



GREENACRES



2026 ANNUAL BUDGET

October 1, 2025 - September 30, 2026

City of Greenacres



Comprehensive Annual Budget Fiscal Year 2026

October 1, 2025 – September 30, 2026

Mayor & City Council

Chuck Shaw, Mayor

John Tharp, Councilmember, District I

Peter A. Noble, Councilmember, District II

Judith Dugo, Councilmember, District III

Susy Díaz, Councilmember, District IV

Vacant, Councilmember, District V

Administration

Andrea McCue, City Manager

Glen Torcivia, City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Greenacres
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Greenacres, Florida**, for its Annual Budget for the fiscal year beginning **October 01, 2024**.

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

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

This is the 32nd consecutive year the City received this prestigious award.

Americans with Disabilities Act

The City of Greenacres is committed to making documents accessible and user-friendly to everyone. To ensure accessibility to city documents and records, if you encounter issues or require assistance, please contact groupfin@greenacresfl.gov or call 561-642-2013.

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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 Property Insurance, Solid Waste Collection, Interfund Transfers, Palm Beach County Law Enforcement, and Contingency.

Special Revenues Funds

Included in the budget is a detailed discussion of the City's four (4) Special Revenue funds - the Forfeitures Fund (102), the Arboreous Fund (103), the Fire Rescue Donation Fund (104), and the Greenacres Youth Programs Fund (105).

Debt Service Funds

Debt Service provides information regarding the City's Public Improvement Note (211).

Capital Projects Funds

The Capital Projects Funds provide listings of Capital Projects with six-year projections and individual project descriptions for the City's five (5) Capital funds - New Growth (301), Parks and Recreation (303), Reconstruction and Maintenance (304), Infrastructure Surtax Fund (305), and the American Rescue Plan (306).

Glossary

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

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

Introduction

This Section:

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



5800 Melaleuca Lane, Greenacres, FL 33463

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greenacresfl.gov



October 1, 2025

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 2026, covering the period from October 1, 2025, to September 30, 2026.

The budget document comprises 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.

Strategic Priorities

Consistent with our standard practices, the Fiscal Year 2026 (FY2026) 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 a variety of options in community life, leisure, and recreation. The FY2026 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas for the upcoming year:

- **Safe City:** The FY2026 budget includes allocations for public safety programs and activities to provide for physical safety and property protection in the City. The 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.

 @cityofgreenacres



- **Well-Planned Attractive Community:** The FY2026 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 development of a Parks Master Plan to address required park land needs, current park uses, future growth and projected levels of service will continue in FY2026. The safety action plan adopted by the City Council in FY2025 also supports the goal of maintaining a well-planned community.
- **Efficient and Effective Government:** The FY2026 budget includes allocations for general government operations including legislative, executive, legal, financial management, economic development, and information technology.

Community Life, Leisure, and Recreation: The FY2026 budget includes allocations for community and recreation programs including events, recreational athletic leagues, senior activities, and funding for the City's nationally accredited and award winning, licensed afterschool and camp programs. Included in the total allocation are funds for the City's annual Daddy/Daughter Dance, Egg'stravaganza, Ignite the Night-July 4th Celebration, Back to School Party, Holiday in the Park, Fiesta de Pueblo, ArtZy Evening at City Hall, Chili Cookoff/Rock and Roll Sunday and other smaller scale events to bring the community together. Additionally, the city will celebrate its 100th anniversary in FY2026, and all events throughout the year will promote the city's Centennial Celebration.

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 FY2026 by 32.3%, and expenses are expected to slightly outpace revenues over the next three years. The City is continuously looking for opportunities to increase revenues through the rebidding and pricing of goods and services, opportunities for development and redevelopment and annexation into the City.

Certified property values as of January 1, 2025, show an increase of 7.67% over the prior year. Intergovernmental revenues reflect increases and investments are yielding positive returns. The County voter-approved one-penny infrastructure surtax has generated over \$26 million in revenue since its approval and has provided various quality of life improvement projects for our residents such as Septic to Sewer piping, Sidewalks, and City Park Improvements. It is anticipated that the surtax will sunset on December 31, 2025.





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 FY2026 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 expected by the residents 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 FY2026 are projected to be \$50,006,821 which represents an increase of 8.8% over the budgeted FY2025 revenues.

General Fund expenditures for FY2026 are projected to be \$58,517,163, which is 32.3% higher than the expenditures budgeted in FY2025. 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 4.0% cost of living allowance for general employees, a 5.0% 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.

The unassigned reserve will adhere to the required 25% of budgeted operating expenditures, outlined in the City Council Fund Balance Policy.

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 FY2026 are budgeted to be \$1,530,008.

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 FY2026 budget allocates a total of \$21,744,900 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 five (5) projects budgeted totaling \$13,330,000. Revenue streams such as impact fees, grants, interfund transfer, and fund balances are used to fund projects including the following:

- Fire Rescue equipment.
- LED display monuments.
- Fire Station 96.
- Emergency Operations Center
- Safe Streets and roads





Parks and Recreation Fund

The Parks and Recreation Fund (303) contains projects totaling \$358,000. 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.
- Community Center Renovation

Reconstruction and Maintenance Fund

The Reconstruction and Maintenance Fund (304) contain projects totaling \$1,792,900. 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.

Surtax Infrastructure Fund

The Surtax Infrastructure Fund (305) contains projects totaling \$5,664,000. 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 \$3,200,000 in recognized revenue from the Federal Government for the following projects in FY2026:

- Youth Programs building construction.

The total budget for FY2026 is \$81,792,071, which is \$23,454,377 more than the FY2025 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 45,439 (as of 4/2024), 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 9/2023) 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
Population (BEBR)		
as of April 1, 2020 (census)	43,990	
as of April 1, 2024	45,439	
Gender (Census 2020)		
Male	21,947	48.3%
Female	23,492	51.7%
Age Range (Census 2020)		
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%
Median Age (Years)	38.7	
Race (Census 2020)		
Hispanic or Latino	18,894	43.1%
White	9,940	22.7%
Black or African American	12,100	27.6%
Asian	1,850	4.2%
Other	1,038	2.4%
Housing (2023)		
Total Housing Units	17,573	
Single Family	4,891	27.8%
Condominiums/Townhouses	8,877	50.5%
Mobile Homes	992	5.6%
Multi Family	2,813	16.0%
Owner Occupied Housing Units	11,013	62.7%
Renter Occupied Housing Units	6,560	37.3%
Average Home Value (2022)		
Single Family Homes	\$ 398,000	
Condominiums	\$ 145,000	
Townhomes	\$ 249,000	
Med. Household Inc (DataUSA 2023)	\$62,917	

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 22,218 and 12,367 (FY2024) employees, respectively.

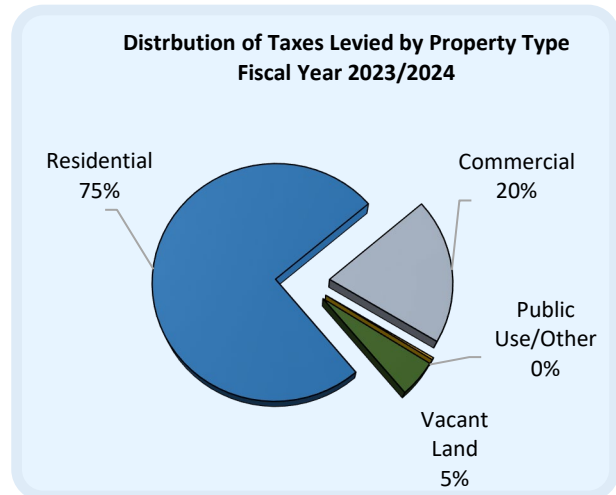
2024 Principal Employers in Palm Beach County		
Employer	Employees	Percentage of Total Employment
Palm Beach County School District	22,218	2.93%
Palm Beach County Government*	12,367	1.63%
Florida Atlantic University	6,335	0.83%
Tenet Coastal Division Palm Beach County	5,734	0.74%
NextEra Energy, Inc. (FP&L Headquarters)	5,598	0.76%
Baptist Health South Florida	3,135	0.41%
Veterans Health Administration	2,948	0.39%
Hospital Corporation of America (HCA)	2,612	0.34%
Jupiter Medical Center	2,540	0.33%
The Breakers	2,300	0.30%
Total	65,787	8.66%
* 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, 10th Avenue North, and Jog Road.

The City is an active member of the Central Palm Beach County Chamber of Commerce, the Hispanic Chamber of Commerce of Palm Beach County, the Palm Beach County League of Cities, the Florida League of Cities, the National League of Cities and the Western Communities Council. These organizations promote economic, social and cultural development for all 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 redevelopment, 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. 25.022 Center Lane Miles (2024)
Dwelling Units	17,570 units (as of 4/2023)
Employees:	Full time – 190, Part time – 31
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

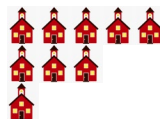
After School Programs

(City-Run)

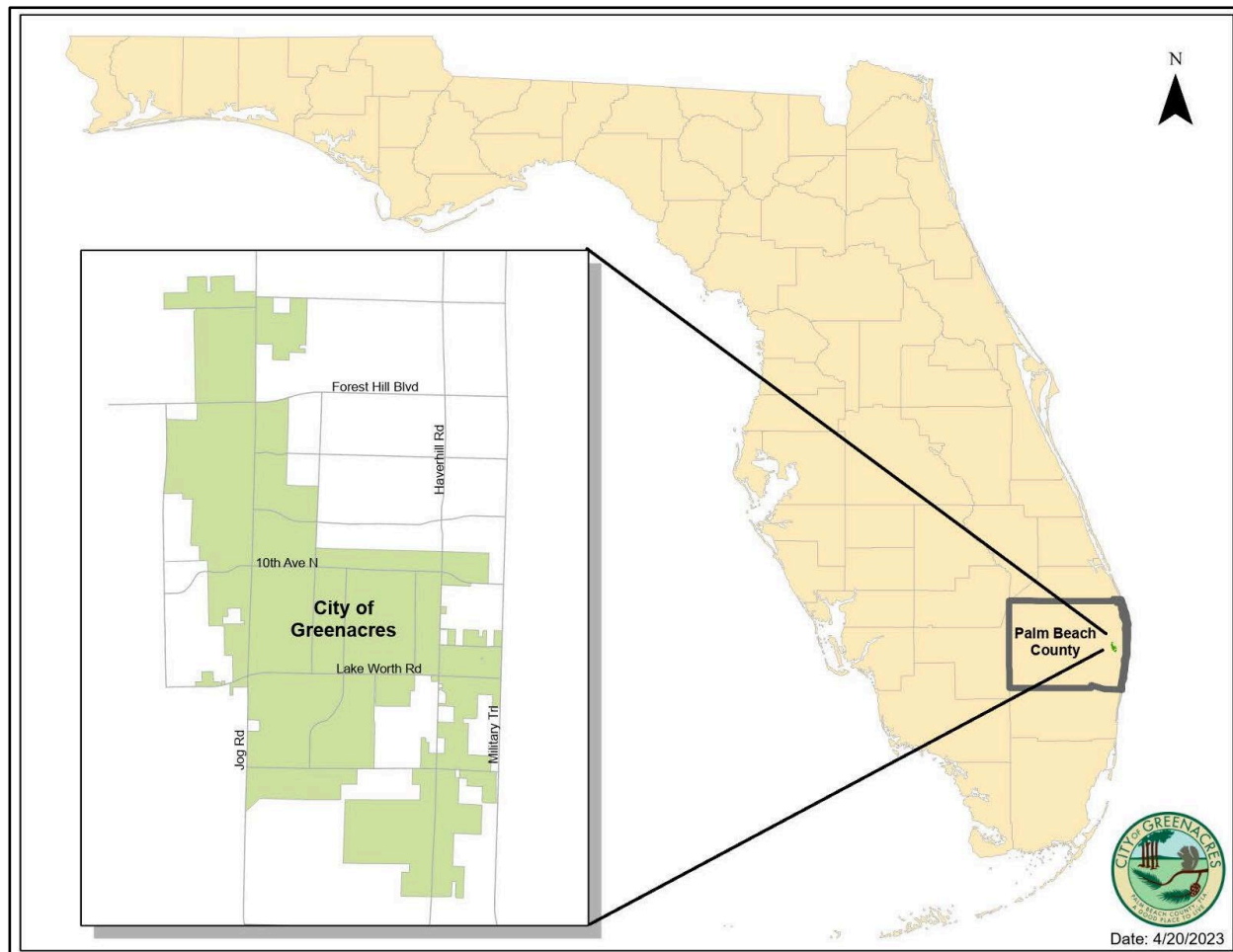
C.A.R.E.S.	Elementary School age
Cool Zone	Middle School age
Hot Spot	High School age

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.

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

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

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

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

LinkedIn: The City's LinkedIn account is 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



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

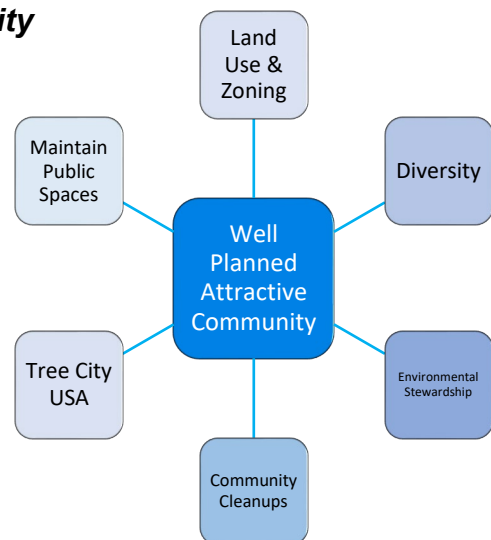
Short Term Goals:

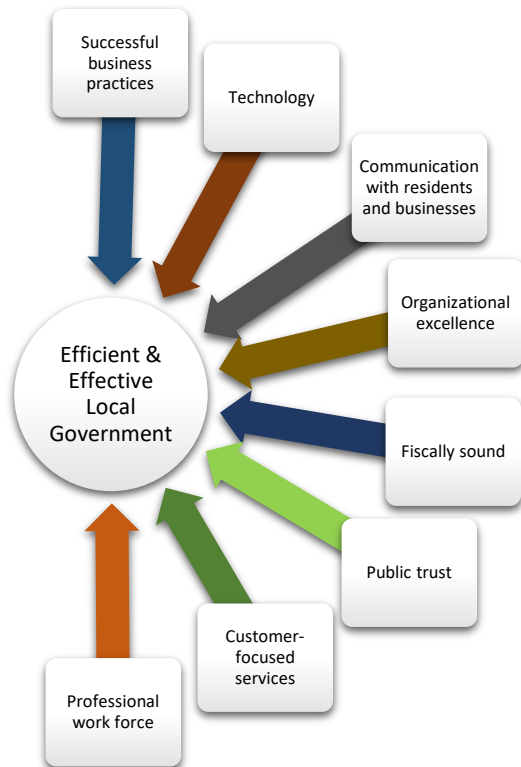
- Maintain current levels of service for Law Enforcement.
- Increase current levels of service for Fire Rescue.
- Maintain current levels of service for Permitting and Inspections.
- Increase current levels of service for Code Enforcement.
- Maintain Public Facility Maintenance levels of service.
- Maintain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



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

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

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

City's Strategic Plan by Department

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

FINANCIAL POLICIES

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

Operating Budget Policies

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

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

Budget Adjustments

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

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

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

Revenue Policies

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

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

Cash Management Policies

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

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

Investment Policies

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

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

1. The Florida Local Government Surplus Funds Trust Fund (Florida Prime State Board of Administration or SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act (Florida Statute Section 163.01).
2. Negotiable direct obligations of, or obligations of the principal and interest of which are unconditionally guaranteed by the United States Government at the prevailing market price for such securities (U.S. "Treasures" 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 monthly, including year-to-date levels of revenues and expenditures and budget-to-actual comparisons.

Organizational Policies

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

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

Long Range Financial Planning

Policies

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

1. The City will prepare five-year projections for all revenues and expenditures for inclusion in the annual budget.
2. The City will identify and implement strategies for long term financial stability to maintain levels of service and fiscal soundness.
3. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
4. The City will maintain a financially feasible six-year Capital Improvement Program.
5. The City will continuously monitor revenues and expenditures to ensure responsible fiscal management of the City.

Grants

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

1. The City will ensure all grants are efficiently and appropriately managed.
2. All grants must be approved by the City Council.
3. Grant billings and reimbursements are tracked monthly.
4. The Grants Accountant will respond to and coordinate all requests for grant information.

Purchasing

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

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

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

BUDGETING PROCESS - FY 2026

The FY 2026 annual budget for the City of Greenacres covers the period from October 1, 2025 to September 30, 2026, 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 revenues 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.

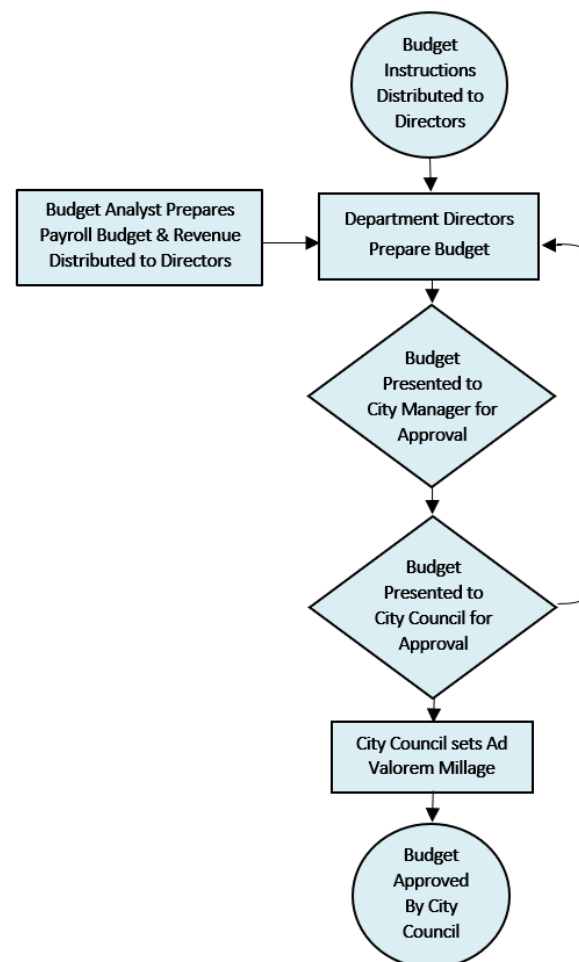
The proposed City Manager's budget is assembled and presented to the City Council.

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 2026

March 2025

Budget Module Preparation, Budget Request Packages and Guidance Materials	Mar 1
Distribution of Budget Instructions to Departments	Mar 21
Vehicle CIP Meeting with City Manager and Finance	Mar 31

April 2025

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

May 2025

Departmental Budget Meetings with the City Manager and Finance, including CIP revisions	May 8 - May 9
Finalize CIP and Surtax Projects and Corresponding Items to Budget	May 17

June 2025

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 16

July 2025

Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 21
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 21
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 31

September 2025

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 15
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 17
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Dept. of Revenue	Sept 29
Certification of "TRIM" compliance, signed by City Manager and submitted to Property Appraiser	Sept 29

October 2025

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

GOVERNMENTAL FUNDS

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

The City of Greenacres uses the following governmental fund types:

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

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

- **Forfeitures Fund (#102)** - This fund (established in FY 1989) accounts for funds generated from law enforcement confiscations. These funds are legally restricted as to usage per Chapter 932, Florida Statutes. Chapter 932, Florida Statutes, prohibits adoption of a revenue budget on this fund. Fund expenditures need City Council approval.
- **Arboreous Fund (#103)** - This fund was established in 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 2026. 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 paid off in 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:

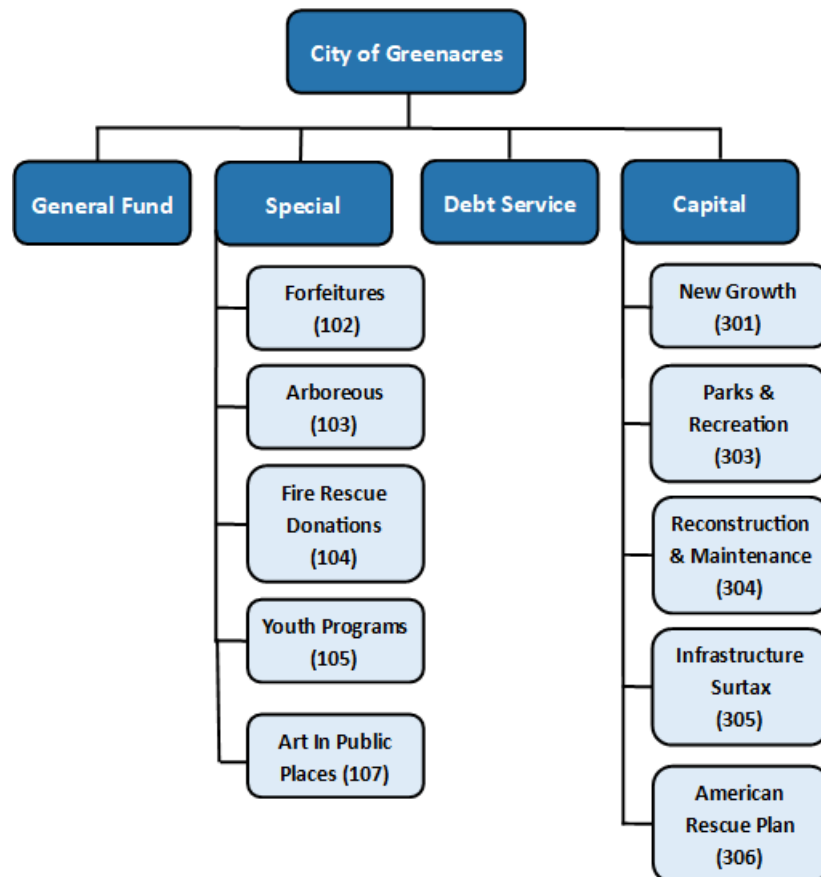
- **New Growth Fund (#301)** – This fund provides for the acquisition of new and expanded public infrastructure for all purposes resulting from the growth of the City, such as a new City computer system and land acquisition.
- **Parks and Recreation Fund (303)** - This fund provides for the construction 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 32 years, and the Distinguished Budget Presentation award for the past 32 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.

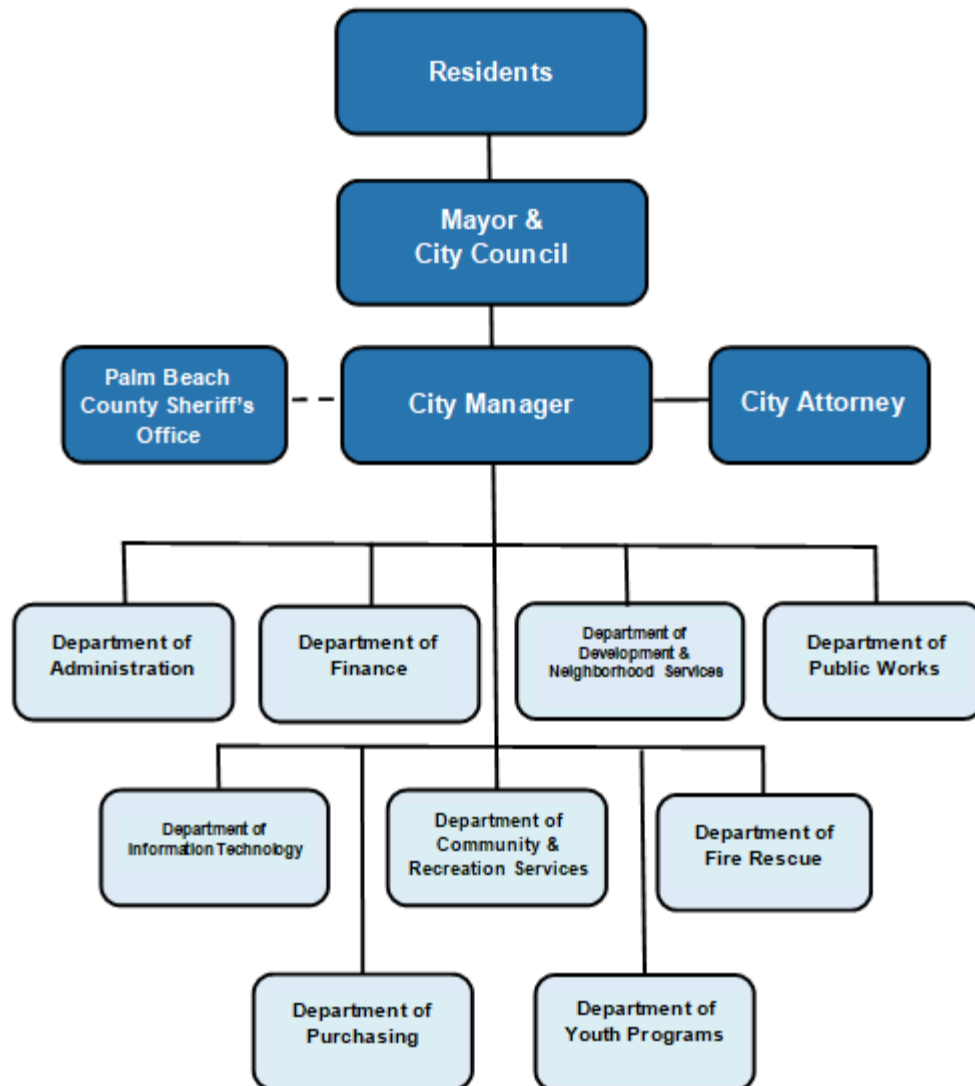
The City does not have enterprise or proprietary funds and does not budget fiduciary funds.

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

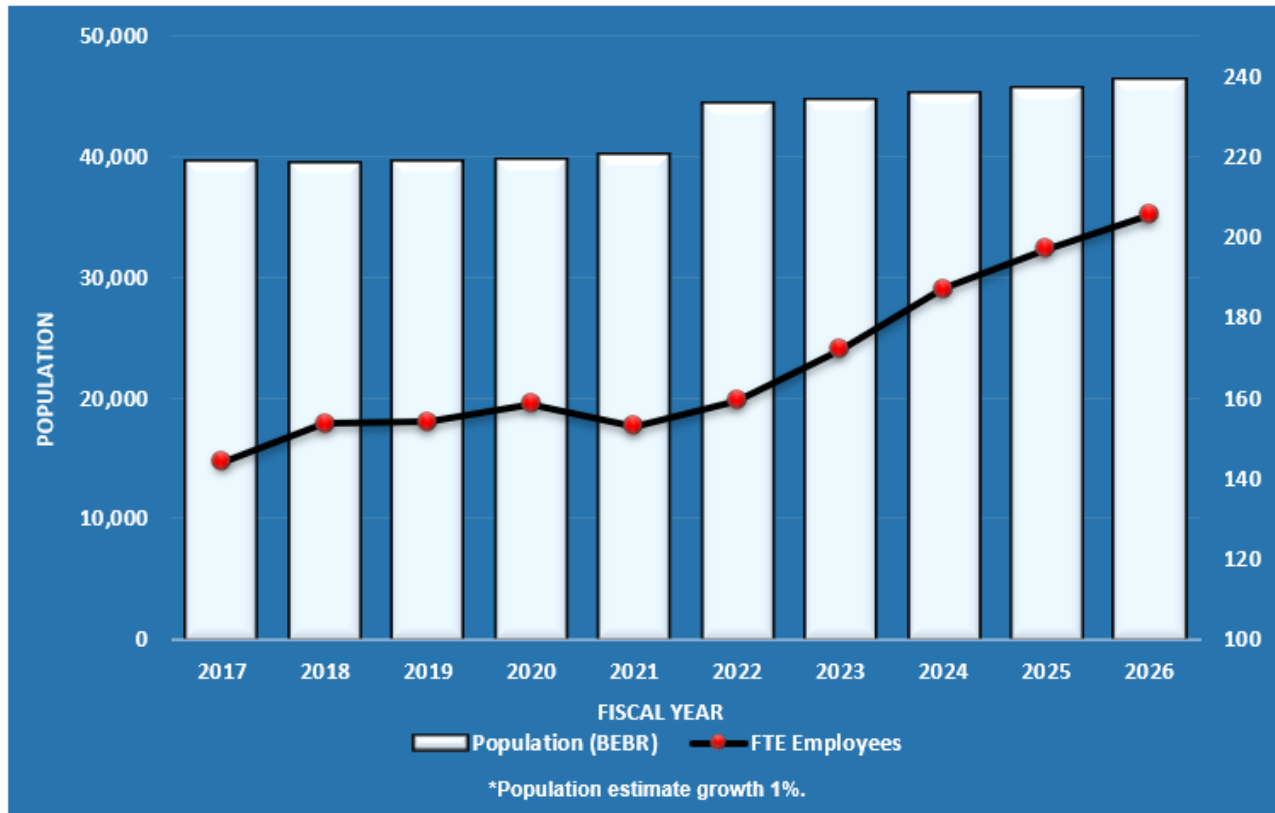


Mission Statement

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: 191
Part Time: 30

Population and Full Time Equivalent Employees



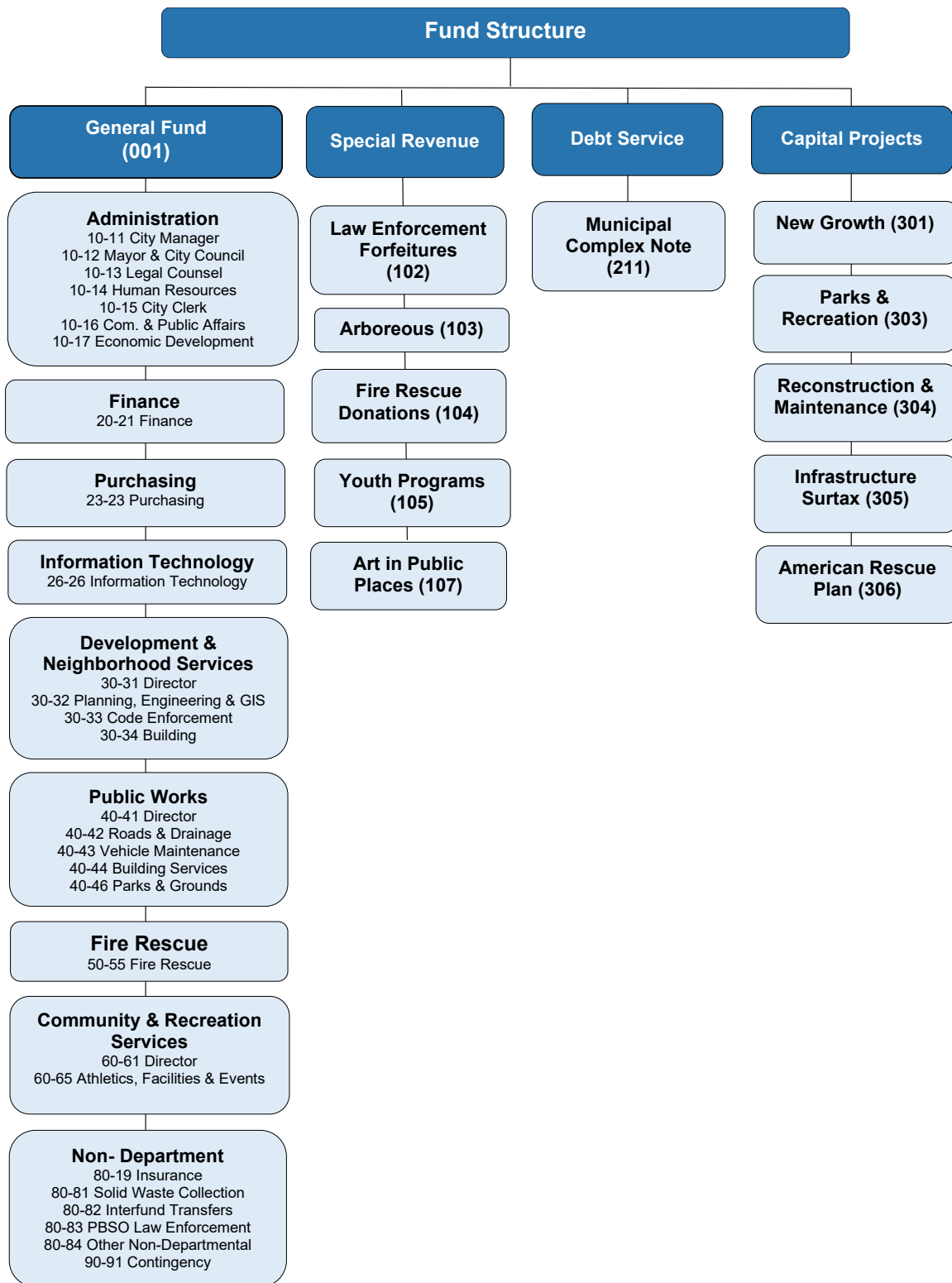
Full time equivalent (FTE) is a computed statistic representing the number of full time employees that could have been employed if the reported number of hours worked by part-time employees had been equated to a 2,080 hour work year.

This chart provides a comparison of FTE to the population of the City of Greenacres (population based on BEBR) from 2017 to 2026.

Personnel Summary					
FY 2024 - 2026					
Department	FY 2024 Service Levels	Adopted Additions / Reductions	FY 2025 Service Levels	Adopted Additions / Reductions	FY 2026 Service Levels
Administration	17 FT / 7 PT	0	17 FT / 7 PT	+2 FT	19 FT / 7 PT
Finance	8 FT / 1 PT	+2 FT / -1 PT	10 FT	0	10 FT
Purchasing	3 FT	0	3 FT	0	3 FT
Information Technology	6 FT	0	6 FT	0	6 FT
Development & Neighbor Svcs	23 FT / 1 PT	0	23 FT / 1 PT	+1.5 FT	25 FT
Public Works	24 FT	0	24 FT	0	24 FT
Fire Rescue	70 FT	+5 FT	75 FT	+4 FT	79 FT
Community & Recreation Svcs	16 FT / 6 PT	0	16 FT / 6 PT	0	16 FT/ 6 PT
Youth Programs	7 FT /14 PT	+2 FT	9 FT / 14 PT	+3 PT	9 FT/17 PT
TOTALS	172 FT / 30 PT	+11 FT	183 FT / 28 PT	+7 FT / +3 PT	191 FT / 30 PT

The preceding chart shows actual changes between the FY 2024 and FY 2025 service levels, and the proposed changes for budget year FY 2026. A brief explanation of the current changes is provided below.

Administration	Added 1 Assistant City Manager and 1 Digital Media Specialist in FY2026.
Finance	No staffing changes are proposed in FY 2026.
Purchasing	No staffing changes are proposed in FY 2026.
Information Technology	Converted a Senior Systems Engineer into IT Operations Manager and converted Administrative Assistant into IT Services Coordinator in FY 2026.
Development & Neighbor Svc	Added 1 Landscape Reviewer/Inspector for FY 2026. Converted part-time Code compliance officer position to full-time.
Public Works	No staffing changes are proposed in FY 2026.
Fire Rescue	Added 3 Firefighter/Paramedic positions and added 1 Fire Rescue Inspector for FY2026.
Community & Recreation Svcs	Converted PT Custodian into PT Crew Leader Custodian in FY 2026.
Youth Programs	Converted Administrative Specialist to Administrative Services Supervisor, decreased Youth Development Leader by 1 and added 4 Camp Counselors in FY 2026.



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 2026 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 40.9% of the budget, reflects an increase of approximately \$1,530,146 from last year's budget. This is a result of a 7.67% increase in certified assessed property values from 2024 to 2025. The millage rate will be maintained at 6.3 mills per \$1,000 of net assessed property value.

Intergovernmental Revenue accounts for 15.2% of the FY 2026 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. Half-Cent Sales Tax is projected lower in FY2026 therefore intergovernmental revenue budget decreased 3.21%.

Fines & Forfeitures accounts for 1.6% of the FY 2026 budget. The increase from FY 2025 is due to the anticipated school speed camera revenue. Other revenue sources include code enforcement penalties and other violations.

Miscellaneous Income accounts for 1.4% of the FY 2026 budget. The increase in FY 2026 is due to an accounting change that recognizes proceeds from IT lease agreements that was not required prior to the FY 2025 budget preparation.

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

Personnel Services (Salaries and Benefits) represent approximately 43.3% of the expenditures in the general fund. For FY 2026, personnel costs will be approximately \$1,090,722 more than the FY 2025 budgeted amount. This increase is due to an increase in fire rescue staff for the new fire station, an increase in Administration staff and a DNS Landscape Inspector.

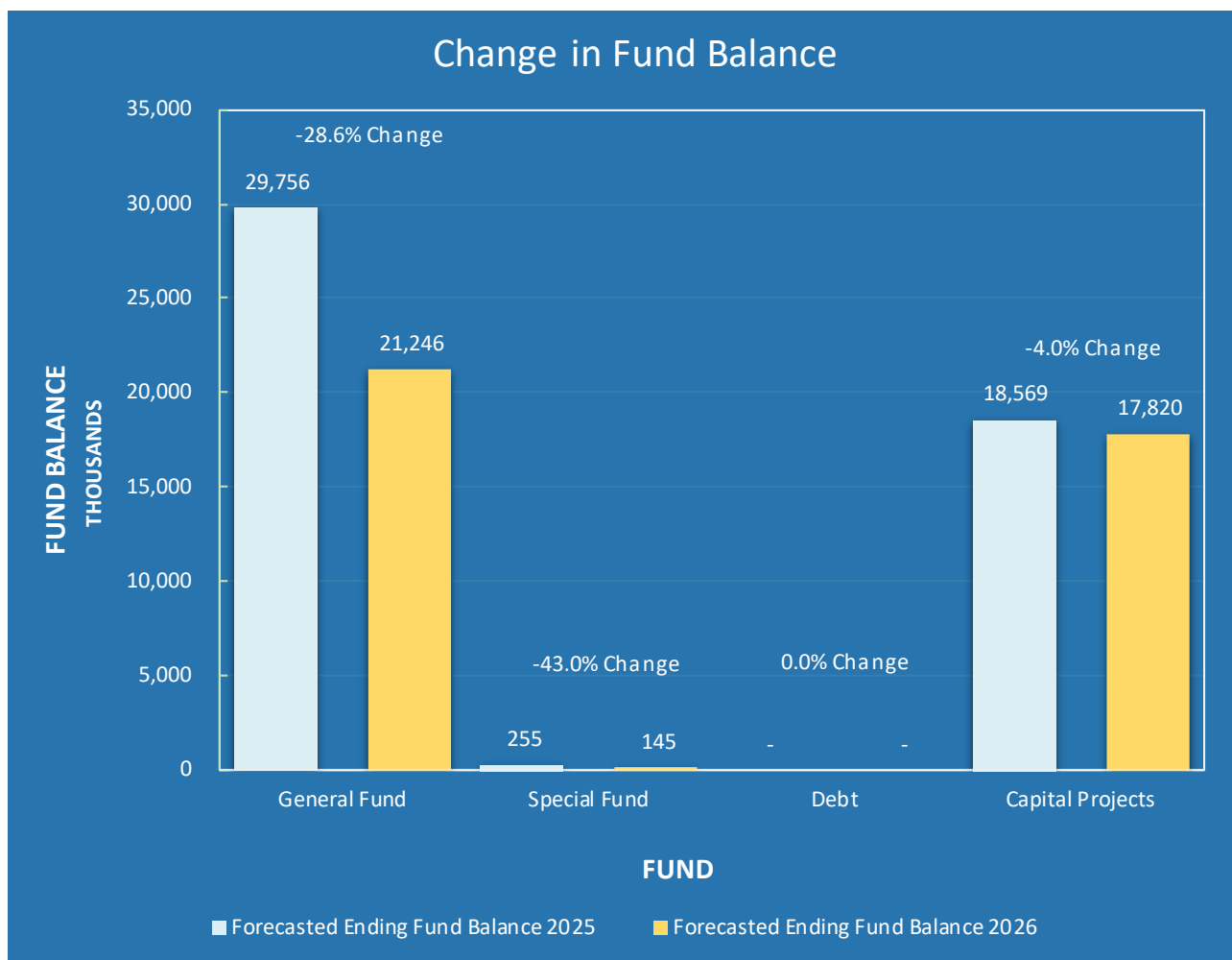
Operating Expenditures include general operating expenditures along with the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO). Operating expenditures are 31.1% of the budget and \$1,245,923 greater in FY 2026 compared to the FY 2025 budget. This increase in cost is due to an increase in the general operating expenses such as engineering & architect, professional services, contractual services including PBSO and computer software.

Interfund Transfers is 28.4% of the budget. This is an increase of \$9,165,000 compared to the previous year's budget. The increase is due to the transfer to New Growth for the building of an EOC and additional funding for Reconstruction and Maintenance projects.

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 FY25 and project ending fund balance as of FY26.



The General Fund reflects a 28.6% reduction due to a transfer to New Growth for EOC construction.

The Special Fund 43% decrease due to the use of the funds, and the Debt Service was paid in full in FY2024.

The Capital Projects fund is expected to have a 4% decrease due to the start of projects that includes LED Display Monuments, planning and design of Fire Station 96 and construction of the Emergency Operations Center.

BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
<u>ESTIMATED REVENUES:</u>					
Taxes:					
Ad Valorem Taxes	20,455,116				20,455,116
Utility Service Tax	4,018,000				4,018,000
Other Taxes	3,335,300			143,000	3,478,300
Permits & Fees	3,737,884			1,375,000	5,112,884
Intergovernmental Revenues	7,587,199	624,287	0	7,453,241	15,664,727
Charges for Services	7,899,153	339,355	0		8,238,508
Fines & Forfeitures	788,900				788,900
Miscellaneous Revenues					
Contributions	10,000				10,000
Interest Earned	1,043,350	2,035	0	1,125,000	2,170,385
Rent and Royalties	428,657			353,611	782,268
Other Miscellaneous Revenues	703,262	4,525	0	346,000	1,053,787
Total Revenues	\$50,006,821	\$970,202	\$0	\$10,795,852	\$61,772,875
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		450,000	0	10,200,000	10,650,000
Appropriated use of Fund Balance (increase)	8,510,342	109,806	0	749,048	9,369,196
Total Estimated Revenues and Financing Sources	\$58,517,163	\$1,530,008	\$0	\$21,744,900	\$81,792,071
<u>EXPENDITURES, USES AND RESERVES:</u>					
General Government	11,483,214			2,388,900	13,872,114
Public Safety	28,363,871	105,119	0	13,598,000	42,066,990
Transportation	1,832,213			863,000	2,695,213
Culture / Recreation	3,091,964	1,424,889	0	1,505,000	6,021,853
Physical Environment	3,095,901	0	0	3,390,000	6,485,901
Debt Service					
Total Expenditures	\$47,867,163	\$1,530,008	\$0	\$21,744,900	\$71,142,071
Other Financing Uses					
Interfund Transfers - OUT	10,650,000	0	0		10,650,000
Total Appropriated Expenditures and other Uses	\$58,517,163	\$1,530,008	\$0	\$21,744,900	\$81,792,071

* 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	\$50,006,821	\$970,202	\$0	\$10,795,852	\$61,772,875
Other Financing Sources					
Interfund Transfers - IN		450,000	0	10,200,000	10,650,000
Appropriated use of Fund Balance	8,510,342	109,806	0	749,048	9,369,196
Total Estimated Revenues & Financing Sources	<u>\$58,517,163</u>	<u>\$1,530,008</u>	<u>\$0</u>	<u>\$21,744,900</u>	<u>\$81,792,071</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$47,867,163	\$1,530,008	\$0	\$21,744,900	\$71,142,071
Other Financing Uses					
Interfund Transfers - OUT	10,650,000				10,650,000
Total Appropriated Expenditures and other Uses	<u>\$58,517,163</u>	<u>\$1,530,008</u>	<u>\$0</u>	<u>\$21,744,900</u>	<u>\$81,792,071</u>
Projected Beginning Fund Balance - 10/1/25	29,755,921	255,085	0	18,569,390	48,580,396
Revenues & Financing Sources	50,006,821	1,420,202	0	20,995,852	72,422,875
Expenditures and other Uses	(58,517,163)	(1,530,008)	0	(21,744,900)	(81,792,071)
Projected Ending Fund Balance - 9/30/26	21,245,579	145,279	0	17,820,342	39,211,200
% Change in Fund Balance	-28.60%	-43.05%	0.00%	-4.03%	-19.29%
<u>BREAKDOWN OF ENDING FUND BALANCES BY TYPES</u>					
Fund Balances					
Nonspendable	393,108				393,108
Restricted for:					
Arboreous Activities		24,928			24,928
Public Safety Donations		5,839			5,839
Youth Programs		114,512			114,512
Art in Public Places					
Debt service					0
New Growth				1,844,378	1,844,378
Parks & Rec				618,156	618,156
Reconstruction & Maint				735,168	735,168
Sur tax				8,594,850	8,594,850
American Rescue Plan				6,027,790	6,027,790
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:	18,372,259				18,372,259
Projected Ending Fund Balance	21,245,579	145,279	0	17,820,342	39,211,200

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 2024)	Adopted Budget (FY 2025)	Budget (FY 2026)	Actual (FY 2024)	Adopted Budget (FY 2025)	Budget (FY 2026)
FUND BALANCES BROUGHT FORWARD:	\$23,730,319	\$28,055,352	\$29,755,921	\$137,435	\$228,300	\$255,085
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	17,499,044	18,924,970	20,455,116			
Utility Service Tax	3,946,345	3,836,000	4,018,000			
Other Taxes	3,256,785	3,092,300	3,335,300			
Permits & Fees	3,812,004	3,697,814	3,737,884			
Intergovernmental Revenues	7,287,668	7,839,199	7,587,199	313,197	629,486	624,287
Charges for Services	6,793,537	7,557,485	7,899,153	156,689	244,550	339,355
Fines & Forfeitures	213,134	132,900	788,900			
Miscellaneous Revenues						
Contributions	45,682	10,000	10,000			
Interest Earned	1,408,119	1,059,276	1,043,350	10,310	2,035	2,035
Rent & Royalties	395,892	430,292	428,657			
Other Miscellaneous Revenues	817,384	139,412	703,262	24,700	6,335	4,525
Total Revenues	\$45,475,594	\$46,719,648	\$50,006,821	\$504,896	\$882,406	\$970,202
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	13,205			353,660	450,000	450,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$45,488,799	\$46,719,648	\$50,006,821	\$858,556	\$1,332,406	\$1,420,202
	\$69,219,118	\$74,775,000	\$79,762,742	\$995,991	\$1,560,706	\$1,675,287
EXPENDITURES, USES AND RESERVES:						
General Government	8,768,637	10,249,747	11,483,214			
Public Safety	24,465,297	27,187,869	28,363,871	0	99,664	105,119
Transportation	1,615,331	1,797,987	1,832,213			
Culture / Recreation	2,427,701	3,046,571	3,091,964	767,689	1,212,182	1,424,889
Physical Environment	2,428,143	2,952,474	3,095,901		0	0
Debt Service						
Total Expenditures	39,705,109	\$45,234,648	47,867,163	\$767,689	\$1,311,846	\$1,530,008
Other Financing Uses						
Interfund Transfers - OUT	1,458,660	1,485,000	10,650,000			
Total Appropriated Expenditures & Other Uses	41,163,769	\$46,719,648	58,517,163	\$767,689	\$1,311,846	\$1,530,008
Reserves	28,055,349	28,055,352	21,245,579	228,302	248,860	145,279
Total Appropriated Expenditures And Reserves	\$69,219,118	\$74,775,000	\$79,762,742	\$995,991	\$1,560,706	\$1,675,287

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

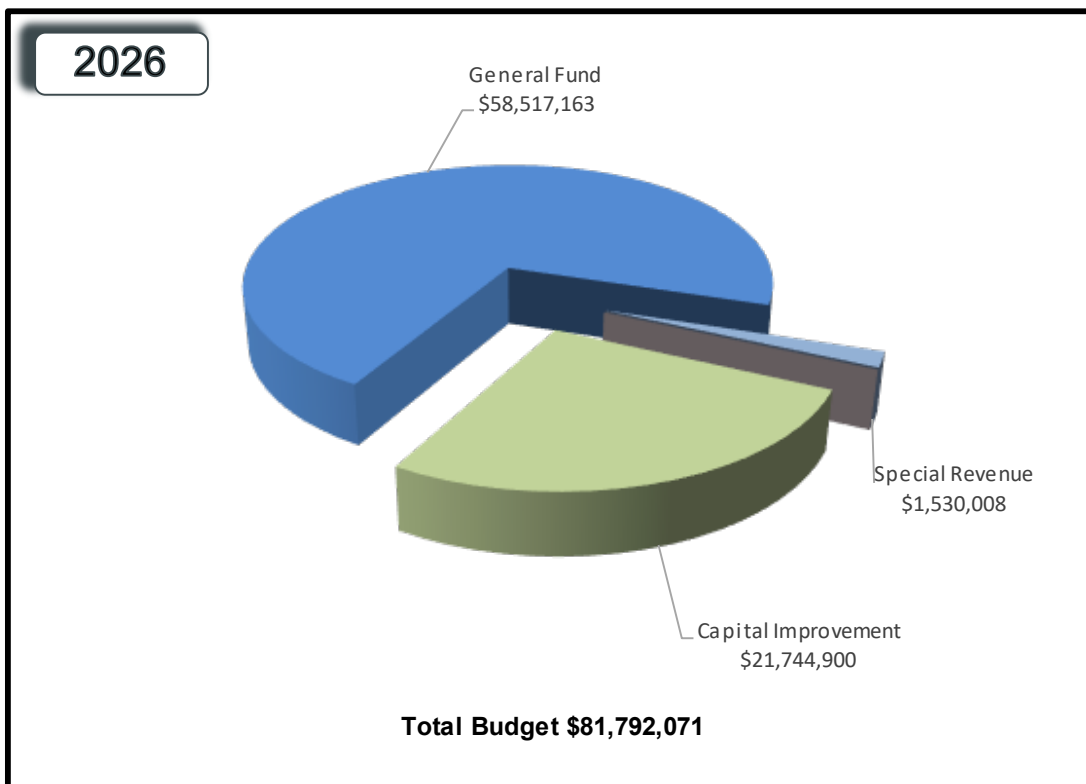
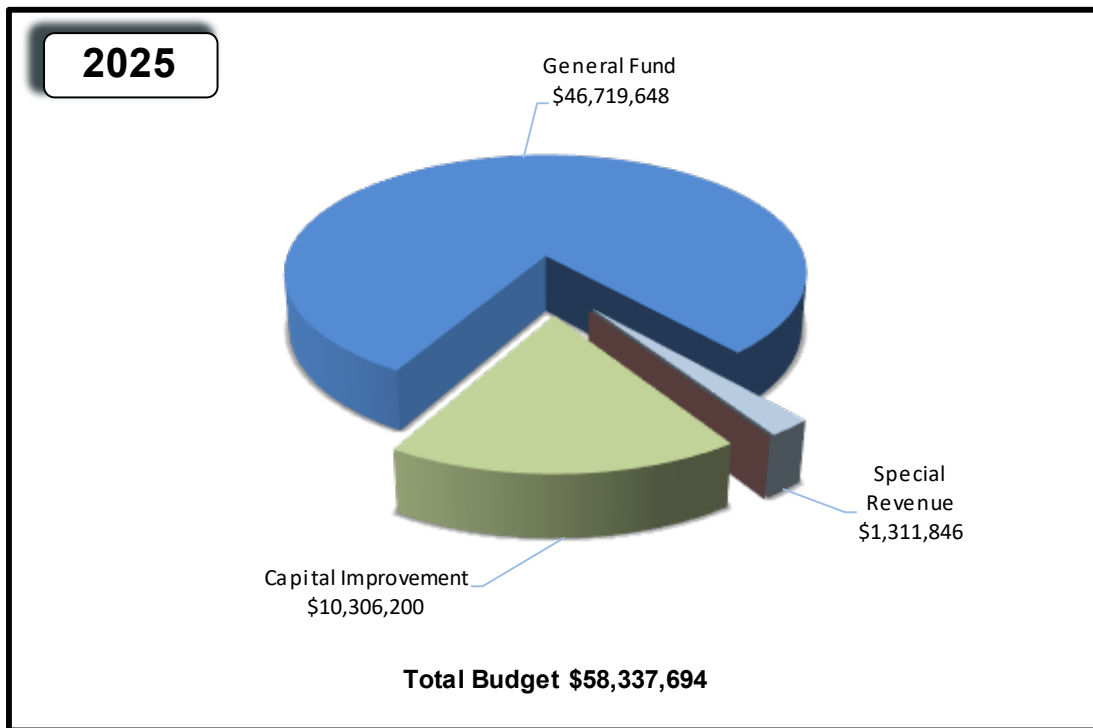
CITY OF GREENACRES
THREE YEAR SUMMARY OF REVENUES AND EXPENDITURES
 (continued)

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2024)	Adopted Budget (FY 2025)	Budget (FY 2026)	Actual (FY 2024)	Adopted Budget (FY 2025)	Budget (FY 2026)
FUND BALANCES BROUGHT FORWARD:	\$44,474	\$23,046	\$0	\$23,729,659	\$24,226,950	\$18,569,390
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				138,210	143,000	143,000
Permits & Fees				0	0	1,375,000
Intergovernmental Revenues				5,624,547	19,656,815	7,453,241
Charges for Services						
Fines & Forfeitures						
Miscellaneous Revenues						
Contributions						
Interest Earned	13,495	0	0	1,887,224	1,299,888	1,125,000
Rent & Royalties				331,820	320,000	353,611
Other Miscellaneous Revenues				5,000	622,000	346,000
Total Revenues	\$13,495	\$0	\$0	\$7,986,801	\$22,041,703	\$10,795,852
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	380,000	0	0	1,293,138	1,035,000	10,200,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$437,969	\$23,046	\$0	\$33,009,598	\$47,303,653	\$39,565,242
EXPENDITURES, USES AND RESERVES:						
General Government				4,768,251	580,200	2,388,900
Public Safety				395,380	5,165,000	13,598,000
Transportation				325,743	497,000	863,000
Culture / Recreation				1,159,703	624,000	1,505,000
Physical Environment				1,564,980	3,440,000	3,390,000
Debt Service	416,541	0	0			
Total Expenditures	\$416,541	\$0	\$0	\$8,214,057	\$10,306,200	\$21,744,900
Other Financing Uses						
Interfund Transfers - OUT				568,138		
Total Appropriated Expenditures & Other Uses	\$416,541	\$0	\$0	\$8,782,195	\$10,306,200	\$21,744,900
Reserves	21,428	23,046	0	24,227,403	36,997,453	17,820,342
Total Appropriated Expenditures And Reserves	\$437,969	\$23,046	\$0	\$33,009,598	\$47,303,653	\$39,565,242

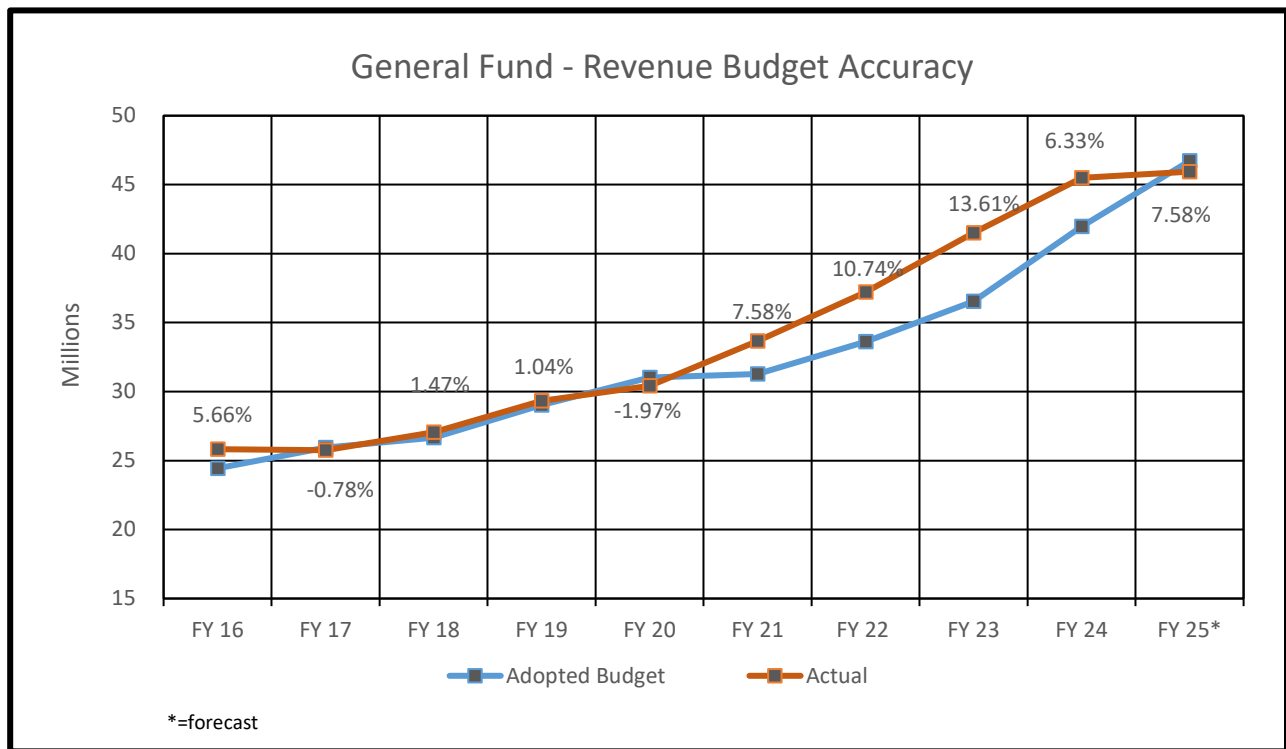
CITY OF GREENACRES
THREE YEAR SUMMARY OF REVENUES AND EXPENDITURES
(continued)

	TOTALS		
	Actual (FY 2024)	Adopted Budget (FY 2025)	Budget (FY 2026)
<u>FUND BALANCES BROUGHT FORWARD:</u>	47,641,887	52,533,648	48,580,396
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	17,499,044	18,924,970	20,455,116
Utility Service Tax	3,946,345	3,836,000	4,018,000
Other Taxes	3,394,995	3,235,300	3,478,300
Permits & Fees	3,812,004	3,697,814	5,112,884
Intergovernmental Revenues	13,225,412	28,125,500	15,664,727
Charges for Services	6,950,226	7,802,035	8,238,508
Fines & Forfeitures	213,134	132,900	788,900
Miscellaneous Revenues			
Contributions			
Interest Earned	3,319,148	2,361,199	2,170,385
Rent & Royalties	727,712	750,292	782,268
Other Miscellaneous Revenues	847,084	767,747	1,053,787
Total Revenues	53,980,786	69,643,757	61,772,875
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	2,040,003	1,485,000	10,650,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	56,020,789	71,128,757	72,422,875
	103,662,676	123,662,405	121,003,271
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	13,536,888	10,829,947	13,872,114
Public Safety	24,860,677	32,452,533	42,066,990
Transportation	1,941,074	2,294,987	2,695,213
Culture / Recreation	4,355,093	4,882,753	6,021,853
Physical Environment	3,993,123	6,392,474	6,485,901
Debt Service	416,541	0	0
Total Expenditures	49,103,396	56,852,694	\$71,142,071
Other Financing Uses			
Interfund Transfers - OUT	2,026,798	1,485,000	10,650,000
Total Appropriated Expenditures & Other Uses	51,130,194	58,337,694	81,792,071
Reserves	52,532,482	65,324,711	39,211,200
Total Appropriated Expenditures And Reserves	103,662,676	123,662,405	\$121,003,271

TOTAL BUDGET BY FUND TYPE



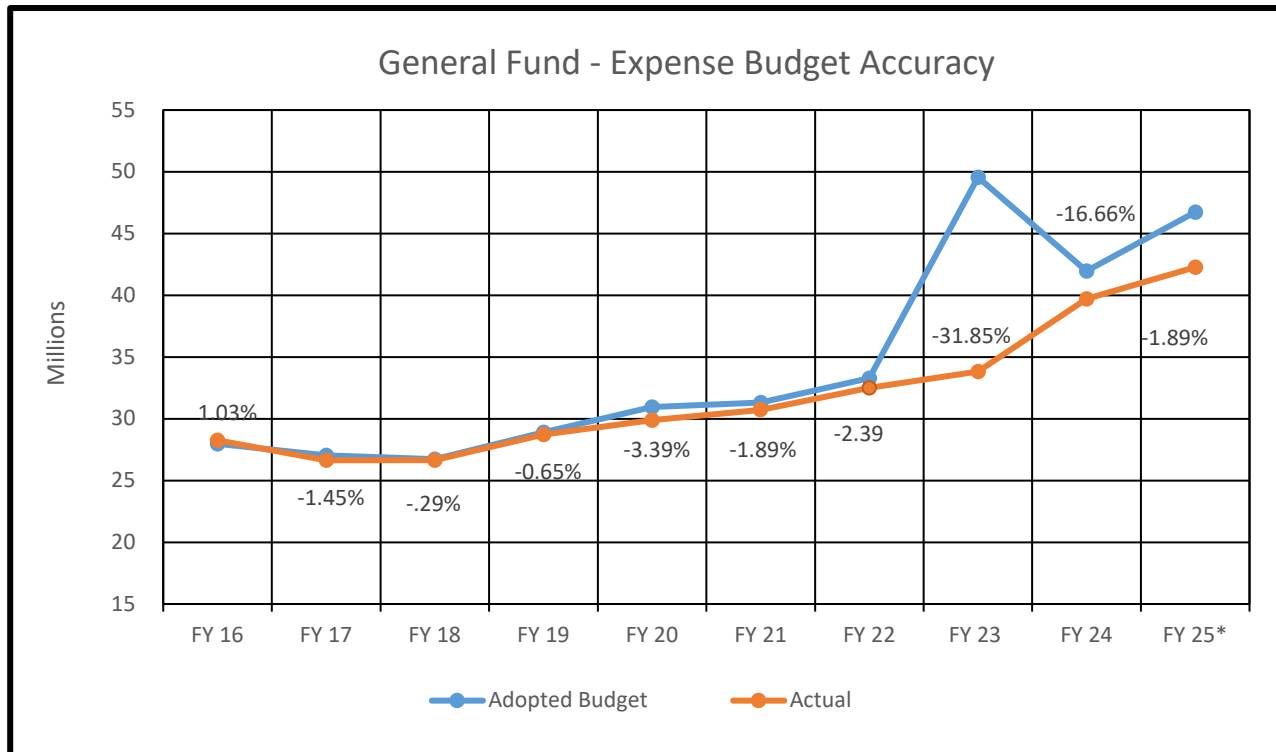
HISTORICAL BUDGET REVENUE ACCURACY General Fund



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, 2020	Value Adjustment Board and Other Changes	-4,245,261	
July 1, 2021	Prior Year Gross Taxable Value	\$2,139,454,533	
July 1, 2021	Plus Increase in Value Current Property	115,306,063	
July 1, 2021	Current Year Adjusted Taxable Value	\$2,254,760,596	
July 1, 2021	Plus New Construction Taxable Value	6,307,743	
	July 1, 2021 Gross Taxable Value	\$2,261,068,339	5.684%
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	277,731,990	
July 1, 2022	Current Year Adjusted Taxable Value	\$2,534,208,699	
July 1, 2022	Plus New Construction Taxable Value	6,771,053	
	July 1, 2022 Gross Taxable Value	\$2,540,979,752	12.608%
Dec. 31, 2022	Value Adjustment Board and Other Changes	-3,490,843	
July 1, 2023	Prior Year Gross Taxable Value	\$2,537,488,909	
July 1, 2023	Plus Increase in Value Current Property	313,757,864	
July 1, 2023	Current Year Adjusted Taxable Value	\$2,851,246,773	
July 1, 2023	Plus New Construction Taxable Value	37,251,800	
	July 1, 2023 Gross Taxable Value	\$2,888,498,573	13.833%
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	240,147,063	
July 1, 2024	Current Year Adjusted Taxable Value	\$3,123,075,098	
July 1, 2024	Plus New Construction Taxable Value	21,599,866	
	July 1, 2024 Gross Taxable Value	\$3,144,674,964	9.079%
Dec. 31, 2024	Value Adjustment Board and Other Changes	3,141,281,603	
July 1, 2025	Prior Year Gross Taxable Value	\$3,141,281,603	
July 1, 2025	Plus Increase in Value Current Property	233,483,262	
July 1, 2025	Current Year Adjusted Taxable Value	\$3,374,764,865	
July 1, 2025	Plus New Construction Taxable Value	7,364,161	
	July 1, 2025 Gross Taxable Value	\$3,382,129,026	7.667%

DISCUSSION OF AD VALOREM REVENUE

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

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

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

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

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

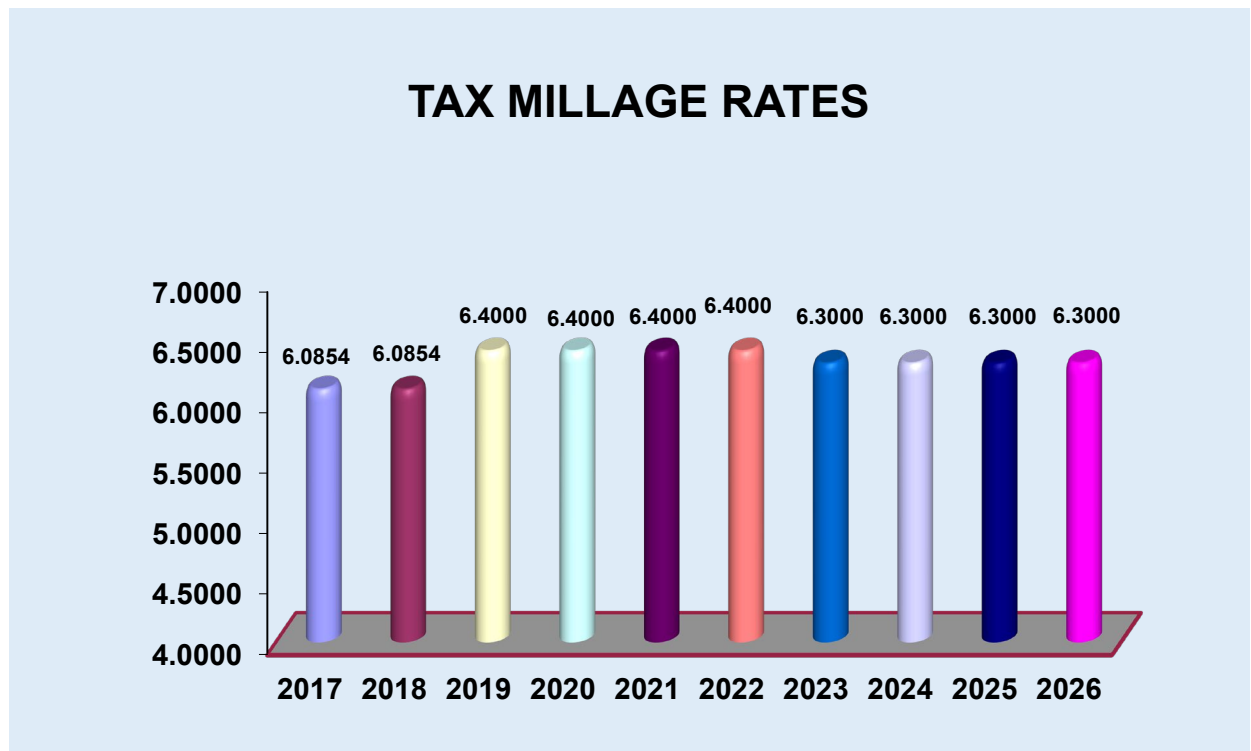
The July 1, 2025 certified taxable value for operating purposes provided by the Property Appraiser's office was \$3,382,129,026. This represents a 7.67% increase or \$240,847,423 over last year's certified taxable value of \$3,141,281,603. This increase reflects an increase in property values coupled 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 5.8641 mills, which will generate \$18,998,360 (prior to discounting) in property tax revenue.

For the FY 2026 budget, the overall adopted millage rate is 6.300 mills.

The projected tax revenue for FY 2026 is \$20,455,116 (after discounting) or \$1,456,645 more than FY 2025 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



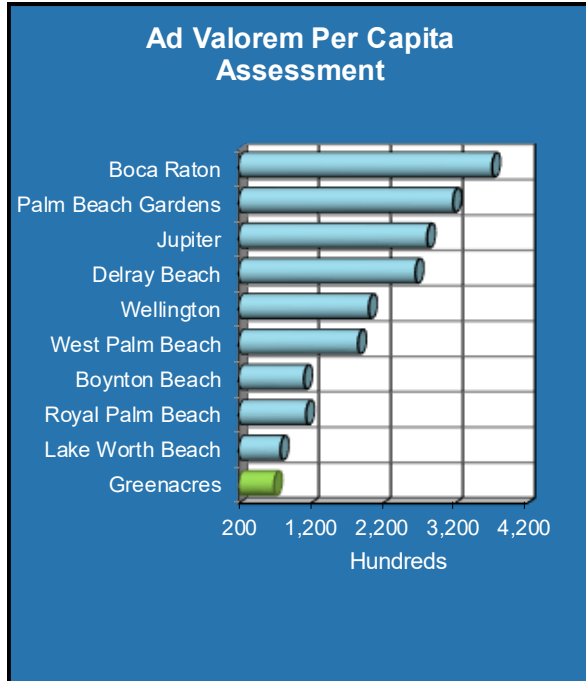
AD VALOREM TAX DATA
FISCAL YEAR 2025 AND 2026**FISCAL YEAR 2025**

2024 Gross Taxable Value (July 1, 2024) including New Construction	\$ 3,141,281,603
General Operating Funds (FY 2024) Millage Rate	<u>6.3000</u>
FY 2025 Estimated Ad Valorem Revenue including New Construction	\$ 19,790,074
FY 2025 Ad Valorem Revenue for Budget Purposes at 96%	\$ 18,998,471

FISCAL YEAR 2026

2025 Gross Taxable Value (July 1, 2025) including New Construction	\$ 3,382,129,026
FY 2026 Rolled-Back Rate (RBR)	<u>5.8641</u>
FY 2026 Estimated Ad Valorem Revenue Based on RBR Less Value Adj Board	\$ 19,833,143
Proposed General Operating Funds (FY 2026) Millage Rate	<u>6.3000</u>
FY 2026 Estimated Ad Valorem Revenue Including New Construction	\$ 21,307,413
FY 2026 Ad Valorem Revenue for Budget Purposes at 96%	\$ 20,455,116

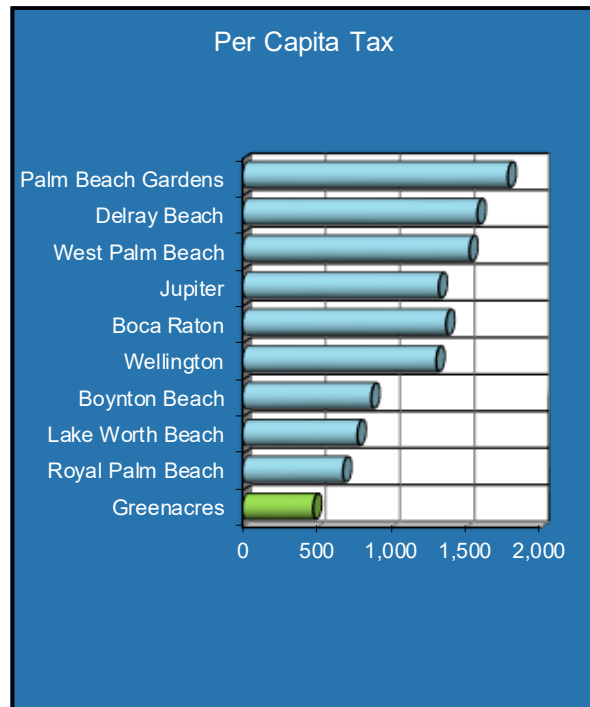
COMPARISON WITH TEN LARGEST CITIES in PALM BEACH COUNTY 2024 AD VALOREM TAXES



Ad Valorem Per Capita Assessment: The average per capita assessment of Greenacres is the lowest among the ten largest cities at \$69,132.

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 2024 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 (\$473.49) of the ten largest cities in Palm Beach County.



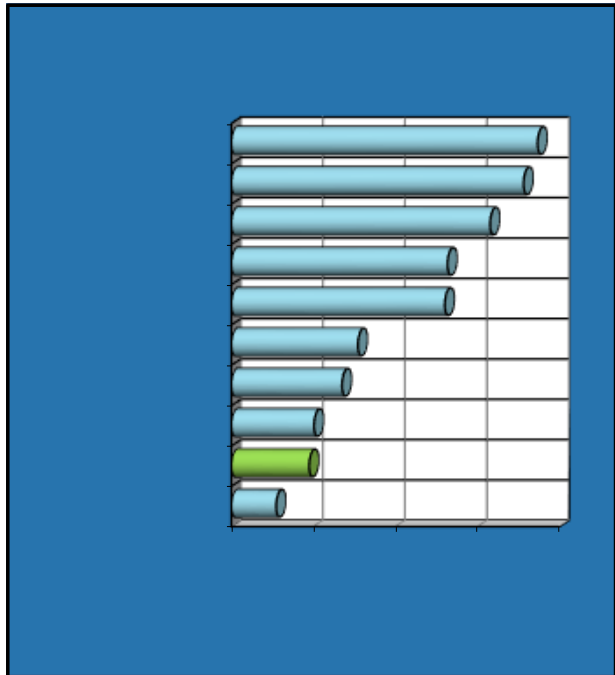
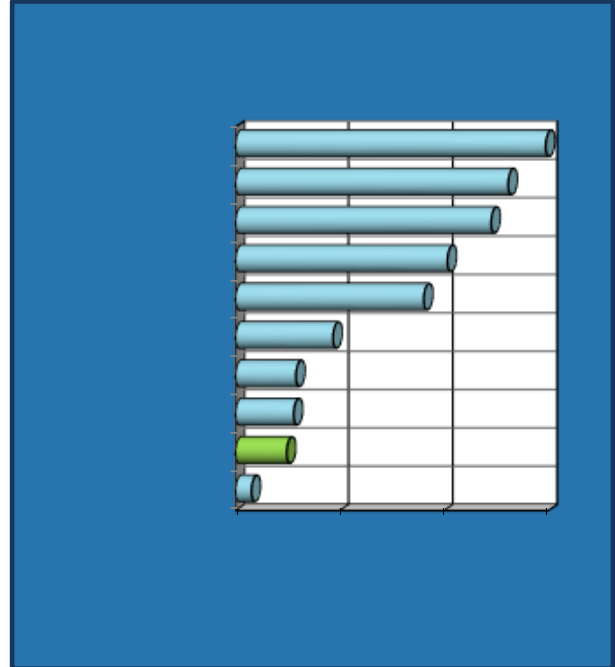
These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.

COMPARISON WITH COMPARABLY SIZED CITIES in PALM BEACH COUNTY 2024 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 \$69,132.

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 2024 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 (\$473.49) 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 2024 Ad Valorem Taxes

(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2024 Taxable Value	2024 Population ^	Per Capita Assessment	2024 Total Millage	Per Capita Tax
Pahokee *+	117,229,652	5,666	20,690	0.0105491	218.26
South Bay *+	111,910,382	4,984	22,454	0.0103161	231.64
Belle Glade *+	617,093,486	17,468	35,327	0.0105491	372.67
Cloud Lake **	13,796,009	137	100,701	0.0040072	403.53
Greenacres, City of +	3,141,281,603	45,439	69,132	0.0068491	473.49
Palm Springs *	2,071,054,652	27,312	75,829	0.0071702	543.71
Haverhill **	167,848,854	2,188	76,713	0.0080572	618.09
Glen Ridge **	35,286,197	214	164,889	0.0040072	660.74
Royal Palm Beach **	4,593,862,544	40,430	113,625	0.0059272	673.48
Lake Worth Beach*	3,392,066,505	43,472	78,029	0.0098726	770.35
Hypoluxo +	559,304,214	2,672	209,320	0.0037491	784.76
Briny Breezes +	95,325,226	498	191,416	0.0042991	822.92
Boynton Beach	9,122,697,814	82,393	110,722	0.0078000	863.63
Lake Park *	1,186,003,572	9,014	131,574	0.0085581	1,126.02
Lantana *	1,937,577,334	12,239	158,312	0.0072081	1,141.13
Lake Clark Shores **	409,672,683	3,545	115,564	0.0100022	1,155.89
Loxahatchee Groves **	610,678,898	3,374	180,996	0.0070072	1,268.27
Wellington **	12,400,398,198	61,794	200,673	0.0064772	1,299.80
Jupiter #+	17,242,524,127	61,215	281,672	0.0046727	1,316.17
Boca Raton	37,397,073,913	100,560	371,888	0.0036734	1,366.09
West Palm Beach	23,297,033,050	125,401	185,780	0.0081941	1,522.30
Delray Beach	18,064,780,439	68,096	265,284	0.0059400	1,575.79
Mangonia Park +	385,878,945	2,511	153,675	0.0104491	1,605.77
Palm Beach Gardens +	19,842,700,822	62,469	317,641	0.0056028	1,779.68
Riviera Beach	8,797,252,457	39,390	223,337	0.0083500	1,864.87
North Palm Beach	3,638,364,199	13,101	277,717	0.0074000	2,055.10
Westlake	1,636,028,166	6,419	254,873	0.0087072	2,219.23
Atlantis +	758,571,567	2,135	355,303	0.0064091	2,277.17
Tequesta +	2,048,061,779	6,093	336,134	0.0070086	2,355.83
Highland Beach	3,849,167,355	4,287	897,870	0.0035875	3,221.11
South Palm Beach **	640,871,808	1,465	437,455	0.0074072	3,240.32
Juno Beach **	2,416,381,356	3,871	624,227	0.0058267	3,637.18
Palm Beach Shores +	841,527,946	1,283	655,906	0.0073281	4,806.55
Ocean Ridge +	1,675,393,663	1,810	925,632	0.0059491	5,506.68
Gulf Stream	1,750,969,897	956	1,831,558	0.0036724	6,726.22
Golf, Village of	369,513,710	287	1,287,504	0.0065452	8,426.97
Jupiter Inlet Colony +	639,183,045	412	1,551,415	0.0061091	9,477.75
Palm Beach	34,571,954,529	9,212	3,752,926	0.0026110	9,798.89
Manalapan	2,250,046,174	416	5,408,765	0.0030000	16,226.29

* Includes MSTU Fire - 3.4581 Mills

+ Includes County Library (Operating) - 0.5491 Mills

Includes MSTU Jupiter Fire - 1.8713 Mills

^ University of Florida BEBR 2024 Estimate



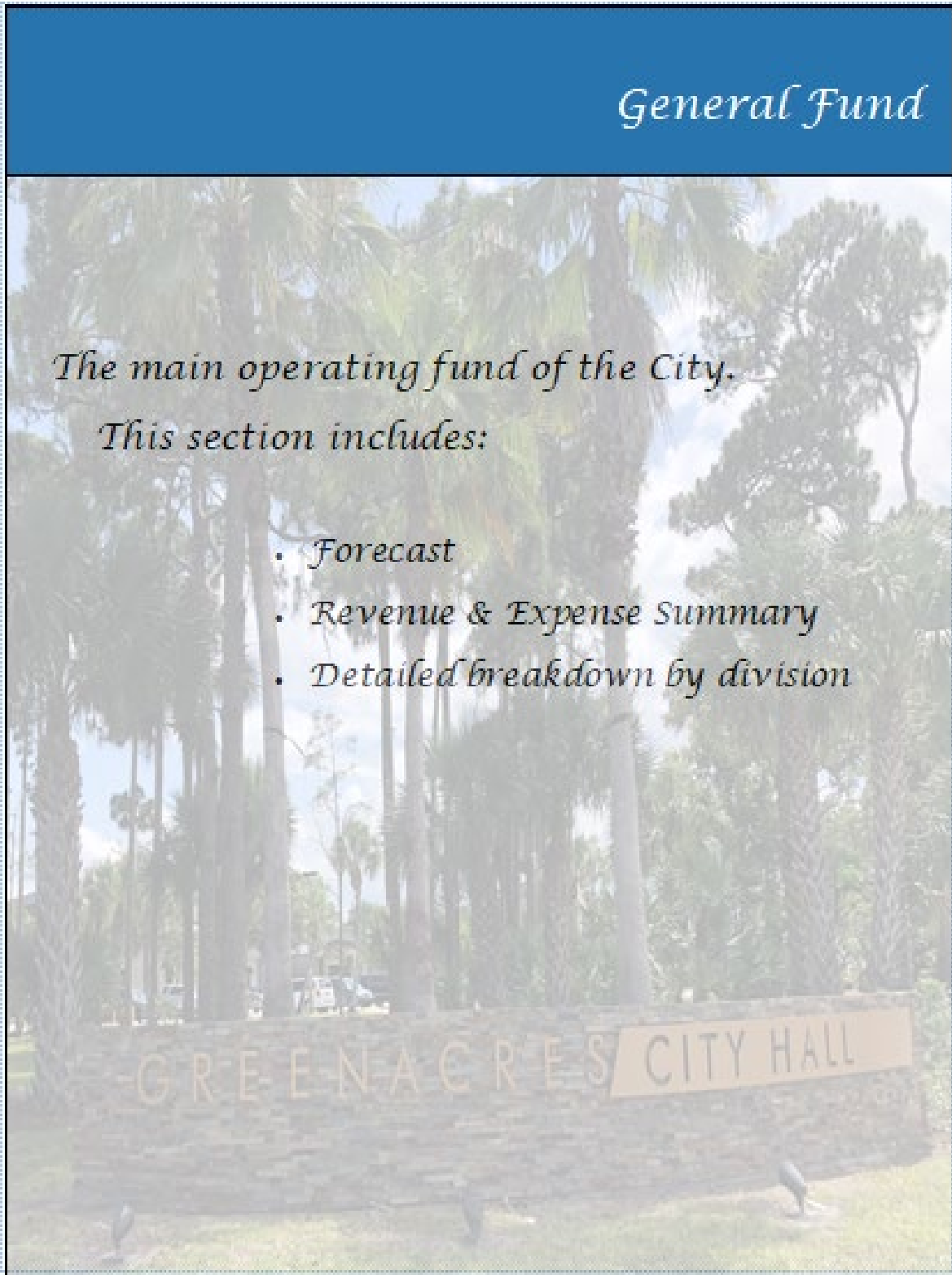
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General Fund

The main operating fund of the City.

This section includes:

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



Revenue and Expenditure Summary

The FY 2026 budgeted net revenue for the city is -\$8,510,342 due to the interfund transfer for the Emergency Operations Center construction. For 2026, 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 **40.9%** of the City's total revenue budget. Ad Valorem tax is assessed on the value of real property and tangible property with the City limits. Palm Beach County Property Appraiser's Office submits this tax revenue monthly. Due to the County offering a tiered discount on taxes for early pay, a majority of the tax revenue is received in November/December of each year.

Charge for Services: This is the second largest revenue source for the City at around **15.8%**. This revenue comprises of fees such as passport fees and ambulance transportation.

Intergovernmental: This is the third largest revenue source for the City at around **15.2%**. This revenue comprises of state and local funds from sources such as the half-cent sales tax, state revenue sharing and county business tax receipts.

Utility Service Taxes: This is the fourth largest revenue source for the City at approximately **8.0%**. The revenue is comprised predominately of Electric Utility Taxes.

Major expenditures are:

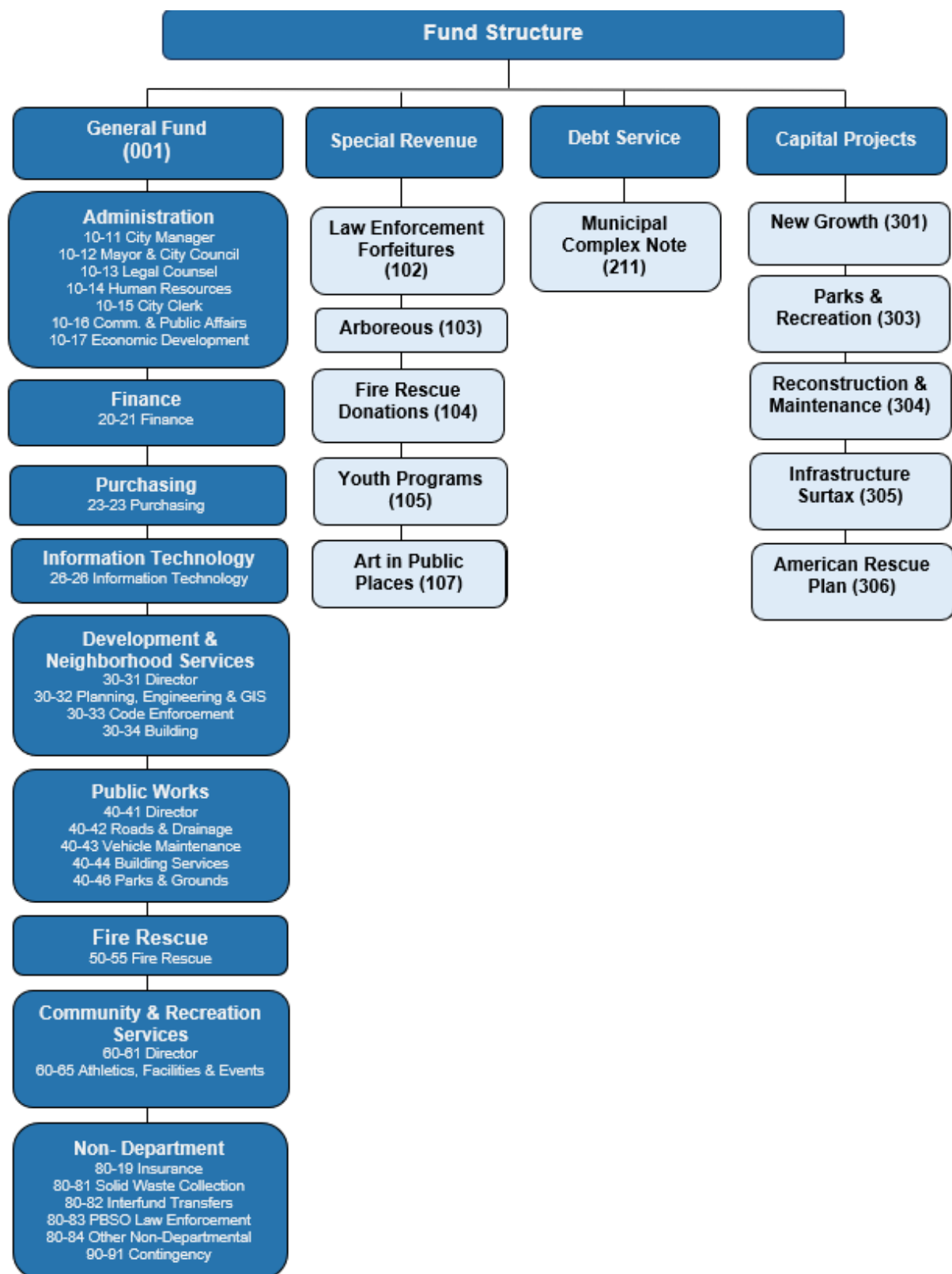
Personnel Services: Personnel expenses comprise approximately **43.3%** of the total expense budget. This includes not only payroll, but all expenses associated with payroll such as healthcare, retirement, and workers compensation.

PBSO Contract: Contracted law enforcement services total **19.9%** 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 2026 is approximately \$11,617,424.

Interfund Transfers (out): Interfund transfers account for **18.2%** of the total expense budget. In FY 2026, the fund transfer increased by \$9,165,000 due to the funding needed for construction of the Emergency Operations Center and projects within the 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 \$29,755,921 for the beginning of budget year 2026. Less restricted funds of \$2,873,320, the reserve fund balance will remain at approximately \$21,245,579.



GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

CATEGORY	FY 2025 BUDGET	FY 2026 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 18,924,970	\$ 20,455,116	\$ 1,530,146	8.1%	40.9%
Utility Service Taxes	3,836,000	4,018,000	182,000	4.7%	8.0%
Other Taxes	3,092,300	3,335,300	243,000	7.9%	6.7%
Permits & Fees	3,697,814	3,737,884	40,070	1.1%	7.5%
Intergovernmental	7,839,199	7,587,199	(252,000)	-3.2%	15.2%
Charges for Services	7,557,485	7,899,153	341,668	4.5%	15.8%
Fines & Forfeitures	132,900	788,900	656,000	493.6%	1.6%
Interest Income	1,059,276	1,043,350	(15,926)	-1.5%	2.1%
Contributions	10,000	10,000	0	0.0%	0.0%
Rent and Royalties	430,292	428,657	(1,635)	-0.4%	0.9%
Interfund Transfers (In)	0	0	0	0.0%	0.0%
Miscellaneous Income	139,412	703,262	563,850	404.4%	1.4%
TOTAL REVENUE	\$ 46,719,648	\$ 50,006,821	\$ 3,287,173	7.0%	100%
EXPENDITURES					
Personnel Services	\$ 24,241,409	\$ 25,332,131	\$ 1,090,722	4.5%	43.3%
Operating	5,648,313	6,592,000	943,687	16.7%	11.3%
PBSO Contract	11,315,188	11,617,424	302,236	2.7%	19.9%
Capital Outlay	67,750	113,280	45,530	67.2%	0.2%
Grants & Aids	138,500	128,080	(10,420)	-7.5%	0.2%
Solid Waste Collection	2,952,474	3,095,901	143,427	4.9%	5.3%
Insurance	436,014	444,147	8,133	1.9%	0.8%
Interfund Transfers (Out)	1,485,000	10,650,000	9,165,000	617.2%	18.2%
Contingency	50,000	50,000	0	0.0%	0.1%
Other Obligations	385,000	494,200	109,200	28.4%	0.8%
TOTAL EXPENDITURE	\$ 46,719,648	\$ 58,517,163	\$ 11,797,515	25.3%	100%
Excess Revenue Over / (under)	0	(8,510,342)			
Expenditures					

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	26,882,601	0	-8,510,342	18,372,259
Total Reserve	29,755,921	0	-8,510,342	21,245,579

Unassigned Reserve as % of expenditures

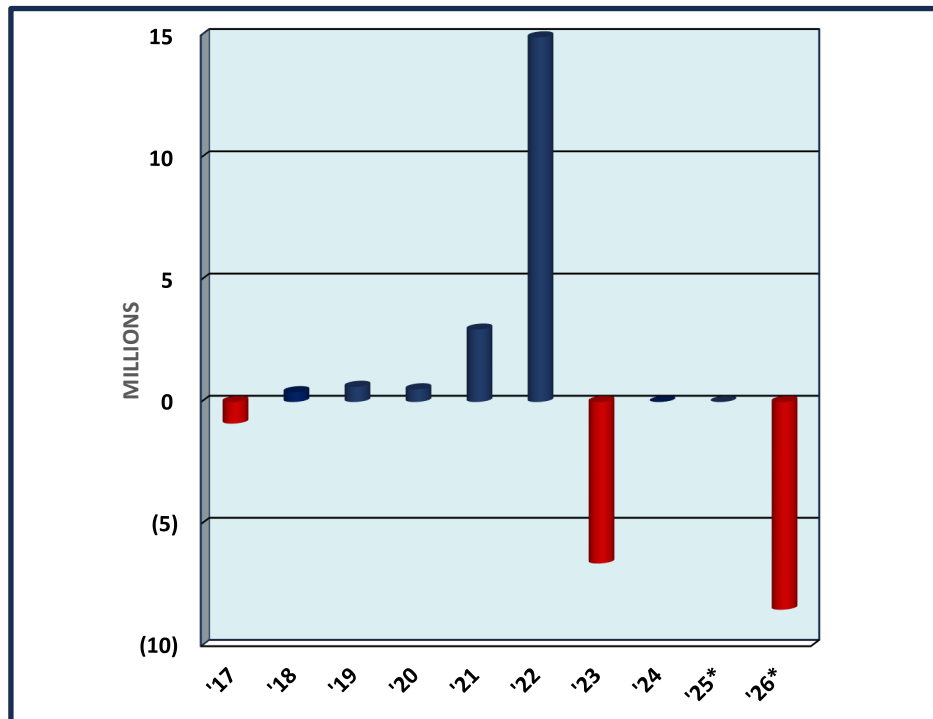
38.38%

GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2025 FORECAST TO 2026 ADOPTED

CATEGORY	FY 2025 FORECAST *	FY 2026 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 19,077,112	\$ 20,455,116	\$ 1,378,004	7.2%	40.9%
Utility Service Taxes	3,907,467	4,018,000	110,533	2.8%	8.0%
Other Taxes	3,211,559	3,335,300	123,741	3.9%	6.7%
Permits & Fees	3,500,904	3,737,884	236,980	6.8%	7.5%
Intergovernmental	7,263,477	7,587,199	323,722	4.5%	15.2%
Charges for Services	6,927,887	7,899,153	971,266	14.0%	15.8%
Fines & Forfeitures	160,858	788,900	628,042	390.4%	1.6%
Interest Income	1,375,785	1,043,350	(332,435)	-24.2%	2.1%
Contributions	25,492	10,000	(15,492)	-60.8%	0.0%
Rent & Royalties	414,065	428,657	14,592	3.5%	0.9%
Miscellaneous Income	78,081	703,262	625,181	800.7%	1.4%
TOTAL REVENUE	\$ 45,942,687	\$ 50,006,821	\$ 4,064,134	8.8%	100%
EXPENDITURES					
Personnel Services	\$ 21,741,377	\$ 25,332,131	\$ 3,590,754	16.5%	43.3%
Operating	5,073,999	6,592,000	1,518,001	29.9%	11.3%
PBSO Contract	11,315,188	11,617,424	302,236	2.7%	19.9%
Capital Outlay	60,156	113,280	53,124	88.3%	0.2%
Grants & Aids	154,596	128,080	(26,516)	-17.2%	0.2%
Solid Waste Collection	2,952,474	3,095,901	143,427	4.9%	5.3%
Insurance	436,014	444,147	8,133	1.9%	0.8%
Interfund Transfers (Out)	1,972,000	10,650,000	8,678,000	440.1%	18.2%
Contingency	50,000	50,000	0	0.0%	0.1%
Other Obligations	486,314	494,200	7,886	1.6%	0.8%
TOTAL EXPENDITURE	\$ 44,242,118	\$ 58,517,163	\$ 14,275,045	32.3%	100%
Excess Revenue Over / (under) Expenditures	1,700,569	(8,510,342)			

*Forecast as of 7/2025

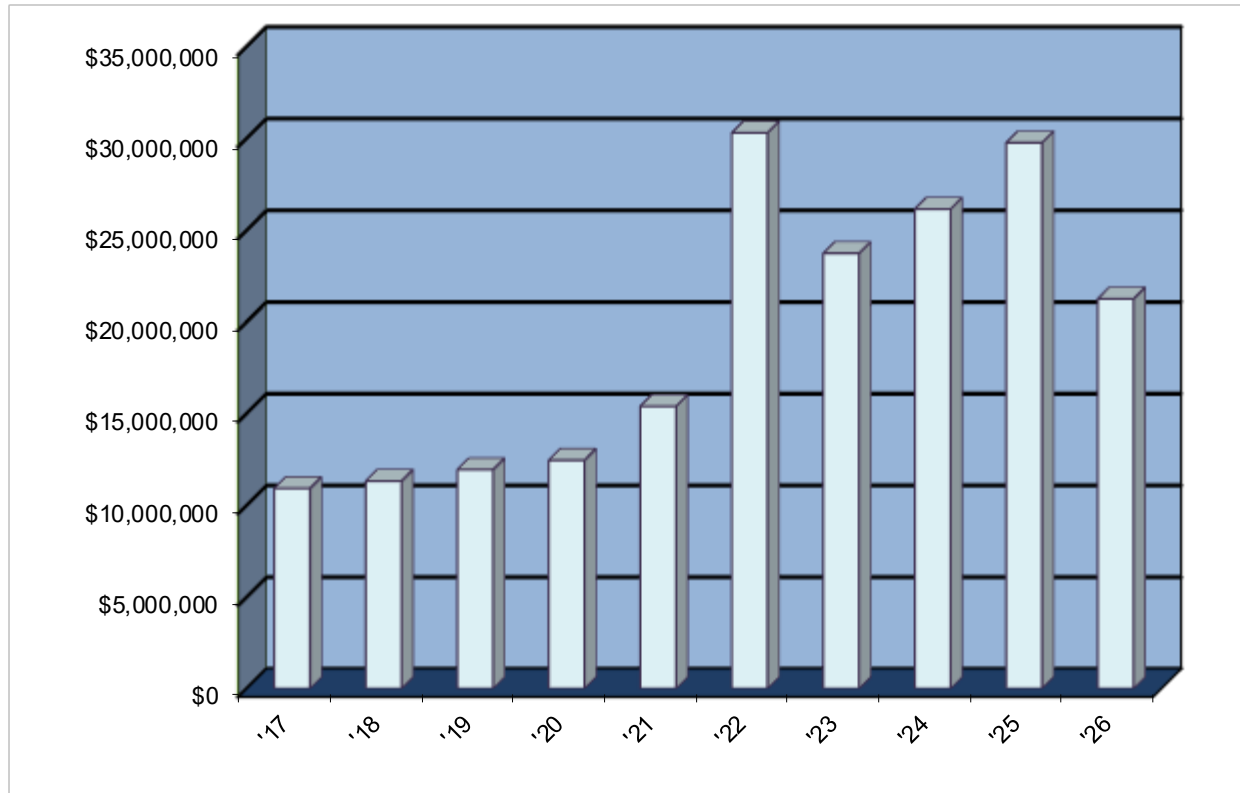
**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES AND OTHER USES
(Excluding Fund Balance)**



Major factors affecting excess or deficit of Revenues over Expenditures

- 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.
- FY 2026 – The budgeted deficit is due to the Interfund transfer to fund the Emergency Operations Center Construction

HISTORICAL FUND BALANCE AT THE END OF THE YEAR



Ending Fund Balance Change Description by Year

- 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.
- 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.
- FY 2026 – Assessed property value increased 7.67% and millage remained the same. Transfer to reconstruction and maintenance will increase along with an increased transfer to New Growth for construction of 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.



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 2026 in the five-year forecast are as follows:

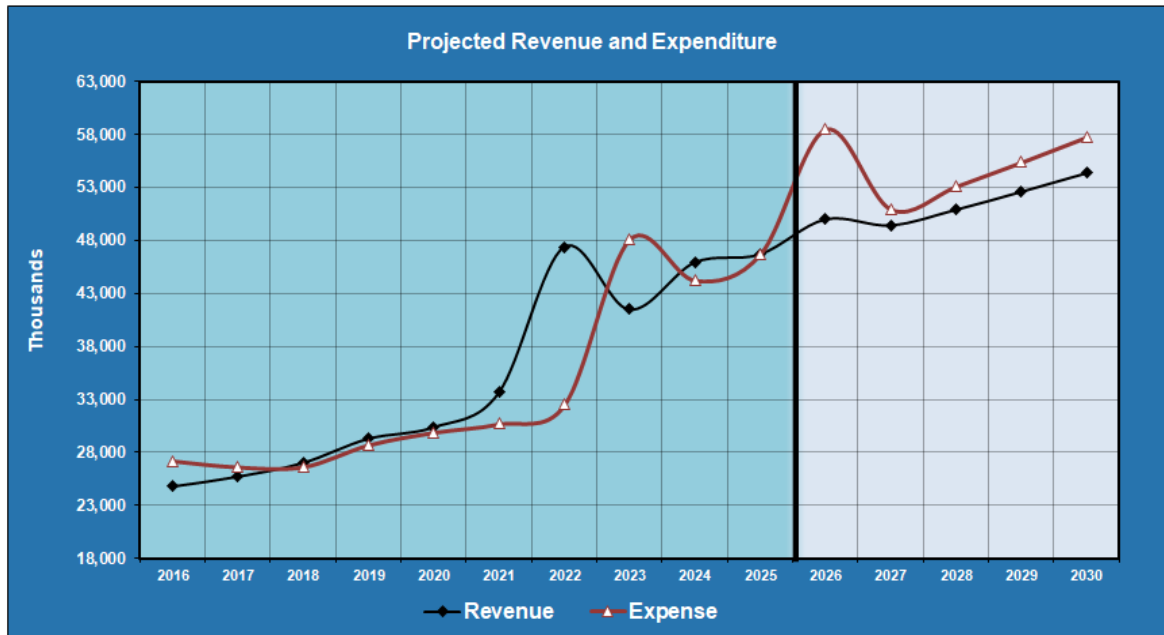
REVENUE ASSUMPTIONS:

- 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 2030, with a 7.67% increase in property values in FY26 and 5% increase through 2030.
- 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 2026 through 2030 is an average of 4.2% 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 1.6% 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 6.0% average increase in health insurance costs. No new personnel additions were assumed for FY 2027 through 2030.
- 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

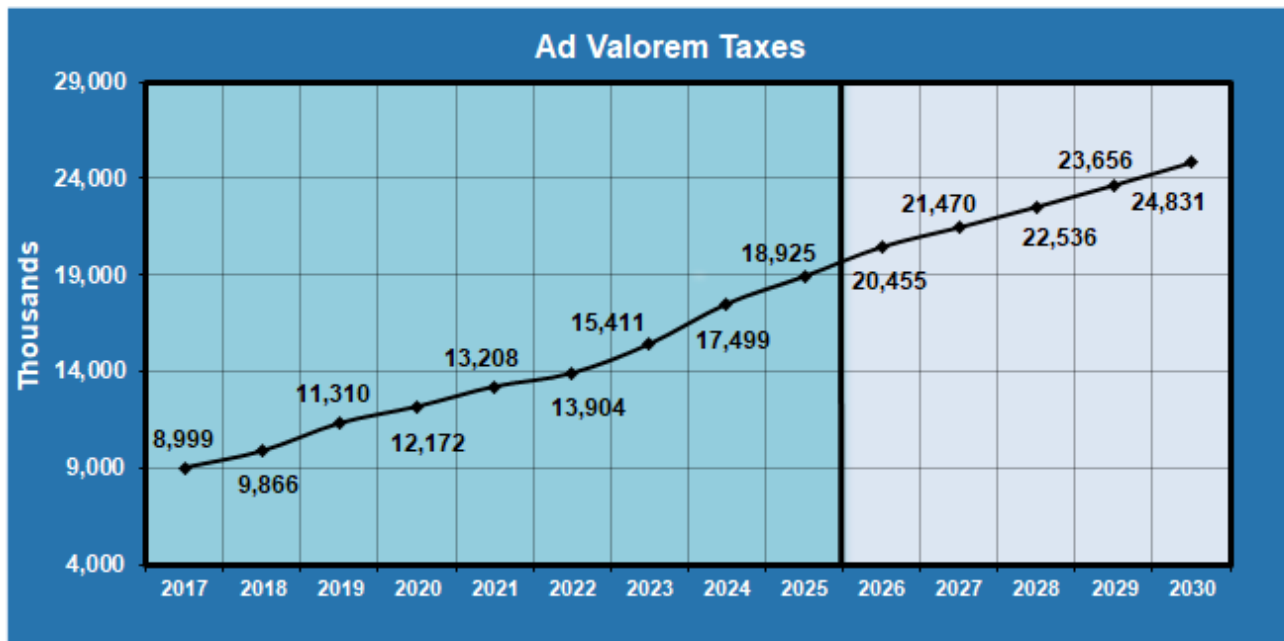
GENERAL FUND
FIVE YEAR PROJECTION

CATEGORY	FY 2025 FORECAST *	FY 2026 ADOPTED	FY 2027 PROJECTED	FY 2028 PROJECTED	FY 2029 PROJECTED	FY 2030 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 19,077,112	20,455,116	\$ 21,470,372	\$ 22,536,391	\$ 23,655,711	\$ 24,830,997
Utility Service Taxes	3,907,467	4,018,000	4,097,380	4,179,045	4,254,129	4,331,357
Other Taxes	3,211,559	3,335,300	3,365,402	3,395,979	3,427,039	3,458,592
Permits and Fees	3,500,904	3,737,884	3,783,314	3,827,803	3,872,873	3,918,532
Intergovernmental	7,263,477	7,587,199	7,662,334	7,802,389	7,945,222	8,090,890
Charges for Services	6,927,887	7,899,153	7,348,535	7,390,172	7,578,030	7,757,191
Fines & Forfeitures	160,858	788,900	114,800	115,800	116,900	117,900
Interest Income	1,375,785	1,043,350	1,064,480	1,117,689	1,184,732	1,267,643
Contributions	25,492	10,000	10,000	10,000	10,000	10,000
Rent and Royalties	414,065	428,657	445,191	462,455	480,482	499,019
Miscellaneous Income	78,081	703,262	85,350	79,350	79,850	80,350
TOTAL REVENUE	\$ 45,942,687	\$ 50,006,821	\$ 49,447,158	\$ 50,917,073	\$ 52,604,968	\$ 54,362,471
EXPENDITURES						
Personnel Services	\$ 21,741,377	\$ 25,332,131	\$ 26,598,738	\$ 27,928,675	\$ 29,325,109	\$ 30,791,364
Operating	5,073,999	6,592,000	6,921,600	7,267,680	7,631,064	8,012,617
PBSO Contract	11,315,188	11,617,424	11,965,947	12,324,925	12,694,673	13,075,513
Capital Outlay/Grants	214,752	241,360	243,774	246,212	248,674	251,161
Solid Waste Collection	2,952,474	3,095,901	3,204,258	3,316,407	3,432,481	3,552,618
Insurance	436,014	444,147	448,588	453,074	457,605	462,181
Interfund Transfers (Out)	1,972,000	10,650,000	1,000,000	1,000,000	1,000,000	1,000,000
Contingency	50,000	50,000	50,000	50,000	50,000	50,000
Other Obligations	486,314	494,200	513,968	534,527	555,908	578,144
TOTAL EXPENDITURE	\$ 44,242,118	\$ 58,517,163	\$ 50,946,873	\$ 53,121,500	\$ 55,395,514	\$ 57,773,598

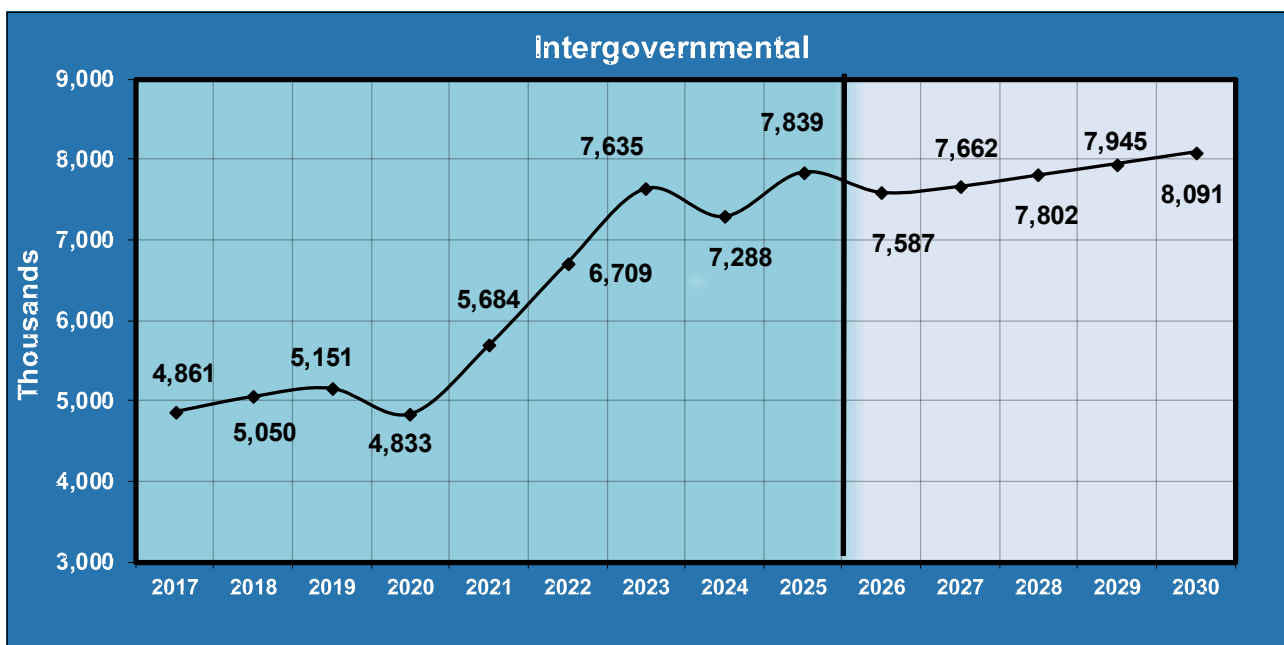
Net Change in Rev (Exp) \$ 1,700,569 \$ (8,510,342) \$ (1,499,715) \$ (2,204,427) \$ (2,790,546) \$ (3,411,127)

*Forecast as of 6/2025

FIVE YEAR REVENUE PROJECTIONS

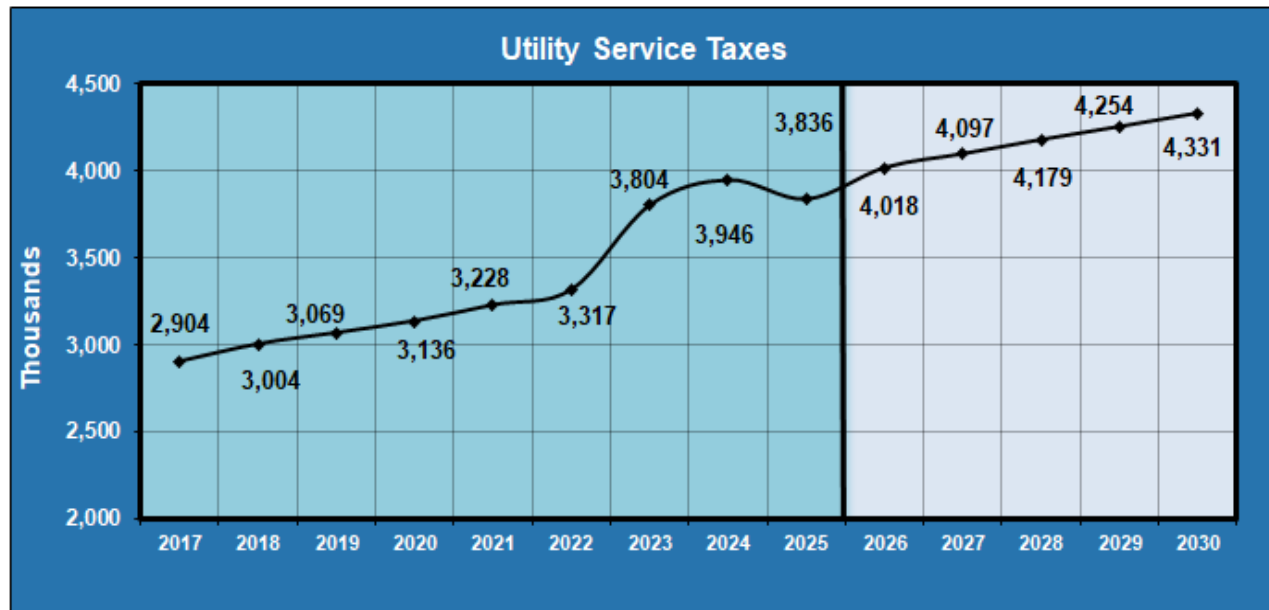


Ad Valorem Taxes: The FY 2026 taxes represent an increase in certified property values of 7.67% from the previous year. The millage rate for 2026 is 6.300.

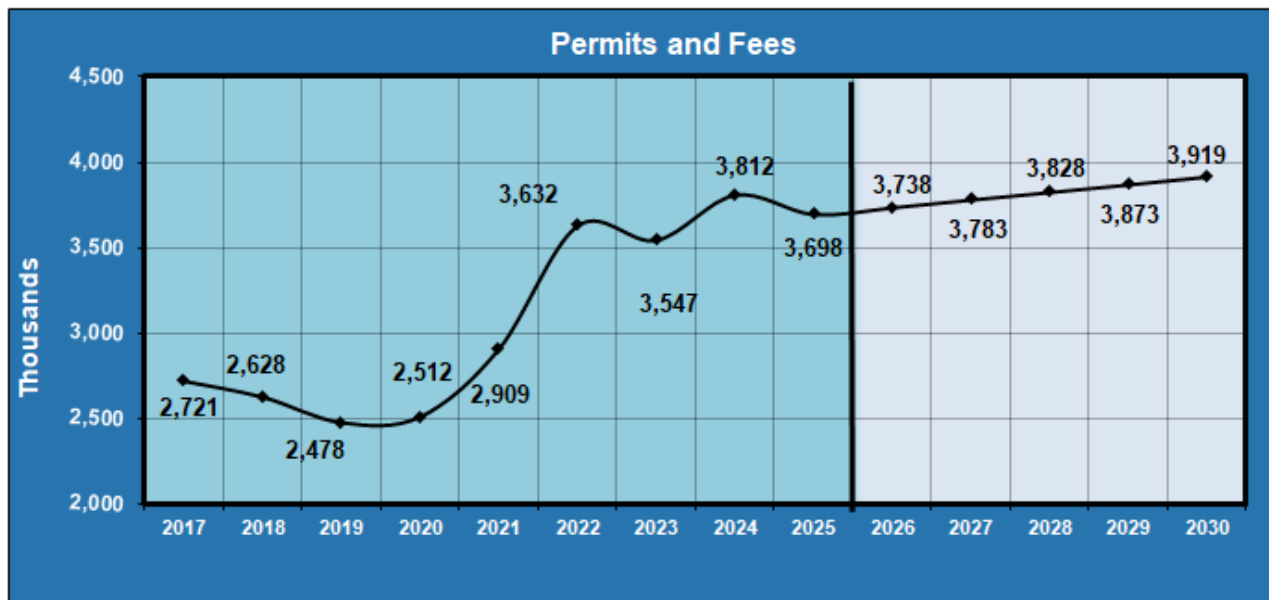


Intergovernmental Revenue: For FY 2026, revenues for the half-cent sales tax show a 6.0% decrease and the municipal revenue sharing show a slight increase based on the State's estimate.

FIVE YEAR REVENUE PROJECTIONS

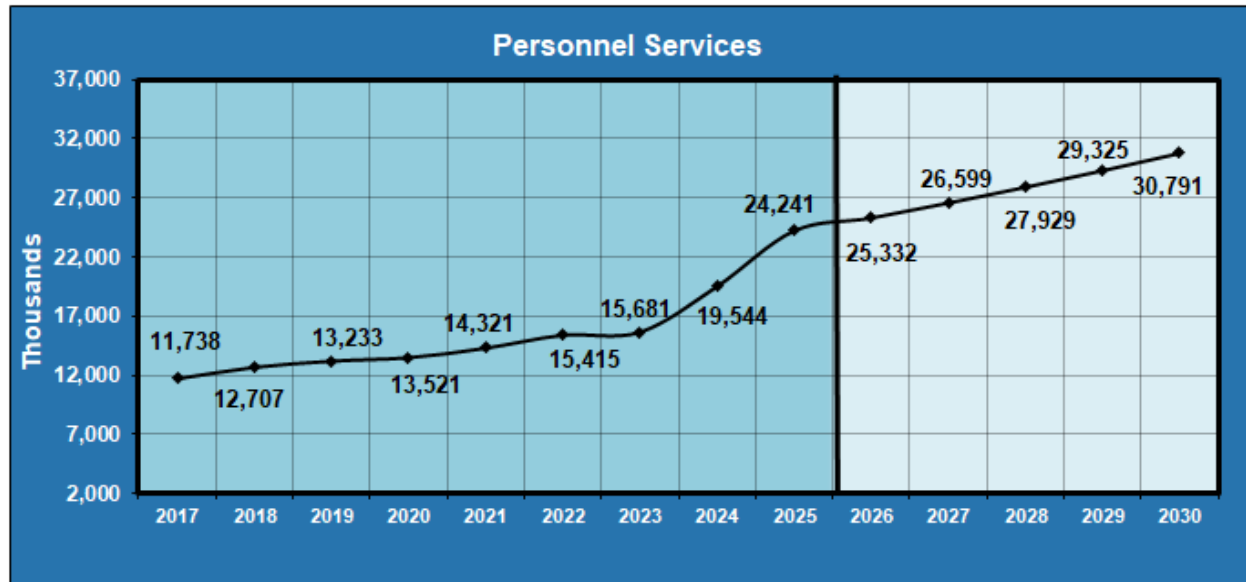


Utility Service Taxes: Electric Utility tax comprises of 80% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2026 through FY 2030 projections are based on historical trending.

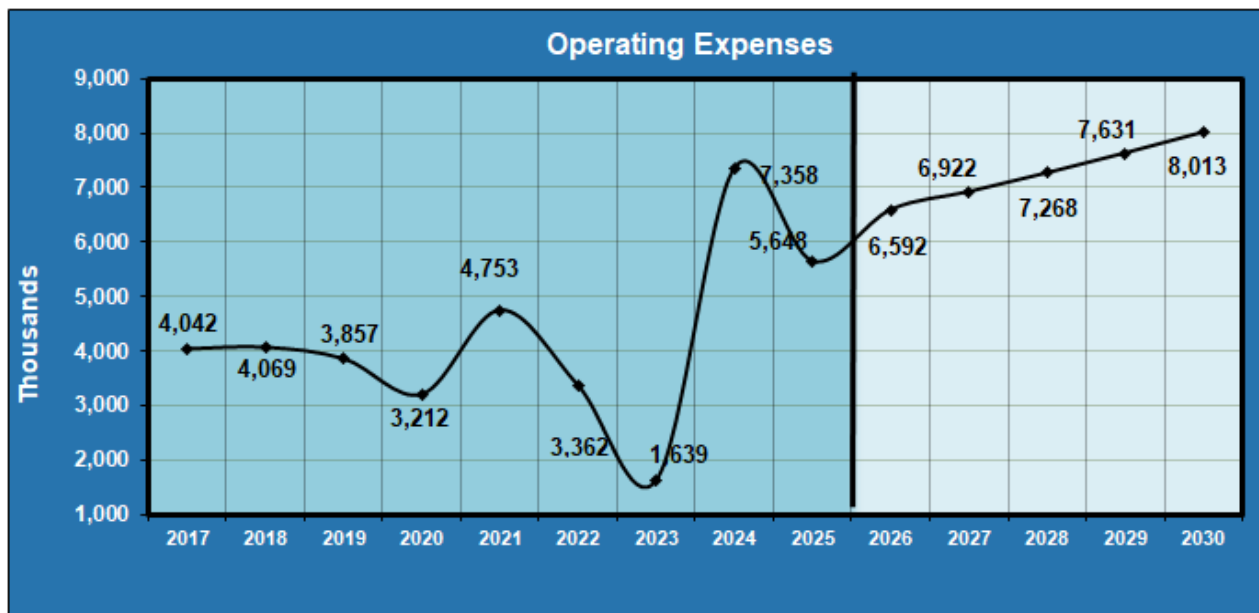


Permits and Fees: Franchise fees are charged on electricity, solid waste collection, and natural gas. Building permits issued in FY 2022 were above budget, along with an increase in the building permit fees. FY 2026 levels of services are estimated to remain constant.

FIVE YEAR EXPENSE PROJECTIONS

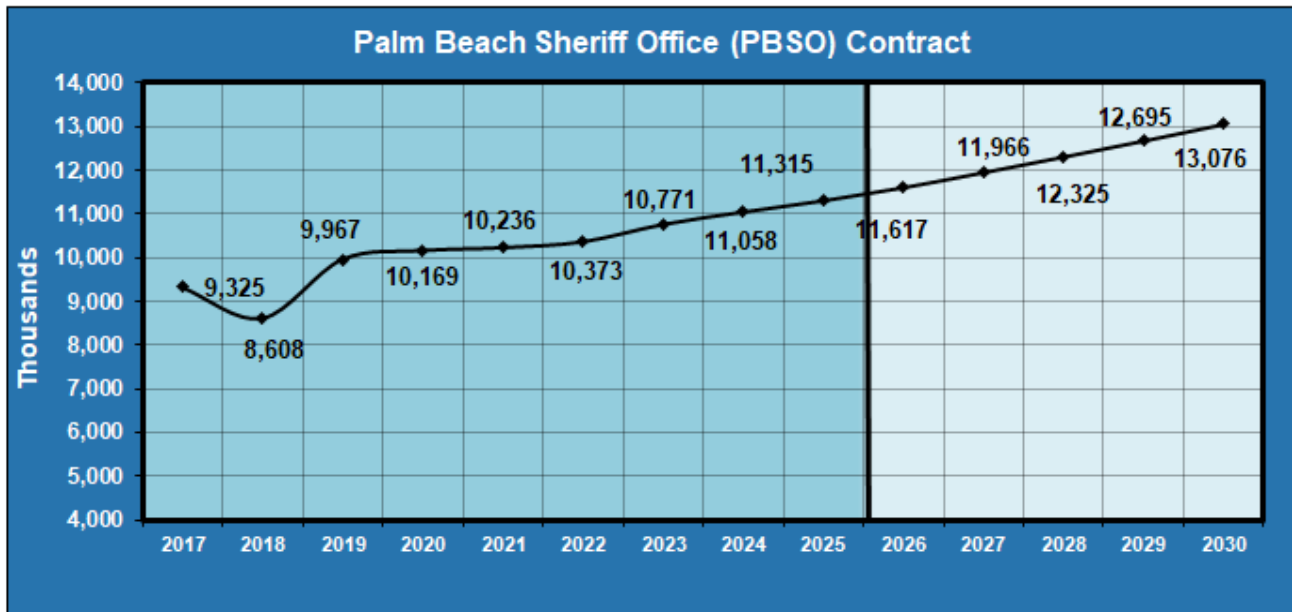


Personnel Services: Salaries comprise approximately 66.8% of Personnel Services expense. Other personnel expenses include healthcare, retirement, and workers compensation. In 2016 the City contracted with Palm Beach County Sheriff's Office for Law Enforcement Services. FY 2027 through FY 2030 projections 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 2026 through FY 2030.

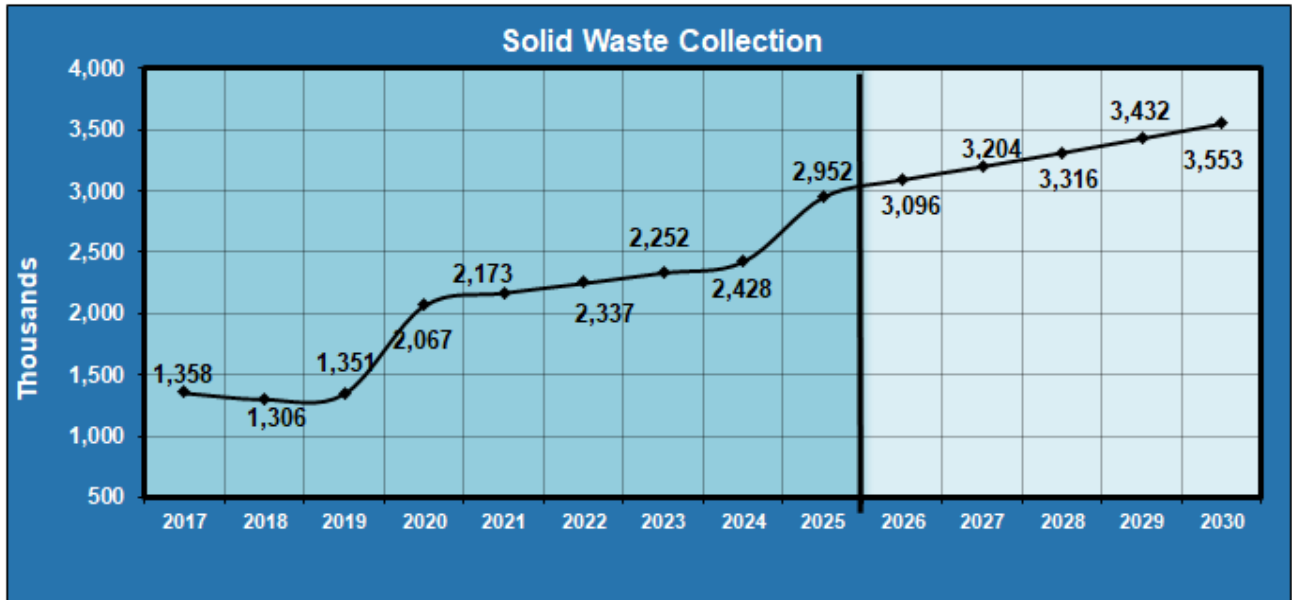


Operating Expenses: Operating expenses include electricity, maintenance, and office supplies. This does not include Palm Beach Sheriff contract and solid waste. FY 2027 through FY 2030 projections are based on an average 5.0% inflation rate.

FIVE YEAR EXPENSE PROJECTIONS

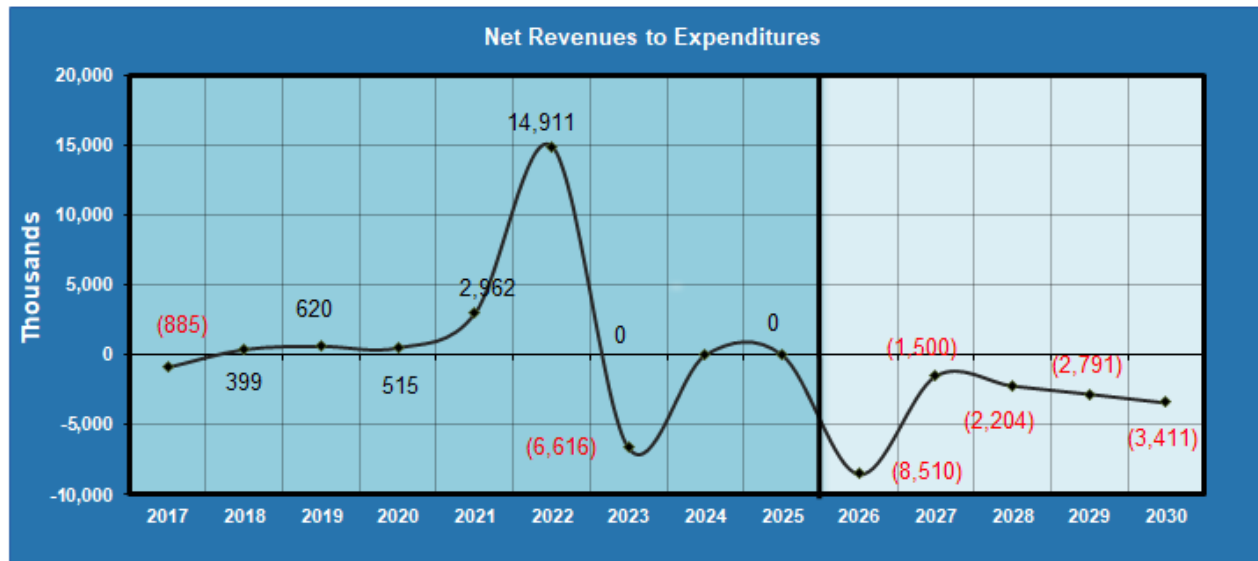


PBSO Contract: In February 2016, the City contracted Law Enforcement Services with the Palm Beach Sheriff's Office (PBSO). The estimate for FY 2027 through FY 2030 includes a 3% increase in budgeted expense.



Solid Waste Collection: Solid waste collection is currently contracted through Waste Management, Inc. of Florida. FY 2027 through FY 2030 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 2017 through 2024. 2025 is projected to year-end. FY 2026 through 2030 is forecasted based on revenues and expenditures from the charts on the preceding pages.

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

2026 shows a significant decline in fund balance. This is due to fund transfers to Capital Improvement Project Funds Recreation and Maintenance Fund (304) to fund various projects and New Growth (301) for construction of the Emergency Operations Center.

PROJECTED FUND BALANCE

CATEGORY	FY 2024 ACTUAL	FY 2025 FORECAST	FY 2026 ADOPTED	FY 2027 PROJECTED	FY 2028 PROJECTED	FY 2029 PROJECTED	FY 2030 PROJECTED
Beginning Fund Balance	\$ 23,730,319	\$ 28,055,352	\$ 29,755,921	\$ 21,245,579	\$ 19,745,864	\$ 17,541,437	\$ 14,750,891
Net Change in Reserve	4,325,033	1,700,569	(8,510,342)	(1,499,715)	(2,204,427)	(2,790,546)	(3,411,127)
Projected Ending Balance	\$ 28,055,352	\$ 29,755,921	\$ 21,245,579	\$ 19,745,864	\$ 17,541,437	\$ 14,750,891	\$ 11,339,764
FUND BALANCE BREAKDOWN							
Emergency Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Non-Spendable	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
Unassigned	25,662,244	26,882,601	18,372,259	16,872,544	14,668,117	11,877,571	8,466,444
Fund Balance	\$ 28,055,352	\$ 29,755,921	\$ 21,245,579	\$ 19,745,864	\$ 17,541,437	\$ 14,750,891	\$ 11,339,764
Unassigned Reserve as							
% of Expenditures	80.68%	63.60%	38.38%	33.78%	28.14%	21.84%	14.91%

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

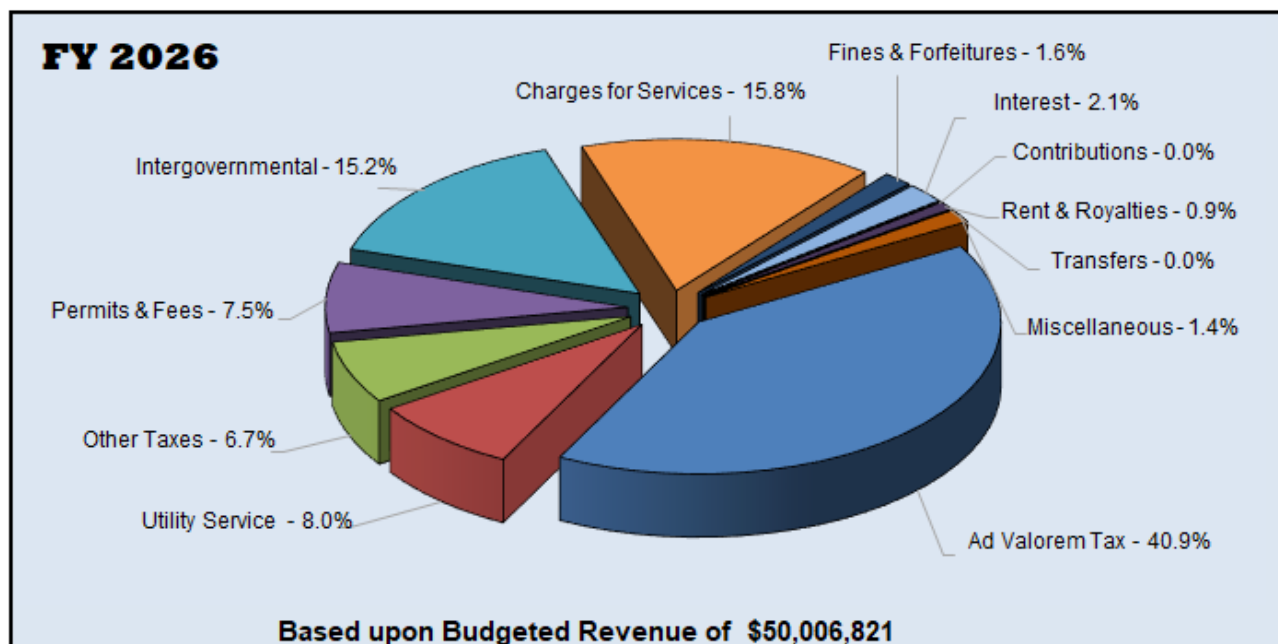
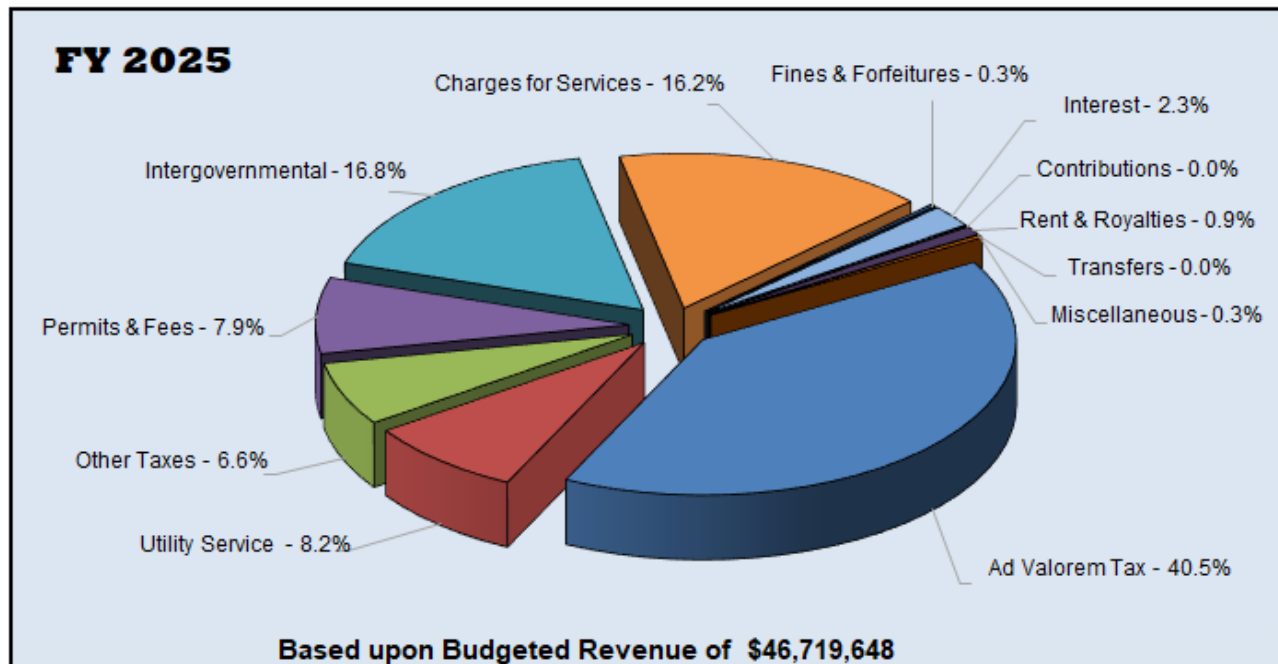


GENERAL FUND REVENUE SUMMARY BY CATEGORY

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUES				
Ad Valorem*	\$ 15,411,250	\$ 17,499,044	\$ 18,924,970	\$ 20,455,116
Utility Service Taxes	3,803,501	3,946,345	3,836,000	4,018,000
Other Taxes	3,091,592	3,256,785	3,092,300	3,335,300
Permits & Fees	3,547,157	3,812,004	3,697,814	3,737,884
Intergovernmental	7,634,796	7,287,668	7,839,199	7,587,199
Charges For Services	6,393,666	6,793,537	7,557,485	7,899,153
Fines & Forfeitures	172,106	213,134	132,900	788,900
Interest Income	872,522	1,408,119	1,059,276	1,043,350
Contributions	40,540	45,682	10,000	10,000
Rent & Royalties	383,957	395,892	430,292	428,657
Miscellaneous Income	157,831	817,384	139,412	703,262
Interfund Transfers	0	13,205	0	0
TOTAL REVENUE	\$ 41,508,918	\$ 45,488,799	\$ 46,719,648	\$ 50,006,821

*Includes Delinquent Property Taxes

REVENUE CATEGORY PERCENTAGE BASED ON GROSS BUDGET



In FY 2026, Ad Valorem taxes remain the City's largest revenue source at 40.9% of the total revenue. Charges for services is at 15.8%. Intergovernmental revenues from the federal, state, and county governments also account for 15.2% of the total revenue.

GENERAL FUND - REVENUE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
AD VALOREM TAXES					
311-100	Real & Personal Prop. Tax	\$ 15,183,494	\$ 17,211,448	\$ 18,774,970	\$ 20,305,116
311-200	Del Real & Personal Prop.	227,756	287,596	150,000	150,000
TOTAL AD VALOREM TAXES		15,411,250	17,499,044	18,924,970	20,455,116
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	3,052,050	3,160,965	3,073,000	3,200,000
314-300	Water Utility Service Tax	662,142	692,047	680,000	720,000
314-400	Gas Utility Taxes	63,691	67,823	55,000	70,000
314-800	Propane Gas Utility Taxes	25,618	25,510	28,000	28,000
TOTAL UTILITY SERVICE TAXES		3,803,501	3,946,345	3,836,000	4,018,000
OTHER TAXES					
312-410	1st Local Option Gas Tax	314,488	305,487	322,000	310,000
312-510	Ins Prem Tax-Firefighter	447,444	472,774	361,100	480,000
312-520	Ins Prem Tax-Police	434,218	497,231	423,900	500,000
315-200	Communication Service Tax	1,547,045	1,578,290	1,590,000	1,650,000
316-001	Business Tax Receipt	270,593	319,564	300,000	300,000
316-020	Transferred B-Tax Receipt	346	509	300	300
316-030	Rental Property BTR	77,458	82,930	95,000	95,000
TOTAL OTHER TAXES		3,091,592	3,256,785	3,092,300	3,335,300
PERMITS & FEES					
322-100	Building Permit	793,467	1,038,573	1,200,000	1,200,000
322-101	Building Permit-Non FBC	6,830	19,896	6,000	2,000
322-102	Building Plan Review Permit	8,180	11,962	8,000	8,000
322-103	Zoning Building Permit Review	7,400	13,420	0	0
322-104	Zoning Building Permit Inspection	1,350	1,650	0	0
322-901	Extension/Renewal of Permits	48,843	33,167	30,000	30,000
322-902	Transfer of Permits	400	1,020	400	400
323-100	Electric Franchise Fees	2,369,297	2,252,146	2,100,000	2,100,000
323-400	Gas Franchise Fees	38,627	40,186	35,000	36,000
323-700	Solid Waste Franch Fee/Comm	55,315	64,745	41,632	68,000
323-702	Solid Waste Franch Fee/Resident	116,470	121,141	147,142	154,594
323-900	Textile Recycling Rev	20,040	20,040	20,040	20,040
329-050	Planning Filing Fees	45,097	64,805	45,000	45,000
329-055	Special Services Fees	11,324	23,652	13,000	0
329-060	Plat Review Fees	0	4,110	7,000	7,000
329-065	Petition Advertisements	3,405	7,955	5,000	0

GENERAL FUND REVENUE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERMITS & FEES CONTINUED					
329-102	Const. Reinspection Fees	9,350	6,450	5,000	5,000
329-103	Inspections After Hours	720	240	200	200
329-104	Engineering Permit Inspections	0	11,404	0	0
329-105	Right-of-Way Permit Inspections	0	40,379	0	0
329-501	Foreclosure Registration Fee	8,820	8,040	10,800	10,800
329-502	Permit Surcharge - DCA	944	1,171	1,000	1,000
329-503	Permit Surcharge - DBPR	1,278	1,629	2,100	2,100
329-504	Engineering Permit Review Fee	0	16,243	8,000	8,000
329-505	Right-of-way Permit Fee	0	7,980	2,500	7,500
329-506	Zoning Permit Review Fees	0	0	8,000	10,000
329-507	Landscape Permit Review Fees	0	0	0	15,000
329-508	Live Entertainment Permit Review	0	0	0	500
329-509	Zoning Use Review Fees (BTR)	0	0	0	4,000
329-510	Temporary Use Permit Fees	0	0	0	750
329-516	Zoning Permit Inspections	0	0	2,000	2,000
TOTAL PERMITS & FEES		3,547,157	3,812,004	3,697,814	3,737,884
INTERGOVERNMENTAL					
331-203	Homeland Security	0	50,820	63,001	63,001
331-501	Federal Disaster Reimbursement	92,896	0	0	0
334-491	FDOT Lighting Reimbursement	39,796	40,990	42,218	42,218
334-902	State Grant - Cybersecurity	54,512	0	0	0
335-120	State Revenue Sharing	2,692,898	2,621,317	2,600,000	2,647,000
335-140	Mobile Home License Tax	12,182	9,850	11,500	11,500
335-150	Alcoholic Beverage Lic.	3,113	3,015	3,200	3,200
335-180	Half-Cent Sales Tax	4,618,038	4,433,446	5,000,000	4,700,000
335-210	Firefighter Supplemental	19,051	22,540	19,080	19,080
335-490	Motor Fuel Tax Rebate	6,717	8,116	6,200	6,200
338-100	SW Recycling Revenue Sharing	0	1,865	0	1,000
338-200	Business Tax Receipt from County	95,593	95,709	94,000	94,000
TOTAL INTERGOVERNMENTAL		7,634,796	7,287,668	7,839,199	7,587,199
CHARGE FOR SERVICES					
341-301	County Impact Admin Fees	6,768	6,323	15,000	15,000
341-900	Elections - Filing Fees	0	1,283	0	0
341-901	Sales of Documents - Clerk	83,430	83,790	117,100	117,100
341-901	Sales of Documents - Planning	404	731	400	400
341-902	Sales of Documents - Permits	0	735	260	260
341-910	Supp. Pay Processing Fee	52	52	104	104
341-920	Passport Fee	637,261	665,649	770,400	770,400
342-100	Security - Special Detail	0	720	0	0

GENERAL FUND REVENUE DETAIL CONTINUED

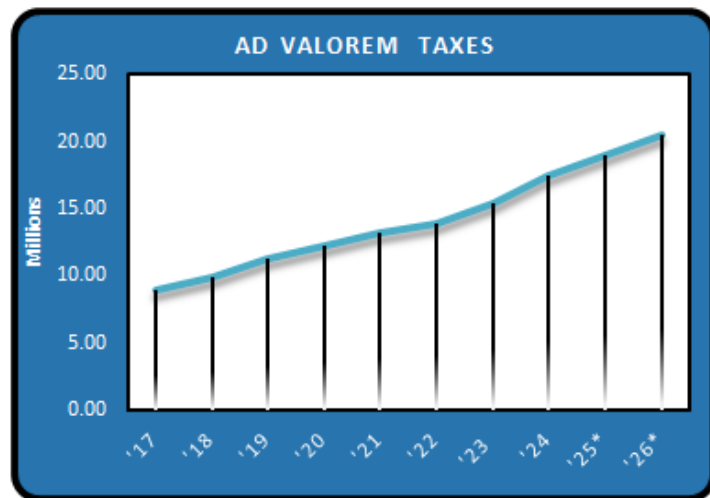
ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
342-200	Atlantis Interlocal Agree	1,063,463	1,095,368	1,162,076	1,162,076
342-500	Atlantis Annual Fire Insp	2,032	13,600	11,000	13,000
342-501	GAC Annual Fire Insp Fee	86,201	78,379	103,000	103,000
342-510	Fire Re-Inspection Fees	3,320	(100)	1,500	1,500
342-511	Fire Hydrant Inspection Fee	1,750	1,800	1,500	1,500
342-520	Pre-Business Tx Rec Insp	8,162	7,155	6,900	6,900
342-521	Rental Property BTR Insp	7,431	2,250	7,500	7,500
342-530	Atlantis Fire Plan Rev Fee	16,538	22,421	18,000	18,000
342-531	GAC Fire Plan Rev Fee	44,819	36,477	25,000	25,000
342-601	GAC-Ambulance Revenue	3,005,346	3,147,730	3,193,596	3,281,886
342-610	EMS W/O - Uncollectible	(629,823)	(635,890)	(628,992)	(635,000)
342-611	EMS W/O - Contractual	(724,737)	(634,770)	(725,000)	(634,000)
342-620	Collection Payments	23,199	24,589	25,000	24,500
342-621	Contractual Collection contract	(3,230)	(3,912)	(3,750)	(3,750)
342-900	False Fire Alarms Rev	4,900	1,050	3,000	3,000
342-901	Sales of P/S Documents	0	0	50	50
342-902	False Burglar Alarms Rev	38,043	27,744	30,000	30,000
342-903	Code Enforcement Services	0	23,833	16,000	16,000
343-400	SW Disposal Reimbursement	2,968	3,093	3,016	3,016
343-411	Solid Waste Fee	2,342,663	2,432,544	2,951,678	3,095,791
343-451	Solid Waste Admin Fees	233,668	242,814	295,581	309,940
347-211	Athletic Fees	80,692	83,463	103,090	118,620
347-212	Community & Rec Activities Fees	25,214	25,220	17,250	17,250
347-214	Trips & Tours	0	0	0	4,735
347-400	Special Events Commissions	33,132	39,396	37,226	25,375
TOTAL CHARGE FOR SERVICES		6,393,666	6,793,537	7,557,485	7,899,153
FINES & FORFEITURES					
351-500	Fines-Moving Violations	76,443	80,827	68,000	80,000
351-501	Law Enforcement Education	7,004	9,972	9,000	9,000
354-100	Code Enforcement Penalties	63,554	79,477	25,000	25,000
354-102	Permit Penalties	13,885	29,428	20,000	20,000
354-103	BTR Penalties	8,800	10,354	9,500	9,500
354-200	Non-Moving Violations	1,694	1,719	1,000	1,000
354-202	Fines-School Speed Cameras	0	0	0	644,000
354-000	Restitution	364	879	0	0
359-100	NSF Service Charges	362	478	400	400
TOTAL FINES & FORFEITURES		172,106	213,134	132,900	788,900

GENERAL FUND REVENUE DETAIL CONTINUED

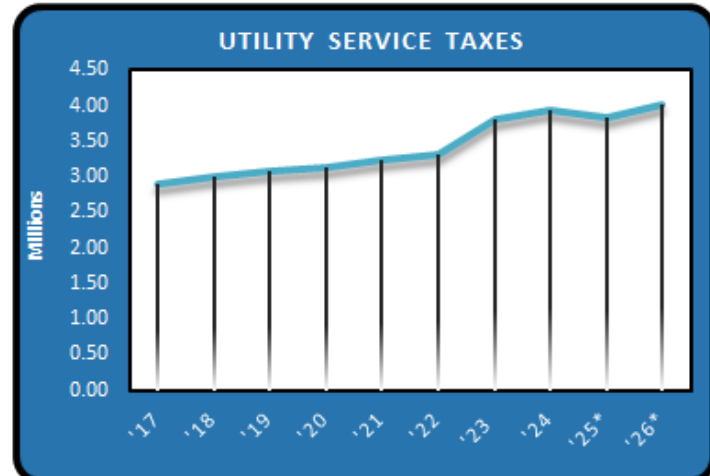
ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
INTEREST					
361-100	Misc Interest On A/R	182	94	150	100
361-101	Lease Interest Income	5,169	30,076	0	0
361-110	Tax Collector's Interest	24,550	39,414	20,000	20,000
361-120	SBA Interest	108,829	227,435	180,000	216,000
361-130	FMLT Interest	389	0	0	0
361-140	FL PALM Invest Income	16,309	0	0	0
361-150	Bank Investment Program	717,094	1,111,100	859,126	807,250
361-301	SBA Change Fair Value Invest	0	0	0	0
TOTAL INTEREST		872,522	1,408,119	1,059,276	1,043,350
CONTRIBUTIONS					
366-900	Contributions	40,540	45,682	10,000	10,000
TOTAL CONTRIBUTIONS		40,540	45,682	10,000	10,000
RENTS AND ROYALTIES					
362-100	Rental Fees-Short Term	141,558	147,140	164,905	163,270
362-110	Rental Income-Long Term	237,157	244,292	260,387	260,387
362-600	Vending Machine Royalties	5,242	4,460	5,000	5,000
TOTAL RENT AND ROYALTIES		383,957	395,892	430,292	428,657
MISCELLANEOUS					
364-410	Surplus Sales-Furn, Equip	19,430	120,536	50,000	50,000
366-100	Private Donations/Grants	0	1,000	0	0
369-300	Insurance Proceeds	17,582	11,962	10,000	10,000
369-301	Settlements	22,391	35,723	20,000	20,000
369-901	Refunds-Prior Year	696	180	2,500	2,500
369-906	Towing Contract Proceeds	40,736	39,932	42,612	42,612
369-910	Forfeit Non-Vested Retire	47,597	24,559	10,000	10,000
369-999	Miscellaneous Revenues	9,399	25,664	4,300	9,150
TOTAL MISCELLANEOUS		157,831	259,556	139,412	144,262
SBITA					
383-100	Proceeds from SBITA Agreements	0	318,434	0	319,000
383-200	Proceeds from Lease Agreements	0	239,394	0	240,000
TOTAL SBITA		0	557,828	0	559,000
INTERFUND TRANSFERS					
381-000	Fund Transfer	0	13,205	0	0
TOTAL INTERFUND TRANSFERS		0	13,205	0	0
GRAND TOTAL		\$ 41,508,918	\$ 45,488,799	\$ 46,719,648	\$ 50,006,821

REVENUE HISTORY BY CATEGORY

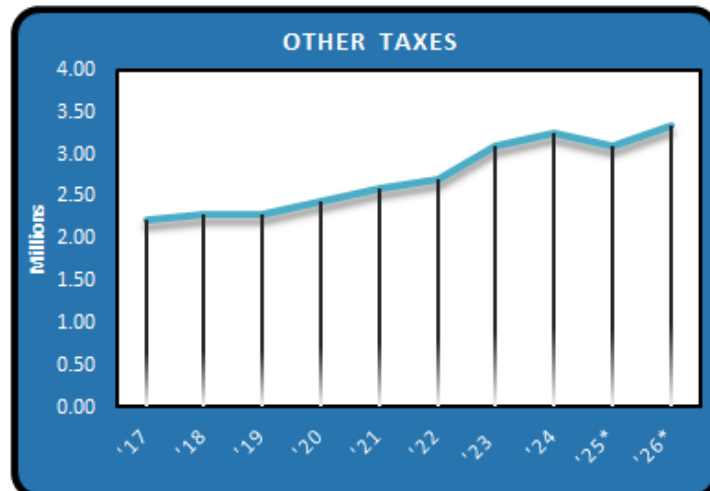
Ad Valorem Taxes: The City's FY 2025 certified assessed values including new construction increased by 7.67% from FY 2024. The increase is related to the increase in property values and new construction.



Utility Service Taxes: For FY 2025, \$4.0 million of utility service tax revenue is projected. This category of revenues is based on usage of applicable services such as electricity and water.

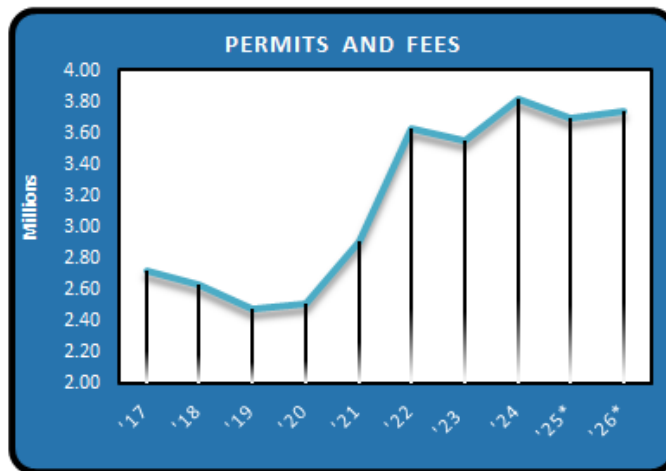


Other Taxes: The majority of revenue in this category is derived from Communication Service Tax (CST) and 1st Local Option Gas Tax. Budget for 2026 shows an increase from FY 2025.

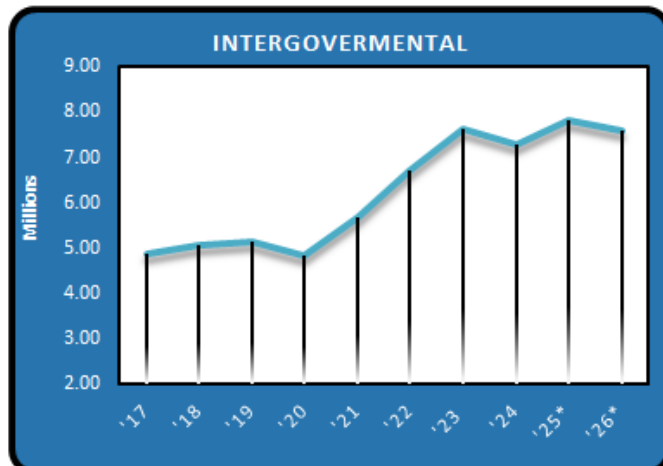


* Based on Budget

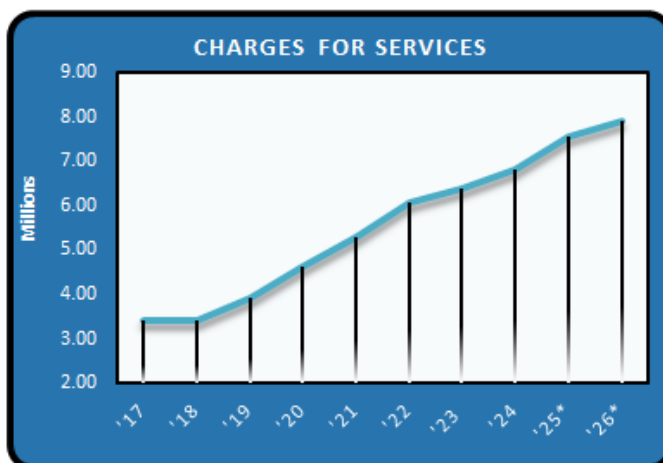
REVENUE HISTORY BY CATEGORY



Permits and Fees: For FY 2026, \$3.7 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 \$7.6 million projected for FY 2026. This predominantly includes the Half-Cent Sales Tax and the State Revenue Sharing. Greenacres is growing in both in population and popularity.

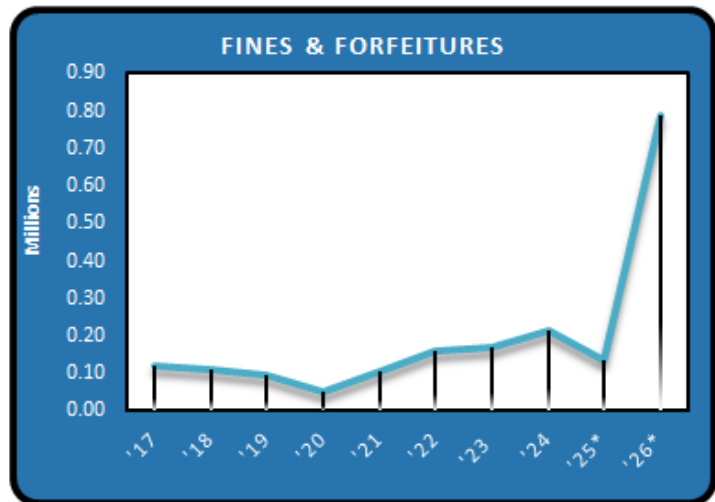


Charges for Services: Charges for services are the second largest source of general fund revenues, with over \$7.9 million projected for FY 2026. This revenue source includes ambulatory service (EMS), solid waste fees and a contract with the City of Atlantis to provide fire rescue service within their 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.

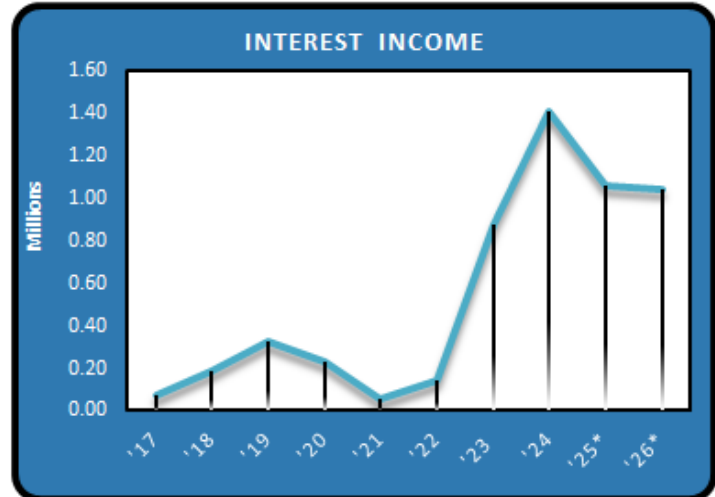
* Based on Budget

REVENUE HISTORY BY CATEGORY

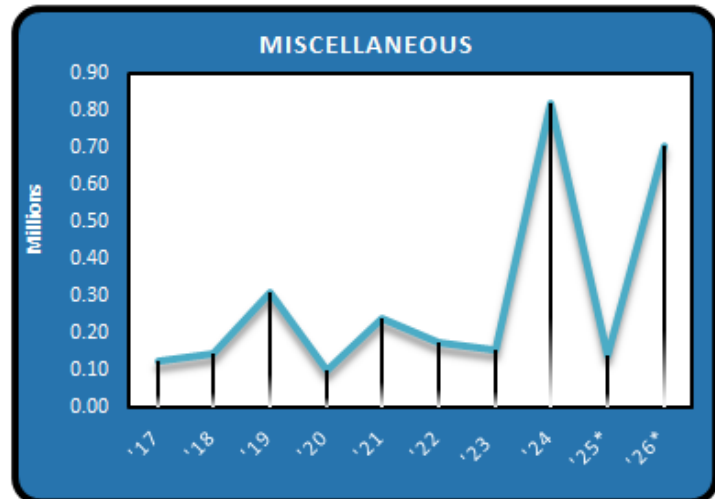
Fines & Forfeitures: This revenue includes fines from moving violations, code enforcement penalties and permitting penalties. The projected increase in 2024 is due to a increase in code violations. 2025 shows a decrease as properties are corrected. 2026 shows a projected increase with school speed zone violations.



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 began and in the next few years interest income will decrease as funds are utilized for EOC construction.

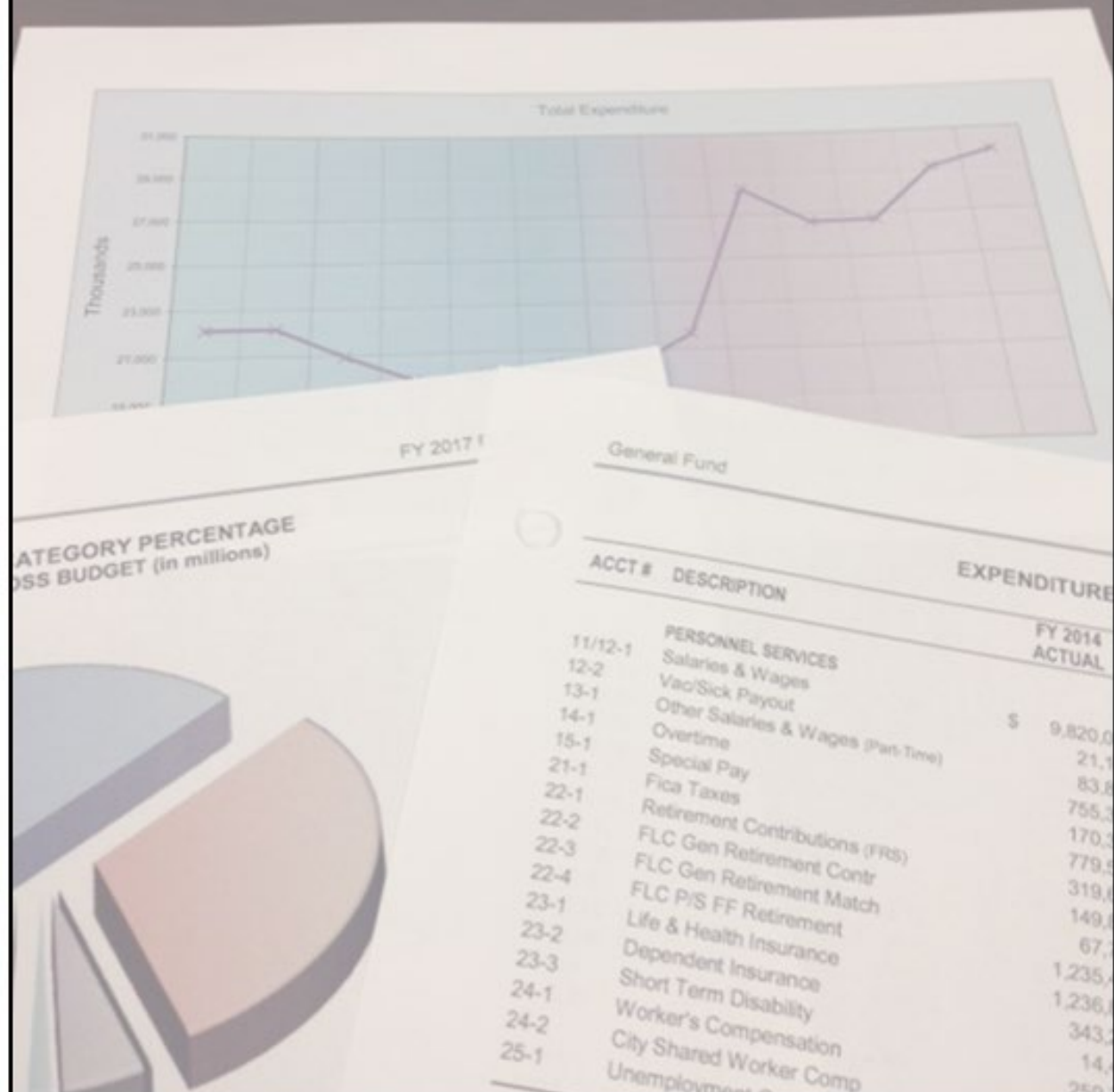


Miscellaneous: This category includes sale of surplus items, insurance proceeds, and contributions.



* Based on Budget

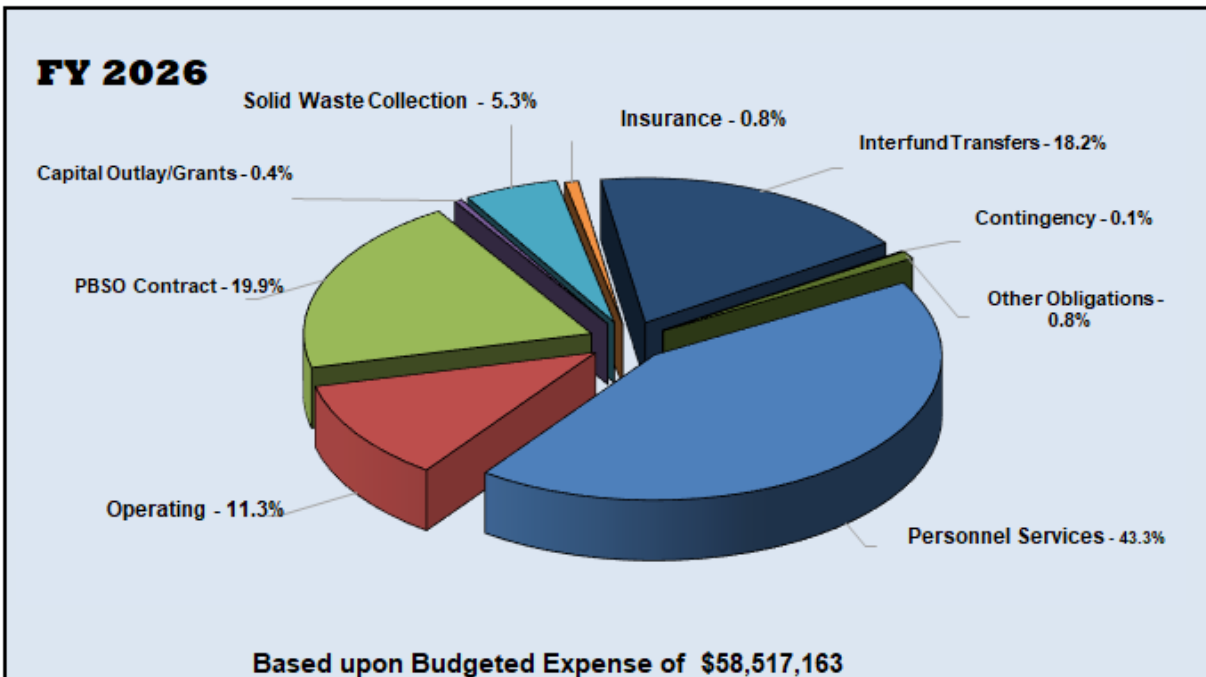
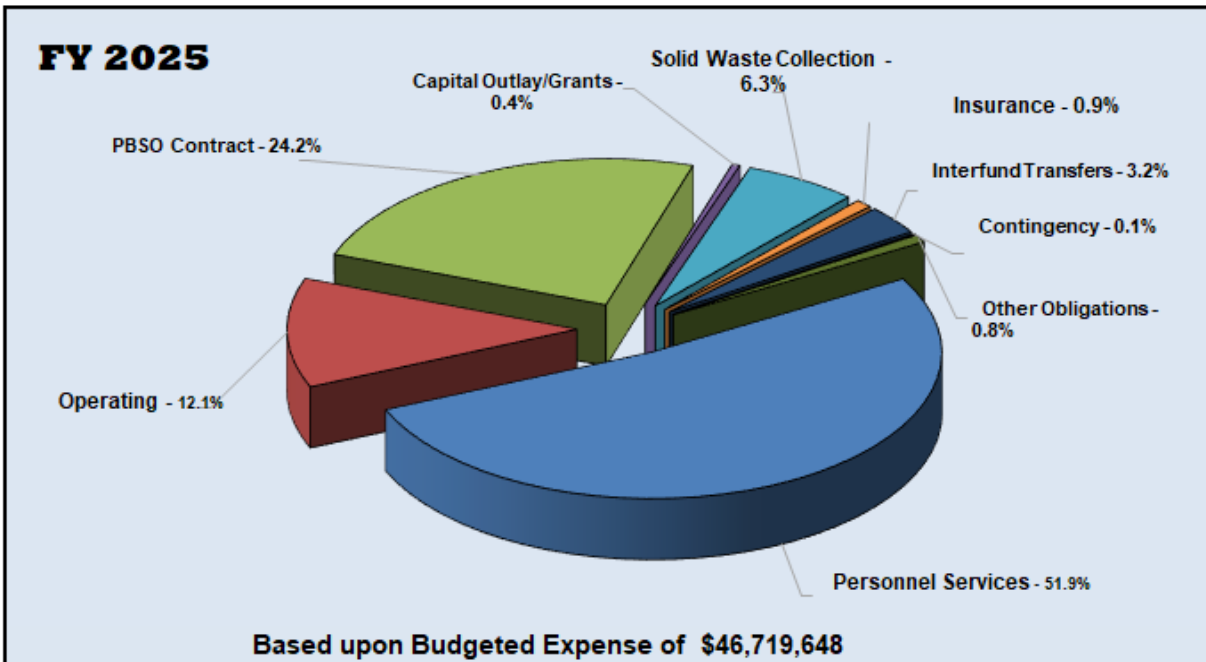
Expenditures



GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENDITURES				
Personnel Services	\$ 15,680,966	\$ 19,544,187	\$ 24,241,409	25,332,131
Operating Expenses	3,997,606	4,809,672	5,648,313	6,592,000
Palm Beach Sheriff's Office (PBSO)	10,771,463	11,057,892	11,315,188	11,617,424
Capital Outlay	55,932	633,726	67,750	113,280
Grants & Aids	84,723	141,570	138,500	128,080
Solid Waste Collection	2,336,713	2,428,143	2,952,474	3,095,901
Insurance	346,958	455,294	436,014	444,147
Interfund Transfers	14,306,500	1,458,660	1,485,000	10,650,000
Contingency	888	0	50,000	50,000
Other Obligations	493,466	634,628	385,000	494,200
TOTAL EXPENDITURES	\$ 48,075,215	\$ 41,163,772	\$ 46,719,648	\$ 58,517,163

EXPENDITURE CATEGORY PERCENTAGE BASED ON GROSS BUDGET



In FY 2026, Personnel Services remain the City's largest budgeted expenditure at 43.3% of the total expenses. PBSO Contractual Services account for 19.8% of the total budgeted expenses. Operating Expenses accounts for 11.2%, while Solid Waste Collection accounts for 5.3% of the City's total budgeted expenditures.

GENERAL FUND - EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 10,136,023	\$ 12,062,667	\$ 15,102,667	\$ 16,227,317
12-2	Vac/Sick Payout	104,145	122,316	142,280	76,213
13-1	Other Salaries & Wages (Part-Time)	76,982	98,460	102,642	138,912
14-1	Overtime	623,455	758,211	722,921	815,242
15-1	Special Pay	129,961	134,467	141,079	150,080
21-1	FICA Taxes	798,976	949,147	944,642	1,059,966
22-1	Retirement Contributions (FRS)	77,189	68,118	52,455	60,706
22-2	FLC Gen Retirement Contr	243,838	281,270	619,257	665,316
22-3	FLC Gen Retirement Match	103,902	124,355	153,706	166,322
22-4	FLC P/S FF Retirement	1,149,114	2,467,063	2,968,591	2,811,916
23-1	Life & Health Insurance	1,399,555	1,477,963	1,897,081	1,803,995
23-2	Dependent Insurance	615,330	657,358	1,010,379	986,023
23-3	Short Term Disability	4,850	4,075	0	0
23-4	Healthcare Coverage CareATC	0	80,280	131,680	130,055
24-1	Worker's Compensation	215,592	257,307	232,747	219,355
24-2	City Shared Worker Comp	1,223	1,130	0	0
25-1	Unemployment Compensation	831	0	19,282	20,713
TOTAL PERSONNEL SERVICES		15,680,966	19,544,187	24,241,409	25,332,131
OPERATING EXPENSES					
31-2	Engineering & Architect	16,102	35,747	90,900	170,900
31-4	Other Professional	472,106	515,643	632,156	860,654
31-5	Physical Exams	20,298	20,647	30,164	28,501
32-1	Accounting & Audit	40,500	48,020	56,020	42,353
34-2	Aquatic Weed Control	6,032	6,167	8,132	8,490
34-4	Other Contractual	741,242	893,781	988,043	975,586
34-41	DOC Services	0	0	0	0
34-42	Contract with PBSO	10,771,463	11,057,892	11,315,188	11,617,424
34-44	Other Contractual - CareATC	0	5,167	6,000	10,418
34-45	Other Contractual Svcs-Speed Camera	0	0	0	328,698
40-2	Tuition Reimbursement	4,950	15,665	20,000	20,000
40-3	Personnel Recruiting	8	61	1,735	2,033
40-4	Ed Train Sem & Assc Exp	105,444	171,684	316,112	365,006
40-5	Business Expense. & Mileage	3,664	5,883	13,668	9,716
41-1	Telephone, Teleg. & Mail	82,185	92,227	128,226	128,058
42-1	Postage, Frt. & Express	72,861	70,408	107,906	90,239
43-1	Electricity	256,079	247,539	273,552	320,400
43-2	Street Lights	253,033	252,859	274,001	281,400
43-4	Water & Sewer	64,550	67,189	71,500	84,600
43-5	Dumping Fees	40,881	46,889	51,074	62,437
44-1	Equipment Rental	47,714	19,065	107,798	87,772
44-2	Uniform Rental	1,979	2,218	3,082	3,103
44-4	Rental & Leases - Building	0	0	1,704	1,704
45-2	Notary Fees	535	870	690	1,660
46-1	R & M - Buildings	54,552	35,818	26,125	33,830
46-11	R & M - Buildings Other Cont	57,852	69,298	63,786	71,635

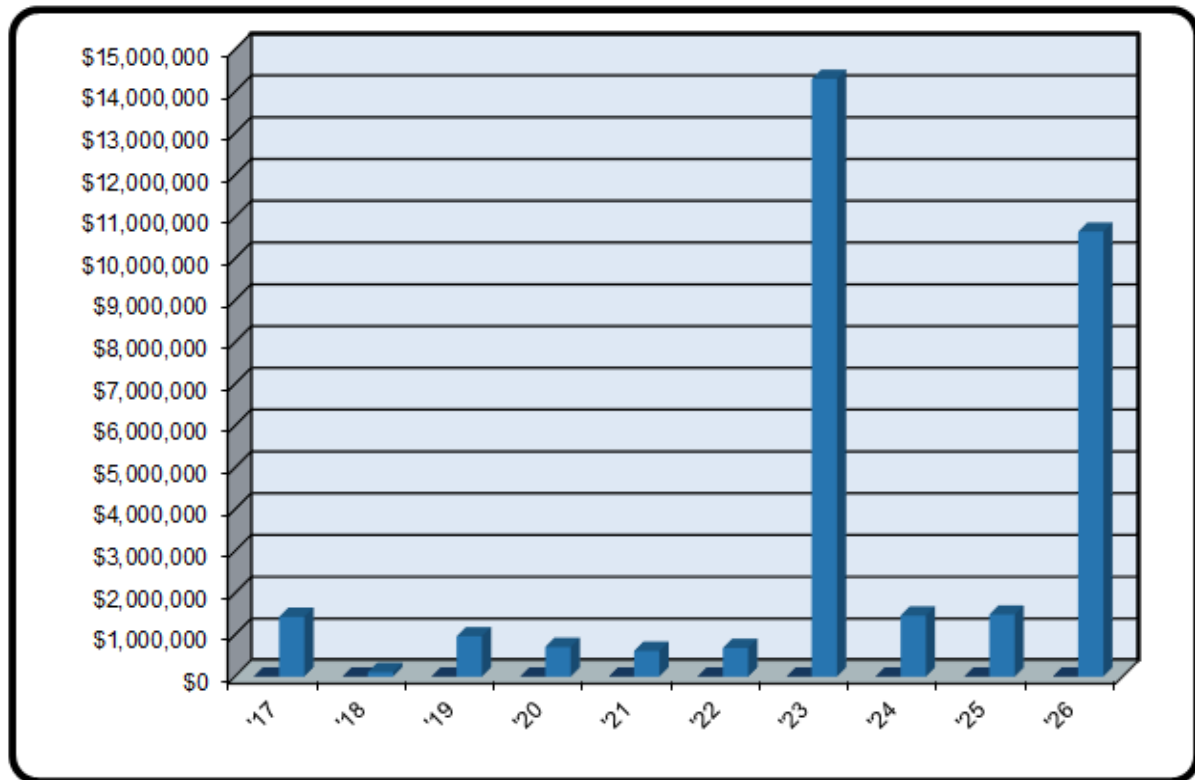
EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES CONT.					
46-2	R & M - Vehicles	65,782	83,361	80,500	96,750
46-21	R & M - Vehicles Other Cont	59,328	67,805	63,750	67,000
46-3	R & M - Office Equipment	17,898	23,291	28,269	32,565
46-4	R & M - Communications	118	200	1,200	1,375
46-5	R & M - Other Equipment	89,870	161,311	147,205	164,723
46-51	R & M - Other Equip Contractual	7,021	20,511	9,028	9,175
46-6	R & M - Parks & Athletics	6,220	15,506	15,500	18,000
46-61	R & M - Parks Other Contractual	11,716	10,342	15,000	15,000
46-7	R & M - Computer Equipment	16,357	23,843	61,700	25,600
47-1	Printing & Binding	48,961	42,946	65,096	59,421
48-1	City Publicity	2,971	4,203	8,450	10,450
48-17	City Events	47,602	134,182	168,609	182,204
48-3	Other Community Events	1,624	0	0	0
48-34	Egg Hunt	7,865	0	0	0
48-4	Fireworks	50,932	0	0	0
48-6	Other Promotional Activities	41,530	34,767	77,216	92,214
48-71	CRS Sponsorship offset	360	31	0	0
48-91	Youth Athletics	30,942	12,025	42,533	35,050
49-1	Legal Ads	20,133	33,476	31,799	10,500
49-2	Election Expenses	0	16,055	0	44,466
49-3	Titles, Tags & Taxes	1,027	1,013	1,460	1,155
49-6	Miscellaneous Expense	4,184	(9,349)	5,995	4,695
49-7	Computer Software	438,877	595,798	715,490	876,628
49-8	Recording Fees	1,438	1,298	3,000	3,000
49-9	Classified Ads	1,325	545	7,600	4,850
51-2	Office Supplies	30,950	36,840	47,430	47,525
51-4	Copy Paper & Supplies	6,894	7,682	12,280	14,610
51-5	Minor Office Equipment	14,262	25,310	32,050	32,430
51-7	Commemoratives	16,740	18,434	18,889	20,204
52-1	Fuel & Lubricants	166,540	149,655	172,050	160,550
52-2	Parks & Grounds Sup.	13,332	22,456	16,000	16,000
52-3	Cust. Lab. & Chem. Sup.	47,396	60,469	82,784	82,850
52-5	Small Tools & Apparatus	30,030	36,293	30,525	30,925
52-6	Recreation Supplies	5,218	11,888	9,825	15,758
52-7	Medical Supplies	70,028	85,979	97,200	97,150
52-8	Uniforms & Clothing	95,818	142,955	97,682	114,296
53-1	Road & Bridges	8,227	23,568	19,750	19,750
53-2	Traffic Control	21,701	12,971	11,950	11,950
53-3	Drainage	23,335	26,826	26,813	26,813
54-2	Code Supplement & Update	14,481	6,396	11,750	6,150
54-3	Books, Subsc., Prof. Sup.	4,187	5,037	8,880	9,487
54-4	Memberships & Dues	39,885	42,309	57,631	64,788
55-5	Erroneous Issues	12	0	50	50
TOTAL OPERATING EXPENSES		14,697,147	15,668,965	16,890,501	18,132,724

EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
CAPITAL OUTLAY					
62-6	Public Works Buildings	20,024	21,846	12,000	10,000
64-5	Office Furniture	11,427	32,806	11,750	12,850
64-8	Other Equipment	258	4,677	0	0
64-9	Computer Hardware/Software	15,290	574,397	44,000	90,430
TOTAL CAPITAL OUTLAY		55,932	633,726	67,750	113,280
SBITA P & I					
71/72	SBITA P & I	71,922	198,599	73,000	76,700
TOTAL SBITA P & I		71,922	198,599	73,000	76,700
GRANTS AND AIDS					
83-1	Grant/Aids	84,723	141,570	138,500	128,080
TOTAL GRANTS AND AIDS		84,723	141,570	138,500	128,080
SOLID WASTE					
34-3	Solid Waste Collection	2,336,713	2,428,143	2,952,474	3,095,901
TOTAL SOLID WASTE		2,336,713	2,428,143	2,952,474	3,095,901
INSURANCE					
45-1	Liability & Fleet	295,740	440,544	406,664	414,797
81-20	Insured Claims & Judgements	51,218	14,750	29,350	29,350
TOTAL INSURANCE		346,958	455,294	436,014	444,147
INTERFUND TRANSFERS					
91-5	Fund Transfer - New Growth	9,695,676	0	135,000	9,000,000
91-7	Fund Transfer - Parks and Recreation	0	0	0	0
91-6	Fund Transfer - ARP	3,804,324	0	0	0
91-8	Fund Transfer - Reconst & Maint	300,000	725,000	900,000	1,200,000
91-22	Fund Transfer - After School Program	136,500	353,660	450,000	450,000
91-95	Fund Transfer - Debt Service	370,000	380,000	0	0
TOTAL INTERFUND TRANSFERS		14,306,500	1,458,660	1,485,000	10,650,000
CONTINGENCY					
99-1	Contingency	888	0	0	0
99-2	Council Contingency	0	0	50,000	50,000
TOTAL CONTINGENCY		888	0	50,000	50,000
OTHER OBLIGATIONS					
99-4	175/185 Insurance Trust	493,466	540,604	385,000	494,200
TOTAL OTHER OBLIGATIONS		493,466	634,628	385,000	494,200
TOTAL GENERAL FUND		\$ 48,075,215	\$ 41,163,772	\$ 46,719,648	\$ 58,517,163

OPERATING TRANSFERS OUT



- 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.
- FY 2026 – Transfers \$1,200,000 to Capital Project Fund – Reconstruction and Maintenance (304), \$450,000 transfer to Youth Program, \$9,000,000 transfer to New Growth (301).

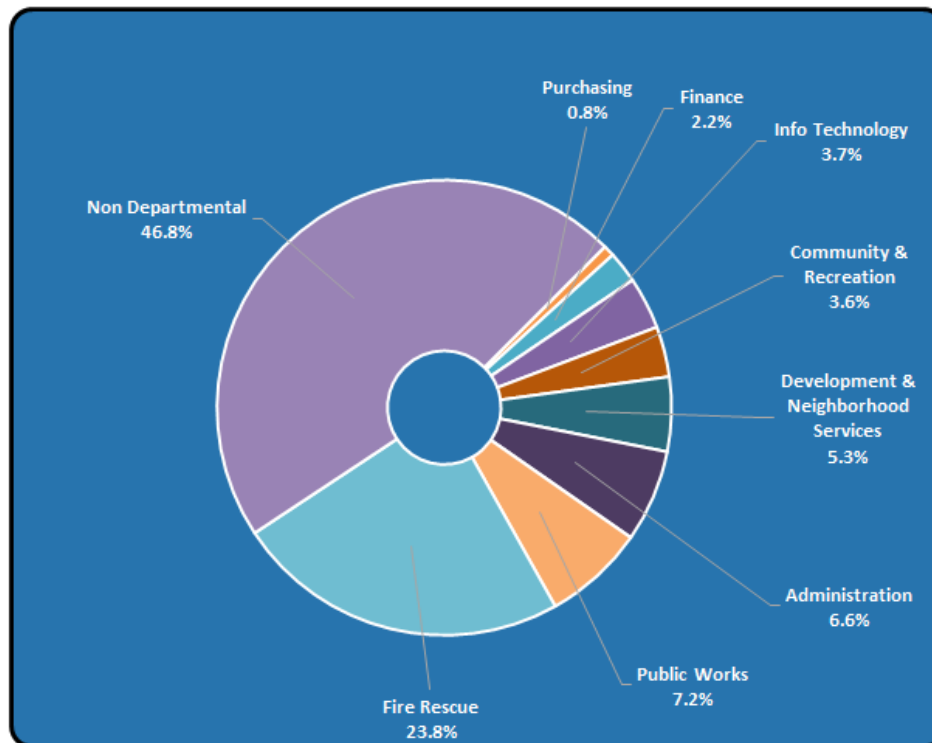
**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY**

FY 2025			FY 2026		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
2	\$ 549,902	10-11 City Manager	3	\$ 690,308	20.3%
6 PT	476,279	10-12 Mayor & City Council	6 PT	476,651	0.1%
0	266,300	10-13 Legal Counsel	0	368,300	27.7%
5	672,607	10-14 Human Resources	5	749,811	10.3%
7FT 1PT	740,135	10-15 City Clerk	7FT 1PT	792,841	6.6%
2	372,193	10-16 Comm & Public Affairs	3	485,056	23.3%
1	243,879	10-17 Economic Development	1	276,908	11.9%
17 FT / 7 PT	\$ 3,321,295	ADMINISTRATION TOTAL	19 FT / 7 PT	\$ 3,839,875	13.5%
FINANCE					
10	\$ 1,325,230	20-21 Office of the Director	10	\$ 1,312,744	-1.0%
0	0	20-22 Financial Operations	0	0	0.0%
10	\$ 1,325,230	FINANCE TOTAL	10	\$ 1,312,744	-1.0%
PURCHASING¹					
3	\$ 441,968	23-23 Purchasing	3	\$ 464,019	4.8%
3	\$ 441,968	PURCHASING TOTAL	3	\$ 464,019	4.8%
INFORMATION TECHNOLOGY					
6	\$ 1,839,387	26-26 Information Technology	6	\$ 2,171,239	15.3%
6	\$ 1,839,387	INFORMATION TECHNOLOGY	6	\$ 2,171,239	15.3%
DEVELOPMENT & NEIGHBORHOOD SERVICES					
3	\$ 495,537	30-31 Office of the Director	3	\$ 525,679	5.7%
7	986,603	30-32 Planning, Engineering & GIS	8	1,126,802	12.4%
6 FT / 1 PT	633,118	30-33 Code Enforcement	7	617,030	-2.6%
7	864,888	30-34 Building	7	821,809	-5.2%
23 FT / 1 PT	\$ 2,980,146	DEVELOPMENT & NEIGHBORHOOD SERV	25	\$3,091,320	3.6%
PUBLIC WORKS					
4	\$ 583,620	40-41 Office of the Director	4	\$ 708,195	17.6%
7	1,117,699	40-42 Roads & Drainage	7	1,120,244	0.2%
3	680,288	40-43 Vehicle Maintenance	3	711,969	4.4%
3	612,413	40-44 Building Services	3	680,001	9.9%
7	988,573	40-46 Parks & Grounds	7	996,397	0.8%
24	\$ 3,982,593	PUBLIC WORKS TOTAL	24	\$ 4,216,806	5.6%
FIRE RESCUE					
75	\$ 13,580,675	50-55 Fire Rescue	79	\$ 13,949,910	2.6%
75	\$ 13,580,675	FIRE RESCUE TOTAL	79	\$ 13,949,910	2.6%

**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY CONTINUED**

FY 2025			FY 2026		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
COMMUNITY & RECREATION SERVICES					
5	\$ 574,122	60-61 Office of the Director	5	\$ 539,425	-6.4%
11 FT / 6 PT	1,483,876	60-65 Community Programs	11 FT / 6 PT	1,556,142	4.6%
16 FT/ 6 PT	\$ 2,057,998	COMMUNITY & REC. SERV. TOTAL	16 FT/ 6 PT	\$ 2,095,567	1.8%
NON DEPARTMENTAL					
	\$137,680	23-4/34-44 Healthcare CareATC		140,473	2.0%
	\$436,014	80-19 Property Liability & Fleet		444,147	1.8%
	2,952,474	80-81 Solid Waste Collection		3,095,901	4.6%
	1,485,000	80-82 Interfund Transfer		10,650,000	86.1%
	12,109,188	80-83 PBSO Law Enforcement		12,646,424	4.2%
	20,000	80-84 Other Grants & Aids		348,738	0.0%
	50,000	90-91 Contingency		50,000	0.0%
	\$17,190,356	NON DEPARTMENTAL TOTAL		\$ 27,375,683	37.2%
164 FT / 16 PT	\$ 46,719,648	GENERAL FUND TOTAL	182 FT / 13 PT	\$ 58,517,163	20.2%

Percentage of General Fund Expenditures by Division





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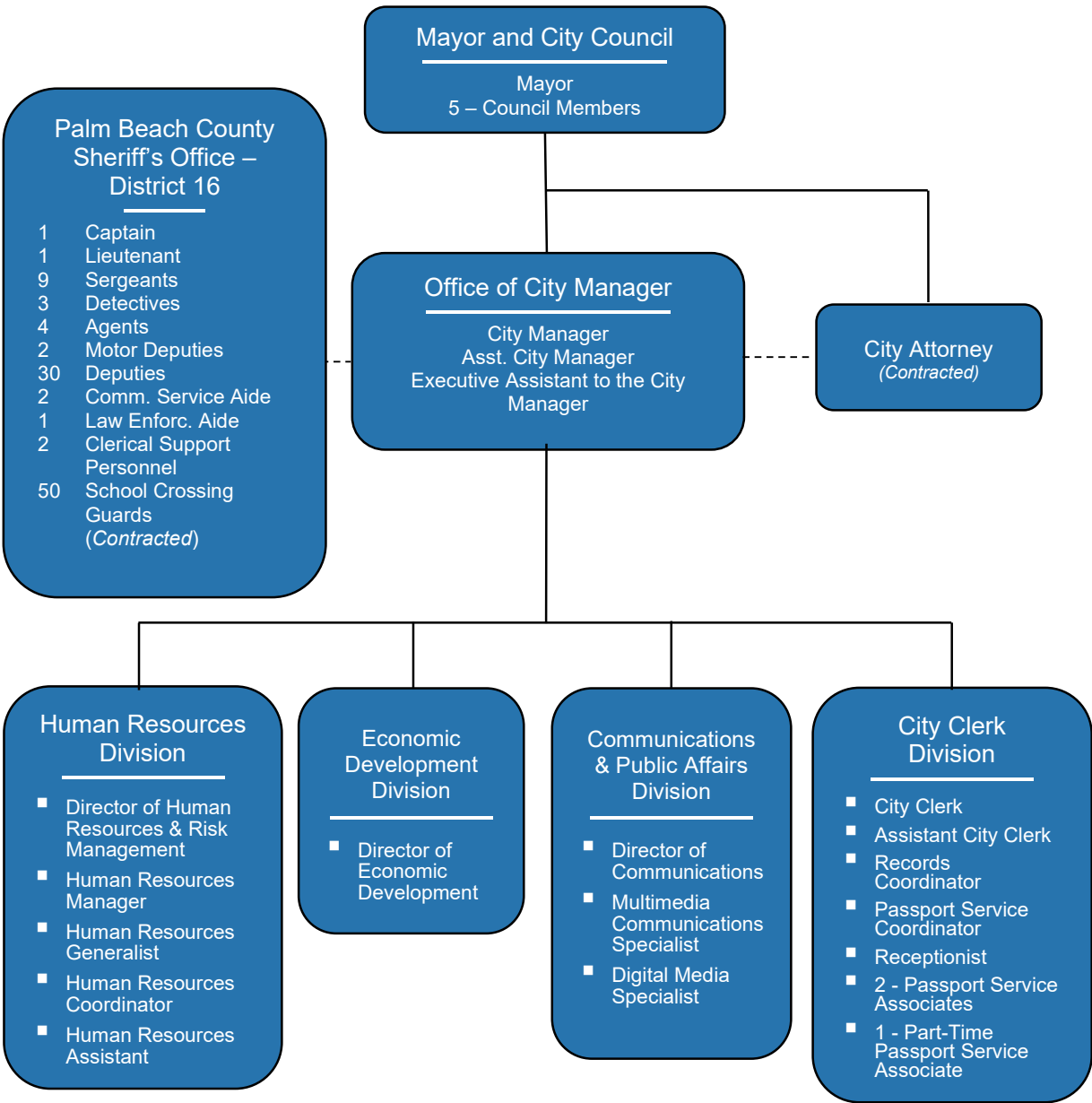
Department of Administration

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: 19
Part Time: 1

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025**

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 323 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 two (2) Citywide publications.
- Developed an online City publication utilizing a digital platform to create interactive flipbooks and GIFs for social media posts, enhancing marketing prospects for the City.
- Oversaw Passport Services and maintained facility to accommodate customers Monday through Friday 8:00 a.m. – 4:00 p.m.

MAYOR/CITY COUNCIL :

- Adopted policies through the enactment of 73 Ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 49 Resolutions that authorized contracts and agreements for the provision of services.
- Budgeted 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.
- Sat 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 provided 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).
- Defended 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 2025**

Continued

HUMAN RESOURCES/RISK MANAGEMENT:

- Coordinated review of approximately 1750 employment applications, approved twenty-two (22) position-descriptions, and facilitated thirty-five (35) pre-employment physical exams and pre-employment background checks.
- Coordinated twenty-four (24) City-wide employee training programs including: Ethics, New Supervisory Training, Diversity, Anti-Harassment/Anti-Discrimination Training, First Aid/CPR Recertification, No Nonsense with Coach Lisa, Bentek/Open Enrollment, True Colors, Workplace Safety, Heat Stress and Defensive Driving.
- Coordinated health, dental, vision, medical Flexible Spending Account (FSA), dependent care FSA, and life insurance benefits for 183 eligible participants.
- Completed the implementation of Paperless PARs through New World Systems.
- Provided Supervisors, Managers and Directors with the opportunity to attend, "Optimize with Optimism" leadership training presented by the Palm Beach County Clerk's Office.
- Participated in Pie it Forward through Meals on Wheels, an event supporting Palm Beach County's homebound senior population. Pies were purchased for employees for the Thanksgiving holiday.
- Coordinated the asset survey for all City assets over \$250,000.
- Coordinated two (2) food truck events for employees.
- FLC Hometown Health Award recipient – second year in a row.
- Coordinated Summer Internship program with two (2) intern positions across various departments.
- Attended in-person career fairs at (2) Palm Beach State College, Florida Atlantic University (FAU), Lynn University and Broward College.
- Attended Florida Atlantic University (FAU) Tabling Event for promotion of the City.
- Personnel policy handbook was updated to reflect a more robust benefits package.
- LinkedIn was added as a Recruiting Tool for Supervisor, Manager and Director level positions.
- Coordinated three (3) Open Enrollment meetings for in-person and virtual participation.
- Continued with No-Nonsense Leadership Track Program.
- Coordinated lunch and learn with Nova Southeastern University for a One Year Master's Program.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025****Continued****CITY CLERK:**

- Performed 800 online lien searches.
- Completed 200 public records request.
- Processed over 17,000 Passport applications.
- Updated all Passport Services literature for easy reading online and signage.
- 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.
- Participated in the Information Technology Steering and C.H.A.S.E. Committees.
- Created forty (40) proclamations for presentations.
- Obtained a 100% audited score from the US Department of State for Passport Services.
- Archived over 20 years of Minutes, Resolutions and Ordinances into archived books.
- Completed records destruction in August to recycle and shred over 150 boxes of expired documents.
- Received over 500 reviews on Google Review with a rating of 4.9 in Passport Services.
- Hosted a Public Records Training for employees and neighboring cities.

COMMUNICATIONS & PUBLIC AFFAIRS:

- By strategically posting and scheduling content, increased social media followers by 20% over FY24 and expanded total viewership by over 300%.
- Boosted Constant Contact newsletter open rates by 23%, bringing the total open rate to an impressive 57%.
- Responded to 60+ public inquiries submitted through the City's website ticketing system and disseminated hundreds of public messages and updates.
- Partnered with branding firm North Star to lead a comprehensive citywide branding and identity refresh, including a new logo, brand guidelines, and implementation across departments, signage, digital platforms, and print materials.
- Updated City's HOA Contact List to ensure better preparedness and community coordination.
- Revamped and produced the annual City Link publication, which received such positive community feedback that an additional 2,000 copies were reprinted due to demand.
- Worked with a professional publisher to create and design the City's Centennial Keepsake Book as part of the yearlong centennial celebration.
- Translated the City's digital Hurricane Guide into Spanish for the first time to increase accessibility and reach within the City's diverse community.
- Planned and coordinated the Groundbreaking Ceremony for the new Youth Center, welcoming approximately 100 attendees, including state legislators, county commissioners, youth participants, elected officials, and staff.
- Organized the City's Veterans Day event at City Hall, with over 100 attendees, honoring local veterans and service members.
- Coordinated the League of Cities Luncheon hosted by the City of Greenacres, accommodating 160 regional guests.
- Assisted in preparing and submitting a FY26 Community Project Funding Grant Application to Congresswoman Lois Frankel's Office for the construction of a new Emergency Operations Center.
- Represented the City at Palm Beach County Day in Tallahassee, meeting with state senators and representatives to advocate for local priorities and funding through the state budget.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025**

Continued

ECONOMIC DEVELOPMENT:

- Strengthened the City's relationship with *Discover the Palm Beaches*, creating a collaborative platform for regional tourism, branding, and business promotion.
- Executed a new agreement with *Retail Strategies*, a national retail recruitment firm, to identify market gaps, attract key businesses, and support redevelopment initiatives.
- Between October 2024 and April 2025, the City hosted four (4) ribbon cutting events celebrating new or expanding businesses and expect at least eight (8) events to highlight and support local entrepreneurship by the close of FY25.
- Continued monthly *Pop-Up Business Consultation Days* in partnership with Prospera, providing bilingual (English/Spanish) technical assistance and one-on-one guidance to small business owners.

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$597,285	\$459,355	\$513,848	\$651,998
Operating	51,905	25,485	36,054	38,310
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$649,190	\$484,840	\$549,902	\$690,308

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
City Manager	1	1	1	1
Asst. City Manager	0	0	0	1
Asst. to the City Manager	1	1	1	1
Economic Development Director ¹	1	0	0	0
Public Information Officer ²	1	0	0	0
Total Number of Staff	4	2	2	3

¹ Economic Development Director moved to new Division in FY24

² Public Information Officer promoted to Communications Director in FY23

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES

- Review and approve City Council agenda items.
- Provide budget reports, Capital Improvements Program (CIP) reports, and FYI memos.
- Plan, organize, design and publish the Popular Annual Financial Report.
- 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 the Annual Comprehensive 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, plus two (2) service contracts to include Law Enforcement Services, and Legal Services.
- Collaborate with the legal team to maintain legal support to ensure compliance with applicable laws and regulations.
- Work with Palm Beach Sheriff's Office - District 16 personnel to maintain the high level of law enforcement 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 with no outstanding debt.
 - 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	435,975	335,498	362,428	463,147
12-2	Vac/Sick Payout	0	0	0	5,000
14-1	Overtime	387	327	1,301	1,379
15-1	Special Pay	5,400	0	0	4,800
21-1	FICA Taxes	28,331	20,501	21,608	30,134
22-1	Retirement Contributions (FRS)	9,483	11,279	12,877	13,222
22-2	FLC Gen Retirement	38,327	37,285	45,695	55,083
22-3	FLC Gen Retirement Match	7,912	6,214	11,424	13,770
23-1	Life & Health Ins - Employee	35,914	20,964	22,896	33,157
23-2	Dependent Insurance	35,099	26,947	34,905	31,471
24-1	Worker's Compensation	457	340	278	266
25-1	Unemployment Compensation	0	0	436	569
TOTAL PERSONNEL SERVICES		597,285	459,355	513,848	651,998
OPERATING EXPENSES					
31-4	Other Professional Service	0	0	5,000	5,000
40-4	Ed Train Sem & Assc Exp	10,512	6,197	5,750	6,200
40-5	Business Exp & Mileage	513	656	720	1,020
42-1	Postage & Freight Charges	103	133	250	250
46-3	R & M - Office Equipment	5,366	6,225	8,304	9,500
47-1	Printing & Binding	23,898	469	1,760	2,010
48-1	City Publicity	912	740	1,150	1,150
48-6	Other Promo Activities	4,593	4,122	5,370	5,370
51-2	Office Supplies	2,822	4,691	5,000	5,000
51-4	Copy Paper & Supplies	0	61	250	250
51-5	Minor Office Equip & Furn	1,515	859	600	600
52-8	Uniforms & Clothing	0	218	300	300
54-3	Books,Subsc,Prof Supplies	444	145	260	260
54-4	Memberships & Dues	1,227	969	1,340	1,400
TOTAL OPERATING EXPENSE \$		51,905	25,485	36,054	38,310
DIVISION TOTAL \$		649,190	484,840	549,902	690,308



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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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$215,058	\$214,814	\$225,909	\$224,881
Operating	49,986	35,254	150,370	151,770
Capital	0	0	0	0
Grants and Aids	28,605	82,967	100,000	100,000
General Fund Totals	\$293,649	\$333,035	\$476,279	\$476,651

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
Total Number of Staff	6	6	6	6

* Elected Position: (PT)

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

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 to 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 90,391	\$ 95,322	\$ 100,469	\$ 104,488
15-1	Special Pay	42,000	41,500	42,000	42,000
21-1	FICA Taxes	8,988	9,278	8,577	9,122
22-2	FLC Gen Retirement	4,392	4,739	7,583	8,038
22-3	FLC Gen Retirement Match	2,196	2,370	1,896	2,009
23-1	Life & Health Ins - Employee	33,689	31,924	34,925	31,902
23-2	Dependent Insurance	33,293	29,551	30,350	27,240
24-1	Worker's Compensation	109	130	109	82
TOTAL PERSONNEL SERVICES		215,058	214,814	225,909	224,881
OPERATING EXPENSES					
31-4	Other Professional Svc	20,000	0	101,500	101,500
40-4	Ed Train Sem & Asc Exp	6,276	9,729	19,950	19,950
40-5	Business Exp & Mileage	1,845	957	1,790	1,920
47-1	Printing & Binding	0	193	540	540
51-2	Office Supplies	0	0	500	500
52-8	Uniforms & Clothing	0	264	480	480
54-3	Books,Subsc,Prof Supplies	0	274	200	200
54-4	Memberships & Dues	21,865	23,837	25,410	26,680
TOTAL OPERATING EXPENSES		49,986	35,254	150,370	151,770
GRANTS & AIDS					
83-1	Other Grants and Aids	28,605	82,967	100,000	100,000
TOTAL GRANTS & AIDS		28,605	82,967	100,000	100,000
DIVISION TOTAL		\$ 293,649	\$ 333,035	\$ 476,279	\$ 476,651



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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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$0	\$0	\$0	\$0
Operating	142,662	232,888	266,300	368,300
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$142,662	\$232,888	\$266,300	\$368,300

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
City Attorney	0	0	0	0
Total Number of Staff	0	0	0	0

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

ACTIVITY/PERFORMANCE MEASURES

- Review ordinances, resolutions, agreements, and contracts.
- Advise City staff on daily legal issues, review correspondence on behalf of City staff, and provide legal input regarding City code interpretation.
- Prepare pleadings in response to appellate matters, foreclosures, bankruptcy, and probate actions to collect monies due and owing to the City.
- Provide legal services for the Building Board of Adjustments and Appeals and Zoning Board of Adjustment and Appeals.
- Prepare and file all pleadings and legal documents with the Circuit Court, which are necessary for forfeiture of property seized in association with arrest for criminal activity.
- Advise and assist Human Resources staff in preparation and presentation of defenses to Equal Employment Opportunity Commissions claims, Administrative Directives, and Personnel Policies.
- Advise on various aspects regarding Pension Law, including changes related to Police/Fire Pension.
- 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	0	0	0
22-2	FLC Gen Retirement	0	0	0	0
22-3	FLC Gen Retirement Match	0	0	0	0
23-1	Life & Health Ins - Employee	0	0	0	0
23-2	Dependent Insurance	0	0	0	0
24-1	Worker's Compensation	0	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		0	0	0	0
OPERATING EXPENSES					
31-1	Legal Expenses	0	0	0	0
31-4	Other Professional Service	142,662	232,888	266,300	368,300
40-4	Ed Train Sem & Assc Exp	0	0	0	0
40-5	Business Exp & Mileage	0	0	0	0
51-5	Minor Office Equip & Furn	0	0	0	0
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	0	0	0	0
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		142,662	232,888	266,300	368,300
DIVISION TOTAL		\$ 142,662	\$ 232,888	\$ 266,300	\$ 368,300



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

PRIMARY FUNCTION NARRATIVE

The Human Resources Division is responsible for the City's centralized personnel functions consisting of employee recruitment and onboarding, 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$382,296	\$452,901	\$524,914	\$582,500
Operating	\$99,566	\$102,322	\$147,693	\$167,311
Capital	\$0	\$10,661	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$481,862	\$565,884	\$672,607	\$749,811

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Human Resources & Risk Management	1	1	1	1
Human Resources Generalist	0	0	1	1
HR Generalist - Payroll	1	1	0	0
Human Resources Manager	0	0	1	1
Payroll/Benefits Specialist	1	1	0	0
Human Resources Coordinator	1	1	1	1
Human Resources Assistant	0	1	1	1
Total Number of Staff	4	5	5	5

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. Human Resources/Risk Management 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 ADOPTED
No. of personnel files maintained	185	196	299	260
No. of applications submitted	1,485	2,234	1,750	1,750
No. of new hires processed	32	52	35	35
No. of position descriptions updated	16	38	22	30
No. of terminations/Resignations/Retirements	28	27	20	25
No. of backgrounds for coaches/volunteers processed	33	33	35	60
No. of requisitions managed through applicant tracking	52	83	37	37
No. of Personal Action Request (PAR's) processed	400	452	458	460
No. of eligible health insurance participants	172	174	183	188
No. of purged documents(boxes) for destruction	14	6	7	4
No. of In-house training sessions provided	26	23	24	24
No. of employment verifications including public records requests	50	65	50	50
No. of newsletters published	6	6	6	6
No. of property claims processed	5	6	6	6
No. of new liability claims processed	1	1	2	2
No. of vehicle claims processed	8	3	5	5
No. of Workers Compensation claims processed	10	17	13	16
No. of Drug Free Workplace processed	23	22	22	22
No. of Payrolls completed	28	26	0	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
No. of Orientations	0	0	25	25
No. of Job Fairs	0	0	5	8

EFFICIENCY MEASURES

Avg. cost per hire processed	\$450	\$631	\$812	\$812
Avg. cost per employee – health/dental/vision insurance	\$10,965	\$10,220	\$9,800	\$9,800
Avg. cost per dependent – health/dental/vision insurance	\$9,008	\$9,033	\$8,506	\$8,506

EFFECTIVENESS MEASURES

Health insurance claims loss ratio	76%	64%	61%	61%
% Liability property loss ratio (premiums/losses)	12%	9%	1%	1%
% Workers Compensation loss ratio (premiums/losses)	31%	39%	0%	0%

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

GOALS & OBJECTIVES

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

- Objective**
- Continue to analyze the total rewards package to ensure the City is getting the best value with maximum benefits for employees.
 - Continue to participate in the Annual PEPIE survey.
 - Continue to offer eligible part-time employee benefits.
 - Continue conducting annual market salary benchmarking to ensure competitiveness with industry standards.
 - Continue reviewing 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.
 - Continue maximizing advertising within our budget including college recruiting, social media, job fairs, job boards and print.
 - Increase the utilization of 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.
 - Continue the use of social media and association websites to reach more applicants via Facebook, Instagram, LinkedIn, Indeed, Governmentjobs.com, Handshake, etc.
 - Start to utilize AI-driven software to identify qualified candidates based on job-related criteria, reducing unconscious bias and improving efficiency.

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

- Objective**
- Continue conducting quarterly Safety Committee meetings and annual safety inspections.
 - Continue to ensure a streamlined Drug Free Workplace and Workers Compensation process.
 - Review and update insurance policies and coverage annually to ensure they reflect the City's current needs and risks.
 - Continue to manage Safety Data Sheets (SDS) by location.
 - Continue to conduct training sessions for employees and supervisors on relevant Human Resources and Risk Management topics.

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

- Objective**
- Continue the use of ExecuTime to increase FLSA compliance and tracking employees' time.

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

- Continue to review HR Operations Manual quarterly and on-going to keep relevant and accurate.
- Utilize and update Annual Work Plan (AWP) monthly to maintain thorough and efficient daily operations.
- Implement a streamlined process for transitioning from paper-based performance evaluation system.
- Manage the City's Intranet for employees to easily access resources and information.
- Continue to review and revise as needed the Personnel Policies Handbook and update information for our employees.
- Continue conducting 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.
 - 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.
 - Continue improving employee engagement and connection through cultural enhancements.
 - Continue scheduling food truck events twice 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.
 - Continue creating, promoting and fostering 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.
 - Continue providing paperless Personnel Action Requests (PAR) training for Directors, Supervisors, and Administrative Assistants as needed.
 - 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 293,721	\$ 348,696	\$ 397,265	\$ 452,660
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salaries & Wages	5,555	10,264	11,832	7,888
14-1	Overtime	63	66	1,716	982
15-1	Special Pay	6,653	7,987	6,320	6,800
21-1	FICA Taxes	23,357	27,890	31,871	35,785
22-2	FLC Gen Retirement	14,276	15,863	31,918	36,291
22-3	FLC Gen Retirement Match	7,138	7,932	7,980	9,071
23-1	Life & Health Ins - Employee	30,776	29,146	34,675	31,642
23-2	Dependent Insurance	453	4,666	518	556
24-1	Worker's Compensation	304	391	318	263
25-1	Unemployment Compensation	0	0	501	562
TOTAL PERSONNEL SERVICES		382,296	452,901	524,914	582,500
OPERATING EXPENSES					
31-4	Other Professional Service	32,124	37,718	35,284	31,677
31-5	Physical Exams	20,298	20,647	29,778	28,501
34-4	Other Contractual Service	5,246	4,196	6,960	6,456
40-2	Tuition Reimbursement	4,950	1,665	6,000	6,000
40-3	Personnel Recruiting Exp	8	61	1,735	2,033
40-4	Ed Train Sem & Assc Exp	11,413	9,854	26,426	28,791
40-5	Business Exp & Mileage	0	0	50	50
42-1	Postage & Freight Charges	314	0	1,000	250
45-2	Notary Fees	251	138	120	240
47-1	Printing & Binding	77	269	350	350
48-6	Other Promo Activities	6,125	8,373	11,146	33,594
49-6	Miscellaneous Expense	0	0	275	275
49-7	Computer Software & Prog	0	0	0	0
49-9	Classified Ads	1,175	545	4,850	4,850
51-2	Office Supplies	814	580	6,090	3,750
51-5	Minor Office Equip & Furn	492	45	500	500
51-7	Commemoratives	14,644	16,079	14,909	16,499
52-8	Uniforms & Clothing	622	440	260	260
54-3	Books,Subsc,Prof Supplies	0	794	0	1,377
54-4	Memberships & Dues	1,013	918	1,960	1,858
TOTAL OPERATING EXPENSES		99,566	102,322	147,693	167,311
CAPITAL OUTLAY					
64-5	Other Furniture	0	10,234	0	0
64-8	Other Equipment	0	427	0	0
TOTAL CAPITAL OUTLAY		0	10,661	0	0
DIVISION TOTAL		\$ 481,862	\$ 565,884	\$ 672,607	\$ 749,811



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$403,979	\$556,382	\$654,779	\$675,901
Operating	86,756	81,704	84,356	116,940
Capital	1,356	6,271	1,000	0
Other	0	0	0	0
General Fund Totals	\$490,735	\$644,357	\$740,135	\$792,841

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Assistant City Clerk	1	1	1	1
City Clerk	1	1	1	1
Passport Service Assoc (PT)	2	1	1	1
Passport Service Associate ¹	0	2	2	2
Passport Service Coordinator	1	1	1	1
Records Coordinator	1	1	1	1
Receptionist	0	1	1	1
Total Number of Staff	4FT 2PT	7FT 1PT	7FT 1PT	7FT 1PT

¹ position added in 2023

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

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

PERFORMANCE MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 ADOPTED
OUTPUT MEASURES				
No. of ordinances	19	30	40	22
No. of resolutions	60	65	70	43
No of proclamations	44	40	40	40
No. of pages of minutes	174	185	190	190
No. of lien searches/letters processed	939	1,000	1,200	800
No. of public records requests processed	199	202	210	190
No. of City registered voters	22,000	19,357	21,000	21,084
Avg. cost of municipal election	\$0	\$15,841.50*	\$0	\$75,000
No. of passport applications processed	13,544	15,150	17,500	17,500
No. of legal advertisements published	11	30	30	30
EFFICIENCY MEASURES				
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
EFFECTIVENESS MEASURES				
% of lien searches completed within 3 days	100.0%	100.0%	100%	100.0%
% Registered voter participation in Municipal Election	0%	13%	0%	13%

*Presidential Primary Preference Election

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

GOALS & OBJECTIVES

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

- Objective:
- Conduct an annual refresher course for departmental Records Custodians and Alternates.
 - Schedule the annual destruction of paper records and ongoing destruction of electronic records.
 - 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: **Continue processing Passport Applications.**

- 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 Development and Neighborhood Services.
 - Respond within 1-3 business days.
 - Answer and assist customer inquiries.

Goal: **Implementation of candidate Easy Vote software.**

- Objective:
- Upload the live software link to the City's website.
 - Train and educate staff, the public and candidates.

Goal: **Implementation of the electronic legal advertisement software.**

- Objective:
- Train and educate staff and the public.
 - Advertise notice and link software to the City's website for use.

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 265,947	\$ 382,309	\$ 431,894	\$ 456,571
12-2	Vac/Sick Payout	1,329	0	0	0
13-1	Other Salaries & Wages	41,545	28,453	34,235	35,102
14-1	Overtime	95	107	4,617	4,332
15-1	Special Pay	4,320	4,320	4,320	4,800
21-1	FICA Taxes	23,830	30,924	34,732	36,857
22-2	FLC Gen Retirement	11,370	15,442	34,921	36,872
22-3	FLC Gen Retirement Match	5,685	7,721	8,730	9,218
23-1	Life & Health Ins - Employee	46,647	67,219	79,347	72,252
23-2	Dependent Insurance	2,926	19,470	21,051	19,016
24-1	Worker's Compensation	285	417	362	280
25-1	Unemployment Compensation	0	0	570	601
TOTAL PERSONNEL SERVICES		403,979	556,382	654,779	675,901
OPERATING EXPENSES					
34-4	Other Contractual Service	555	445	500	500
40-4	Ed Train Sem & Assc Exp	5,636	4,306	7,060	6,715
42-1	Postage & Freight Charges	39,134	36,495	40,546	36,579
45-2	Notary Fees	162	251	0	130
46-3	R & M Office Eq	374	735	900	1,000
47-1	Printing & Binding	74	0	0	0
48-6	Other Promo Activities	9,975	413	1,600	1,600
49-1	Legal Ads	3,890	4,422	4,500	3,000
49-2	Election Expenses	0	16,055	0	44,466
49-3	Titles, Tags & Taxes	708	693	1,155	825
49-8	Recording Fees	1,438	1,298	3,000	3,000
51-2	Office Supplies	6,712	5,955	8,500	8,500
51-5	Minor Office Equip & Furn	1,324	649	650	650
51-7	Commemoratives	141	316	1,680	1,305
52-8	Uniforms & Clothing	0	368	320	320
54-2	Code Supplements & Updates	14,481	6,396	11,750	6,150
54-3	Books,Subsc,Prof Supplies	977	1,842	1,000	1,000
54-4	Memberships & Dues	1,175	1,065	1,195	1,200
TOTAL OPERATING EXPENSES		86,756	81,704	84,356	116,940
CAPITAL OUTLAY					
64-5	Office Furniture	1,356	6,271	1,000	0
TOTAL CAPITAL OUTLAY		1,356	6,271	1,000	0
DIVISION TOTAL		\$ 492,091	\$ 644,357	\$ 740,135	\$ 792,841

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$0	\$0	\$272,433	\$377,656
Operating	0	0	99,760	107,400
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$0	\$0	\$372,193	\$485,056

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Communications ¹	0	1	1	1
Digital Media Specialist	0	0	0	1
Multimedia Comm. Specialist	0	1	1	1
Total Number of Staff	0	2	2	3

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

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

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

PERFORMANCE MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 ADOPTED
OUTPUT MEASURES				
No. of social media posts	885	752	705	740
No. of media stories	5	4	5	6
No of publications	4	3	3	3
No. of ticket inquiries processed	297	358	365	375
No. of Photo Contest Submissions	48	48	52	56
EFFICIENCY MEASURES				
Total audience reached using social media	534,297	406,245	510,000	560,000
No. of social media followers	9,978	10,907	11,750	12,500
Notification of Emergency's (# of Events)	2	2	2	2
EFFECTIVENESS MEASURES				
Attendance at city events, services, programs, and rentals.	33,135	36,350	36,900	42,000

GOALS & OBJECTIVES

- Goal: **Redesign the City's official website.**
- Objective:
- Create a modern, user-friendly, and accessible platform that better serves residents, businesses, and visitors.
 - Redesign the City's website to improve navigation, streamline access to services and information, incorporate mobile responsiveness, and align with the City's updated branding and communication goals.
- Goal: **Launch and implement the City of Greenacres' Centennial brand.**
- Objective:
- Roll out the Centennial brand and brand guidelines across all city departments, communications, and public-facing materials to ensure consistency, promote awareness, and engage residents and stakeholders in the celebration of Greenacres' 100th anniversary.
- Goal: **Provide support to City departments for promotional and advertising strategies.**
- Objective:
- Provide guidance, support and material for city departments as needed for promotional items, event marketing, and more.

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

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 183,467	\$ 202,449	\$ 274,946
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	0
15-1	Special Pay	0	4,320	4,320	4,800
21-1	FICA Taxes	0	14,120	15,296	19,961
22-2	FLC Gen Retirement	0	9,041	16,196	21,995
22-3	FLC Gen Retirement Match	0	4,520	4,049	5,498
23-1	Life & Health Ins - Employee	0	20,042	22,896	31,145
23-2	Dependent Insurance	0	6,019	6,821	18,814
24-1	Worker's Compensation	0	184	158	161
25-1	Unemployment Compensation	0	0	248	336
TOTAL PERSONNEL SERVICES		0	241,713	272,433	377,656
OPERATING EXPENSES					
31-4	Other Professional Services	0	34,481	4,000	5,000
31-5	Physical Exams	0	0	0	0
40-4	Ed Train Sem & Assc Exp	0	4,271	7,350	10,250
40-5	Business Exp & Mileage	0	103	300	300
42-1	Postage & Freight Charges	0	8,073	13,800	14,900
46-3	R & M-Office Equipment	0	1,254	0	0
47-1	Printing & Binding	0	23,259	46,945	45,885
48-1	City Publicity	0	1,558	4,000	6,000
48-6	Other Promotional Activities	0	10,252	16,500	16,500
51-2	Office Supplies	0	1,786	2,150	2,600
51-5	Minor Office Equip & Furn	0	3,521	2,500	3,500
52-8	Uniforms & Clothing	0	496	1,000	900
54-4	Memberships & Dues	0	506	1,215	1,565
64-5	Office Furniture	0	72	0	0
TOTAL OPERATING EXPENSES		0	89,632	99,760	107,400
DIVISION TOTAL		\$ 0	\$ 331,345	\$ 372,193	\$ 485,056

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 expanded economic growth, increase employment and investment opportunities, and 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$0	\$0	\$181,154	\$190,739
Operating	0	0	62,725	86,169
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$0	\$0	\$243,879	\$276,908

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Economic Dev.	0	1	1	1
Total Number of Staff	0	1	1	1

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

The Department of Economic Development plays a critical role in advancing the City's Strategic Goals by guiding orderly growth, expanding local employment and investment opportunities, and strengthening relationships with businesses, developers, and community partners. Through these efforts, the Department works to build a stable and sustainable economic foundation that supports long-term community vitality and broad-based prosperity.

PERFORMANCE MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 ADOPTED
OUTPUT MEASURES				
Number of public awareness sessions	N/A	N/A	24	100
Number of businesses assisted	N/A	N/A	52	75
Number of resource referrals	N/A	N/A	52	N/A
Number of Jobs supported	N/A	N/A	110	N/A
New Jobs created through business expansion	N/A	N/A	N/A	400
EFFICIENCY MEASURES				
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	75
EFFECTIVENESS MEASURES				
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: Promote Greenacres as a premier place to do business, live, work, visit, invest, and grow.

Objective: Implement a quarterly digital marketing campaign with measurable engagement metrics to highlight local business success stories.

Host two regional business roundtables with stakeholders to gather feedback on ways to further strengthen the City's business image and competitiveness.

Organize and host ribbon-cutting, grand opening, and re-opening events to showcase and support local businesses in Greenacres, fostering community engagement and economic growth

Create opportunities for businesses to partner with the City as vendors or sponsors, fostering collaboration and community investment.

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

- Goal: **Establish at least 4 collaborative projects with private-sector partners, including developers and business organizations, to support redevelopment, small business assistance, or infrastructure improvements in Greenacres by September 30, 2026.**
- Objective: Establish agreements with at least 4 private-sector partners to support redevelopment and business growth in Greenacres.
- Objective: Complete collaborative initiatives involving a combination of City departments, county agencies, and private entities focused on economic development, permitting streamlining, to support redevelopment.
- Objective: Complete at least 4 collaborative projects with private-sector partners to support business growth and redevelopment in Greenacres
- Objective: Collaborate with partner organizations to provide one-on-one technical assistance to small businesses, aiming for at least 25% of assisted businesses to report improved operations or expanded services within 6 months.

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

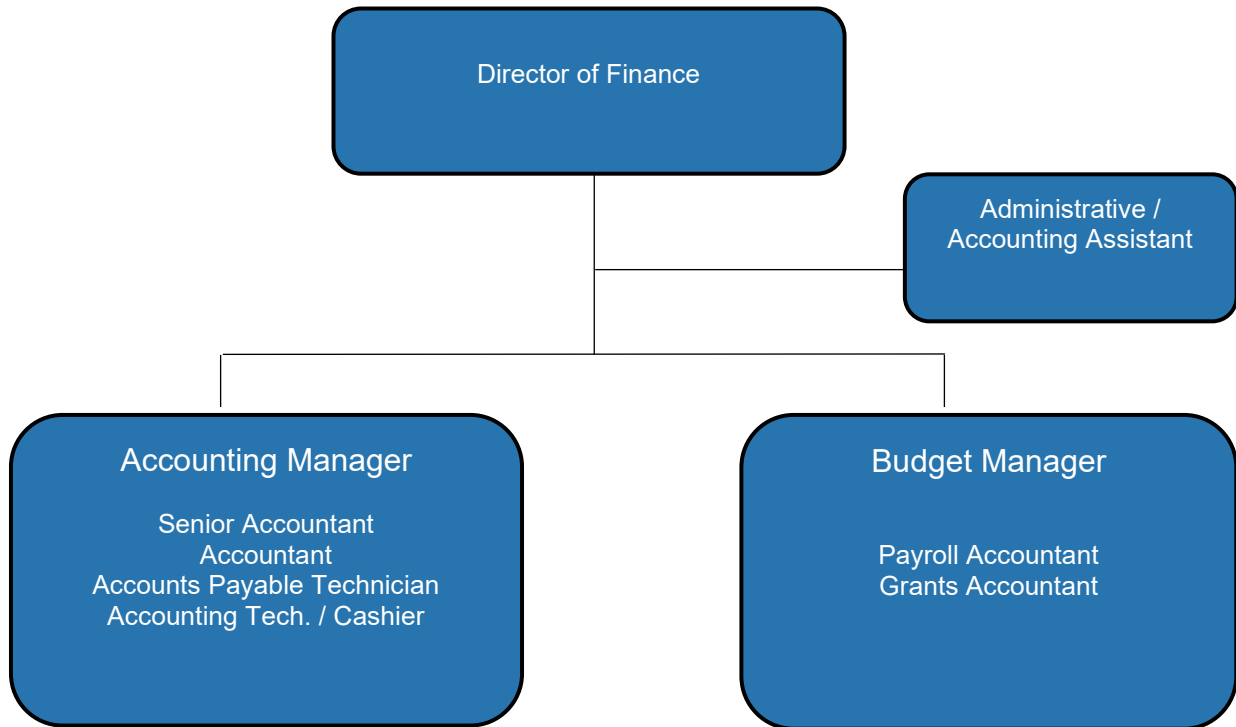
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 89,045	\$ 128,915	\$ 138,580
12-2	Vac/Sick Payout	0	2,051	0	0
15-1	Special Pay	0	3,600	4,320	4,800
21-1	FICA Taxes	0	7,115	9,118	10,000
22-2	FLC Gen Retirement	0	3,245	10,313	11,085
22-3	FLC Gen Retirement Match	0	1,623	2,579	2,773
23-1	Life & Health Ins - Employee	0	8,908	11,605	10,592
23-2	Dependent Insurance	0	0	14,042	12,657
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	0	130	102	80
25-1	Unemployment Compensation	0	0	160	172
TOTAL PERSONNEL SERVICES		0	115,717	181,154	190,739
OPERATING EXPENSES					
34-5	Other Contractual Services	0	2,500	12,400	40,000
40-4	Ed Train Sem & Assc Exp	0	1,206	6,025	9,485
40-5	Business Exp & Mileage	0	1,509	8,500	3,465
48-6	Other Promo Activites	0	2,178	32,000	24,000
54-4	Memberships & Dues	0	860	3,800	9,219
TOTAL OPERATING EXPENSES		0	8,253	62,725	86,169
DIVISION TOTAL		\$ 0	\$ 123,970	\$ 243,879	\$ 276,908

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 2025**

FINANCE:

- 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 2024.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2023.
- Applied for seven (7) "new" grant funding.
- Prepared and remitted bi-weekly payroll taxes.
- Prepared 33 boxes for Record Management Destruction and over 3,200 Laserfiche entries.
- Made the transition of the payroll process from Human Resources to Finance.
- Attended the Annual Governors' Hurricane Conference.
- Participated in the Safety Committee.
- Received the Popular Achievement for Financial Reporting Award (PAFR) for FY 2023.
- Prepared Quarterly Resolutions for Solid Waste Liens Release.
- Increased the number of vendors accepting direct deposit for procurement payment.
- Collected 10 property liens totaling \$1,969.61 in the first half of FY25.
- Prepared quarterly decreased EMS write-offs for Council approval.
- Participated in the C.H.A.S.E Committee.



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DEPARTMENT	Finance
COST CENTER	Finance
COST CENTER NO.	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, accounts payable, 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 State Statutes.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$349,627	\$806,172	\$1,116,355	\$1,164,206
Operating	48,746	177,939	206,275	145,938
Capital	0	1,598	2,600	2,600
Other	0	0	0	0
General Fund Totals	\$398,373	\$985,709	\$1,325,230	\$1,312,744

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Finance	1	1	1	1
Accountant	0	1	1	1
Accountant Manager	0	0	1	1
Accounting Clerk (PT)	0	1	0	0
Acct. Payable Tech.	0	1	1	1
Administrative / Accounting Asst.	1	1	1	1
Asst. Finance Dir	0	1	0	0
Budget Anal./Fixed Assets Coord.	1	0	0	0
Budget Manager	0	1	1	1
Cashier/Accounting Clerk	1	1	1	1
Grants Accountant	0	0	1	1
Grants Coordinator	1	0	0	0
Payroll Accountant	0	0	1	1
Senior Accountant	0	1	1	1
Total Number of Staff	5	8FT 1PT	10	10

Budget year 2023 20-22 merged w ith 20-21

DEPARTMENT	Finance
COST CENTER	Finance
COST CENTER NO.	20-21

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 ADOPTED
Solid Waste Bills Issued (new CO'ed)	26	0	0	0
Accounts Payable payment via ACH	431	465	604	664
Accounts Payable payments via Checks	1,467	1,519	1,092	1,080
Fixed Assets Maintained	881	957	1,025	1127
# of W-2's processed*	0	0	209	212
# of Active Grants	34	38	33	35

*Payroll moved to Finance FY2025

EFFICIENCY MEASURES

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

EFFECTIVENESS MEASURES

# 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 and appropriate forms.

DEPARTMENT	Finance
COST CENTER	Finance
COST CENTER NO.	20-21

GOALS & OBJECTIVES

Goal	To continue to provide reliable, accurate, and timely financial information to City Council, Management, Staff, and Residents.
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 number of new grants.
Objective	- To increase the number of grants 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 Rescue time-keeping software to Tyler New World.

DEPARTMENT	Finance
COST CENTER	Finance
COST CENTER NO.	20-21

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 247,746	\$ 604,351	\$ 809,135	\$ 861,255
13-1	Other Salaries & Wages	0	0	0	0
14-1	Overtime	113	4,198	3,634	3,650
15-1	Special Pay	4,320	4,653	4,320	4,800
21-1	FICA Taxes	18,362	44,744	58,979	63,228
22-2	FLC Gen Retirement	12,050	22,897	65,021	69,193
22-3	FLC Gen Retirement Match	6,025	11,449	16,255	17,298
23-1	Life & Health Ins - Employee	37,422	73,954	113,218	103,082
23-2	Dependent Insurance	23,328	39,272	44,188	40,169
24-1	Worker's Compensation	261	654	624	487
25-1	Unemployment Compensation	0	0	981	1,044
TOTAL PERSONNEL SERVICES		349,627	806,172	1,116,355	1,164,206
OPERATING EXPENSES					
31-4	Other Professional Service	3,605	1,435	1,485	1,675
32-1	Accounting & Auditing	40,500	48,020	56,020	42,353
34-4	Other Contractual Service	0	84,461	67,080	35,470
40-4	Ed Train Sem & Assc Exp	2,205	3,576	6,700	10,200
40-5	Business Exp & Mileage	0	0	200	150
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	25,257	50,920	36,820
45-2	Notary Fees	123	0	0	0
46-3	R & M - Office Equipment	0	1,680	1,000	1,000
47-1	Printing & Binding	1,266	4,692	7,630	2,530
49-6	Minor Office Equip & Furn	0	0	2,320	2,320
49-7	Misc Expenses	0	0	700	700
51-2	Office Supplies	0	1,487	4,150	4,500
51-4	Copy Paper / Prntr Supplies	0	1,446	3,750	3,750
51-5	Computer Software & Prog.	412	4,875	1,600	1,600
52-8	Uniforms & Clothing	96	225	960	960
54-3	Books,Subsc,Prof Supplies	79	0	610	610
54-4	Memberships & Dues	460	785	1,150	1,300
TOTAL OPERATING EXPENSES		48,746	177,939	206,275	145,938
CAPITAL OUTLAY					
64-5	Office Furniture	0	1,598	2,600	2,600
TOTAL CAPITAL OUTLAY		0	1,598	2,600	2,600
DIVISION TOTAL		\$ 398,373	\$ 985,709	\$ 1,325,230	\$ 1,312,744

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

PRIMARY FUNCTION NARRATIVE

In 2024, 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$306,271	\$0	\$0	\$0
Operating	88,442	0	0	0
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$394,713	\$0	\$0	\$0

PERSONNEL STAFFING

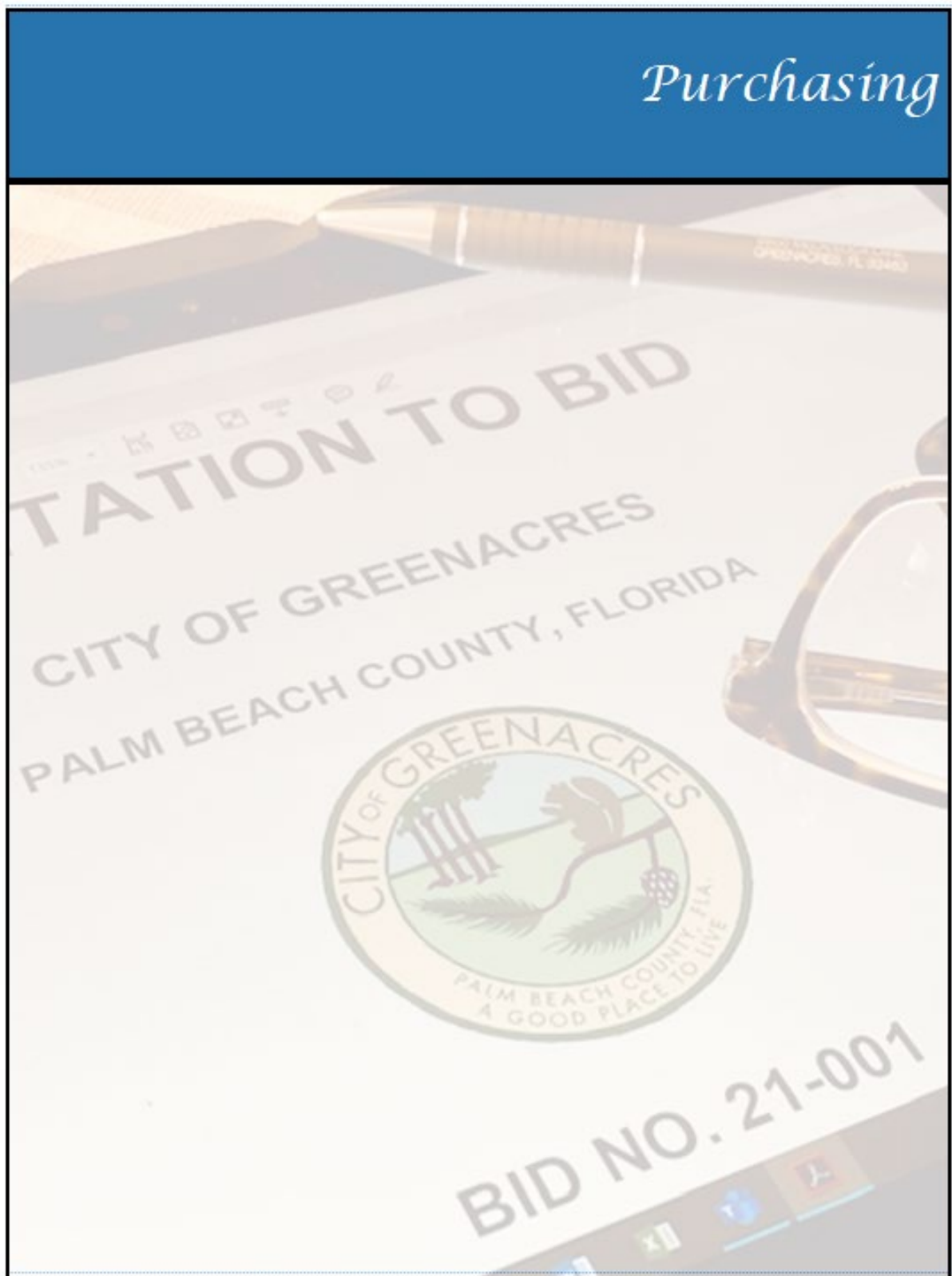
POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Accountant	1	0	0	0
Acct. Payable Tech.	1	0	0	0
Cashier/Accounting Clerk	1	0	0	0
Senior Accountant	1	0	0	0
Total Number of Staff	4	0	0	0

Finance operations moved to the Office of the Director

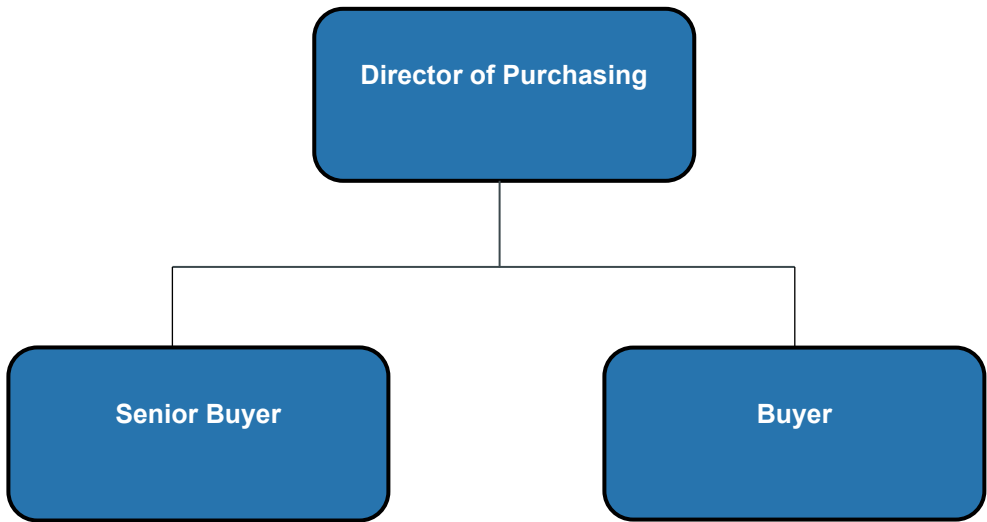
DEPARTMENT	Finance
COST CENTER	Financial Operations
COST CENTER NO.	20-22

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 230,964	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	87	0	0	0
15-1	Special Pay	1,667	0	0	0
21-1	FICA Taxes	17,399	0	0	0
22-2	FLC Gen Retirement	10,177	0	0	0
22-3	FLC Gen Retirement Match	5,088	0	0	0
23-1	Life & Health Ins - Employee	33,624	0	0	0
23-2	Dependent Insurance	7,047	0	0	0
24-1	Worker's Compensation	218	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		306,271	0	0	0
OPERATING EXPENSES					
34-4	Other Contractual Service	49,216	0	0	0
40-4	Ed Train Sem & Assc Exp	107	0	0	0
40-5	Business Exp & Mileage	0	0	0	0
42-1	Postage,Frt & Exp Charges	32,039	0	0	0
46-3	R & M - Office Equipment	2,054	0	0	0
47-1	Printing & Binding	878	0	0	0
49-6	Misc Expense	276	0	0	0
49-7	Computer Software & Prog.	0	0	0	0
51-2	Office Supplies	1,173	0	0	0
51-4	Copy Paper & Supplies	1,931	0	0	0
51-5	Minor Office Equip & Furn	241	0	0	0
52-8	Uniforms & Clothing	252	0	0	0
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	275	0	0	0
TOTAL OPERATING EXPENSES		88,442	0	0	0
DIVISION TOTAL		\$ 394,713	\$ 0	\$ 0	\$ 0



Department of Purchasing



**DEPARTMENT OF PURCHASING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025**

PURCHASING

- Coordinated twenty-five (25) solicitations. The highlights include Continuing Professional Consulting Services (CCNA), Parks Master Plan, Fireworks Display; AV System Upgrade and Equipment Replacement; Rehabilitation of Municipal Complex Pathway; Rehabilitation of Community Park Pathway; and Original Section Sewer Swain Boulevard North Phase 3.
- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Maintained seventy-nine (79) current City purchasing contracts



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

PRIMARY FUNCTION NARRATIVE

The Purchasing Department provides professional procurement services to the City Departments while ensuring compliance with Florida State Statutes, the City's Procurement Code and Administrative Rules. The department maintains unbiased vendor selections, cost effective purchases, timely receipt of goods and contractual services. An inventory of frequently used supplies (Central Store) is maintained for the convenience of the departments and to take maximum advantage of economic 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 of 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, review current developments, literature, and technical sources of information, and determine sources of supplies.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$299,298	\$338,465	\$373,202	\$397,549
Operating	46,508	51,456	68,766	66,470
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$345,806	\$389,921	\$441,968	\$464,019

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Purchasing	1	1	1	1
Purchasing Assistant ¹	1	0	0	0
Senior Buyer	1	1	1	1
Buyer	0	1	1	1
Total Number of Staff	3	3	3	3

¹ Position added in FY23 changed to Buyer in 2024

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
No. of Purchase Orders Issued	747	773	750	760
Purchase Order Totals	\$40,678,458	\$52,014,113	\$45,777,231	\$56,156,601
No. of Solicitations Issued	29	21	25	23
No. of Central Store Orders	58	40	49	45
No. of Contracts Managed	77	78	79	80
No. of Purchasing Card Purchases	3,138	3,692	3,463	3,578
Purchasing Card Transaction Totals	\$491,350	\$608,899	\$582,828	\$595,864
No. of Training Sessions Conducted	9	7	8	10
No. of Mobile Telephones Managed	58	57	60	60

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

COST CENTER EXPENDITURE DETAIL

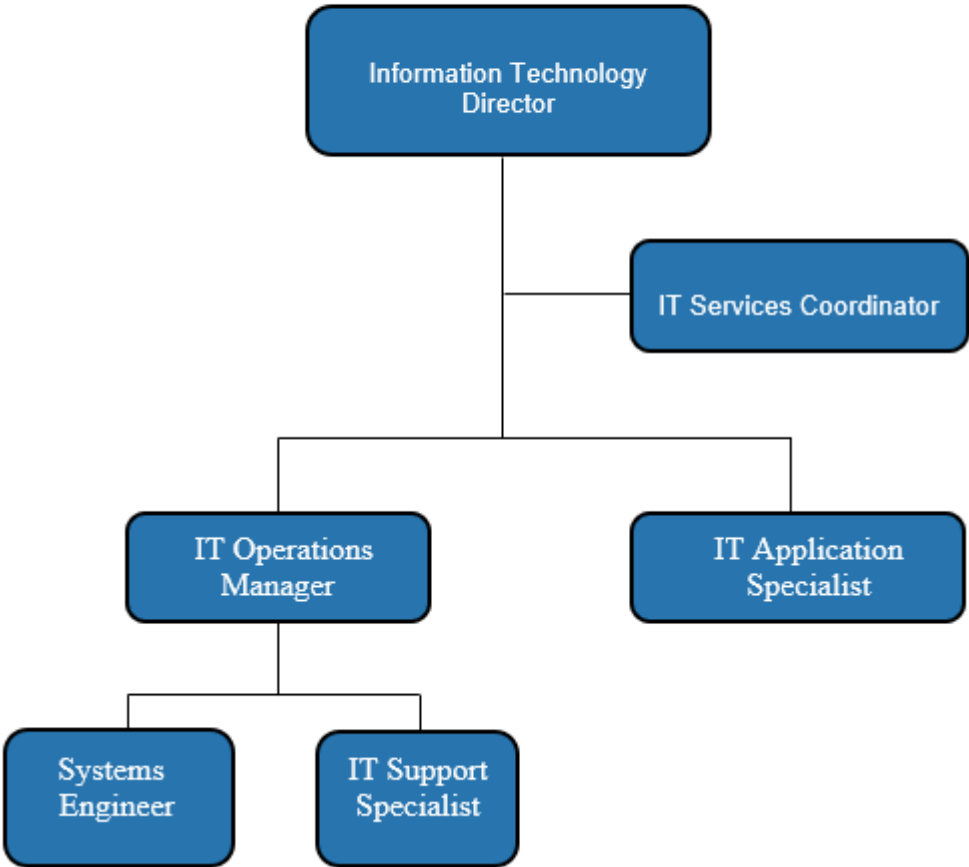
ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 216,354	\$ 252,822	\$ 272,292	\$ 291,118
12-2	Vac/Sick Payout	1,012	0	0	5,000
14-1	Overtime	60	0	620	661
15-1	Special Pay	4,320	4,320	4,320	4,800
21-1	FICA Taxes	16,478	19,179	20,153	22,117
22-2	FLC Gen Retirement	10,568	12,506	21,833	23,742
22-3	FLC Gen Retirement Match	5,284	6,253	5,458	5,935
23-1	Life & Health Ins - Employee	31,203	30,367	34,186	31,145
23-2	Dependent Insurance	13,824	12,758	13,795	12,482
24-1	Worker's Compensation	195	260	212	187
25-1	Unemployment Compensation	0	0	333	362
TOTAL PERSONNEL SERVICES		299,298	338,465	373,202	397,549
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	4,944	12,297	12,670	12,362
40-5	Business Exp & Mileage	0	128	100	100
41-1	Telephones	29,207	26,297	41,618	37,958
42-1	Postage & Freight Charges	0	80	150	150
45-2	Notary Fees	0	0	0	230
47-1	Printing & Binding	77	299	700	790
49-1	Legal Ads	2,902	3,471	4,000	4,000
51-2	Office Supplies	2,899	2,488	1,500	1,700
51-4	Copy Paper & Supplies	3,146	3,573	4,000	6,100
51-5	Minor Office Equip & Furn	1,527	1,621	1,500	1,500
52-8	Uniforms & Clothing	0	162	303	105
54-3	Books,Subsc,Prof Supplies	524	0	1,090	300
54-4	Memberships & Dues	1,270	1,040	1,085	1,125
55-5	Erroneous Issues	12	0	50	50
TOTAL OPERATING EXPENSES		46,508	51,456	68,766	66,470
DIVISION TOTAL		\$ 345,806	\$ 389,921	\$ 441,968	\$ 464,019



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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 2025**

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.

**DEPARTMENT OF INFORMATION TECHNOLOGY
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025**

INFORMATION TECHNOLOGY: (continued)

- Initiated and completed RFP 24-009, resulting in a contract with Convergent 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.
- 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.

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

PRIMARY FUNCTION NARRATIVE

This Department is responsible for the provision of all Information Technology (IT) services, hardware and software applications for City departments. The IT staff is responsible for the acquisition, operation and maintenance and security of all elements of the City's IT infrastructure, including the integrated computer network and all hardware and software used in the City's daily operations. Department personnel provide direct user support, consulting and training services to departments to promote efficient and effective use of resources and cybersecurity measures to protect City staff, constituents and resources from the harmful effects of potential attacks. IT staff also plan and implement major Capital Improvement Projects for the City, to maximize automated support and enhance the City's efficient, business-like operations.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$425,258	\$574,268	\$664,944	\$719,791
Operating	566,481	721,951	1,056,443	1,283,218
Capital	17,662	575,541	45,000	91,530
Other	71,922	198,599	73,000	76,700
General Fund Totals	\$1,081,323	\$2,070,359	\$1,839,387	\$2,171,239

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Information Tech. Director	1	1	1	1
IT Operations Mgr. ¹	1	1	1	1
Systems Engineer	1	1	1	1
IT Application Specialist	0	1	1	1
IT Support Specialist	0	1	1	1
IT Service Coord. ²	1	1	1	1
Total Number of Staff	4	6	6	6

¹ Senior Systems Engineer changed to IT Operations Manager in 2026

² Administrative Assistant changed to IT Service Coord 2026

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

The Information Technology (IT) Department directly relates to two City goals: 1) maintaining an efficient and effective local government by acquiring 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

OUTPUT MEASURES WORKLOAD	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
# of Virtual Servers on the Network	N/A	N/A	27	30
# of Physical Servers on the Network	N/A	N/A	3	3
# of Total Servers on the Network	25	24	30	33
# of Workstations on the Network	127	160	177	180
# of User Accounts Supported	187	190	189	200
# of Email Accounts Supported	187	190	189	200
# of Access Points / Network Switches	20/25	22/27	27/32	40/36
# of Technical Requests	663	720	700	750
# of Security Cameras Supported	160	160	170	220

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.

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

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 by the use of simulated phishing campaigns. Continue to identify and add layers of protection around City data resources and enhance its resilience to cyber threats.

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

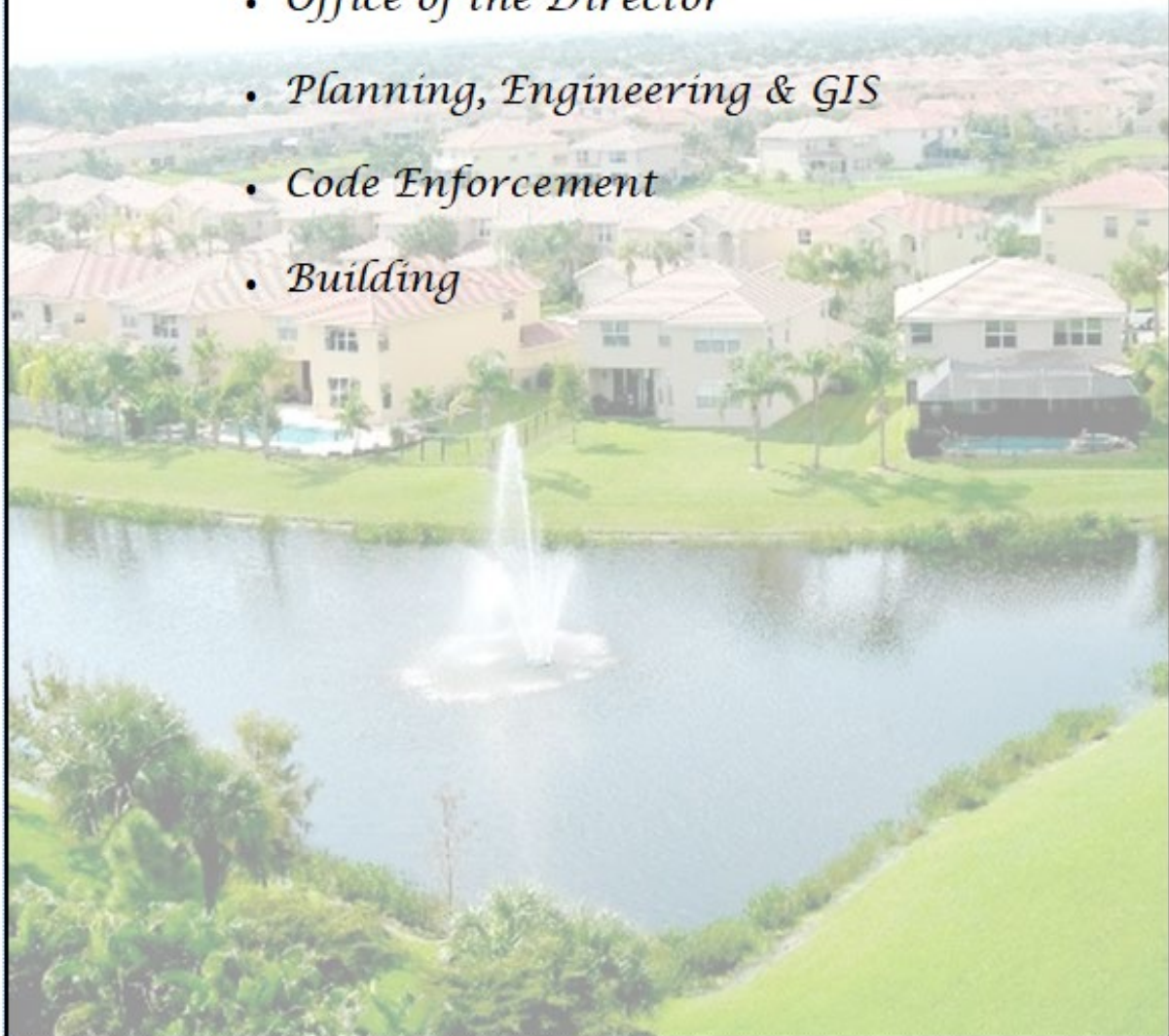
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 341,335	\$ 454,612	\$ 504,943	\$ 555,603
14-1	Overtime	348	230	981	1,056
15-1	Special Pay	8,320	8,320	8,320	8,800
21-1	FICA Taxes	26,464	34,497	38,049	41,994
22-2	FLC Gen Retirement	16,403	19,455	40,474	44,533
22-3	FLC Gen Retirement Match	8,202	9,727	10,118	11,132
23-1	Life & Health Ins - Employee	22,943	36,187	46,086	42,041
23-2	Dependent Insurance	664	10,770	14,963	13,636
24-1	Worker's Compensation	304	470	393	317
25-1	Unemployment Compensation	275	0	617	679
TOTAL PERSONNEL SERVICES		425,258	574,268	664,944	719,791
OPERATING EXPENSES					
31-4	Other Professional Svc	2,154	952	19,560	135,430
34-4	Other Contractual Service	1,243	2,489	50,565	47,100
40-4	Ed Train Sem & Assc Exp	8,080	14,122	23,750	29,600
40-5	Business Exp & Mileage	40	59	100	150
41-1	Telephone	52,978	65,930	86,608	90,100
42-1	Postage & Freight Charges	1,260	130	150	200
44-1	Equipment Rental	44,399	16,894	100,000	80,000
45-2	Notary Fees	0	180	170	0
46-7	R & M - Computer Equip	16,357	23,843	61,700	25,600
49-7	Computer Software & Program	436,284	590,686	706,790	867,178
51-2	Office Supplies	164	627	1,000	1,100
51-4	Copy Paper/Prntr Supplies	0	468	0	0
51-5	Minor Office Equip & Furn	1,739	2,500	2,500	2,700
52-5	Consumables & Small Tools	1,582	1,991	2,500	2,700
52-8	Uniforms & Clothing	0	665	750	810
54-4	Memberships & Dues	201	415	300	550
TOTAL OPERATING EXPENSES		566,481	721,951	1,056,443	1,283,218
CAPITAL OUTLAY					
64-5	Office Furniture	2,372	1,144	1,000	1,100
64-9	Comp Hardware/Software	15,290	574,397	44,000	90,430
TOTAL CAPITAL OUTLAY		17,662	575,541	45,000	91,530
SBITA SOFTWARE					
71-1/2	Principal and Interest	71,922	198,599	73,000	76,700
TOTAL SBITA SOFTWARE		71,922	198,599	73,000	76,700
DIVISION TOTAL		\$ 1,081,323	\$ 2,070,359	\$ 1,839,387	\$ 2,171,239

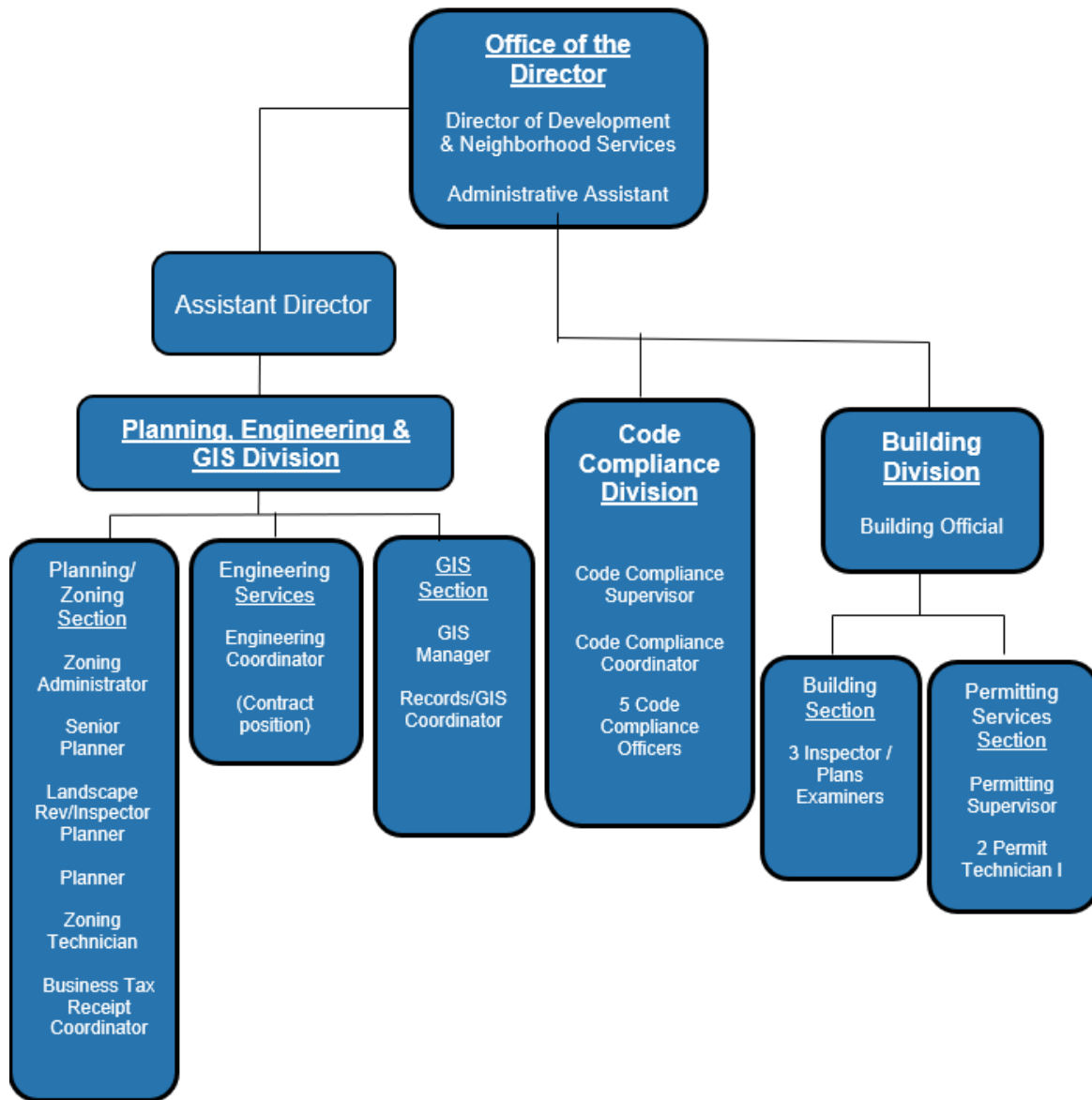
Development & Neighborhood Services

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: 25

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025****OFFICE OF THE DIRECTORS:**

- Continued to work on Department efficiencies and processes to better serve customers.
- Completed voluntary annexations of adjacent areas to the City to expand the City's boundaries.
- Advanced the implementation of the new MyGovernmentOnline (MGO) software platform for permitting, business tax receipts, contractor licensing, planning and zoning, fire inspections, and code enforcement.
- Served as Vice Chair of 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 roles.

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.
- Provided GIS maps and support for the Safe Streets For All (SS4A) grant
- Approval of site and development petitions for commercial businesses totaling 51,262 sq. ft.
- Initiated and processed land use and zoning changes for 18 parcels of land annexed into the City.
- Continued implementation of the City's Comprehensive Plan, by adopting Zoning Text Amendments to include Arts in Public Places (AIPP), Dark-sky Lighting, Sustainability, Landscaping and Parking lots enhancement criteria, and streamlining process.
- Pursued and collected approximately 98% of outstanding Business Tax Receipt (BTR) application fees.

CODE COMPLIANCE DIVISION:

- Code Officer obtained Training Level 1 Certification.
- Code Supervisor obtained Training Level 4 Certification and has obtained all four (4) FACE levels.
- Code Supervisor was elected to be on the Code Enforcement Officers Association of Palm Beach County.
- Code Compliance Officer played a key role in collaborating with Palm Beach County Sheriff Office (PBSO) to address homelessness issues on private properties.
- Code Compliance Officer became certified as a Stormwater, Erosion, and Sedimentation Control Inspector.
- Assisted with amended agreement for Special Magistrate and the Special Magistrate Hearings.
- Attended Code Enforcement Conference and Seminars.
- Met with HOAs for education and coordination purposes.

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025
CONTINUED**

BUILDING AND PERMITTING SERVICE:

- Participated in Flood Awareness Week in March, 2025 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.
- Transition started to the new MGO permitting system that will improve application efficiency and customer experience.
- 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 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 Division. Insurance companies use this information to reduce property insurance premiums for city residents.
- Remained committed to keeping essential safety and permitting information accessible to residents through our website and social media. This included sharing resources on flood awareness, hurricane preparedness, and illicit discharge. Educated residents about the risks of unlicensed contractors and provide guidance on how to verify contractor's licenses.

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

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for management, supervision, and oversight of all Building, Planning/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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$192,708	\$293,392	\$448,742	\$470,464
Operating	131,148	22,897	46,795	55,215
Capital	0	0	0	0
General Fund Totals	\$323,856	\$316,289	\$495,537	\$525,679

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Development & Neighborhood Services	1	1	1	1
Assistant Director of Dev. & Neighborhood Services ¹	0	1	1	1
Administrative Asst.	1	1	1	1
Total Number of Staff	2	3	3	3

¹ Assistant Director position added in FY 2023

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

The Office of the Director for the Development & Neighborhood Services Department directly relates to the City's goal of: maintaining 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 and is responsible for the overall management of budget resources, management of contractual resources, and coordination of work between divisions.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 Actual	FY 2025 PROJECTED	FY 2026 PROPOSED
Long Range Planning Updates required by Statute	0	1	1	1

EFFICIENCY MEASURES

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

EFFECTIVENESS MEASURES

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

GOALS & OBJECTIVES

Goal	To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City.
Objectives	• Implement zoning and planning changes that further enhance the City area to attract new private investment and encourage desired development.
Goal	To promote the growth of the City and its economic base by encouraging annexation.
Objectives	• Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation. • Coordinate with the County staff to initiate annexation for enclaves 110 acres or less via Interlocal Agreements based on Florida State Statutes.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 147,842	\$ 212,967	\$ 337,578	\$ 354,764
12-2	Vac/Sick Payout	0	2,423	0	5,000
14-1	Overtime	22	0	1,145	503
15-1	Special Pay	3,777	4,320	6,320	6,800
21-1	FICA Taxes	11,090	15,696	24,517	26,291
22-2	FLC Gen Retirement	3,537	10,594	25,682	27,415
22-3	FLC Gen Retirement Match	1,769	5,297	6,421	6,853
23-1	Life & Health Ins - Employee	13,098	20,964	23,340	21,321
23-2	Dependent Insurance	11,110	20,791	23,061	20,871
24-1	Worker's Compensation	175	340	264	206
25-1	Unemployment Compensation	288	0	414	440
TOTAL PERSONNEL SERVICES		192,708	293,392	448,742	470,464
OPERATING EXPENSES					
31-2	Engineering & Archt Fees	0	0	3,000	3,000
31-4	Other Professional Service	110,766	0	10,000	10,000
40-4	Ed Train Sem & Assc Exp	400	2,203	9,300	13,460
40-5	Business Exp & Mileage	0	259	50	50
42-1	Postage & Freight Charges	0	0	100	100
44-1	Rental & Leases - Equipment	868	0	0	0
45-2	Notary Fees	0	0	0	400
46-3	R & M - Office Equipment	4,358	4,833	4,865	7,865
47-1	Printing & Binding	400	0	494	534
49-1	Legal Ads	0	0	500	500
51-2	Office Supplies	2,536	2,853	1,900	2,200
51-4	Copy Paper & Supplies	1,162	1,172	1,810	1,810
51-5	Minor Office Equip & Furniture	666	1,549	1,400	1,400
52-8	Uniforms and Clothing	339	223	240	240
54-3	Books,Subsc,Prof Supplies	72	0	2,357	2,357
54-4	Memberships & Dues	5,430	5,728	8,779	7,299
64-5	Office Furniture	4,151	4,077	2,000	4,000
TOTAL OPERATING EXPENSES		131,148	22,897	46,795	55,215
DIVISION TOTAL		\$ 323,856	\$ 316,289	\$ 495,537	\$ 525,679



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

PRIMARY FUNCTION NARRATIVE

The Planning, Engineering, and GIS Division focuses on shaping the City's built environment by utilizing sound planning principles that focus on urban design and planning to promote well-designed functional, sustainable, and aesthetically pleasing communities and improve the quality of life of our residents. The Division 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 plans for private development; and for providing staff support to the Planning and Zoning Board and City Council. This Division is also responsible for conducting planning studies 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$348,618	\$416,744	\$735,317	\$878,077
Operating	168,463	174,658	251,286	248,725
Capital	0	0	0	0
General Fund Totals	\$517,081	\$591,402	\$986,603	\$1,126,802

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Zoning Administrator	1	1	1	1
Senior Planner	0	1	1	1
Zoning Technician ¹	1	1	1	1
GIS Manager	0	1	1	1
GIS Analyst/Planner	1	0	0	0
Planner ²	1	1	1	1
Business Tax Receipt Coord.	1	1	1	1
Records Specialist	1	1	1	1
Landscape Reviewer/Inspector	0	0	0	1
Total Number of Staff	6	7	7	8

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

² Position Title changed to Planner in FY 2023

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

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

PERFORMANCE MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
OUTPUT MEASURES				
Annexations	1	4	2	2
Comprehensive Plan Amendments	3	3	3	3
Zoning Changes	4	3	3	3
Special Exceptions	3	2	4	4
Site Plans	3	4	5	5
Site Plan Amendments	10	7	10	8
Variances	2	3	3	3
Zoning Text Amendments	5	8	3	4
Temporary Use Permits	20	14	20	15
Live Entertainment Permits	0	0	2	7
Building Permit Review for Zoning	468	341	500	500
Engineering Permits, Plats & TCJA's ¹	46	40	65	65
Landscape Inspections	196	54	80	80
Zoning Inspections	128	25	45	50
Engineering Inspections	22	44	75	50
BTR Inspections	124	173	200	200
BTR Applications Received	400	501	387	400
BTR's New Issued	275	451	355	490
BTR Renewals	2,888	2,929	3,100	3,500
BTR Cancelled/Out of Business	N/A	297	250	250

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

EFFICIENCY MEASURES

Case Reviews per Planner (2)	25	22	20	20
Annexed Acres per Case Processed	8	9.75	11.75	10
Landscape Inspections per Inspector (1)	196	54	65	65
% of Zoning Verification letters issued within 5 days	99%	99%	99%	99%

BTR Inspections Completed Within 30 Days	31%	90%	98%	99%
BTR Renewal Notices Mailed on July 1	100%	100%	100%	100%

EFFECTIVENESS MEASURES

# of permits zoning review/approval in a week	75%	85%	85%	85%
% of Inspections completed within 48 hours	100%	100%	100%	100%
% of BTR's Renewed	95%	99%	99%	99%

¹TCJA – 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 Planning and Zoning 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 to promote excellent customer service.
Objectives	• Meet the current turn-around time for review of development applications as set forth in Florida State 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 Codes of Ordinances for redevelopment potential initiatives 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 with new MGO software system. • Improve inspection process with new software system and set up online payments at renewal each renewal season. • Continue to work with Code Enforcement and Fire Rescue on identifying businesses and rentals who may not be aware of the need for a business tax receipt.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 249,373	\$ 311,711	\$ 512,551	\$ 618,461
12-2	Vac/Sick Payout	9,939	0	0	0
14-1	Overtime	4,426	49	4,098	5,359
15-1	Special Pay	0	0	0	200
21-1	FICA Taxes	19,715	22,963	35,684	42,827
22-1	Retirement Contributions	7,579	8,768	9,778	9,744
22-2	FLC Gen Retirement	9,306	5,901	35,592	44,186
22-3	FLC Gen Retirement Match	2,685	2,829	8,899	11,047
23-1	Life & Health Ins - Employee	38,952	50,453	78,753	82,214
23-2	Dependent Insurance	6,273	13,573	48,948	62,941
24-1	Worker's Compensation	370	497	394	349
25-1	Unemployment Compensation	0	0	620	749
TOTAL PERSONNEL SERVICES		348,618	416,744	735,317	878,077
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	16,102	18,522	57,900	72,900
31-4	Other Professional Service	134,703	123,686	143,000	143,000
40-4	Ed Train Sem & Assc Exp	2,573	5,186	23,010	24,710
40-5	Business Exp & Mileage	74	0	250	250
47-1	Printing & Binding	804	1,403	1,577	1,682
49-1	Legal Ads	13,341	25,584	22,799	3,000
52-8	Uniforms and Clothing	0	212	245	420
54-4	Memberships & Dues	866	65	2,505	2,763
TOTAL OPERATING EXPENSES		168,463	174,658	251,286	248,725
DIVISION TOTAL		\$ 517,081	\$ 591,402	\$ 986,603	\$ 1,126,802

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Code Enforcement</u>
COST CENTER NO.	<u>30-33</u>

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$308,370	\$308,560	\$598,143	\$584,401
Operating	11,167	12,996	34,975	32,629
Capital	0	0	0	0
General Fund Totals	\$319,537	\$321,556	\$633,118	\$617,030

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Code Compliance Supervisor ¹	1	1	1	1
Code Compliance Coordinator	0	0	1	1
Code Compliance Officer ²	4	4	4	5
Code Compliance Officer - PT	0	0	1	0
Total Number of Staff	6	5	6 FT / 1 PT	7

¹ Position Title changed to Code Enforcement Super in FY 2023

² One Code Enforcement Officer reduction in FY 2023

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Code Enforcement</u>
COST CENTER NO.	<u>30-33</u>

The Code Enforcement Division's performance directly relates to two (2) of the City goals: maintaining a Safe City and a well-planned attractive community. This is accomplished through the effective, efficient, and fair enforcement of the City's laws and ordinances relating to the maintenance of property.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
Code Enforcement Inspections	2,000	2,200	2,200	2,400
Code Enforcement Cases Complied	2,200	700	400	500
Code Enforcement Cases - New	590	600	600	700
Code Enforcement Open Cases	300	500	300	450

EFFICIENCY MEASURES

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

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

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

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Code Enforcement</u>
COST CENTER NO.	<u>30-33</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 215,946	\$ 203,548	\$ 371,546	\$ 368,262
12-2	Vac/Sick Payout	567	21,975	0	0
14-1	Overtime	732	0	2,132	2,125
15-1	Special Pay	1,000	1,400	1,200	1,400
21-1	FICA Taxes	15,984	16,467	22,529	22,632
22-2	FLC Gen Retirement	9,445	7,465	29,894	29,631
22-3	FLC Gen Retirement Match	3,381	3,732	7,473	7,408
23-1	Life & Health Ins - Employee	46,153	34,551	79,032	71,937
23-2	Dependent Insurance	10,518	15,038	79,231	75,942
24-1	Worker's Compensation	4,644	4,384	4,656	4,618
25-1	Unemployment Compensation	0	0	450	446
TOTAL PERSONNEL SERVICES		308,370	308,560	598,143	584,401
OPERATING EXPENSES					
34-4	Other Professional Service	2,406	5,694	9,200	9,500
40-4	Ed Train Sem & Assc Exp	4,360	3,070	13,350	11,125
40-5	Business Exp & Mileage	0	0	150	300
42-1	Postage & Freight Charges	0	0	600	600
46-3	R & M - Office Equipment	162	302	1,200	1,200
47-1	Printing & Binding	1,828	888	1,650	1,650
51-2	Office Supplies	1,409	1,721	1,900	2,020
51-5	Minor Office Equip & Fur	0	0	3,000	3,000
52-5	Small Tools & Minor Equip	110	89	700	700
52-8	Uniforms and Clothing	307	376	2,300	1,350
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	585	856	825	1,084
TOTAL OPERATING EXPENSES		11,167	12,996	34,975	32,629
DIVISION TOTAL		\$ 319,537	\$ 321,556	\$ 633,118	\$ 617,030



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

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, issue permits, performs field inspections, grants Occupancy Certificates, and issues contractor registrations.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2024 BUDGET	FY 2026 ADOPTED
Personnel Services	\$499,685	\$464,706	\$742,063	\$699,931
Operating	219,337	229,416	122,825	121,878
Capital	0	0	0	0
General Fund Totals	\$719,022	\$694,122	\$864,888	\$821,809

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2024 BUDGET	FY 2026 ADOPTED
Building Official	1	1	1	1
Inspector/Plans Examiner ¹	2	2	3	3
Permit Technician I	2	2	2	2
Permitting Services Supervisor ²	1	1	1	1
Electrical Inspector Plan Review	1	1	0	0
Total Number of Staff	7	7	7	7

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

² Position Title changed to Permitting Service Supervisor in FY 2023

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
Permits Issued	2,389	2,639	2,825	2,830
Inspections	7,743	5,558	7,414	7,500
Illicit Discharge Inspections	2	3	1	10

EFFICIENCY MEASURES

Avg. Building inspections per day per inspector	12	16	18	18
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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	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>30-34</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 316,994	\$ 325,275	\$ 490,090	\$ 490,421
12-2	Vac/Sick Payout	28,943	11,036	20,000	0
14-1	Overtime	760	24	2,158	2,012
15-1	Special Pay	800	733	800	800
21-1	FICA Taxes	25,714	25,499	34,650	34,162
22-1	Retirement Contributions	0	0	0	0
22-2	FLC Gen Retirement	15,507	13,369	40,980	39,395
22-3	FLC Gen Retirement Match	7,753	6,506	10,245	9,849
23-1	Life & Health Ins - Employee	60,555	49,852	79,032	71,937
23-2	Dependent Insurance	37,688	26,931	59,012	46,668
24-1	Worker's Compensation	4,971	5,481	4,481	4,095
25-1	Unemployment Compensation	0	0	615	592
TOTAL PERSONNEL SERVICES		499,685	464,706	742,063	699,931
OPERATING EXPENSES					
31-4	Other Professional Service	0	0	2,400	2,400
34-4	Other Contractual Service	206,998	225,747	102,000	102,000
40-4	Ed Train Sem & Assc Exp	1,103	2,688	9,600	9,260
40-5	Business Exp & Mileage	0	0	100	100
45-2	Notary Fees	0	163	200	200
47-1	Printing & Binding	230	77	950	950
51-2	Office Supplies	942	226	1,500	1,500
51-5	Minor Office Equip & Fur	20	0	1,000	1,000
52-5	Small Tools & Minor Equip	0	0	700	700
52-8	Uniforms and Clothing	494	0	1,475	868
54-3	Books, Subsc, Prof Supplies	0	0	900	900
54-4	Memberships & Dues	1,035	515	2,000	2,000
83-1	Other Grants & Aids	8,515	0	0	0
TOTAL OPERATING EXPENSES		219,337	229,416	122,825	121,878
DIVISION TOTAL		\$ 719,022	\$ 694,122	\$ 864,888	\$ 821,809

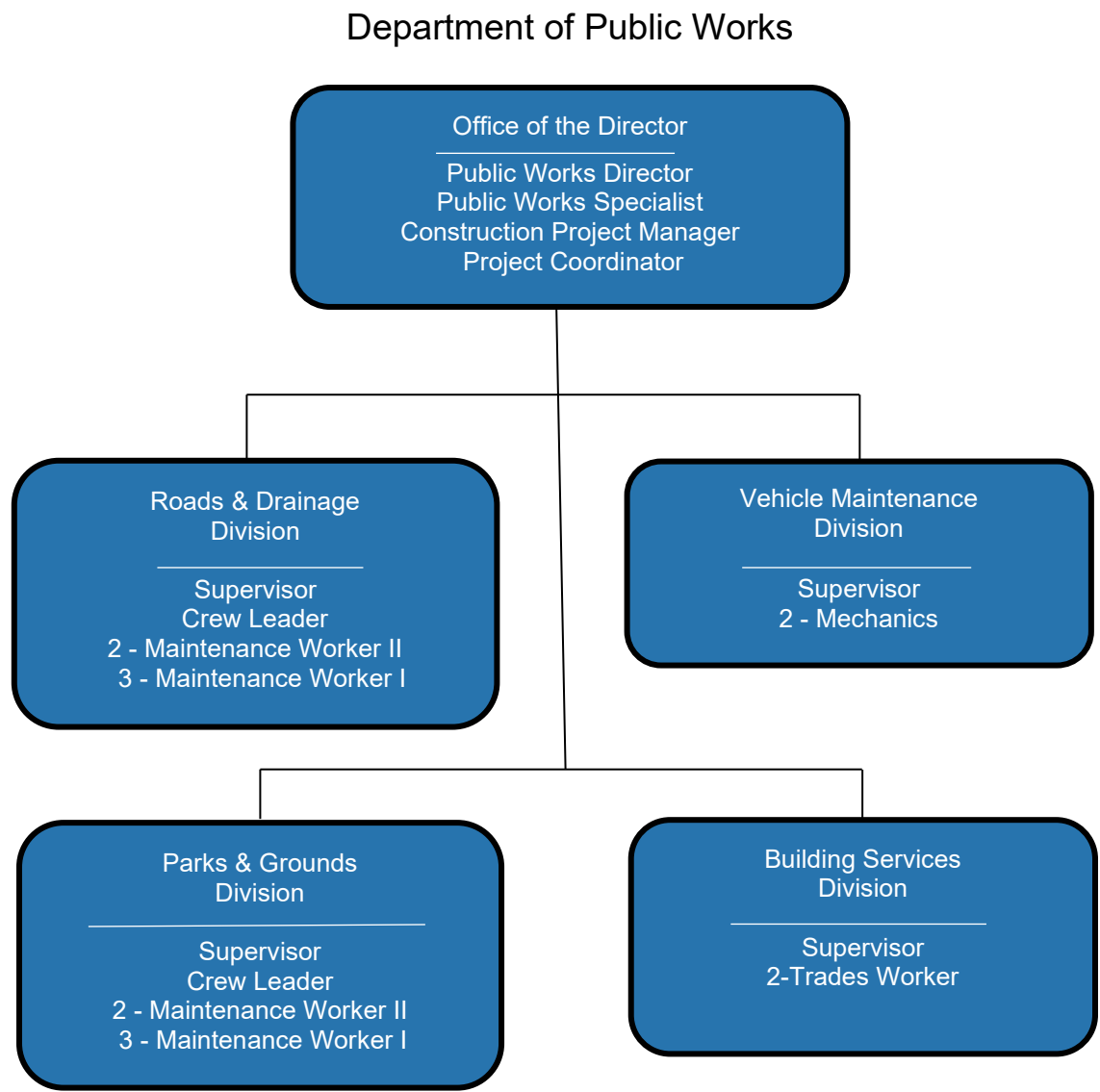


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Public Works

Divisions include:

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



Mission Statement

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

Full Time: 24

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025****OFFICE OF THE DIRECTOR:**

- Developed, organized, and initiated an interior design strategy for the renovation of the lounge at Fire Rescue Station 95.
- Oversaw the construction of the new Youth Programs facility.
- Oversaw the construction and closeout of the Gladiator Lake Enhancement Project.
- Coordinated the bidding, design and programming of new EOC Project.
- Oversaw the construction and closeout of Chickasaw Road Project.
- Obtained 33rd consecutive Tree City USA Certification.
- Coordinated the installation of solar powered LED lights at the courts and play area at Gladiator Park.

ROADS & DRAINAGE DIVISION:

- Installed five (5) new solar powered LED STOP signs throughout City intersections.
- Coordinated storm sewer outfall repair at Woodlake Blvd. and Biscayne Blvd., 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 Pine Ave., Piney Ct. and Woodwind Ct.

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 210 pieces of heavy and light duty equipment.
- Coordinated development of specifications and purchasing requirements for the replacement of three (3) Building Department vehicles, two (2) Fire Rescue Administrative vehicles and six (6) major pieces of Public Works equipment
- Assisted Fire Rescue Staff in the design, specification and procurement of a replacement Fire Truck and a Medic Truck.

BUILDING SERVICES DIVISION:

- Coordinated the replacement of flooring and installation of wall guards at the Community Center.
- Coordinated the replacement of two (2) HVAC units at WIC Facility and one (1) gym unit at the Community Center.
- Coordinated the replacement of the Cypress and Pond Apple Pavilions roof structures at Freedom Park.
- Coordinated replacement of the backup power generator at Fire Rescue Station 95.

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025
CONTINUED**

PARKS & GROUNDS DIVISION:

- Coordinated the construction of a beach soccer area at Freedom Park.
- Coordinated the installation of four (4) new exercise stations around the Municipal Complex.
- Coordinated the resurfacing of the basketball and futsal courts at Rambo Park and a basketball court at Gladiator Park.
- Coordinated the resurfacing of a basketball court at Gladiator Park into a pickleball court
- Coordinated the repair and resurfacing of the pedestrian pathways at SJF Community Park, Municipal Complex Lake and Bowman Park.
- Coordinated the asphalt resurfacing at Gladiator Park parking area and the seal coating of the Empire Park parking area.
- Assisted with the installation of new fixtures (benches, tables, and trash cans) at various City Parks.

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

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for management, supervision, and oversight of all roads, drainage, vehicle, building, and park maintenance activities and for coordination of work between Divisions and other City Departments. This Division 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.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$378,759	\$519,313	\$525,575	\$579,655
Operating	31,454	41,214	58,045	128,540
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$410,213	\$560,527	\$583,620	\$708,195

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2024 BUDGET	FY 2026 ADOPTED
Public Works Director	1	1	1	1
Construction Project Manager ¹	1	1	1	1
Project Coordinator	1	1	1	1
Administrative Assistant ²	1	0	0	0
Public Works Specialist	0	1	1	1
Public Works Inspector ³	0	1	0	0
Total Number of Staff	4	5	4	4

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

² Administrative Assistant re-classified to Public Works Specialist

³ Inspector Position Eliminated in FY 2024

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

The Public Works Office of Director Division relates to three of the four City goals. The Office of Director provides oversight of the maintenance and provision of safe and attractive roadways, public rights-of-way, fleet, facilities, and parks. This 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 PROJECTED
No. of service contracts coordinated	5	5	12	18
No. of community events coordinated	1	2	2	2
No. of Capital Improvement Projects coordinated	25	25	25	20
No. of residential applicants Prop Enhancement Grant	20	21	23	20
No. of comm applicants Prop Enhancement Grant	4	5	2	5

EFFECTIVENESS MEASURES

- Provide oversight of all goods and service contracts to ensure cost effective procurement methods.
- 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.
- Provide residents and commercial business owners assistance with Property Enhancement Grant Program to ensure efficiency use of funds.

GOALS & OBJECTIVES

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

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

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 270,522	\$ 388,855	\$ 412,173	\$ 439,181
12-2	Vac/Sick Payout	14,659	11,642	0	5,000
14-1	Overtime	221	1,031	0	809
15-1	Special Pay	4,320	4,520	4,720	5,200
21-1	FICA Taxes	21,612	30,962	31,845	32,895
22-2	FLC Gen Retirement	12,515	17,329	32,974	35,599
22-3	FLC Gen Retirement Match	6,257	8,665	8,243	8,900
23-1	Life & Health Ins - Employee	33,911	41,614	34,186	31,145
23-2	Dependent Insurance	14,414	13,520	615	20,196
24-1	Worker's Compensation	328	1,175	319	190
25-1	Unemployment Compensation	0	0	500	540
TOTAL PERSONNEL SERVICES		378,759	519,313	525,575	579,655
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	17,225	30,000	95,000
40-4	Ed Train Sem & Assc Exp	4,595	7,354	8,900	12,900
40-5	Business Exp & Mileage	1,191	1,678	1,000	1,500
42-1	Postage & Freight Charges	0	11	50	50
45-2	Notary Fees	0	0	0	200
46-3	R & M - Office Equipment	336	2,942	3,165	3,165
46-4	R & M-Communication Equip	118	200	700	875
47-1	Printing & Binding	0	9	1,000	1,000
48-6	Other Promo Activities	19,361	4,483	4,600	5,150
51-2	Office Supplies	2,394	3,264	4,050	4,050
51-4	Copy Paper & Supplies	246	542	570	600
51-5	Minor Office Equip & Furn	1,022	336	250	250
52-8	Uniforms & Clothing	337	835	1,200	1,200
54-3	Books,Subsc,Prof Supplies	77	144	150	150
54-4	Memberships & Dues	824	1,291	1,260	1,300
64-5	Office Furniture	953	900	1,150	1,150
TOTAL OPERATING EXPENSES		31,454	41,214	58,045	128,540
DIVISION TOTAL		\$ 410,213	\$ 560,527	\$ 583,620	\$ 708,195



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

PRIMARY FUNCTION NARRATIVE

The Roads and Drainage Division provide 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$497,145	\$478,489	\$585,324	\$558,841
Operating	400,586	476,453	532,375	561,403
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$897,731	\$954,942	\$1,117,699	\$1,120,244

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II ¹	2	2	2	2
Maintenance Worker I	3	3	3	3
Total Number of Staff	7	7	7	7

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

The Public Works Roads and Drainage Division relate 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-way are aesthetically pleasing, properly marked, have the necessary traffic signage, improved visibility, and reduces traffic disruptions from storm events.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROJECTED
No. of pavement lane miles maintained	45.80	49.26	49.26	49.90
No. of linear feet of sidewalks maintained	219,995	219,995	219,995	220,995
No. of medians maintained	72	72	72	72
No. of stormwater structures maintained	661	661	661	661
No. of FPL streetlights inspected	1,600	1,752	1,752	1,752
No. of miles of canals maintained	1	1	1	1
No. of miles of alleyways maintained	5.56	5.56	5.56	5.56
No. of underground utility locate ticket requests	1,370	257	439	483
No. of Capital Improvement Projects coordinated	3	3	4	4

EFFECTIVENESS MEASURES

- Ensure proper streetlighting is maintained on all major and minor arterial roads throughout the City through periodic inspections.
- Ensure storm events do not cause any roadway flooding by providing a well-maintained drainage system.
- Provide safe roadways 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 321,887	\$ 320,428	\$ 378,000	\$ 368,070
12-2	Vac/Sick Payout	27,926	0	0	0
14-1	Overtime	5,186	4,322	4,076	3,982
15-1	Special Pay	1,400	1,400	1,400	1,400
21-1	FICA Taxes	27,208	24,537	26,060	25,649
22-2	FLC Gen Retirement	15,609	15,270	30,566	29,765
22-3	FLC Gen Retirement Match	7,010	7,635	7,642	7,441
23-1	Life & Health Ins - Employee	72,548	67,826	77,916	71,077
23-2	Dependent Insurance	906	13,362	42,620	37,971
23-3	Short Term Disability Pay	0	3,375	0	0
24-1	Worker's Compensation	17,465	20,334	16,584	13,038
25-1	Unemployment Compensation	0	0	460	448
TOTAL PERSONNEL SERVICES		497,145	478,489	585,324	558,841
OPERATING EXPENSES					
34-2	Aquatic Weed Control	6,032	6,167	8,132	8,490
34-4	Other Contractual Service	34,787	89,177	118,560	128,020
40-4	Ed Train Sem & Assc Exp	4,028	4,556	3,400	3,900
40-5	Business Exp & Mileage	0	100	0	0
43-2	Street Lights	253,033	252,859	274,001	281,400
43-5	Disposal Fees	40,726	46,582	50,824	62,187
44-1	Equipment Rental	0	0	300	300
52-3	Custodial, Liab & Chem Sup	1,682	4,087	10,900	10,900
52-5	Consumables & Small Tools	2,881	4,628	2,750	2,750
52-7	Medical Supplies	97	0	0	0
52-8	Uniforms & Clothing	3,139	4,459	4,475	4,423
53-1	Roads & Bridges	8,227	23,568	19,750	19,750
53-2	Traffic Control	21,701	12,971	11,950	11,950
53-3	Drainage	23,335	26,826	26,813	26,813
54-3	Books, Subsc, Prof Supplies	154	77	100	100
54-4	Memberships & Dues	764	396	420	420
TOTAL OPERATING EXPENSES		400,586	476,453	532,375	561,403
DIVISION TOTAL		\$ 897,731	\$ 954,942	\$ 1,117,699	\$ 1,120,244



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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 64 vehicles and 225 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$257,300	\$276,040	\$302,152	\$319,085
Operating	340,456	384,348	378,136	392,884
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$597,756	\$660,388	\$680,288	\$711,969

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Vehicle Maintenance Supervisor	1	1	1	1
Mechanic	2	2	2	2
Total Number of Staff	3	3	3	3

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROJECTED
No. of light/med duty trucks/vans/SUVs maintained	41	42	41	42
No. of heavy-duty trucks maintained	4	4	4	5
No. of fire engines maintained	5	5	5	5
No. of ambulances maintained	4	5	5	5
No. of buses/passenger vans maintained	8	5	7	7
No. of small engine equipment maintained	193	215	205	225
No. of repair orders completed	800	800	1,588	1,600
No. of vehicle preventive maintenance services performed	150	150	131	150
No. of Capital Improvement Projects coordinated	3	3	3	3

EFFECTIVENESS MEASURES

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

GOALS & OBJECTIVES

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

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

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 184,228	\$ 201,161	\$ 217,166	\$ 239,127
14-1	Overtime	3,762	3,311	2,349	2,570
15-1	Special Pay	1,200	1,200	1,200	1,200
21-1	FICA Taxes	14,070	15,139	16,229	18,421
22-2	FLC Gen Retirement	9,132	10,154	17,562	19,336
22-3	FLC Gen Retirement Match	4,566	5,077	4,390	4,834
23-1	Life & Health Ins - Employee	32,673	30,974	33,871	30,830
23-2	Dependent Insurance	5,226	6,309	6,821	353
24-1	Worker's Compensation	2,443	2,715	2,299	2,123
25-1	Unemployment Compensation	0	0	265	291
TOTAL PERSONNEL SERVICES		257,300	276,040	302,152	319,085
OPERATING EXPENSES					
31-5	Physical Exams	0	0	386	0
34-4	Other Contractual Service	2,490	2,098	3,000	3,510
40-4	Ed Train Sem & Assc Exp	3,731	5,193	4,150	5,650
43-5	SW Disposal Fee	155	307	250	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,979	2,218	3,082	3,103
46-2	R & M - Vehicles	65,782	83,361	80,500	96,750
46-21	R & M - Veh Other Contract	59,328	67,805	63,750	67,000
46-5	R & M - Other Equipment	24,289	39,300	26,000	29,900
46-51	R & M - Other Equip Contract	7,021	20,511	9,028	9,175
49-3	Titles, Tags & Taxes	320	320	305	330
49-7	Computer Software & Prog.	2,594	5,112	8,000	8,750
52-1	Fuel & Lubricants	166,540	149,655	172,050	160,550
52-5	Consumables & Small Tools	4,977	6,644	5,000	5,000
52-8	Uniforms & Clothing	823	1,373	1,910	1,981
54-3	Books,Subsc,Prof Supplies	77	12	250	250
54-4	Memberships & Dues	350	439	275	485
TOTAL OPERATING EXPENSES		340,456	384,348	378,136	392,884
DIVISION TOTAL		\$ 597,756	\$ 660,388	\$ 680,288	\$ 711,969



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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 eighteen (18) 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$116,410	\$91,084	\$251,964	\$245,498
Operating	391,184	351,766	348,449	424,503
Capital	28,957	21,846	12,000	10,000
Other	0	0	0	0
General Fund Totals	\$536,551	\$464,696	\$612,413	\$680,001

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Building Services Supervisor	0	0	1	1
Trades Worker II	1	1	1	1
Trades Worker	1	1	1	1
Total Number of Staff	2	2	3	3

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

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

PERFORMANCE MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROJECTED
WORKLOAD				
No. of office buildings maintained	7	7	7	8
No. of total square feet maintained	126,058	126,058	126,058	144,458
No. of HVAC systems maintained	38	38	38	42
No. of building work orders completed	875	900	1,007	1,150
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.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 71,678	\$ 59,839	\$ 179,162	\$ 177,488
12-2	Vac/Sick Payout	0	1,634	0	0
14-1	Overtime	239	192	2,393	1,920
15-1	Special Pay	200	600	600	600
21-1	FICA Taxes	5,041	4,675	13,890	13,747
22-2	FLC Gen Retirement	3,482	2,549	14,525	14,354
22-3	FLC Gen Retirement Match	1,741	1,275	3,631	3,587
23-1	Life & Health Ins - Employee	18,271	14,772	33,871	30,830
23-2	Dependent Insurance	14,123	3,590	581	304
24-1	Worker's Compensation	1,635	1,958	3,092	2,452
25-1	Unemployment Compensation	0	0	219	216
TOTAL PERSONNEL SERVICES		116,410	91,084	251,964	245,498
OPERATING EXPENSES					
31-4	Other Professional Svs	2,031	2,450	2,500	2,500
34-4	Other Contractual Service	42,393	6,254	5,286	5,628
40-4	Ed Train Sem & Assc Exp	143	1,445	2,500	2,500
40-5	Business Exp & Mileage	0	50	0	0
43-1	Electricity	166,921	163,933	171,552	218,400
43-4	Water & Sewer	64,550	67,189	71,500	84,600
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	54,552	35,818	26,125	33,830
46-11	R & M - Building Other Cont.	57,852	69,298	63,786	71,635
46-5	R & M - Other Equipment	0	0	150	150
52-3	Custodial, Lab & Chem Sup	90	1,127	500	500
52-5	Consumables & Small Tools	2,188	3,019	2,500	2,550
52-8	Uniforms & Clothing	464	1,023	1,750	1,910
54-3	Books,Subsc,Prof Supplies	0	0	100	100
TOTAL OPERATING EXPENSES		391,184	351,766	348,449	424,503
CAPITAL OUTLAY					
62-1	Office Buildings	8,933	0	0	0
62-6	Public Works Buildings	20,024	21,846	12,000	10,000
TOTAL CAPITAL OUTLAY		28,957	21,846	12,000	10,000
DIVISION TOTAL		\$ 536,551	\$ 464,696	\$ 612,413	\$ 680,001



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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 ten (10) 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$391,335	\$456,458	\$547,616	\$540,177
Operating	379,125	373,416	440,957	456,220
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$770,460	\$829,874	\$988,573	\$996,397

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Public Facilities Supervisor ¹	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I ¹	3	3	3	3
Total Number of Staff	7	7	7	7

¹ Position reclassified from Public Facilities Supervisor to Parks Maintenance Supervisor in FY 2025

² One Maintenance Worker III moved from 40-42 in FY 2023 and reclassified as Maintenance Worker I

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

The Public Works Parks and Grounds Division relate 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROJECTED
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	9	8	8	8
No. of athletic courts maintained	24	24	24	24
No. of playground areas maintained	13	13	13	13
No. of irrigation systems maintained	18	18	18	18
No. of City and community events assisted	10	7	8	8
No. of Capital Improvement Projects coordinated	3	3	2	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 in order to offer a pleasant experience.**
- Objective:
- Ensure monthly park and playground structure safety inspections.
 - Ensure 24-hour response to issues on parks and public building grounds (i.e., illegal dumping, graffiti, vandalism, court light outages, deceased animal removal and underground utility markings).
 - Coordinate parks' maintenance functions and event planning tasks to provide excellent park user experience.
- Ensure participation in Parks Master Plan development and implementation process.

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

COST CENTER EXPENDITURE DETAIL

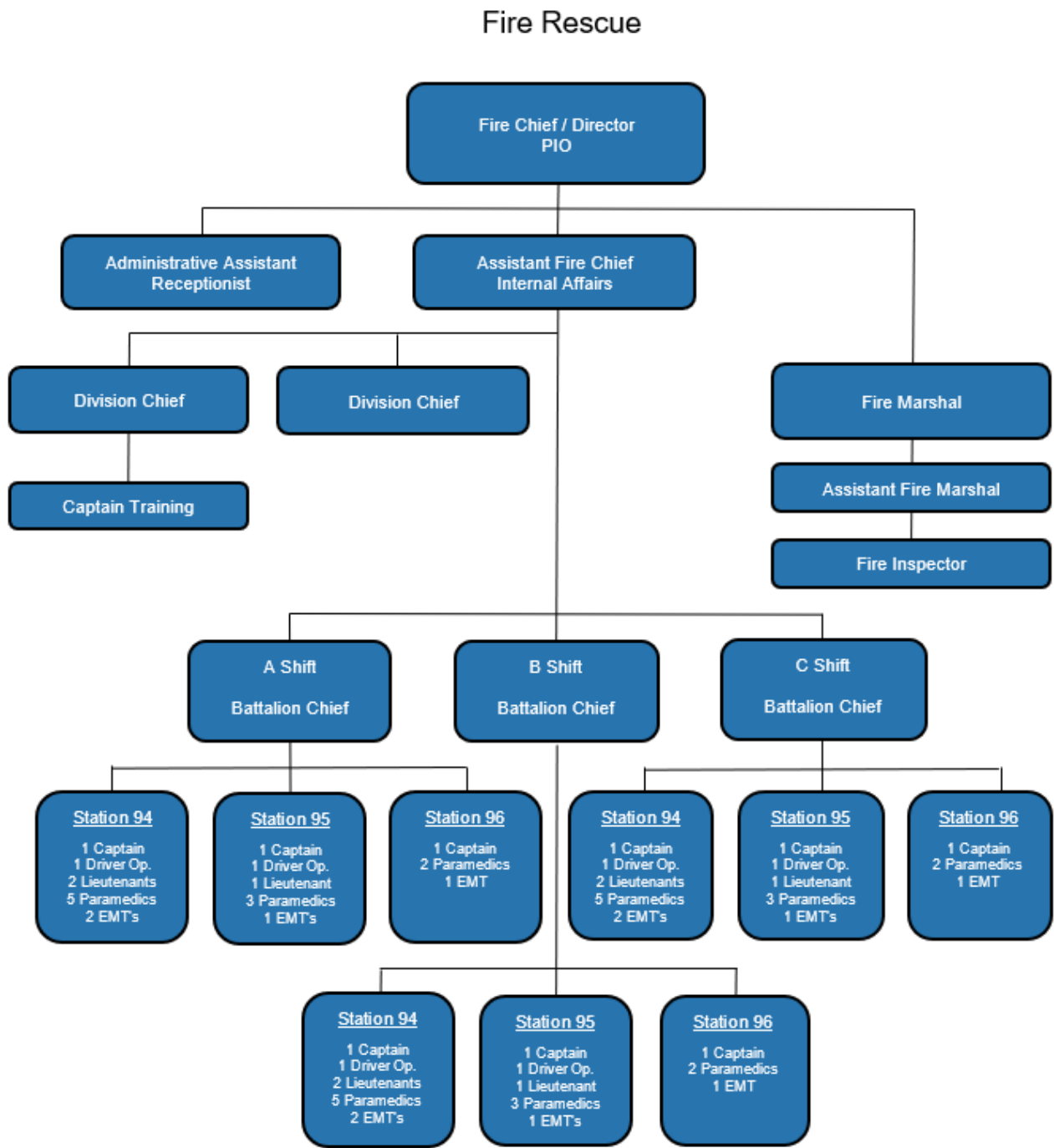
ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 260,197	\$ 305,054	\$ 341,175	\$ 356,099
12-2	Vac/Sick Payout	1,313	0	0	0
14-1	Overtime	6,354	11,520	4,922	5,122
15-1	Special Pay	1,400	1,000	1,400	1,400
21-1	FICA Taxes	19,957	23,200	22,029	24,599
22-2	FLC Gen Retirement	11,271	13,669	27,392	27,566
22-3	FLC Gen Retirement Match	4,456	5,465	5,740	6,890
23-1	Life & Health Ins - Employee	60,718	61,700	79,032	71,937
23-2	Dependent Insurance	17,583	26,108	59,530	41,067
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	7,818	7,777	5,979	5,062
24-2	City Shared Worker's Comp.	0	965	0	0
25-1	Unemployment Compensation	268	0	417	435
TOTAL PERSONNEL SERVICES		391,335	456,458	547,616	540,177
OPERATING EXPENSES					
34-4	Other Contractual Service	210,816	157,938	226,582	235,000
40-4	Ed Train Sem & Assc Exp	3,592	4,905	4,875	5,875
40-5	Business Exp & Mileage	0	75	0	0
43-1	Electricity	89,158	83,606	102,000	102,000
44-1	Equipment Rental	192	0	500	500
46-5	R & M - Other Equipment	16,179	53,671	28,250	30,650
46-6	R & M - Parks & Athletic Fd	6,220	15,506	15,500	18,000
46-61	R & M - Parks Other Contract	11,716	10,342	15,000	15,000
52-2	Parks & Grounds Supplies	13,332	22,456	16,000	16,000
52-3	Custodial, Lab & Chem Sup	15,897	18,106	24,000	24,000
52-5	Consumables & Small Tools	8,533	1,429	2,500	2,500
52-8	Uniforms & Clothing	3,096	5,160	5,250	5,775
54-3	Books,Subsc,Prof Supplies	154	62	100	100
54-4	Memberships & Dues	240	160	400	820
TOTAL OPERATING EXPENSES		379,125	373,416	440,957	456,220
DIVISION TOTAL		\$ 770,460	\$ 829,874	\$ 988,573	\$ 996,397



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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: 79

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025**

FIRE RESCUE ADMINISTRATION:

- Operated a responsible budget assuring fiscal integrity and accountability while improving the overall effectiveness of service delivery to the public.
- Successfully promoted a Division Chief, adding depth to administration staffing and helping to spread the increased workload.
- Awarded a Palm Beach County EMS Grant for (1) portable Ultrasound machine for the Battalion Chief Vehicle, (2) additional training manikin and EKG simulator with related materials to improve patient care and help crews prepare for emergency calls more efficiently.
- Coordinated four (3) Capital Improvement Projects within the allocated budget amounts to include fifteen (15) new sets of structural firefighting gear, ten (10) new structural firefighting helmets, and outfitted the newly ordered engine with fire equipment.
- 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 that Santa presented to the Pediatric Center at Palms West Hospital.
- Successfully planned the 3rd Annual Chili Cookoff.
- Planned Breakfast with Santa, which provided gifts to less fortunate kids through local schools.
- Performed Santa delivery at Moose Lodge, Community & Recreation Services, and Phi Delta Kappa House.
- Completed the initial build for two (2) ALS Rescue Trucks with a delivery in late 2026.
- Continued to monitor and maintain readiness for any influx of the flu or COVID-19.
- 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 OPERATION:

- Hired five (5) operations personnel to increase staff on Rescue 95 and fill vacancies and successfully transitioned them through a one-month in-house onboarding program.
- Tested 20,000 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-a-way in partnership with IAFF
 - 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
 - Safety for Life Crash Reenactment for John I Leonard Prom
 - 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 100th Birthday Celebration with vehicles in Riverbridge.

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2025**

FIRE RESCUE OPERATION (continued):

- Participated in the Egg'stravaganza Event with the Pink Pumper.
- Ignite the Night on 4th of July.
- Back-2-School Event
- Rock-n-Roll Sunday with 3rd Annual Greenacres Chili Cookoff
- Three (3) personnel were promoted to Paramedic after completing their training program.
- One (1) personnel were promoted to Captain to fill the role of Captain of Training.
- Three (3) personnel were promoted to Lieutenant to provide a standard of care and increase quality control on the rescue trucks.
- Responded to (7,615) medical and fire responses with an average response time of six (6) minutes from the time the call was received to the time of arrival.
- Responded to (108) 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.
- Continue to adjust operations to maintain readiness and response to the new strains COVID-19 including infection control, workplace protection, and community mitigation.

FIRE SAFETY AND PREVENTION:

- The Fire Marshal and Assistant Fire Marshal conducted over 1,900 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.
- Sixteen (16) structural fire investigations were conducted.
- Fourteen (14) 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 four (4) AED/CPR Classes to Community Neighborhoods.

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

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Department provides Advanced Life Support and Basic Life Support (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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$8,247,981	\$10,743,655	\$12,849,497	\$13,194,347
Operating	417,096	666,200	727,178	751,563
Capital	2,853	1,895	4,000	4,000
Other	0	0	0	0
General Fund Totals	\$8,667,930	\$11,411,750	\$13,580,675	\$13,949,910

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Fire Chief	1	1	1	1
Assistant Chief	1	1	1	1
Division Chief	1	1	1	2
Battalion Chief	3	3	3	3
Captain	6	6	10	10
Lieutenant	0	0	0	9
Firefighter/Paramedic	34	37	33	30
Driver Operator	0	0	0	6
Firefighter/EMT	17	11	21	12
Fire Marshal	1	1	1	1
Asst Fire Marshal	0	0	1	1
Fire Inspector	1	1	1	1
Admin. Assistant	1	1	1	1
Receptionist	1	1	1	1
Total Number of Staff	67	64	75	79

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

The Fire Rescue Department meets or exceeds the City's strategic goals of maintaining a safe city and an efficient and effective local government by providing ALS/BLS Emergency Medical Response and Transport along with Fire Suppression and Inspections to the City of Greenacres. The department also provides the same through an Inter-Local Agreement with the City of Atlantis. The Division optimizes patient care by maintaining rapid response times, public education, health screenings, training, and implementation of proven techniques. The Fire Marshal and Assistant Fire Marshal educate the public by addressing fire prevention, fire safety issues, and conducting fire inspections and plan reviews to ensure community risk reduction.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 PROJECTED
Total Calls for Service	7,114	7,615	7,400	7,800
Calls for Service to Atlantis ¹	566	531	575	600
Fire Safety Inspections	3,372	1,911	3,100	2,200
Blood Pressure Screenings	23	103	25	100
Patients Treated	5,073	5,835	5,200	5,400
Patients Treated Atlantis	413	490	400	450
Atlantis Transports	261	299	260	300
No. of ALS ² Transports	2,587	2,838	2,800	3,000
No. of BLS ³ Transports	853	891	950	975
Structure Fires (including car, refuse, brush)	92	108	90	95
Station Tours and Safety Presentations(People)	977	3008	1,500	2,500
Cardiopulmonary Resuscitation Students Certified	56	86	50	75
EFFICIENCY MEASURES				
Cost per Call for Service	\$1,292	\$1,582	\$1,612	\$1,782
Cost Per Transport	\$2,017	\$2,944	\$2,992	\$3,040
Cost Per Inspection	\$84	\$94	\$98	\$102

EFFECTIVENESS MEASURES

Avg. Response Times for Fire Rescue Calls	5.59	6.08 min	6.11 min	6.10 min
ISO PPC Fire Rating	2	2	2	2

¹ Included in Total Calls for Service

² Advanced Life Support

³ Basic Life Support

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

GOALS & OBJECTIVES

- Goal: **Continue to meet the needs of our community, citizens and visitors of which we serve.**
- Objective:
- Monitor and Implement new protocols as science shows a more efficient way to treat illness and injury as it pertains to the patients we respond to.
 - Monitor trends within and throughout the Fire Service to improve efficiency and effectiveness.
 - Evaluate new technology as it relates to Fire Rescue and determine what equipment can best suit Fire Rescue efficiency.
 - Provide challenging training and education that is current and effective, enabling the division to accomplish its mission.
 - Ensure adequate staffing to continue to meet the City's strategic goals.
- Goal: **Continue to meet or exceed the response time criteria set by the Standards of the Industry.**
- Objective:
- Provide immediate response to emergency fire rescue calls for service.
 - Monitor all emergency fire rescue dispatch times and provide feedback as needed.
 - Provide Emergency response times for all Emergencies within the national standard of eight (8) minutes.
 - Provide regular analysis and feedback to personnel to improve our service times for all emergency responses.
- Goal: **Decrease property loss and injury due to fire.**
- Objective:
- Complete a minimum of 1,800 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 conditions.**
- 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
COST CENTER
COST CENTER NO.

Fire Rescue
 Office of the Director
 50-55

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 5,256,345	\$ 6,172,883	\$ 7,619,013	\$ 8,164,794
12-2	Vac/Sick Payout	1,866	56,319	122,280	41,213
14-1	Overtime	580,495	710,890	654,275	755,526
15-1	Special Pay	30,377	30,920	36,880	36,680
21-1	FICA Taxes	417,569	493,771	400,176	463,949
22-1	Retirement Contributions (FRS)	60,127	48,071	29,800	37,740
22-2	FLC Gen Retirement Contribution	4,038	5,242	7,186	9,524
22-3	FLC Gen Retirement Match	528	921	1,797	2,381
22-4	FLC P/S FF Retirement	760,918	2,037,663	2,568,591	2,286,116
23-1	Life & Health Ins - Employee	620,562	659,854	807,760	778,891
23-2	Dependent Insurance	341,666	325,315	407,114	429,351
23-3	Short Term Disability Pay	4,850	700	0	0
24-1	Worker's Compensation	167,417	201,106	184,507	177,384
24-2	City Shared Worker's Comp.	1,223	0	0	0
25-1	Unemployment Compensation	0	0	10,118	10,798
TOTAL PERSONNEL SERVICES		8,247,981	10,743,655	12,849,497	13,194,347
OPERATING EXPENSES					
31-4	Other Professional Service	21,640	77,815	37,018	49,958
34-4	Other Contractual Service	139,792	200,279	268,470	232,050
40-2	Tuition Reimbursement	0	14,000	14,000	14,000
40-4	Ed Train Sem & Assc Exp	20,633	55,076	100,966	119,888
42-1	Postage & Freight Charges	12	230	240	240
44-1	Equipment Rental	2,255	2,170	6,598	6,572
44-4	Rental & Leases - Building	0	0	1,704	1,704
45-2	Notary Fees	0	0	200	0
46-3	R & M - Office Equipment	1,769	1,102	2,500	2,500
46-5	R & M - Other Equipment	49,018	63,615	85,250	97,018
47-1	Printing & Binding	671	520	1,500	1,500
48-6	Other Promo Activities	1,476	4,945	6,000	6,000
49-6	Miscellaneous Expense	2,909	1,600	3,400	2,100
51-2	Office Supplies	6,078	7,993	6,000	6,500
51-4	Copy Paper & Supplies	410	420	900	1,100
51-7	Commemoratives	1,955	2,038	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	3,004	4,943	7,584	7,650
52-5	Consumables & Small Tools	9,347	17,291	13,300	13,450
52-7	Medical Supplies	69,813	85,940	97,000	97,000
52-8	Uniforms & Clothing	83,249	123,166	69,370	86,900
54-3	Books, Subsc, Prof Supplies	1,630	1,687	1,663	1,683
54-4	Memberships & Dues	1,295	1,370	1,515	1,750
TOTAL OPERATING EXPENSES		417,096	666,200	727,178	751,563
CAPITAL OUTLAY					
64-5	Office Furniture	2,595	1,895	4,000	4,000
TOTAL CAPITAL OUTLAY		2,853	1,895	4,000	4,000
DIVISION TOTAL		\$ 8,667,930	\$ 11,411,750	\$ 13,580,675	\$ 13,949,910

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 2025**

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 48,500 users.
- Replaced two (2) Little Free Libraries to maintain 30 units with a 3,400-book inventory; LFL Stewards collected \$930 in book donations at city events.
- Maintained two (2) 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 61 Independent Contractor Agreements for services such as: Senior Congregate Meal Program, Supervisor of Elections Use, School Board Interlocal Agreements, PBC Host Shelter Contract, Zambelli fireworks, Shellard Lighting, athletic providers and officials, and city event entertainment, food, craft vendors.
- Received \$56,297 in event revenue and \$6,500 of in-kind contributions from 29 business sponsors to offset expenses for ten (10) City sponsored (including the Senior Resource Fair) & five (5) city co-sponsored community events.
- Maintained productive community partnerships with over 84 commercial and not-for-profit organizations.
- Facilitated community presentations on health, wellness and personal safety topics, such as: Effective Communication Strategies; Storm Safety & Preparedness; Computer Scams & How to Avoid Being a Victim; and Lung Health.
- Received 35 Educational Scholarship applications; verified 33 eligible for interviews; received a new private \$1,500 STEM scholarship donation; and awarded 11 students a \$1,500 college scholarship totaling \$16,500.

COMMUNITY AND RECREATION SERVICE:

- Served 1,890 athletic participants in athletic leagues (Basketball-190, Soccer-1,700) with a 47% Greenacres' residency rate.
- Executed a total of 1,930 rental reservations; 700 Community Center rentals; 15 long-term classes/rentals, and 1 religious organization; 700 Field & 450 Pavilion rentals for a total rental revenue of \$170,500.
- Executed 240 activities for the Older Adult programs from 55 various insurance/agency resource partners donating \$15,500 of in-kind services: counseling services, PBSO therapy dogs, Crime & Scam Prevention, Mindfulness/Meditation, Financial Safety, Fitness classes, Fire Extinguisher Demonstrations, Elder Consumer Protection, 211 Elder Services, Cooking, Storm Safety & Preparedness, Bingo, Crafts, holiday socials, birthday celebrations, Thanksgiving, Christmas luncheon, AARP Defensive Driving classes, Ballroom Dancing, Watercolor classes, and executed an Interlocal Agreement with the School District for an on-going Adult Education English class for 30 students.
- CRS volunteers accrued over 1,527 community service hours.
- Awarded 19 Athletic Scholarships (\$1,670) to participants in the Co-ed Youth Basketball & Youth Soccer programs. The funds were made available from the City's Athletic Scholarship program.
- Maintained a Recognized Sports Provider Agreement with the Lake Worth Sharks for the city's co-ed youth soccer league.
- Hosted the FL Sheriff's Ranches "Harmony in the Streets" camp with PBSO June 16th – 20th for 30 children.
- Coordinated a Walk-up Food Pantry with the PBC Clerk of the Courts Office Community Resource Fair and FSF serving 300 households.
- Executed the daily older adult Congregate Meal Program with the PBC Division of Senior Services with 69 registered participants.
- Coordinated bi-weekly frozen meal delivery at the Community Center with Feeding South Florida for 40 older adult participants.



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

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for strategic planning, contract coordination and compliance, implementation and adherence to policies and procedures, organizational development, facility and emergency management, personnel and fiscal management, administration of the City's Education Advisory Committee and Educational Scholarship Program, community presentations, the Little Free Library and Story Walk Programs, employee development, program and activity management, monitoring, evaluation, and community relations. The division executes all city events with assistance from PBSO, Fire Rescue and Public Works, and coordinates marketing and sponsorships with the Communications Department.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$354,205	\$484,591	\$535,636	\$512,485
Operating	\$16,484	\$18,335	\$38,486	\$38,900
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$370,689	\$509,540	\$574,122	\$539,425

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director	1	1	1	1
Administrative Svcs Coord. ¹	1	1	1	1
Events Supervisor	1	1	1	1
Events Assistant	0	1	1	1
Community Services Coord.	0	1	1	1
Total Number of Staff	3	5	5	5

¹ Admin Asst reclassified to Admin Svcs Coordinator in FY2024

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

The Community and Recreation Services Department, Office of the Director impacts the City's goal of: Promoting Diversity, 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

OUTPUT MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
Contracts Executed	3	4	4	4
Collaborative Partnerships	28	48	40	50
Vendor/Independent Contractor Agreements	35	73	55	61
Educational Scholarship Applications	21	20	33	25
Community Events Coordinated	11	9	12	12
Event Participants	35,406	37,222	34,901	36,000
Chartered Little Free Libraries	32	30	30	30
Business Sponsorships	22	30	16	20
Food Distributions	21	2	2	2
Schools involved with Read for the Record	10	9	16	18

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination	\$2,815	\$2,471	\$3,050	\$3,800
Total Amount of Sponsorships Received	\$24,050	\$43,139	\$40,000	\$43,000
Avg. Cost of Events ¹	\$10,372	\$5,684	\$6,300	\$7,500
Total Served at Food Distributions	1,810	1,425	1,029	1,200
Total Served at COVID Testing ²	6,064	N/A	N/A	N/A
# of Read for the Record Students	1,447	1,625	1,700	1,750

EFFECTIVENESS MEASURES

% of Event Expenses Offset by Revenue	54%	61%	49%	52%
% of Customers Satisfied with Service	96%	94%	97%	95%

¹ Includes in-direct expenses

² COVID testing ended 2023

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

GOALS & OBJECTIVES

- Goal:** To provide guidance to the Department for 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 twelve (12) community events; one (1) of which is coordinated with PBSO.
 - Maintain the number of programs operated at twelve (12) 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 258,442	\$ 371,881	\$ 397,882	\$ 387,434
12-2	Vac/Sick Payout	12,731	0	0	5,000
14-1	Overtime	2,515	3,362	4,165	2,612
15-1	Special Pay	6,320	6,320	6,320	6,800
21-1	FICA Taxes	19,501	27,901	30,455	30,018
22-2	FLC Gen Retirement	11,876	18,423	32,164	31,604
22-3	FLC Gen Retirement Match	5,938	9,211	8,040	7,901
23-1	Life & Health Ins - Employee	22,520	31,472	45,920	31,598
23-2	Dependent Insurance	14,123	15,654	9,019	8,214
24-1	Worker's Compensation	239	367	1,181	822
25-1	Unemployment Compensation	0	0	490	482
TOTAL PERSONNEL SERVICES		354,205	484,591	535,636	512,485
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,514	2,758	6,550	8,355
40-5	Business Exp & Mileage	0	309	157	160
45-2	Notary Fees	0	0	0	260
48-1	City Publicity	2,060	1,905	3,300	3,300
49-9	Classified Ads	150	0	2,750	0
51-2	Office Supplies	2,848	3,111	3,190	3,605
51-5	Minor Office Equip & Furn	482	562	1,600	800
51-7	Commemoratives	0	0	300	400
52-8	Uniforms & Clothing	90	75	500	500
54-4	Memberships & Dues	340	615	1,639	1,520
83-1	Other Grants & Aids	9,000	9,000	18,500	8,040
TOTAL OPERATING EXPENSES		16,484	18,335	38,486	26,940
CAPITAL OUTLAY					
62-2	Public Safety Building	0	0	0	0
64-5	Office Furniture	0	6,614	0	0
64-9	Comp Hardware/Software	0	0	0	0
TOTAL CAPITAL OUTLAY		0	6,614	0	0
DIVISION TOTAL		\$ 370,689	\$ 509,540	\$ 574,122	\$ 539,425

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

PRIMARY FUNCTION NARRATIVE

This Division provides an array of opportunities to enrich the lives of our citizens by providing numerous community events, classes, banquet facility coordination, gym, classroom, outdoor pavilions, athletic field, and concession stand rentals, recreational athletic leagues, and older adult program and related activities in an effective, efficient, and quality manner. The Division coordinates community center events, business partnerships, coordinates the PBC School District Interlocal Agreement, executes and manages the Youth Athletic Scholarship program, Athletic Provider Agreements, and facilitates field use requests from local organized sports leagues. The Division coordinates all Community Center and rental related marketing with the Communications Department and Public Affairs Division.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Personnel Services	\$721,186	\$741,685	\$1,060,162	\$1,108,094
Operating	\$252,757	\$342,350	\$423,714	\$434,783
Capital	0	4,250	0	0
Other	0	0	0	8,842
General Fund Totals	\$973,943	\$1,088,285	\$1,483,876	\$1,556,142

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Asst Director	1	1	1	1
Crew Leader-Custodian (PT) ¹	0	1	1	1
Custodian	3	3	2	2
Crew Leader-Custodian	0	0	1	1
Custodian II	1	1	1	1
Customer Service Specialist	2	2	2	2
Facility Rental Coordinator	1	1	1	1
Parks Attendant	2	2	2	2
Parks Attendant (PT)	0	1	1	1
Recreation Aide II (PT)	4	4	4	4
Recreation Supervisor ¹	1	1	1	1
Total Number of Staff	11 FT / 4 PT	11 FT / 6 PT	11 FT / 6 PT	11 FT / 6 PT

¹ Reclassed Custodian (PT) to Crew Leader-Custodian (PT) in FY 2026.

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

The Athletics, Facilities and Events 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	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 PROPOSED
OUTPUT MEASURES				
No. of Customers Served	55,000	53,000	50,000	52,000
No. of Athletic Leagues/Programs	4	9	9	11
No. of Youth & Adult Athletic Participants	860	1,500	1,550	1,270
No. of Senior Program Participants	14	30	40	40
No. of Athletic Scholarships	10	80	40	10
No. of Paid Center Rentals	800	680	700	750
No. of Pavilion Rentals	400	500	450	500
No. of Field Rentals	875	680	700	750
EFFICIENCY MEASURES				
Avg. Cost of Youth Athletic Leagues	\$87	\$85	\$88	\$134
Avg. Cost per Athletic Scholarship	\$70	\$93	\$85	\$138
Avg. Cost per Paid Center Rental	\$103	\$113	\$100	\$103
Avg. Cost per Pavilion Rental	\$71	\$69	\$72	\$67
Avg. Cost per Field Rental	\$70	\$85	\$80	\$93
EFFECTIVENESS MEASURES				
% of Center Expenses Offset by Paid Rentals	66%	52%	55%	43%
% of Resident Athletic Participants	49%	43%	45%	47%

GOALS & OBJECTIVES

Goal:	To increase participation in the Greenacres youth athletic programs offered in order to reduce childhood obesity and juvenile crime.
Objective:	• Maintain the number of Youth Athletic Scholarships at ten (10). • Continue to provide Youth Athletic Leagues, Spring Skill Development Program, and a 1-week Co-ed Youth Summer Basketball Skills Camp. • Provide a safe place for teens after school. • Continue to maintain the Center's "Open Gym" schedule for community youth at 6 hours weekly.

- Continue to provide the Center's "Open Field" schedule for community youth at 2 hours weekly, in an effort to reduce juvenile-related crime.
- Increase the number of youth classes from six (6) to seven (7).

Goal: **To provide opportunities for Greenacres adult participants that promote an active lifestyle, provides a sense of belonging, and fosters a healthier community.**

- Objective:
- Maintain the number of educational or physically active classes offered at the Community Center or park facilities to three (3) annually.
 - Continue to host intergenerational activities within the older adult programs, special events and the annual Senior Resource Fair.
 - Maintain the number of older adult special events offered at six (6).
 - Continue to coordinate the daily Congregate Meal Program (hot meals) with Palm Beach County Community Services, Division of Senior Services, and the frozen bi-weekly senior meal delivery with Feeding South Florida.
 - Increase adult class offerings from 11 to 12.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 462,246	\$ 454,814	\$ 636,541	\$ 674,848
12-2	Vac/Sick Payout	1,750	3,365	0	0
13-1	Other Salaries & Wages	29,883	59,742	56,575	95,922
14-1	Overtime	17,591	18,581	28,339	20,642
15-1	Special Pay	2,167	3,033	1,999	1,200
21-1	FICA Taxes	38,306	40,090	48,195	55,578
22-2	FLC Gen Retirement	20,559	20,830	50,786	50,109
22-3	FLC Gen Retirement Match	10,288	9,933	12,696	12,527
23-1	Life & Health Ins - Employee	107,376	95,221	124,534	123,320
23-2	Dependent Insurance	25,066	27,714	93,194	66,104
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	5,954	8,197	6,435	6,893
24-2	City Shared Worker's Comp	0	165	0	0
25-1	Unemployment Compensation	0	0	868	951
TOTAL PERSONNEL SERVICES		721,186	741,685	1,060,162	1,108,094
OPERATING EXPENSES					
31-4	Other Professional Svc	2,420	4,216	4,109	4,214
31-5	Physical Exams	0	0	0	0
34-4	Other Contractual Service	45,301	112,503	117,440	130,352
40-4	Ed Train Sem & Assc Exp	2,596	1,721	4,830	4,830
40-5	Business Exp & Mileage	0	0	201	201
42-1	Postage & Freight Charges	0	0	100	100
45-2	Notary Fees	0	138	0	0
46-3	R & M - Office Equipment	3,479	4,220	6,335	6,335
46-4	R & M - Communication Equip	0	0	500	500
46-5	R & M - Other Equipment	385	4,725	7,555	7,005
47-1	Printing & Binding	18,758	10,868	0	0
48-17	City Events	47,602	134,182	168,609	182,204
48-3	Daddy Daughter Event	1,624	0	0	0
48-34	Egg Hunt	7,865	0	0	0
48-4	July 4th Event	50,932	0	0	0
48-71	CRS Sponsoring Exp	360	31	0	0
48-91	Youth Athletics	30,942	12,025	42,533	35,050
51-2	Office Supplies	159	58	0	0
51-4	Copy Paper/Printer Supplies	0	0	1,000	1,000
51-5	Minor Office Equip & Furn	4,681	8,793	14,950	14,930
52-3	Custodial, Lab & Chem Supplies	26,724	32,206	39,800	39,800
52-5	Consumables & Small Tool	412	1,202	575	575
52-6	Recreation Supplies	5,218	11,888	9,825	15,758

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

COST CENTER EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	119	39	200	150
52-8	Uniforms & Clothing	2,510	3,215	4,594	4,594
54-4	Memberships & Dues	670	320	558	450
TOTAL OPERATING EXPENSES		252,757	342,350	423,714	448,048
CAPITAL OUTLAY					
64-8	Other Equipment	0	4,250	0	0
TOTAL CAPITAL OUTLAY		0	4,250	0	0
DIVISION TOTAL		\$ 973,943	\$ 1,088,285	\$ 1,483,876	\$ 1,556,142



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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.

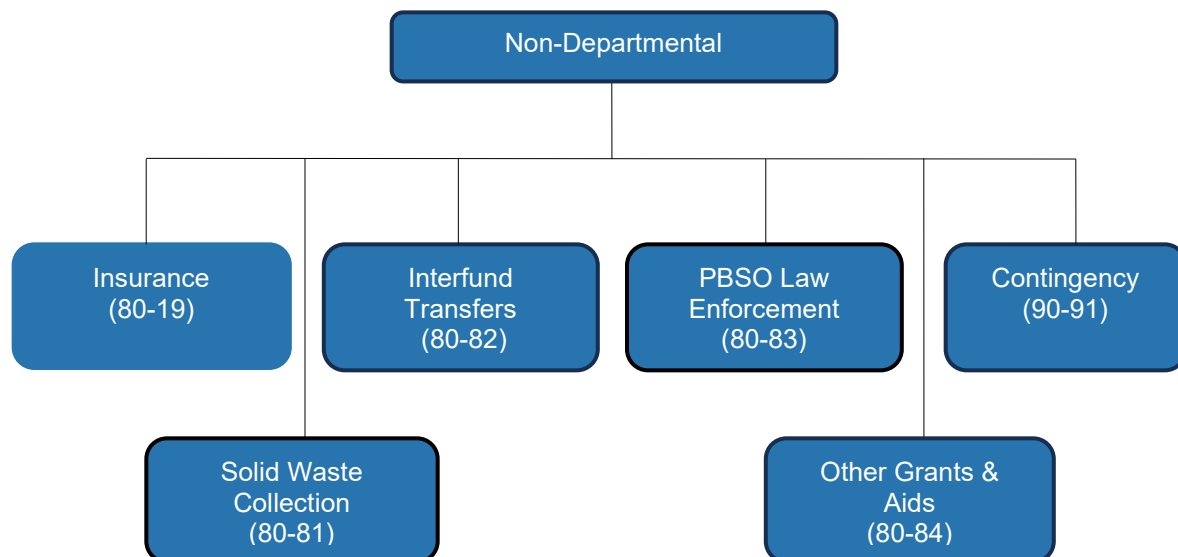
The **Solid Waste Collection** Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste, and bulk pickup. Residential customers are billed directly on their property tax. The current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



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Property, Liab & Fleet Insurance	\$295,740	\$440,544	\$406,664	\$414,797
Insurance Claim Repairs	51,218	14,750	29,350	29,350
General Fund Totals	\$346,958	\$455,294	\$436,014	\$444,147

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES				
45-1 Property, Liab & Fleet Insurance	\$ 295,740	\$ 440,544	\$ 406,664	\$ 414,797
81-20 Insurance Claims Repairs	51,218	14,750	29,350	29,350
TOTAL OPERATING EXPENSES	346,958	455,294	436,014	444,147
DIVISION TOTAL	\$ 346,958	\$ 455,294	\$ 436,014	\$ 444,147

DEPARTMENT	Non-Departmental
COST CENTER	Solid Waste Collection
COST CENTER NO.	80-81

PRIMARY FUNCTION NARRATIVE

This cost center funds the payment of contractual fees for residential garbage and recycling collection to the City's franchise contractor, Waste Management Inc. of Florida. The contract provides garbage pickup and recycling, vegetative waste, and bulk trash pickup.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Solid Waste Coll & Disp	\$2,336,713	\$2,428,143	\$2,952,474	\$3,095,901
General Fund Totals	\$2,336,713	\$2,428,143	\$2,952,474	\$3,095,901

ACTIVITY/PERFORMANCE MEASURES

17,475 residential units as of August 2024.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES				
34-3 Solid Waste Coll & Disp	\$ 2,336,713	\$ 2,428,143	\$ 2,952,474	\$ 3,095,901
TOTAL OPERATING EXPENSES	2,336,713	2,428,143	2,952,474	3,095,901
DIVISION TOTAL	\$ 2,336,713	\$ 2,428,143	\$ 2,952,474	\$ 3,095,901

DEPARTMENT	Non-Departmental
COST CENTER	Interfund Transfer
COST CENTER NO.	80-82

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Fund 105-Youth Program	\$136,500	\$353,660	\$450,000	\$450,000
Fund 211-Mun Complex	370,000	380,000	0	0
Fund 301-New Growth	0	0	135,000	9,000,000
Fund 303-Park and Recreation	0	0	0	0
Fund 304-Reconstruction & Maintenance	300,000	725,000	900,000	1,200,000
Fund 306-American Rescue Plan	3,804,324	0	0	0
General Fund Totals	\$4,610,824	\$1,458,660	\$1,485,000	\$10,650,000

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES				
91-5 Interfund Transfer-New Growth	9,695,676	0	135,000	9,000,000
91-7 Interfund Transfer-Parks & Rec	0	0	0	0
91-22 Interfund Transfer-Youth Program.	136,500	353,660	450,000	450,000
91-8 Interfund Transfer-Rec & Maint	300,000	725,000	900,000	1,200,000
91-95 Interfund Transfer-Debt	370,000	380,000	0	0
91-6 Interfund Transfer-ARP	3,804,324	0	0	0
TOTAL OPERATING EXPENSES	14,306,500	1,458,660	1,485,000	10,650,000
DIVISION TOTAL	\$ 14,306,500	\$ 1,458,660	\$ 1,485,000	\$ 10,650,000

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
PBSO Contract	\$10,778,467	\$11,067,864	\$11,324,188	\$11,626,424
175/185 Insurance Trust	\$881,662	\$970,004	\$785,000	\$1,020,000
General Fund Totals	\$11,660,129	\$12,037,868	\$12,109,188	\$12,646,424

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES					
22-4	FLC P/S FF Retirement	\$388,196	\$429,400	\$400,000	\$525,800
34-42	Other Contractual Service	10,771,463	11,057,892	11,315,188	11,617,424
81-1	Ed Train Sem & Assc Exp	7,004	9,972	9,000	9,000
99-4	175/185 Benefits Trust	493,466	540,604	385,000	494,200
TOTAL OPERATING EXPENSES		11,660,129	12,037,868	12,109,188	12,646,424
DIVISION TOTAL		\$11,660,129	\$12,037,868	\$12,109,188	\$12,646,424

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

PRIMARY FUNCTION NARRATIVE

The Other Grants & Aids Cost Center is used to expend contributions / scholarship funds from the FloridaTextile Recycling Program 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 which will end Dec 2025. A Health Savings Account (HAS) will begin in January 2026 for full time employees.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Healthcare CareATC/HSA	0	80,280	131,680	130,055
Other Contractual CareATC/HSA	0	5,167	6,000	10,418
Other Contractual-Speed Camera	0	0	0	328,698
Misc Expense	999	(10,949)	0	0
Other Grant & Aid-Textile	38,603	49,603	20,000	20,040
Other Grants & Aids-PBC	0	94,024	0	0
General Fund Totals	\$ 39,602	\$218,125	157,680	\$ 489,211

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES				
23-4 Healthcare CareATC	0	80,280	131,680	130,055
34-44 Other Contractual CareATC	0	5,167	6,000	10,418
34-45 Other Contractual-Speed Cameras	0	0	0	328,698
49-6 Misc Expense	999	(10,949)	0	0
83-1 Other Grants & Aids-Textile	38,603	49,603	20,000	20,040
99-3 Other Grants & Aids-PBC	0	94,024	0	0
TOTAL OPERATING EXPENSES	39,602	218,125	157,680	489,211
DIVISION TOTAL	\$ 39,602	\$ 218,125	\$ 157,680	\$ 489,211

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

PRIMARY FUNCTION NARRATIVE

This cost center funds the Contingency Fund for projects that may arise during the year and cover 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.

EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Contingency (Hurricane)	\$888	\$0	\$0	\$0
Contingency (Council)	0	0	50,000	50,000
General Fund Totals	\$888	\$0	\$50,000	\$50,000

ACTIVITY /PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

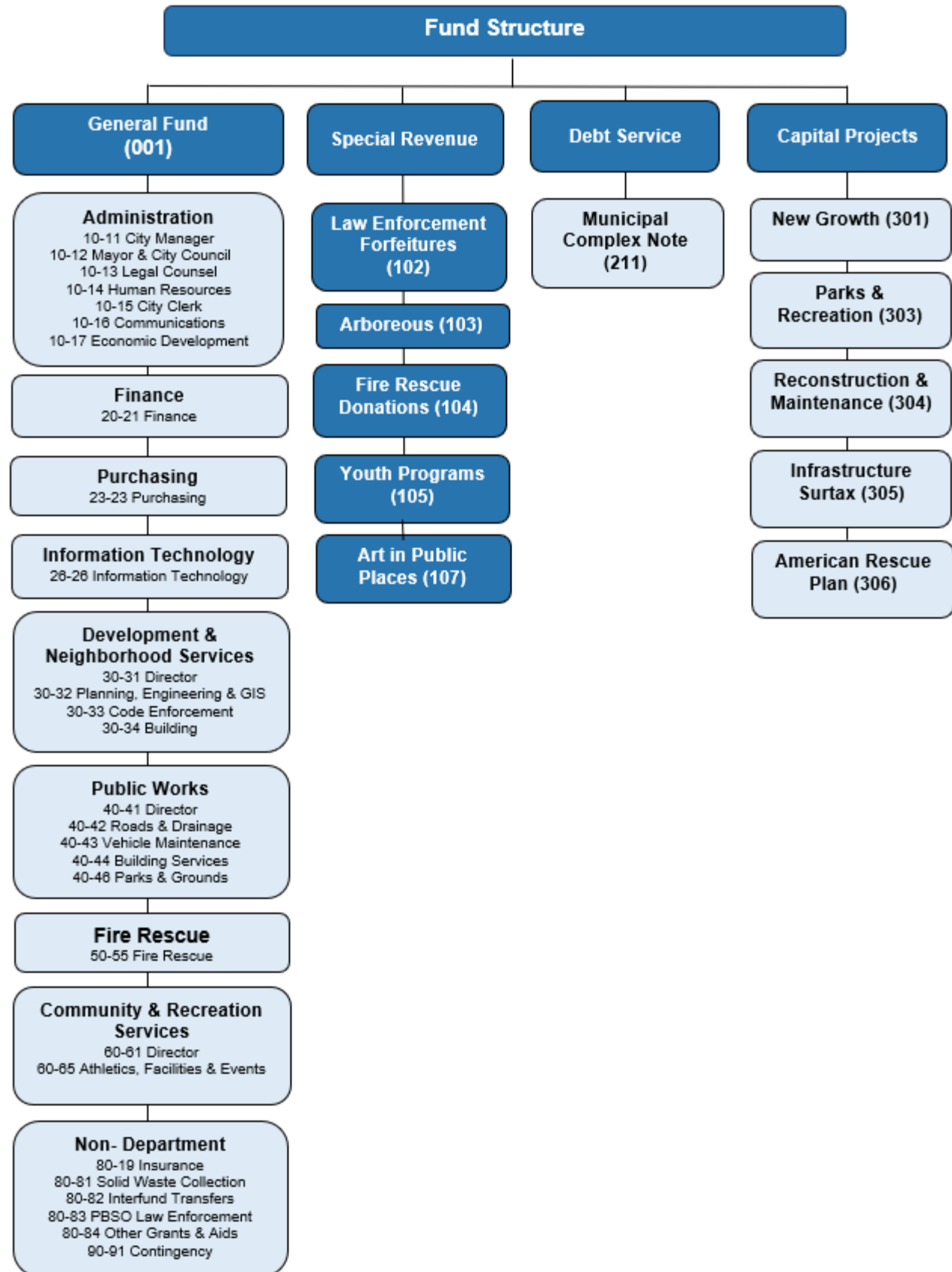
ACCT# DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
OPERATING EXPENSES				
99-1 Council Hurricane	888	0	0	0
99-2 Council Contingency	0	0	50,000	50,000
TOTAL OPERATING EXPENSES	888	0	50,000	50,000
DIVISION TOTAL	\$ 888	\$ 0	\$ 50,000	\$ 50,000

Special Revenue

Special Revenue funds are used to account for general government financial resources that are restricted by law or contractual agreement for a specific purpose.

Funds Included:

- Forfeitures (102)*
- Arboreous (103)*
- Fire Rescue Donations (104)*
- Youth Programs (105)*
- Art in Public Places (107)*



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 five special revenue funds: Forfeitures Fund, Arboreous Fund, Fire Rescue Donation Fund, Youth Programs Fund, and Art in Public Places 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 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.

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 is 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 Statue 932.7055(9)(c) prohibits the budgeting of anticipated revenue in this fund. The Sheriff, with approval from the City Council, may expend these funds.

DESCRIPTION*	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
351-200 Forfeitures	0	0	NA	NA
361-120 SBA Interest	4,415	5,455	NA	NA
361-150 Bank Investment	0	0	NA	NA
364-410 Surplus Sales	0	0	NA	NA
TOTAL REVENUES	4,415	5,455	0	0

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENSES				
48-2 Crime and Fire Prevention	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	0	0	99,664	105,119
TOTAL EXPENSES	\$ 0	\$ 0	\$ 99,664	\$ 105,119

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

FUND BALANCE:

Projected Beginning Fund Balance	\$	105,119
Net Change		(105,119)
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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 1,636	\$ 2,049	\$ 1,200	\$ 1,200
361-150 Bank Investment	0	0	0	0
324-220 Impact Fee	0	1,500	0	0
TOTAL REVENUES	\$ 1,636	\$ 3,549	\$ 1,200	\$ 1,200

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 0	\$ 0	\$ 10,000	\$ 20,000
TOTAL EXPENSES	\$ 0	\$ 0	\$ 10,000	\$ 20,000

FUND BALANCE:

Projected Beginning Fund Balance	\$ 43,728
Net Change	(18,800)
Projected Ending Fund Balance	\$ 24,928



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

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Donations Fund is used to account for donations received by the Department of Fire 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 192	\$ 630	\$ 500	\$ 500
361-150 Bank Investment	0	0	0	0
366-903 EMS Donations	5,942	13,501	100	100
TOTAL REVENUES	\$ 6,134	\$ 14,131	\$ 600	\$ 600

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENSES				
48-6 Consumables & Small Tools	\$ 0	\$ 2,370	\$ 0	\$ 0
64-8 Other Equipment	\$ 233	\$ 3,726	\$ 22,804	\$ 25,000
TOTAL EXPENSES	\$ 233	\$ 6,096	\$ 22,804	\$ 25,000

FUND BALANCE:

Projected Beginning Fund Balance	\$ 30,239
Net Change	(24,400)
Projected Ending Fund Balance	\$ 5,839

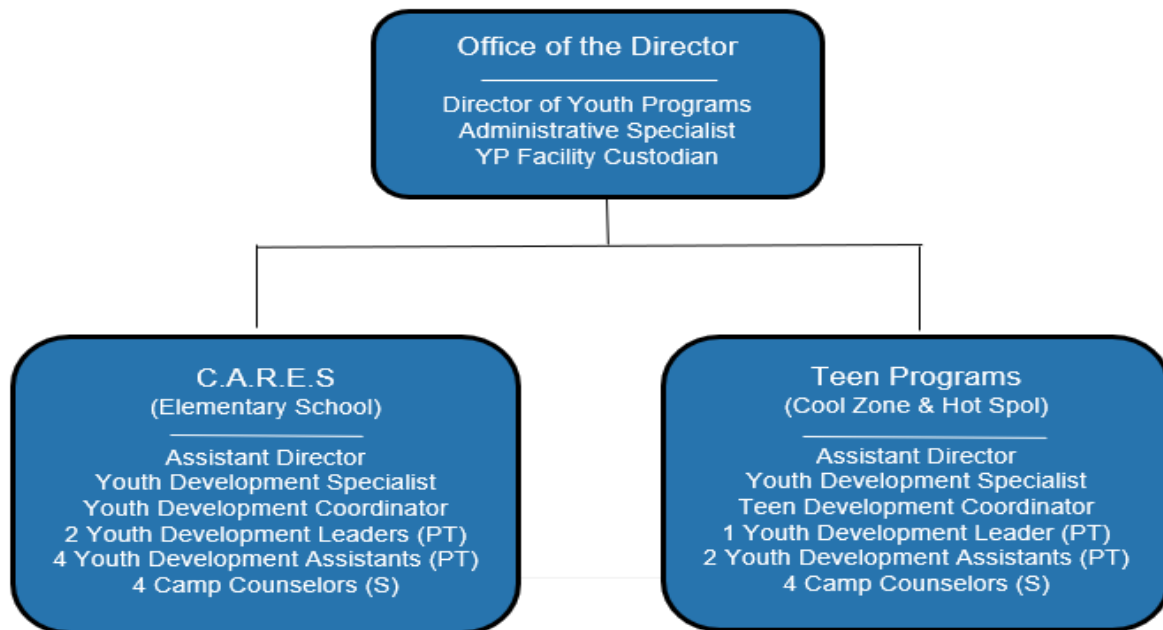


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DEPARTMENT	Youth Programs
COST CENTER	Youth Programs
COST CENTER NO.	105-60-64

PRIMARY FUNCTION NARRATIVE

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

Department of Youth Programs**Mission Statement**

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

Full Time:	9
Part Time:	9
Seasonal:	8

DEPARTMENT
COST CENTER
COST CENTER NO.

Youth Programs
 Youth Programs
 105-60-64

PERSONNEL STAFFING

POSITION TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
Director of Youth Programs	1	1	1	1
Assistant Director	0	0	2	2
Youth Programs Supervisor ¹	2	2	0	0
Youth Programs Admin Specialist ²	1	1	1	1
Youth Development Specialist	1	2	2	2
Teen Development Coordinator	0	0	1	1
Youth Development Coordinator	0	0	1	1
Youth Programs Facility Custodian	0	0	1	1
Youth Development Leader (PT)	6	6	4	3
Youth Development Assistant (PT)	6	6	6	6
Camp Counselor (PT)	8	4	4	8
Total Number of Staff	5 FT/20 PT	6 FT/16 PT	9 FT/14 PT	9 FT/17 PT

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

² YPAS position will be reclassified during the 2nd Quarter of FY26 to Administrative Services Supervisor position

PERFORMANCE MEASURES

WORKLOAD	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 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) ¹	5	7	7	7
No. of Presidential Volunteer Service Hrs	9,494	8,000	9,000	9,000

¹ Replaced Youth Advisory Council with Teen Advisory Council in FY22

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

WORKLOAD	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
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EFFICIENCY MEASURES

Avg. Cost per ELC Participant ¹	-	-	1,540	1,540
Avg. Cost per Private Participant ¹	-	-	5,050	5,050
Avg. Cost per CARES/CZ/HS Participant	6,743	5,854	-	-
Staff to Student Ratio (CARES/CZ/HS)	1:15	1:15	1:15	1:15
% of Daily Attendance	80%	80%	80%	80%
% of Youth with 25 Com. Serv. Hours	-	-	-	-
# of City Council Meetings TAC attends	5	4	4	4
% of CZ & HS Youth with a min. conduct score of 3	93%	-	-	-
PBC-PQA (QIS) Score	4.25	4.00	4.00	-
Prg Qty Asst. Scores (CARES) Actual	-	-	4.37	4.00
Prg Qty Asst. Scores (Teens) Actual	-	-	4.57	4.00
% of Youth provided opportunities to be involved in community w/ leadership roles ²	75%	98%	75%	100%
% of teens with incr. engagement in OST ³	75%	98%	75%	75%
% of youth participating in weekly offerings in Culinary Kitchen, Tech Lab & Art Room.	-	-	-	75%
% of teens with increased Skills for Learning & Life.	-	-	-	80%

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

² Replaced % of Youth with 25 Community Service Hours in FY23

³ 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 2 Sierra Club Inspiring Outdoor Connections (ICO) trips/ or equivalent. • Provide 3 Extended Learning Opportunities. • Participate in the annual Program Quality Assessment (PBC-PQA).

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

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.
- Provide programming that will allow youth to demonstrate growth in leadership, life skills, and problem-solving knowledge.
- 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
331-501 House Community Project	\$ 159,851	\$ 26,514	\$ 0	\$ 0
331-901 Dept of Ed Grant	0	0	200,000	200,000
337-710 Youth Program Grant	134,562	131,806	356,328	392,288
337-711 Youth Program PBC	77,000	77,000	73,158	31,999
347-313 Children's Camps Fees	26,932	50,345	78,632	110,200
347-315 Greenacres Cares Fees	101,023	106,344	165,918	229,155
361-120 SBA Interest	2,509	631	90	90
366-100 Private Donations/Grants	33,525	10,500	5,000	3,000
366-900 Contributions	0	0	760	950
369-915 Community Rec & Svc Fundraiser	886	653	475	475
369-999 Miscellaneous Revenue	43	46	0	0
381-000 Interfund Transfer	\$ 136,500	\$ 353,660	\$ 450,000	\$ 450,000
TOTAL REVENUES	\$ 672,831	\$ 757,499	\$ 1,330,361	\$ 1,418,157

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENSES				
11-1 Executive Salaries	\$ 108,411	\$ 122,098	\$ 123,980	\$ 142,240
12-1 Regular Salaries & Wages	212,267	281,619	431,604	527,232
12-2 Vac/Sick/Comp Payout	0	6,396	0	5,000
13-1 Other Salaries & Wages	96,557	107,722	179,594	239,698
14-1 Overtime	513	324	877	493
15-1 Special Pay	6,653	9,320	8,320	6,800
21-1 FICA Taxes	31,856	39,673	53,408	69,118
22-2 FLC Gen Retir. Contrib.	13,065	18,512	44,517	52,256
22-3 FLC Gen Retir Match	6,533	9,256	11,129	13,064
23-1 Life & Health Ins - Employee	45,978	42,204	68,396	52,571
23-2 Dependent Insurance	15,526	16,134	45,520	16,090
23-4 CareATC	0	0	4,320	0
24-1 Worker's Compensation	2,727	3,706	3,480	3,820
25-1 Unemployment Compensation	0	0	893	1,106

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

EXPENDITURES CONTINUED

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
31-4 Other Professional Svc	9,023	2,561	12,015	10,870
31-5 Physical Exams	1,727	1,273	1,425	1,458
34-4 Other Contractual Service	0	1,800	5,000	5,000
34-43 Other Contractual Service - ProCare	160	436	0	0
34-7 Sponsored Events	45,826	45,329	59,100	78,900
40-4 Ed train Sem & Assc Exp	9,897	10,548	7,429	3,427
40-5 Business Exp & Mileage	200	0	645	645
46-3 R & M - Office Equipment	1,268	1,225	1,680	1,680
46-4 R & M - Communication Equip	491	332	1,000	1,000
48-1 City Publicity	560	1,506	1,000	1,000
48-6 Other Promo Activities	763	1,507	1,500	1,600
51-2 Office Supplies	1,619	1,314	3,000	3,000
51-5 Minor Office Equip & Furn	0	50	0	0
52-0 Food Supplies	9,699	8,788	15,000	20,000
52-3 Custodial, Lab & Chem Supplies	0	0	0	15,000
52-5 Small Tools & Minor Equip	796	0	0	0
52-6 Recreation Supplies	21,928	24,780	16,430	28,430
52-7 Medical Supplies	0	222	500	1,000
52-8 Uniforms & Clothing	1,867	813	1,800	2,550
54-3 Books,Subsc,Prof Supplies	285	729	720	840
54-4 Memberships & Dues	632	569	1,744	649
64-8 Office Equipment	1,370	850	3,000	3,000
64-9 Comp Hardware/Software	2,952	0	0	0
TOTAL EXPENSES	\$ 651,149	\$ 761,596	\$ 1,109,026	\$ 1,309,537

FUND BALANCE:

Projected Beginning Fund Balance	\$	5,892
Net Change		108,620
Projected Ending Fund Balance	\$	114,512

DEPARTMENT	Public Works
COST CENTER	Art in Public Places
COST CENTER NO.	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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 1,545	\$ 245	\$ 245
361-150 Bank Investment	0	0	0	0
324-721 Impact Fee Art	0	76,377	0	0
381-000 Interfund Transfer	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 77,922	\$ 245	\$ 245

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENSES				
31-4 Other Professional Services	\$ 0	\$ 0	\$ 70,352	\$ 70,352
TOTAL EXPENSES	\$ 0	\$ 0	\$ 70,352	\$ 70,352

FUND BALANCE:

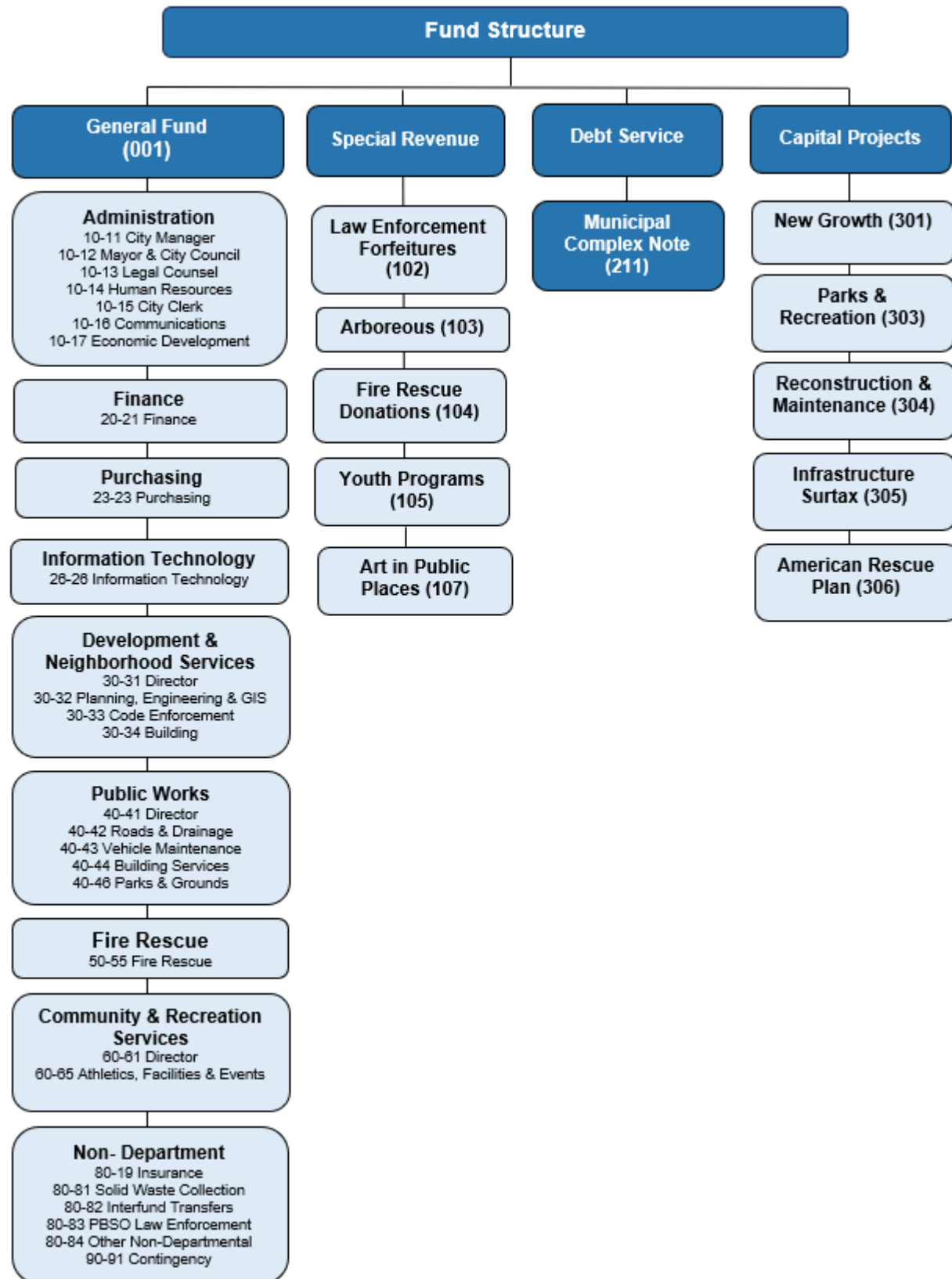
Projected Beginning Fund Balance	\$ 70,107
Net Change	(70,107)
Projected Ending Fund Balance	\$ 0



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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.
(paid off in September 2024)*



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 was paid off in September 2024.



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DEPARTMENT
COST CENTER
COST CENTER NO.

Debt Service Funds
 Public IMP Note, 2004A
 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 11,689	\$ 13,495	\$ 0	\$ 0
361-150 Bank Investment	0	0	0	0
381-000 Interfund Trans	370,000	380,000	0	0
TOTAL REVENUES	\$ 381,689	\$ 393,495	\$ 0	\$ 0

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
EXPENSES				
71-1 Principal	\$ 376,066	\$ 391,372	\$ 0	\$ 0
72-1 Interest	27,051	11,963	0	0
91-32 Fund Transfer-Residual Eq	0	13,205	0	0
TOTAL EXPENSES	\$ 403,117	\$ 416,540	\$ 0	\$ 0

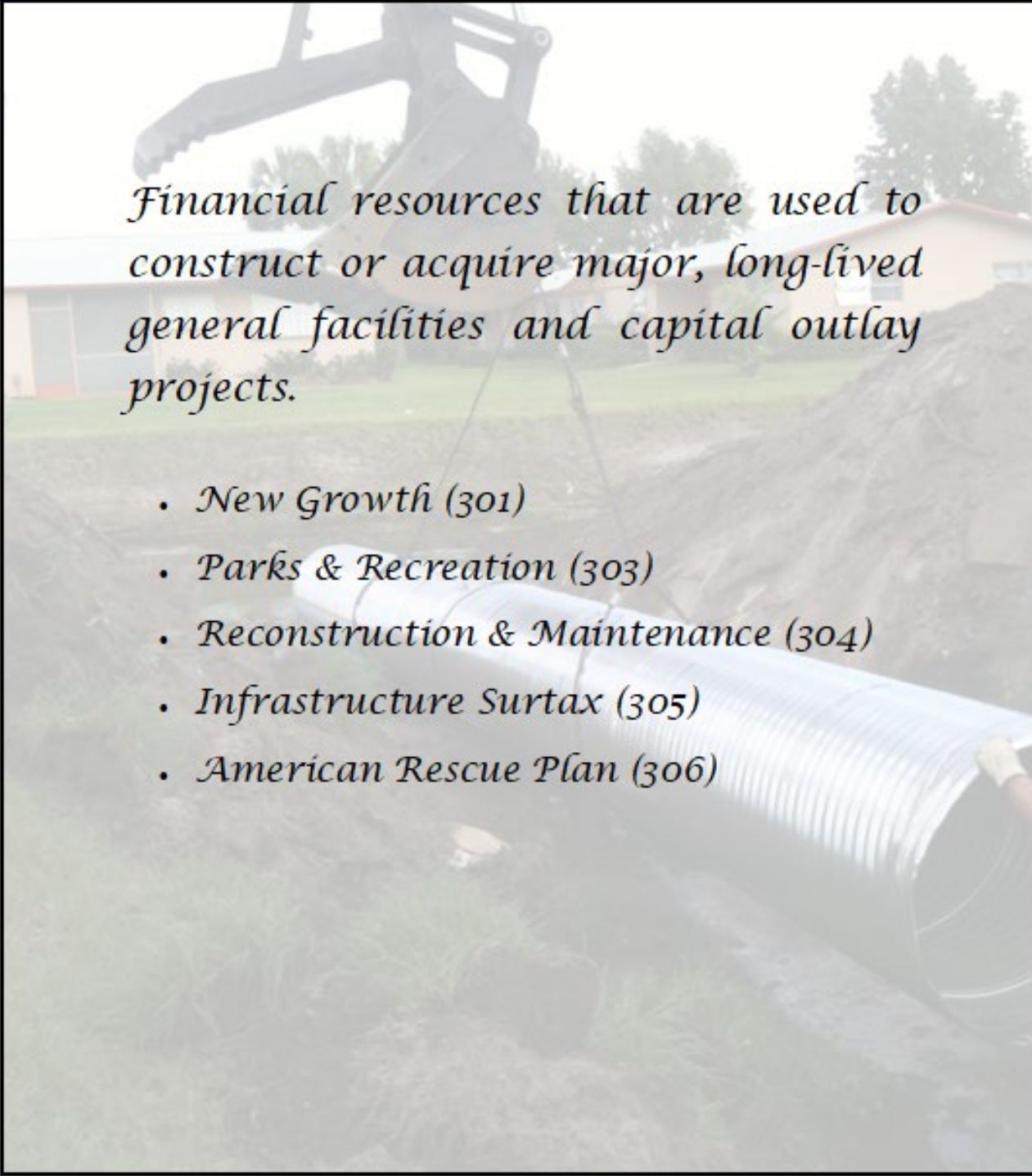
FUND BALANCE:

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



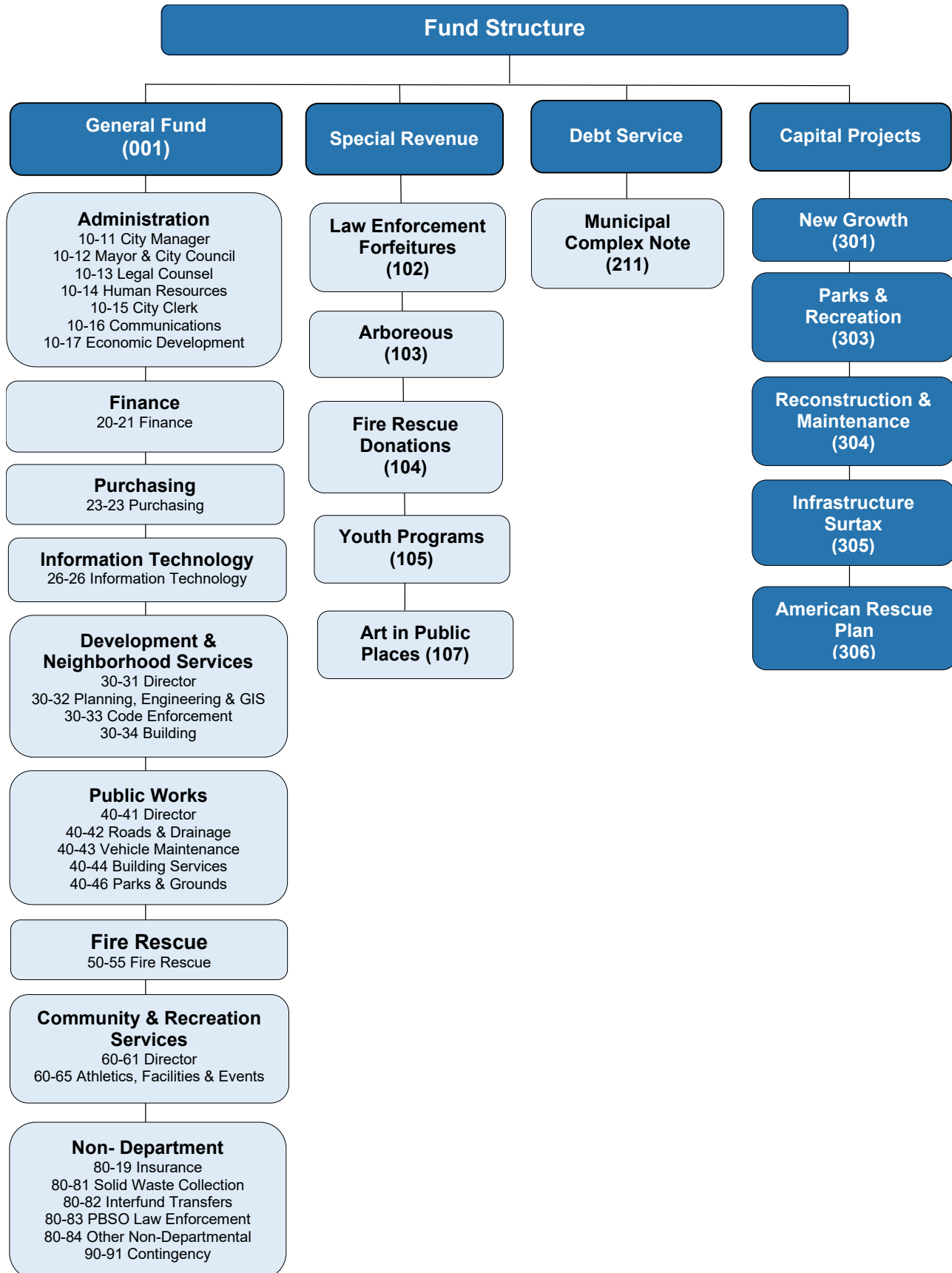
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Capital Improvement Program



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

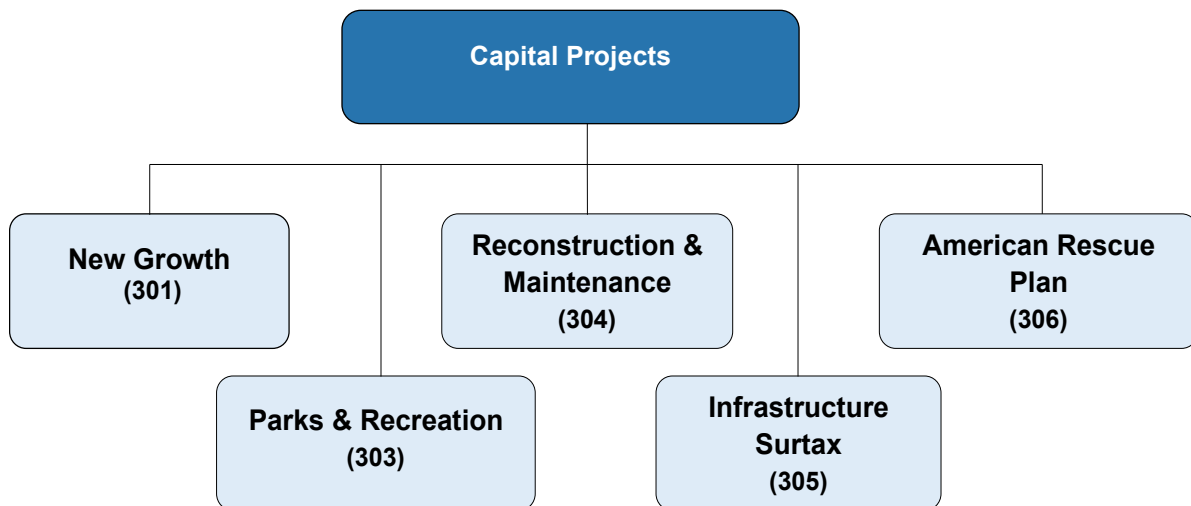
- New Growth (301)*
- Parks & Recreation (303)*
- Reconstruction & Maintenance (304)*
- Infrastructure Surtax (305)*
- American Rescue Plan (306)*



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 in 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 was 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.

The City will receive an estimated \$23,600,000 over the ten-year life of this surtax that sunsets in December 2025.

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 were required to 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.

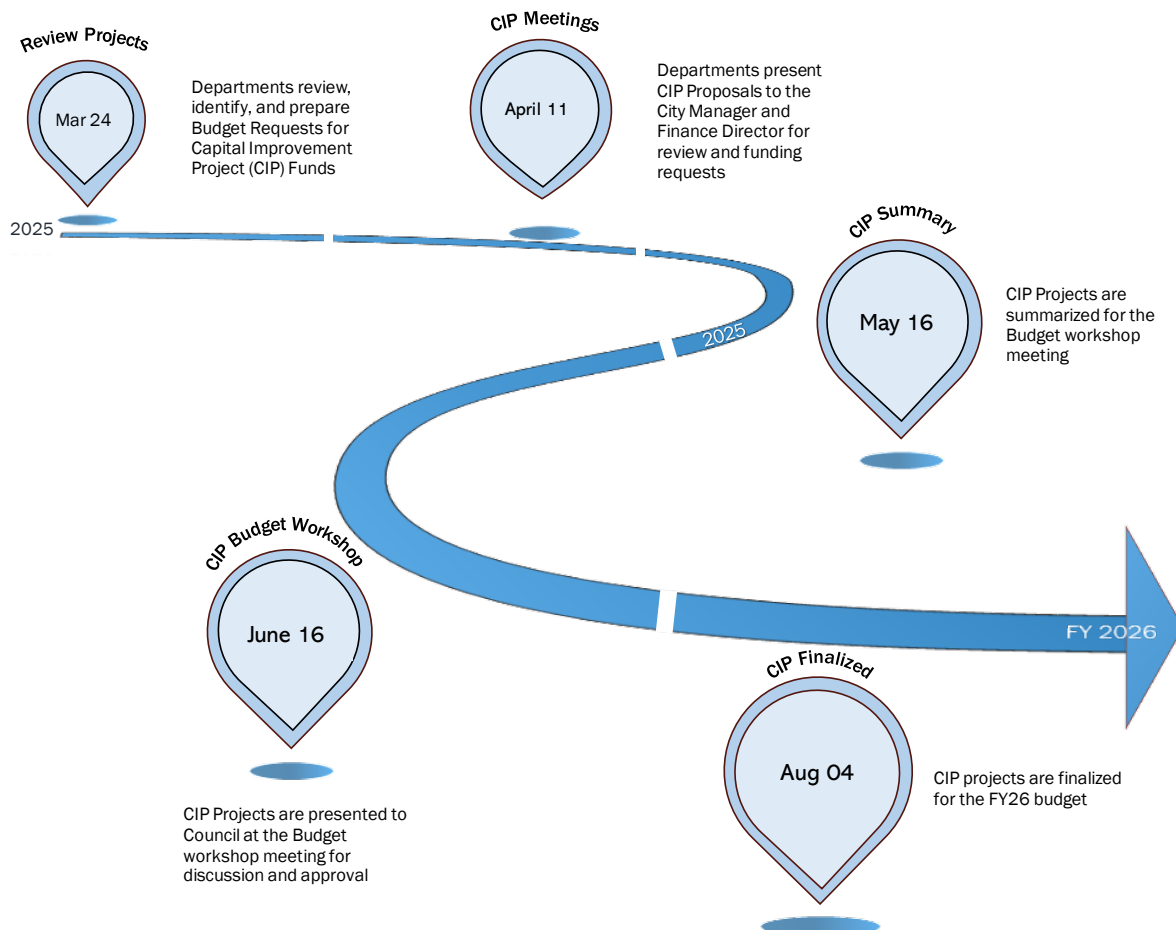
Each Department Director identifies new potential projects based on priority, completion cost, recurring cost, useful life, and funding source.

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 FY26 budget.

CIP Budget Process



CAPITAL IMPROVEMENT PROGRAM FY 2026-2031 COST BY FUND

PRJ # DESCRIPTION	BUDGET FY 2025	AMENDED BUDGET	ADOPTED FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
NEW GROWTH 301								
212 Fire Rescue Equipment (grant)	70,000	70,000	20,000	0	0	0	0	0
222 LED Display Monuments	160,000	160,000	160,000	0	0	0	0	0
237 Fire Station (from 306)	1,000,000	1,000,000	2,400,000	5,350,000	4,850,000	0	0	0
238 Emergency Op Center	4,000,000	4,000,000	10,500,000	15,500,000	0	0	0	0
239 Safe Streets for All / Complete Street		185,000	250,000	1,450,000	2,000,000	0	0	0
TOTAL NEW GROWTH	5,230,000	5,415,000	13,330,000	22,300,000	6,850,000	0	0	0
PARKS & RECREATION - FUND 303								
032 City Parks Improvement	116,000	121,520	184,500	166,200	131,000	110,000	425,000	0
048 Parks Court Resurfacing	30,000	58,500	40,000	50,000	60,000	50,000	50,000	0
160 Parks/Building Parking Resurf	120,000	120,000	0	25,000	0	0	0	0
186 Public Grounds Rejuvenation	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0
190 Lighting Enhancements	150,000	150,000	93,500	0	0	0	0	0
198 Community Center Renovation	15,000	15,000	25,000	0	0	0	0	0
240 Parks Master Plan	150,000	150,000	0	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 596,000	\$ 630,020	\$ 358,000	\$ 256,200	\$ 206,000	\$ 175,000	\$ 490,000	\$ 0
RECONSTRUCTION & MAINTENANCE - FUND 304								
020 PW Facility 5750 Melaleuca	0	0	60,000	0	0	0	0	0
049 Equipment Replacement	111,700	229,428	127,400	268,700	304,100	134,900	200,000	87,000
069 Copier Replacement	10,000	10,000	0	56,000	43,000	13,000	28,000	0
073 JAG Law Enf Equipment	13,000	13,000	20,000	0	0	0	0	0
088 Vehicle Replacement	312,000	360,000	643,000	2,155,000	215,000	582,000	2,085,000	0
091 Computer Hardware Replacement	28,000	28,000	36,000	0	0	0	0	0
150 Roof Replacement	20,000	113,192	20,000	20,000	20,000	20,000	20,000	20,000
151 Exterior/Interior Painting	10,000	10,000	46,500	37,500	44,000	10,000	10,000	10,000
152 Storm Water Pipe	60,000	60,000	75,000	30,000	30,000	30,000	30,000	30,000
161 Road Resurfacing & Striping	175,000	182,661	210,000	300,000	300,000	100,000	0	0
163 HVAC Replacement Program	120,500	120,500	105,000	105,000	40,000	70,000	40,000	30,000
191 Public Safety HQ Renovation	0	0	180,000	0	0	0	0	0
200 500 Martin/Perry Ave Building Reno	0	0	15,000	0	0	0	0	0
215 Fire Rescue / EMS Equipment	82,000	82,000	228,000	641,000	418,000	328,000	331,000	277,000
220 Public Right of Way Landscape	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
229 Flooring Replacement	85,000	85,000	17,000	82,000	87,000	12,000	27,000	32,000
242 Office Building Bathromm	63,000	63,000	0	0	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 1,100,200	\$ 1,366,781	\$ 1,792,900	\$ 3,705,200	\$ 1,511,100	\$ 1,309,900	\$ 2,781,000	\$ 496,000
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	0	39,262	511,000	0	0	0	0	0
088 Vehicle Replacement	0	0	1,838,000	0	0	0	0	0
106 City Sidewalks	0	6,000	0	0	0	0	0	0
193 Original Section Drainage Improv N (CDBG)	1,460,000	1,498,359	1,725,000	1,575,000	0	0	0	0
222 City Information Signs Upgrade	0	96,512	0	0	0	0	0	0
226 Lake Drainage Imp (Gladiator Lake)	30,000	2,974,097	0	0	0	0	0	0
231 Septic to Sewer S (Fed)	1,890,000	2,028,453	1,590,000	1,590,000	0	0	0	0
233 Chickasaw Rd Improv	0	421,623	0	0	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 3,380,000	\$ 7,064,306	\$ 5,664,000	\$ 3,165,000	\$ 0	\$ 0	\$ 0	\$ 0
AMERICAN RESCUE PLAN - FUND 306								
236 Youth Building		11,859,038	600,000	0	0	0	0	0
TOTAL AMERICAN RESCUE PLAN	\$ 0	\$ 11,859,038	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 10,306,200	\$ 20,920,145	\$ 21,744,900	\$ 7,126,400	\$ 1,717,100	\$ 1,484,900	\$ 3,271,000	\$ 496,000

REVENUE AND EXPENDITURE DETAIL NEW GROWTH (301)

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
Interest	\$ 359,792	\$ 463,341	\$ 328,000	\$ 340,000
Grants				
Federal Grant (SS4A)	0	0	150,000	0
Private Grant (SWA)	0	0	0	89,800
Federal Grant (FEMA)	0	0	0	0
Local/State Grant (EMS Non-Matching)	0	30,367	70,000	20,000
Residential Impact fees	0	0	0	447,000
Commercial Impact fees	0	0	0	0
Interfund Transfer	9,695,676	0	135,000	9,000,000
Interfund Transfer (ARPA Fund)	0	0	0	0
TOTAL REVENUE	\$ 10,055,468	\$ 493,708	\$ 683,000	\$ 9,896,800
EXPENDITURE				
Interfund Transfer	0	0	0	0
094 Tyler Energov	0	60,344	0	0
192 Bowman Street Improvement	28,088	0	0	0
212 Fire Rescue Equipment (Grant)	0	32,301	70,000	20,000
222 LED Display Monuments	0	0	160,000	160,000
237 Fire Station 96	0	0	1,000,000	2,400,000
238 EOC	3,039,635	33,955	4,000,000	10,500,000
239 Safe Streets and Roads / Complete Street	0	15,000	0	250,000
TOTAL EXPENDITURE	\$ 3,067,723	\$ 141,600	\$ 5,230,000	\$ 13,330,000
FUND BALANCE				
Beginning Fund Balance*	\$ 1,539,639	\$ 8,527,384	\$ 8,879,492	\$ 5,277,578
Net Change	6,987,745	352,108	(4,547,000)	(3,433,200)
Prior Year Rollover /Budget Adj **	0	0	(185,000)	0
Realized Rev / Exp	0	0	1,130,086	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 8,527,384	\$ 8,879,492	\$ 5,277,578	\$ 1,844,378

* Based on Annual Comprehensive Financial Report

**Prior Year rollover PO's & 2025 Budget adjustment

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2026 is estimated at \$5,277,578. 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 \$1,844,378.

PROJECT NAME Fire Rescue Equipment & Services
DEPARTMENT Public Safety
PROJECT NO. 301-212

Project Description

This project provides for the funding and purchase of Fire Rescue Equipment and Services. One project is funded by Palm Beach County Emergency Management. EMS providers determine the equipment to be procured. Previous equipment purchased has been tables and laryngoscopes. 2025's grant includes 2024's grant carryover. \$20,000 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 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Training								\$0
Materials and Labor	\$70,000	\$20,000						\$90,000
Estimated Total Cost	\$70,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$90,000

Funding Source	Budget 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City								\$0
Private								\$0
County (grant)	\$70,000	\$20,000						\$90,000
State								\$0
Federal (grant)								\$0
Estimated Total Revenue	\$70,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$90,000

PROJECT NAME LED Display Monuments
DEPARTMENT Information Technology
PROJECT NO. 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.

Project Budget

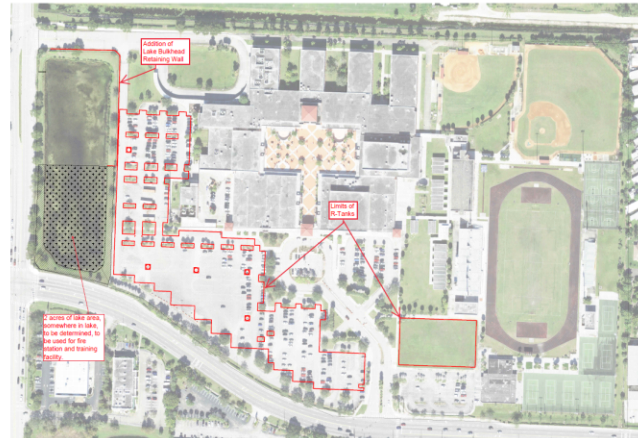
Cost by CIP Year	Budget 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Design & Equipment	\$120,000	\$120,000						\$240,000
Monument Construction	\$40,000	\$40,000						\$80,000
Estimated Total Cost	\$160,000	\$160,000	\$0	\$0	\$0	\$0	\$0	\$320,000

Funding Source	Budget 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$160,000	\$160,000						\$320,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$160,000	\$160,000	\$0	\$0	\$0	\$0	\$0	\$320,000

PROJECT NAME Fire Station 96
DEPARTMENT Public Safety
PROJECT NO. 301-237

Project Description

Design and construction of a new Fire Station in the City to support the City's growing population and respond to the increased call volume for emergency, medical, and fire services. In FY 2023, a site analysis and program verification of various sites was undertaken. In FY 2025, staff worked on site acquisition of the western section of John I Leonard High School, and development of a preliminary schematic site design was undertaken. In FY 2026, Construction of the raintanks and further civil design development, construction documents and bidding/permitting assistance will be undertaken for the planning of the new Fire Station.

**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 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Land Acquisition								\$0
Planning & Design	\$1,000,000	\$300,000	\$500,000					\$1,800,000
Permitting		\$100,000	\$350,000	\$350,000				\$800,000
Construction		\$2,000,000	\$4,500,000	\$4,500,000				\$11,000,000
Estimated Total Cost	\$1,000,000	\$2,400,000	\$5,350,000	\$4,850,000	\$0	\$0	\$0	\$13,600,000
Funding Source	Budget 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$1,000,000	\$2,400,000	\$5,350,000	\$4,850,000				\$13,600,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$1,000,000	\$2,400,000	\$5,350,000	\$4,850,000	\$0	\$0	\$0	\$13,600,000

PROJECT NAME Emergency Operation Center
DEPARTMENT Fire Rescue
PROJECT NO. 301-238

Project Description

Design and construction of a new Emergency Operations Center that 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 an approximately 9 acre site adjacent to Public Works. In FY 2025, 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 site preparation will be initiated in FY 2025. Construction is expected to start in FY 2026.



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 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Land Acquisition								\$0
Planning & Design								\$0
Construction	\$4,000,000	\$10,000,000	\$15,000,000					\$29,000,000
Permitting		\$500,000	\$500,000					\$1,000,000
Estimated Total Cost	\$4,000,000	\$10,500,000	\$15,500,000	\$0	\$0	\$0	\$0	\$30,000,000
Funding Source	Budget 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$4,000,000	\$10,500,000	\$15,500,000					\$30,000,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$4,000,000	\$10,500,000	\$15,500,000	\$0	\$0	\$0	\$0	\$30,000,000

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

Project Description

In FY 2024 the City received a Safe Streets For All grant to fund the development of a Safety Action Plan to assess conditions, engage the community and stakeholders, evaluate alternatives, and provide recommended actions to improve the City's transportation network. The plan includes a detailed catalog of improvements to enhance safety, accessibility mobility and connectivity. Having an approved plan in place will allow for the City to submit for Safe Streets For All implementation grants which are funded at 80%. While a specific project has not been identified yet for FY 2026, an allocation is being budgeted so that the City's portion will be covered in the grant request.

**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 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2032	TOTAL
Planning & Design	\$0							\$0
Material & Labor		\$250,000	\$1,450,000	\$2,000,000				\$3,700,000
Estimated Total Cost	\$0	\$250,000	\$1,450,000	\$2,000,000	\$0	\$0	\$0	\$3,700,000

Funding Source	Budget 2025	Budget Year FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2032	TOTAL
City	\$0	\$250,000	\$1,450,000	\$2,000,000				\$3,700,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$0	\$250,000	\$1,450,000	\$2,000,000	\$0	\$0	\$0	\$3,700,000

REVENUE AND EXPENDITURE DETAIL PARKS & RECREATION (303)

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUES				
Interest	\$ 46,694	\$ 31,096	\$ 23,888	\$ 10,000
Impact Fees - Residential	0	0	0	928,000
Grants				
Local Grant (SWA)	0	0	0	0
Federal Grant (Energy Efficient)	0	0	36,380	0
Interfund Transfer	0	0	0	0
TOTAL REVENUE	\$ 46,694	\$ 31,096	\$ 60,268	\$ 938,000
EXPENDITURES				
032 City Parks Improv	292,612	301,133	116,000	184,500
048 Parks Court Resurfacing	0	0	30,000	40,000
160 Parks/Building Parking Resurf	0	0	120,000	0
186 Public Grounds Rejuvenation	10,253	5,593	15,000	15,000
190 Park Lighting Enhancement	98,555	0	150,000	93,500
198 Community Center Renovation	6,145	183,618	15,000	25,000
240 Parks Master Plan	0	0	150,000	0
TOTAL EXPENDITURE	\$ 407,565	\$ 490,344	\$ 596,000	\$ 358,000
FUND BALANCE				
Beginning Fund Balance*	\$ 1,045,260	\$ 684,389	\$ 225,141	\$ 38,156
Net Change	(360,871)	(459,248)	(535,732)	580,000
Prior Year Rollover /Budget Adj **	0	0	365,980	0
Realized Rev / Exp	0	0	(17,233)	0
Ending Fund Balance	\$ 684,389	\$ 225,141	\$ 38,156	\$ 618,156

*Based on Annual Comprehensive Financial Report

**Prior Year rollover PO's & 2025 Budget adjustment

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2026 will be approximately \$38,156. The budget for FY 2026 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 \$618,156.

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.



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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Sport Turf	\$60,000	\$75,000	\$60,000	\$75,000	\$60,000	\$75,000	\$0	\$405,000
Sod	10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0	60,000
Equipment	0	\$55,000	55,000	0	0	300,000	0	410,000
Fencing	30,000	\$30,000	30,000	30,000	30,000	30,000	0	180,000
Sign Refurbishment	5,000	\$5,000	5,000	5,000	5,000	5,000	0	30,000
Irrigation System Refurbishment	11,000	\$9,500	6,200	11,000	5,000	5,000	0	47,700
Estimated Total Cost	\$116,000	\$184,500	\$166,200	\$131,000	\$110,000	\$425,000	\$0	\$1,132,700

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$116,000	\$184,500	\$166,200	\$131,000	\$110,000	\$425,000	\$0	\$1,132,700
Private								
County								
State								
Federal								
Estimated Total Revenue	\$116,000	\$184,500	\$166,200	\$131,000	\$110,000	\$425,000	\$0	\$1,132,700

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

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City Parks Improvement Matrix
 FY 2026-2031 Capital Improvement Program

Project No.: 303-032

Location/Fixture	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock & Veteran's	\$75,000	\$60,000	\$75,000	\$60,000	\$75,000	
Sod replacement						
Replacement/enhancements at various City Parks & Bldgs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Play Structure						
Arbor Park (2022)						
Bowman Park (2018)						
Bowman Park Exercise Stations (2016)		\$55,000				
Burrowing Owl Park (2019)						
Community Hall/Perry Building Large Play Structure (2016) ¹						
Community Hall/Perry Building Basketball Structure (2014) ¹						
SJF Community Park Large Play Structure (2018)						
SJF Community Park Small Play Structure (2023)						
SJF Community Park Exercise Stations (2023)						
Empire Park (2022)						
Freedom Park (2019)						
Freedom Park Exercise Stations (2016)	\$55,000					
Gladiator Park (2024)						
Heather Estates Park (2023)						
Ira Van Bullock Park (2008) ²						
Ramblewood Park (2023)						
Rambo Park (2017)					\$300,000	
Veterans' Memorial Park (2023)						
Total:	\$55,000	\$55,000	\$0	\$0	\$300,000	\$0
Fencing Replacement						
Arbor Park						
Bowman Park						
Burrowing Owl Park						
Community Hall/Perry Building						
SJF Community Park						
Empire Park						
Freedom Park						
Gladiator Park						
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park						
Veterans' Memorial Park						
Misc. Fence Repairs	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Total:	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	

¹ Community Hall/Perry Building Large Play Structure will be shared with new Youth Programs Building

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

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City Parks Improvement Matrix
FY 2026-2031 Capital Improvement Program

Project No.: 303-032

Location/Fixture	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Sign Refurbishments						
Arbor Park (2022)						
Bowman Park (2021)						
Burrowing Owl Park (2014)						
SJF Community Park (2016)						
Empire Park (2022)						
Freedom Park (2022)						
Gladiator Park (2021)						
Heather Estates Park (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	
Total:	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Irrigation System Refurbishments						
Arbor Park						
Bowman Park						
Burrowing Owl Park						
Community Center Building						
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)						
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						
Misc. Major Repairs	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Total:	\$9,500	\$6,200	\$11,000	\$5,000	\$5,000	
Project Totals:	\$184,500	\$166,200	\$131,000	\$110,000	\$425,000	\$0

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

Project Description

This project provides for the resurfacing of one (1) Bankshot Basketball, two (2) tennis, three (3) futsal, four (4) racquetball, four (4) volleyball, eight (8) pickleball and twelve (12) basketball courts in Parks throughout the City. Age, maintenance, repairs and functionality are taken into account as part of the analysis to determine when each facility will be resurfaced. A matrix showing the schedule of the resurfacing from FY 2026 through FY 2031 is attached.



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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Material & Labor	\$30,000	\$40,000	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$280,000
Estimated Total Cost	\$30,000	\$40,000	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$280,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$30,000	\$40,000	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$280,000
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$40,000	\$50,000	\$60,000	\$50,000	\$50,000	\$0	\$280,000

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

Parks Court Resurfacing
FY 2026-2031 Capital Improvement Program

Project No.: 048

Park Court	Installation Date	Previous Overlay	Lifespan	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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/ Pickleball Courts (2)	1990	2026	2034-2036	x					
Freedom Park Bankshot Basketball Court	2021	-	2029-2031					x	
Freedom Park Pickleball Court (4)	2021	-	2026-2028	x				x	
Freedom Park Sand Futsal	2025	-	2033-2035						
Freedom Park Sand Volleyball (4)	2023	-	2031-2033						
Gladiator Basketball Court	1976	2025	2033-2035						
Gladiator Pickleball Court ¹	1976	2025	2033-2035				x		
Ira Van Bullock Basketball Court (2) ²	2016	-	2024-2026						
Rambo Park Basketball Court (2)	1996	2025	2033-2035						
Rambo Park Futsal Court	1980	2024	2032-2034						
Veterans Park Basketball Court	1985	2019	2027-2029			x			
Veterans Park Futsal Court	1985	2019	2027-2029			x			
Total:				\$40,000	\$50,000	\$60,000	\$50,000	\$50,000	

¹Converted from basketball court to pickleball court² Will await completion of Parks Master Plan to determine future usage

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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Material & Labor	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$90,000
Estimated Total Cost	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$90,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$90,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$90,000

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

Project Description

This project provides for the upgrading of outdoor lighting fixtures to increase energy efficiency to create long term energy savings at City parks as well as to increase visibility and provide safer conditions for drivers and pedestrians. In FY 2026, three (3) solar powered LED lights will be installed at the pathway at Arbor Park and three (3) solar powered LED in the overflow parking areas at Freedom 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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Permitting	\$3,500	\$3,500						\$7,000
Material & Labor	\$146,500	\$90,000	\$0	\$0	\$0	\$0	\$0	\$236,500
Estimated Total Cost	\$150,000	\$93,500	\$0	\$0	\$0	\$0	\$0	\$243,500
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$113,620	\$93,500	\$0	\$0	\$0	\$0	\$0	\$207,120
Private								
County								
State								
Federal	36,380	\$0						\$36,380
Estimated Total Revenue	\$150,000	\$93,500	\$0	\$0	\$0	\$0	\$0	\$243,500

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

Project Description

This project provides for the renovation of the infrastructure of original section of the Community Center. In FY 2026, the flooring in the front reception and in the administrative areas will be replaced.

**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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Misc. Archtitectural Enhancements								\$0
Flooring		\$25,000						\$25,000
Protective Wall Coverings	\$15,000							\$15,000
Estimated Total Cost	\$15,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$15,000	\$25,000						\$40,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$15,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$40,000



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

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
Interest	72,230	96,676	63,000	70,000
2nd Local Option Gas Tax	142,454	138,210	143,000	143,000
Grants				
Private Grant (Safety Fire Res Eq)	5,000	5,000	5,000	5,000
Federal Grant (JAG)	11,013	12,156	13,000	20,000
Federal Grant (Energy Efficient)	0	0	40,000	0
Cell Tower Rental	308,872	331,820	320,000	353,611
Interfund Transfer	300,000	725,000	900,000	1,200,000
TOTAL REVENUE	\$ 839,569	\$ 1,308,862	\$ 1,484,000	\$ 1,791,611
EXPENDITURE				
020 PW Facility 5750 Melaleuca	0	0	0	60,000
049 Equipment Replacement	40,853	82,316	111,700	127,400
069 Copier Replacement	11,729	40,029	10,000	0
073 Law Enforcement JAG	11,013	12,142	13,000	20,000
088 Vehicle Replacement (Energy Eff Grant)	101,551	39,056	312,000	643,000
091 Computer Terminal Hardware Repl	29,959	0	28,000	36,000
150 Roof Replacement	2,661	301,316	20,000	20,000
151 Exterior/Interior Painting	67,847	56,392	10,000	46,500
152 Storm Water Pipe	18,199	1,440	60,000	75,000
161 Road Resurfacing & Striping	281,022	172,557	175,000	210,000
163 AC replacement	0	127,558	120,500	105,000
191 Fire Rescue Station Reno (Bunk room)	39,427	132,181	0	180,000
200 500 Martin/Perry Ave Building Renov	0	0	0	15,000
215 Fire Rescue / EMS Equipment (Grant)	85,011	154,945	82,000	228,000
220 Public Right of Way Landscape	1,400	0	10,000	10,000
229 Flooring Building	20,463	0	85,000	17,000
242 WIC Office Building Bathroom	0	0	63,000	0
000 Fund Transfer-Infra Surtax	0	568,138	0	0
TOTAL EXPENDITURE	\$ 711,135	\$ 1,688,070	\$ 1,100,200	\$ 1,792,900
Beginning Fund Balance*	\$ 852,545	\$ 980,979	\$ 601,771	\$ 736,457
Net Change	128,434	(379,208)	383,800	(1,289)
Prior Year Rollover /Budget Adj **	0	0	(266,581)	0
Realized Rev / Exp	0	0	17,467	0
Ending Fund Balance	\$ 980,979	\$ 601,771	\$ 736,457	\$ 735,168
Restricted 2nd Local Option Gas Tax				\$ (545,000)
			Unrestricted Fund Balance	\$ 190,168

*Based on Annual Comprehensive Financial Report

**Prior Year rollover PO's & 2025 Budget adjustment

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2026 will be approximately \$736,457. The budget for FY 2026 includes cell tower rental income of \$353,611, restricted 2nd Local Option Gas Tax, interest, and a transfer from the General Fund. Ending fund balance is estimated to be \$735,168. 2nd Local Option Gas tax restricts \$545,000 of the balance leaving an unrestricted fund balance of \$190,168.

PROJECT NAME Public Works Facility 5750 Melaleuca
DEPARTMENT Public Works
PROJECT NO. 304-020

Project Description

The Public Works facility was constructed in 2007. Years of wear and tear due to weather, application of cleaning agents and spillage of various lubricants/fuel have caused corrosion at the base of the five (5) columns on the south side of the Building. This project will repair and rehabilitate the columns extensively so that the lifespan of the building is extended.



Operating Impact Created by Project:

Projected Operating Expense:

Estimated Useful Life:

Description of Operating Impact:

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Materials & Labor		\$ 60,000						\$ 60,000
Estimated Total Cost		\$ 60,000						\$ 60,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City		\$ 60,000						\$ 60,000
County								
State								
Federal								
Estimated Total Revenue		\$ 60,000						\$ 60,000

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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Equipment	\$111,700	\$127,400	\$268,700	\$304,100	\$134,900	\$200,000	\$87,000	\$1,233,800
Estimated Total Cost	\$111,700	\$127,400	\$268,700	\$304,100	\$134,900	\$200,000	\$87,000	\$1,233,800
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$111,700	\$127,400	\$268,700	\$304,100	\$134,900	\$200,000	\$87,000	\$1,233,800
Private								
County								
State								
Federal								
Estimated Total Revenue	\$111,700	\$127,400	\$268,700	\$304,100	\$134,900	\$200,000	\$87,000	\$1,233,800

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

Public Works Equipment Replacement Matrix
FY 2026-2031 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
2002 EAGLE AIR COMPRESSOR FR 95	\$5,600					
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"		\$120,000				
2005 BALDOR 175 KW #216 GENERATOR "WILMA"		\$120,000				
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						
2010 BALDOR 200KW GENERATOR STATION 94					\$200,000	
2013 SNAPON PRO-LINK SCANNER (HEAVY VEHICLES)	\$3,600					
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)						
2016 AIR COMPRESSOR (PS 1 Bay)				\$6,500		
2016 CEMENT MIXER (R&D)			\$6,700			
2016 TORO GROOM MASTER			\$34,000			
2016 ARROWBOARD						
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		
2019 TORO FERTILIZER SPREADER (RIDE-ON)	\$8,200					
2019 JOHN DEERE GATOR				\$12,000		
2019 FRIGIDAIRE STACK WASHER/DRYER (PW)				\$3,200		
2019 10 TON OTC PNEUMATIC FLOOR JACK		\$2,200				
2023 SNAP-ON SOLUS LEGEND			\$7,000			
2026 SEWER CAMERA	\$110,000					
TOTALS:	\$127,400	\$268,700	\$304,100	\$134,900	\$200,000	\$87,000

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 2026, 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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Equipment	\$13,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$33,000
Estimated Total Cost	\$13,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$33,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City								
Private								
County								
State								
Federal(JAG)	\$13,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$33,000
Estimated Total Revenue	\$13,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$33,000

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 2026-2031 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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Vehicles	\$ 312,000	\$ 643,000	\$ 2,155,000	\$ 215,000	\$ 582,000	\$ 2,085,000	\$ 0	\$ 5,992,000
Estimated Total Cost	\$312,000	\$643,000	\$2,155,000	\$215,000	\$582,000	\$2,085,000	\$0	\$5,992,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$ 312,000	\$ 643,000	\$ 2,155,000	\$ 215,000	\$ 582,000	\$ 2,085,000	\$ 0	\$ 5,992,000
Private								
County								
State								
Federal (e-vehicle)								
Estimated Total Revenue	\$ 312,000	\$ 643,000	\$ 2,155,000	\$ 215,000	\$ 582,000	\$ 2,085,000	\$ 0	\$ 5,992,000

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

DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
ADMINISTRATION (2)									
	2020 Ford Escape	10277	3747						
	2021 Chevrolet Traverse (repl TBD, City Mgr)	10363	700		\$69,000				
DEVELOPMENT & NEIGHBORHOOD SERVICES (9)									
	2013 Ford Escape (replace with F-150 05/25)	8400	4796						
	2013 Ford Escape (to F-150 05/25)	8407	4797						
	2013 Ford Escape (to F-150 05/25)	8408	4796						
	2014 Ford Escape Code	8394	8425					\$45,000	
	2017 Ford F-150	8412	2584		\$61,000				
	2019 Ford F-150	10119	0082				\$71,000		
	2019 Ford F-150	10120	0083				\$71,000		
	2021 Ford F-150	10371	9194						
	2022 Ford F-150 (Building Official)	10376	4602						
INFORMATION TECHNOLOGY (1)									
	2020 Dodge Caravan	10269	4944					\$60,000	
YOUTH PROGRAMS (6)									
	2013 Ford Escape	8409	4795						
	2013 E350 15 Pass.	8610	4500				\$75,000		
	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						
COMMUNITY & RECREATION SERVICES (6)									
	2002 Ford F-250 / 8' Bed / Lift Gate (Custodial)	6512	9073						
	2013 Dodge Caravan (Custodial)	8608	4355		\$54,000				
	2017 Ford F-150	8412	2584		\$61,000				
	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						
PUBLIC WORKS (8)									
	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	\$60,000					
	2013 Ford F-250 Super Duty Ext. Cab	8659	9679	\$60,000					
	2015 Ford F-350 Crew VM Service Truck	0037	9465	\$105,000					
	2016 Ford F-150 Extended Cab	10038	6650			\$70,000			
	2016 Ford F-150 Extended Cab	10087	6812			\$70,000			
	2023 4300 claw truck (surtax)	8373	1272						

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

VEHICLE REPLACEMENT SCHEDULE - CONTINUED

DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
PUBLIC WORKS (15)									
	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						
FIRE RESCUE (19)									
	2005 Ford Explorer EMS (replace with F-150)	8049	3262						
	2001 Am LaFr Pink Engine	7227	7080						
	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		\$65,000				
	2016 Ford Explorer (Fire Marshall) Tahoe	0077	8201		\$65,000				
	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		\$435,000				
	2020 M-2 Freigh Mel Truck (prepay/preorder 2025)	10362	4552		\$435,000				
	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	10548	7973						
	2025 Ford F-150	9999	9999						
	2026 Freightliner Med Truck (prepay/preorder 2024)	9899	9999	\$418,000					
	2026 M-2 Frtl Med Truck (pre-paid 2024 surtax)	9999	9999	\$418,000					
	2026 Pierce 75' (107') Ladder (prepaid 2024)	9999	9999	\$1,420,000					
SURTAX FUNDED				\$1,838,000	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL 66				\$643,000	\$2,155,000	\$215,000	\$582,000	\$2,085,000	\$0

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

Project Description

This project provides for the orderly replacement of User Desktop/Laptop Computers, Servers and Network Infrastructure and Security Equipment. By funding this project, the City will stay current with technological advances in the information technology field. In FY 2026, the four (4) aging Network Video Recorders (NVRs) - the hardware on which all video footage from the City's security cameras are stored and accessed by Greenacres and PBSO personnel - will be replaced, to leverage recent advances in storage, communication and security technology.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Tablet/Laptops	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Desktops	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Servers	\$28,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$64,000
UPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Total Cost	\$28,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$64,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$28,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$64,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$28,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$64,000

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

Project Description

This project provides for the orderly replacement of roofing systems on public buildings and park structures. Age, maintenance, and repairs, and functionality are taken into account as part of the analysis to determine when each facility will have the roofing system replaced. A matrix showing the schedule of the roof replacement from FY 2026 through FY 2031 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Permitting								\$0
Materials and Labor	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000
Estimated Total Cost	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000

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	2026	2027	2028	2029	2030	2031
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 ¹	Metal	July-97	2022-2027						
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 ² (refurbish April 2022)	Metal	December-22	2030-2032						
Community Hall	Asphalt Shingles	May-20	2035-2040						
Community Hall (flat decks)	4-Ply Built Up	May-20	2035-2040						
Community Park Comfort Station	Metal	July-18	2038-2043						
Community Park East Gazebo	Metal	January-19	2039-2044						
Community Park West Gazebo	Metal	May-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Empire Park Gazebo ¹	Metal	January-00	2020-2025						
Freedom Park Main Pavilion	Metal	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 Pavilion	Metal	April-19	2038-2043						
Ira Van Bullock Gazebo	Metal	June-09	2029-2034						
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) ¹	Built Up Roof	May-23	2043-2048						
Municipal Complex- City Hall Center (flat deck)	Built Up Roof	October-24	2044-2049						
Municipal Complex- Public Works	Metal	July-07	2027-2032						
Misc. Major Repairs (non Capital)				\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL:				\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

¹ Restoration/repairs

² 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

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 2026 through FY 2031 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Materials & Labor	\$10,000	\$46,500	\$37,500	\$44,000	\$10,000	\$10,000	\$10,000	\$168,000
Estimated Total Cost	\$10,000	\$46,500	\$37,500	\$44,000	\$10,000	\$10,000	\$10,000	\$168,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$10,000	\$46,500	\$37,500	\$44,000	\$10,000	\$10,000	\$10,000	\$168,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$46,500	\$37,500	\$44,000	\$10,000	\$10,000	\$10,000	\$168,000

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

Public Buildings Exterior/Interior Painting

FY 2026-2031 Capital Improvement Program

Project No.: 151

Building	Date Painted	Scheduled Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Bowman Park Gazebo	April-21	2028			\$4,000			
Burrowing Owl Park Gazebo	January-12	2026	\$7,000					
City Hall (interior)	May-16	2028			\$30,000			
Former City Hall (exterior)	February-19	2027		\$25,000				
Freedom Park Main Pavilion	May-20	2027	\$6,000					
Freedom Park Main Pavilion Guard Rails	May-20	2027	\$1,500					
Freedom Park Small Pavilion	May-20	2027	\$4,000					
Freedom Park South Restroom	December-20	2027		\$2,500				
Ira Van Bullock Pavilion	April-16	2026	\$15,000					
Fire Rescue Station 95 (interior)	August-23	2026	\$3,000					
Misc.			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total:			\$46,500	\$37,500	\$44,000	\$10,000	\$10,000	\$10,000

¹Will be removed prior to occupancy of new YP Building

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

Project Description

This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 15 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. In FY 2026, repairs will be made to a pipe damaged by large tree roots and possible video inspections in areas the City's camera cannot reach.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 20-30 Years
 Description of Operating Impact: Regular maintenance helps avoid the need for costly and disruptive emergency repairs.

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Materials & Labor	\$60,000	\$75,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$285,000
Estimated Total Cost	\$60,000	\$75,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$285,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$60,000	\$75,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$285,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$60,000	\$75,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$285,000

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

Project Description

This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2026 through FY 2031 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Materials & Labor	\$175,000	\$210,000	\$300,000	\$300,000	\$100,000	\$0	\$0	\$1,085,000
Estimated Total Cost	\$175,000	\$210,000	\$300,000	\$300,000	\$100,000	\$0	\$0	\$1,085,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$175,000	\$210,000	\$300,000	\$300,000	\$100,000	\$0	\$0	\$1,085,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$175,000	\$210,000	\$300,000	\$300,000	\$100,000	\$0	\$0	\$1,085,000

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

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Roadway Striping, Marking, and Resurfacing Matrix
FY 2026-2031 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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						
Chickasaw Cir.	Asphalt	2024	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 Drive Sidewalk (Jog Rd to Purdy Lane)	Asphalt	2005	2025-2030	x					
Foxtail Dr. (north of Purdy Lane)	Asphalt	2014	2034-2039	x					
Foxtail Dr. (south of Purdy Lane)	Asphalt	2014	2034-2039	x					
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	<u>Roadway Resurfacing, Striping and Marking</u>
DEPARTMENT	<u>Public Works</u>
PROJECT NO.	<u>304-161</u>

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Roadway Striping, Marking, and Resurfacing Matrix Continued
FY 2026-2031 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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				
Piney Ct.	Asphalt	1998	2018-2023						
Ramblewood Cir.	Asphalt	2022	2042-2047						
Ramblewood Ct.	Asphalt	2022	2042-2047						
Rome Ct.	Asphalt	2020	2035-2040						
S 35th Ct.	Asphalt	1995	2020-2025		X				
S 36th St.	Asphalt	1995	2020-2025		X				
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				X		
S 37th Ct. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 37th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				X		
S 37th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 38th Ct. (west of S. 57th Ave.)	Asphalt	1996	2016-2021				X		
S 38th Ct. (east of S. 57th Ave.)	Asphalt	1996	2016-2021		X				
S 38th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				X		
S 38th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 55th Ave.	Asphalt	1999	2019-2024		X				
S 56th Terr. (north end)	Asphalt	1999	2019-2024		X		X		
S 56th Terr. (south end)	Asphalt	1999	2019-2024		X		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						
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 2026 to FY 2031 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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Permitting		\$3,000						\$3,000
Materials & Labor	\$120,500	\$102,000	\$105,000	\$40,000	\$70,000	\$40,000	\$30,000	\$507,500
Estimated Total Cost	\$120,500	\$105,000	\$105,000	\$40,000	\$70,000	\$40,000	\$30,000	\$510,500
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$120,500	\$105,000	\$105,000	\$40,000	\$70,000	\$40,000	\$30,000	\$510,500
Private								
County								
State								
Federal								
Estimated Total Revenue	\$120,500	\$105,000	\$105,000	\$40,000	\$70,000	\$40,000	\$30,000	\$510,500

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

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HVAC Replacement Program Matrix
 FY 2026-2031 Capital Improvement Program

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2026	2027	2028	2029	2030	2031
500 Perry West	May-17	COND	SW Classroom	4	\$20,000					
500 Perry West	May-17	A/H	SW Classroom							
500 Perry West	Oct-19	COND	NW Classroom	3			\$15,000			
500 Perry West	Oct-19	A/H	NW Classroom							
500 Perry East	Oct-19	COND	NE Classroom/Restrooms	5			\$15,000			
500 Perry East	Oct-19	A/H	Ne Classroom/Restrooms							
Former City Hall	Feb-17	A/H	Lobby	15						
Former City Hall	Feb-17	COND	Lobby	7.5	\$45,000					
Former City Hall	Feb-17	COND	Lobby	7.5						
Misc. Major Repairs					\$40,000	\$40,000	\$40,000	\$40,000	\$30,000	\$30,000
Total:					\$105,000	\$40,000	\$70,000	\$40,000	\$30,000	\$30,000

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PROJECT NAME	Fire Rescue Station Reno (bunk room)
DEPARTMENT	Fire Rescue
PROJECT NO.	304-191

Project Description

This project provides for the renovation of the interior and exterior of Fire Rescue Station 95. The building infrastructure is aged and require renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. The bunk room at FR 94 was renovated in FY 2024. The bunk room at FR 95 will be renovated in FY 2026.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								\$0
Permitting		\$5,000						\$5,000
FR 94 Kitchen Cabinetry								\$0
FR 95 Kitchen Cabinetry								\$0
FR 95 Bunk Room		\$175,000						\$175,000
Estimated Total Cost	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$180,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$0	\$180,000						\$180,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$180,000

PROJECT NAME 500 Martin/Perry Ave Building Renov
DEPARTMENT Public Works
PROJECT NO. 304-200

Project Description

Community Hall, located at 501 Martin Avenue currently hosts Youth Programs Department. Years of wear and tear due to weather and termite infestation have caused deterioration of the fascia and soffit along the drip edges of the building. This project will remove, dispose, replace and paint the fascia and soffit as needed.



Operating Impact Created by Project:

Projected Operating Expense:

Estimated Useful Life:

Description of Operating Impact:

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Materials & Labor		\$ 15,000						\$ 15,000
Estimated Total Cost		\$ 15,000						\$ 15,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City		\$ 15,000						\$ 15,000
County								
State								
Federal								
Estimated Total Revenue		\$ 15,000						\$ 15,000

PROJECT NAME	Fire Rescue / EMS Equipment (grant)
DEPARTMENT	Fire Rescue
PROJECT NO.	304-215

Project Description

This project provides for the replacement of Fire Rescue / EMS equipment. A matrix showing the replacement schedule from FY 2026 through FY 2031 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Equipment & Design	\$82,000	\$228,000	\$641,000	\$418,000	\$328,000	\$331,000	\$277,000	\$2,305,000
Estimated Total Cost	\$82,000	\$228,000	\$641,000	\$418,000	\$328,000	\$331,000	\$277,000	\$2,305,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$82,000	\$223,000	\$641,000	\$418,000	\$328,000	\$331,000	\$277,000	\$2,300,000
Private		\$5,000						\$5,000
County								
State								
Federal								
Estimated Total Revenue	\$82,000	\$228,000	\$641,000	\$418,000	\$328,000	\$331,000	\$277,000	\$2,305,000

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.	2026	2027	2028	2029	2030	2031
FIRE RESCUE									
S.C.B.A. Air Pack	36	2017	8	\$100,000	\$150,000	\$150,000	\$0	\$0	\$0
S.C.B.A. Air Bottle	70	2019	15	\$30,000	\$0	\$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	\$65,000	\$66,000	\$68,000	\$70,000	\$70,000	\$70,000
EMS Cardiac Monitor (Zoll)	7	2024	6	\$0	\$110,000	\$110,000	\$0	\$120,000	\$120,000
EMS Power Pro Cot Stretchers (Stryker)	5	2025#	7	\$90,000	\$90,000	\$0	\$50,000	\$50,000	\$50,000
EMS Pro Stairchairs (Stryker)	5	2014	7	\$16,000	\$12,000	\$0	\$0	\$0	\$0
EMS Lucas 3 CPR Device	5	2024	6	\$0	\$22,000	\$25,000	\$25,000	\$25,000	\$0
EMS Automatic Airway Ventilators	5	2024	10	\$0	\$0	\$0	\$0	\$10,000	\$0
Extrication Equipment	3	2025*	12	\$0	\$70,000	\$0	\$70,000	\$0	\$0
Structural Fire Helmet Replacement	75	2024	8	\$3,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,000
Ballistic Gear - Vest/Helmet	18	2019	5	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Fire Hose 5" - 3500 ft	40	2025*	12	\$0	\$0	\$0	\$6,000	\$0	\$0
Fire Hose 2.5" - 6250 ft	140	2025*	12	\$0	\$0	\$0	\$5,000	\$0	\$0
Fire Hose 1.75" - 4000 ft	100	2025*	12	\$0	\$0	\$0	\$6,000	\$0	\$0
Fire Nozzles - 1.5"	35	2025*	12	\$0	\$0	\$0	\$5,000	\$0	\$0
Fire Nozzles - 2.5"	25	2025*	12	\$0	\$0	\$0	\$5,000	\$0	\$0
Fire Rescue Stabilization Jacks	10	2025*	12	\$0	\$0	\$0	\$3,000	\$0	\$0
Fire Rescue Air Bag System	2	2025*	12	\$0	\$10,000	\$0	\$12,000	\$0	\$0
Fire Ventilation Fans	5	2025*	12	\$0	\$0	\$0	\$4,000	\$0	\$0
Ventilation Saws - Chainsaws	4	2025*	12	\$0	\$0	\$0	\$2,000	\$0	\$0
Ventilation Saws - K12	5	2025*	12	\$0	\$0	\$0	\$2,500	\$0	\$0
Ventilation Saws - K9/Saws-all	3	2025*	6	\$0	\$0	\$0	\$2,000	\$0	\$0
Generator - Honda	4	2025*	12	\$0	\$0	\$0	\$1,500	\$0	\$0
Thermal Imaging Cameras	8	2025*	6	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0
Valve - 6" Intake to 5" Storz	5	2025*	12	\$0	\$0	\$0	\$3,000	\$0	\$0
Valve - 6" Intake to 2 - 2.5"FNH	5	2025*	12	\$0	\$0	\$0	\$3,000	\$0	\$0
Roll n Rack - 5" Hose Roller	1	2022	12	\$0	\$0	\$0	\$0	\$0	\$0
Multi-gas Detectors	7	2025*	4	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Station Mattresses	20	2021	6	\$0	\$0	\$10,000	\$10,000	\$0	\$0
Station Recliners	17	2022/23	6	\$0	\$10,000	\$0	\$10,000	\$0	\$0
Station Extractor - Gear Washer	3	2019	8	\$0	\$12,000	\$14,000	\$0	\$14,000	\$0
Station Gym Equipment - Treadmill	2	2024	3	\$4,000	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000
Station Gym Equipment - Stairclimber	2	2024	3	\$6,000	\$7,000	\$8,000	\$0	\$8,000	\$8,000
Station Gym Equipment - Smith Machine	2	2025	10	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
* Equipment on Pumper purchased				\$0					
# Equipment on Rescue purchased				\$106,000					
TOTAL				\$228,000	\$641,000	\$418,000	\$328,000	\$331,000	\$277,000

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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Material & Labor	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Estimated Total Cost	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000

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

Project Description

This project provides for the orderly replacement of flooring systems at public buildings and facilities throughout the City. Funds are budgeted to replace flooring whose life expectancy is nearing expiration along with unexpected repairs and/or replacement due to general wear and tear. Age, usage, past replacement history and repair costs are taken into account. A matrix showing the assessment schedule of replacements from FY 2026 through FY 2031 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design								
Materials & Labor	\$85,000	\$17,000	\$82,000	\$87,000	\$12,000	\$27,000	\$32,000	\$342,000
Estimated Total Cost	\$85,000	\$17,000	\$82,000	\$87,000	\$12,000	\$27,000	\$32,000	\$342,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$85,000	\$17,000	\$82,000	\$87,000	\$12,000	\$27,000	\$32,000	\$342,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$85,000	\$17,000	\$82,000	\$87,000	\$12,000	\$27,000	\$32,000	\$342,000

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

Public Buildings Flooring Replacement Matrix
FY 2026-2031 Capital Improvement Program

Project No.: 229

Building	Assessment Schedule	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
301 Swain Blvd. (carpeting, conference room/offices/lobby)	2035				\$10,000		
301 Swain Blvd. (museum carpeting)	2030						
500 Perry Ave. (epoxy flooring)	2035		\$25,000				
Perry Ave. (reception area, office)	2027		\$5,000				
City Hall (Council Chambers)	2035						
City Hall (East Wing)	2028			\$35,000			
City Hall (West Wing)	2028			\$35,000			
City Hall (lobby carpet)	2030						
Community Center (banquet hall)	2030					\$25,000	
Community Center (office areas)	2033						
Community Center (gymnasium)	2035						
Community Center (classrooms)	2031						\$30,000
Community Hall (epoxy flooring)	2030			\$15,000			
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)	2032						
Fire Rescue Station 95 (hard flooring)	2030						
Fire Rescue Station 94 (admin, reception, battalion chief's office)	2032						
PBSO District 16	-						
PBSO District 16 Range	-						
Public Works (conference room/offices/lobby)	2035						
Public Works (VCT flooring hallways, indoor storage, Supervisor offices)	2035						
Misc. cleaning / refurbishment		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total:		\$17,000	\$82,000	\$87,000	\$12,000	\$27,000	\$32,000

REVENUE AND EXPENDITURE DETAIL INFRASTRUCTURE SURTAX (305)

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
Interest	\$ 366,348	\$ 457,305	\$ 265,000	\$ 205,000
Grants				
Federal Grant (CDBG)	103,756	370,866	460,000	185,000
Federal Grant Other (Gladiator Lake)	0	0	2,235,441	2,235,441
State Appropriation (Sewer)/(Chickasaw)	0	0	1,100,000	1,150,000
Local Grant (Dillman)	254,944	339,513	0	0
Local Grant (SWA)	0	0	0	0
PBC Interlocal Agreement (Chickasaw)	0	0	617,000	0
Private Reimb (Chickasaw)	0	0	0	341,000
Interfund Tranfer	0	568,138	0	0
Infrastructure Surtax	4,371,288	4,489,279	4,500,000	1,053,000
TOTAL REVENUE	\$ 5,096,336	\$ 6,225,101	\$ 9,177,441	\$ 5,169,441
EXPENDITURE				
032 City Parks Improv	431,345	168,658	0	511,000
088 Vehicle Replacement*	730,211	872,271	0	1,838,000
106 City Sidewalks	355,918	114,131	0	0
150 Roof Replacement	401,538	0	0	0
163 AC Replacement	117,200	37,600	0	0
191 Fire Rescue Station Renov (Baydoors)	26,399	9,756	0	0
193 Septic to Sewer North (CDBG)	494,490	894,461	1,460,000	1,725,000
210 Median Landscaping Rejuvenation	99,750	0	0	0
222 City Entryway Monuments	8,858	0	0	0
226 Gladiator Lake (Grant)	14,543	63,847	30,000	0
231 Septic to Sewer South (Grant)	328,120	605,232	1,890,000	1,590,000
232 Dillman Trail (Grant)	703,743	108,985	0	0
233 Chickasaw Road Improv (Grant)	2,200	3,190,424	0	0
234 Municipal Grounds & Lake Rejuvenation	34,309	0	0	0
TOTAL EXPENDITURE	\$ 3,748,624	\$ 6,065,365	\$ 3,380,000	\$ 5,664,000
Beginning Fund Balance**	\$ 7,704,267	\$ 9,051,979	\$ 9,211,715	\$ 9,089,409
Net Change	1,347,712	159,736	5,797,441	(494,559)
Prior Year Rollover***	0	0	(3,684,306)	0
Un-realized Rev / Exp	0	0	(2,235,441)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 9,051,979	\$ 9,211,715	\$ 9,089,409	\$ 8,594,850

*Prepaid 1 Frtl 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 2026 will be approximately \$9,089,409. The budget income for FY 2026 includes interest, grant fund, and infrastructure monies. The carryover projects from FY 2025 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 \$8,594,850.

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

Project Description

This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history, and cost are taken into account in the planned replacement of each item. In FY 2026 new playground equipment will be installed for the New Youth Programs Building. City Staff will continue to review several park enhancement options for all park facilities.



Operating Impact Created by Project:

Projected Operating Expense:	\$0
Estimated Useful Life:	Play structures 12-15 yrs
Description of Operating Impact:	None. Replacement of existing park elements for which operating costs are included in the operating budget.

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Field renovation								\$0
Park Fixtures		500,000						500,000
Permitting		11,000						11,000
Estimated Total Cost	\$0	\$511,000	\$0	\$0	\$0	\$0	\$0	\$511,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$0	\$511,000	\$0	\$0	\$0	\$0	\$0	\$511,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$511,000	\$0	\$0	\$0	\$0	\$0	\$511,000

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

Project Description

A 107" Ladder Truck and a Medical Fire Rescue truck will be purchased in FY 2026. Refer to the attached matrix.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Average 10 years, depending on use
 Description of Operating Impact: Cost of maintenance will decrease as a result of replacing vehicles.

Project Budget

Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Vehicles		\$1,838,000						\$1,838,000
Estimated Total Cost	\$ 0	\$ 1,838,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,838,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City		\$1,838,000						\$ 1,838,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$1,838,000	\$0	\$0	\$0	\$0	\$0	\$1,838,000

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

Vehicle Replacement Matrix

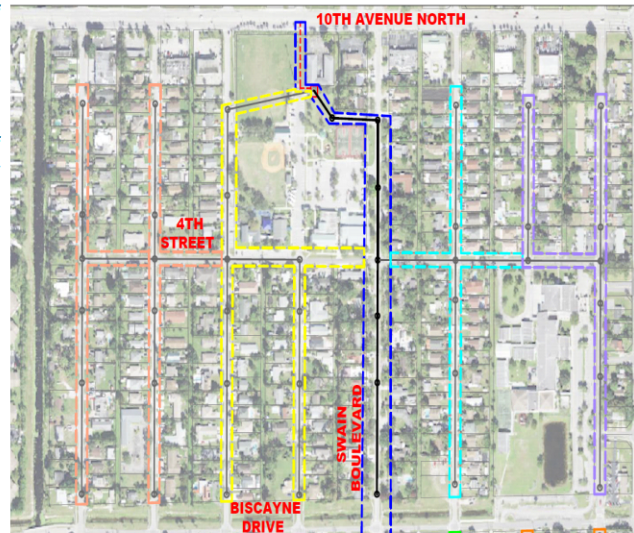
305-088

DEPART.	MODEL YR	ASSET#	VIN#	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
FIRE RESCUE (2)									
	2026 M-2 Frtl Med Truck (pre-paid 2024 surtax)	9999	9999	\$418,000					
	2026 Pierce 75' (107') Ladder (prepaid 2024)	9999	9999	\$1,420,000					
GRAND TOTAL 2				\$1,838,000	\$0	\$0	\$0	\$0	\$0

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

Project Description

The project consists of providing improvement in the form of sanitary sewer infrastructure for the Original Section which currently has septic systems serving each of the 1,170 residential units. The project has been designed and staff is in the process of requesting permits through outside agencies. The City has completed the construction of Phase I, II and III of this large scale project. FY 2026 is for Phase IV which will include the construction of the gravity sewer lines and services to homes along Broward Avenue from 10th Avenue N south to Biscayne Drive.

**Operating Impact Created by Project:**

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

Project Budget

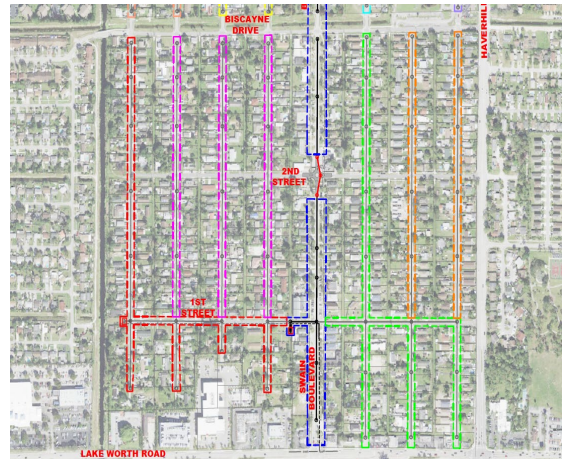
Cost by CIP Year	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design		\$50,000	\$50,000					\$100,000
Construction Management		\$25,000	\$25,000					\$50,000
Gravity Sewer		\$1,650,000	\$1,500,000					\$3,150,000
Lift Station/Piping	\$1,460,000	\$0	\$0					\$1,460,000
Land Acquisition		\$0	\$0					\$0
Estimated Total Cost	\$1,460,000	\$1,725,000	\$1,575,000	\$0	\$0	\$0	\$0	\$4,760,000

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$1,000,000	\$1,527,087	\$1,390,000					\$3,917,087
County								\$0
State								\$0
Federal (CDBG)	\$460,000	\$197,913	\$185,000					\$842,913
Estimated Total Revenue	\$1,460,000	\$1,725,000	\$1,575,000	\$0	\$0	\$0	\$0	\$4,760,000

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

Project Description

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.



Operating Impact Created by Project:

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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Planning & Design	\$60,000	\$60,000	60,000					\$180,000
Construction Management	\$30,000	\$30,000	30,000					\$90,000
Construction	\$1,800,000	\$1,500,000	1,500,000					\$4,800,000
Estimated Total Cost	\$1,890,000	\$1,590,000	1,590,000	0	\$0	\$0	\$0	\$5,070,000
Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$1,290,000	\$1,590,000	\$1,590,000					\$4,470,000
Private								
County								
State	\$600,000							\$600,000
Federal								\$0
Estimated Total Revenue	\$1,890,000	\$1,590,000	\$1,590,000	\$0	\$0	\$0	\$0	\$5,070,000

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

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 ADOPTED
REVENUE				
Interest	\$ 640,530	\$ 838,807	\$ 620,000	\$ 500,000
Grants				
ARP (Federal)	282,025	382,366	9,401,994	600,000
Community Project Funding (youth	0	0	700,000	700,000
State Appropriation	0	0	950,000	1,400,000
Interfund Transfer	3,804,324	0	0	0
TOTAL REVENUE	\$ 4,726,879	\$ 1,221,173	\$ 11,671,994	\$ 3,200,000
EXPENDITURE				
Interfund Transfer	0	0	0	0
236 Youth Building	272,547	391,716	0	600,000
237 Fire Station (moved to 301)	9,478	5,100	0	0
TOTAL EXPENDITURE	\$ 282,025	\$ 396,816	\$ 0	\$ 600,000
Beginning Fund Balance*	\$ 39,623	\$ 4,484,477	\$ 5,308,834	\$ 3,427,790
Net Change	4,444,854	824,357	11,671,994	2,600,000
Prior Year Rollover /Budget Adj **	0	0	(11,859,038)	0
Un-realized Rev / Exp	0	0	(1,694,000)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 4,484,477	\$ 5,308,834	\$ 3,427,790	\$ 6,027,790

* Based on Annual Comprehensive Financial Report

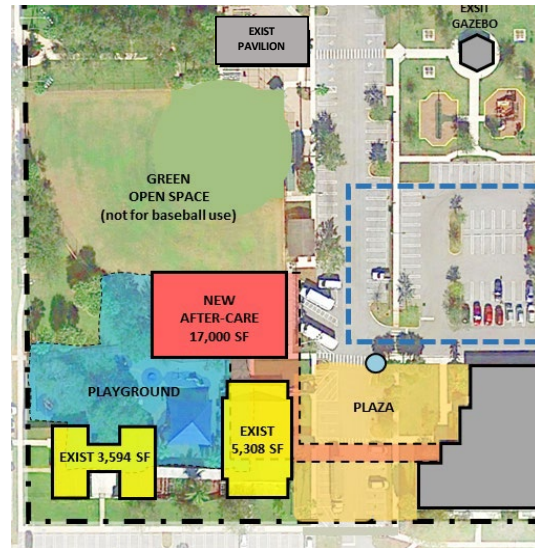
** rollover PO with Budget Adjustment

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2026 is approximately \$3,427,790. The estimated income for FY 2026 will be approximately \$3,200,000. The budget income comes from several appropriation grants fund and interest. \$600,000 was budgeted for expenses in 2026 to cover other capital expenses.

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

Project Description



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 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Design	\$380,000	\$0						\$380,000
Permits	\$96,000	\$0						\$96,000
Material, Labor and Construction	\$7,208,685	\$600,000						\$7,808,685
Estimated Total Cost	\$7,684,685	\$600,000	\$0	\$0	\$0	\$0	\$0	\$8,284,685

Funding Source	Budget 2025	Budget Year 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
City	\$1,877,937	\$0						\$1,877,937
Private	\$0	\$0						\$0
State	\$950,000	\$0						\$950,000
House Community Project	\$1,000,000	\$0						\$1,000,000
Federal (ARP)	\$3,856,748	\$600,000						\$4,456,748
Estimated Total Revenue	\$7,684,685	\$600,000	\$0	\$0	\$0	\$0	\$0	\$8,284,685

Glossary

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

DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 ADOPTED
Chumpeau	\$0	\$0	\$0	\$0
				100,000

GLOSSARY OF TERMS

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

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

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

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

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

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

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

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private people 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 seven (7) 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 Rescue 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 expenditure. 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 Norwalk, CT.

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.

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):

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.

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION (ICMA): Professional organization. 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 allowances.)

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 (5.0000×50) 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. Also known as Seasonal.

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.