including salaries and fringe benefits.

**PROGRAM:** A distinct, clearly identifiable activity, function, cost center, or organizational unit, which is budgeted as a sub-unit of a department. A program budget utilizes separate programs as its basic component.

**PROPERTY TAX:** A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

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

**PURCHASE ORDER:** A document that authorizes the procurement of specified merchandise or services.

**RECLASSIFICATION:** The moving of an existing position from one personnel classification (title) to another based upon the different performance of duties.

**RECOGNIZE:** The recording of a revenue or expense item in a given accounting period.

**REQUISITION:** A written demand or request, usually from one department to the purchasing officer or to another 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 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.