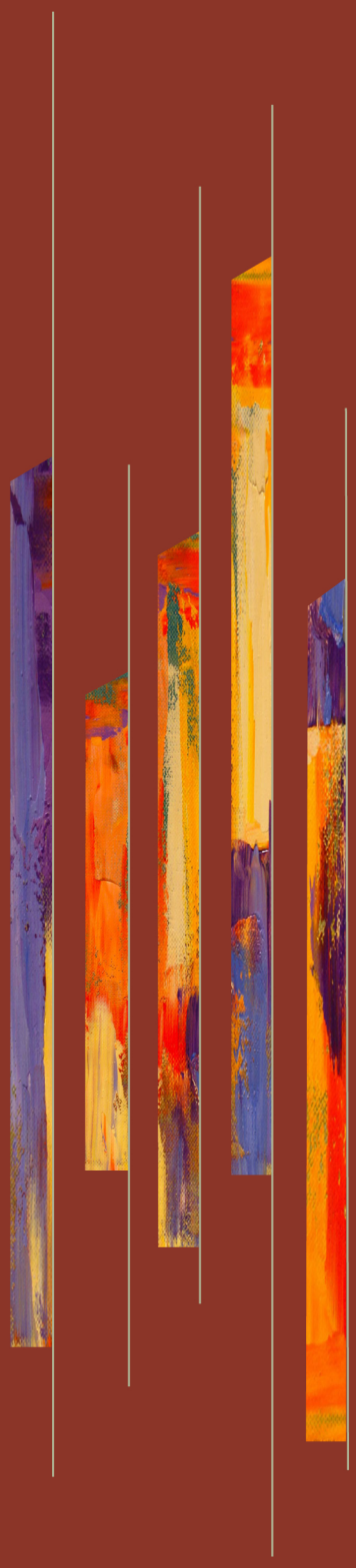
City of Greenacres
Florida



Comprehensive Annual Budget
Fiscal Year 2014/2015

October 1, 2014 - September 30, 2015

City of Greenacres

Comprehensive Annual Budget

Fiscal Year 2014/2015

October 1, 2014 – September 30, 2015

Mayor and City Council

Samuel J. Ferreri, Mayor

John Tharp, Deputy Mayor/Councilman, District I

Peter A. Noble, Councilman, District II

Judith Dugo, Councilwoman, District III

Jonathan G. Pearce, Councilman, District IV

Paula Bousquet, Councilwoman, District V

Administration

Wadie Atallah, City Manager

Pamela S. Terranova, City Attorney

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Greenacres

Florida

For the Fiscal Year Beginning

October 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Greenacres, Florida for its annual budget for the fiscal year beginning October 1, 2013.

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

This is the 21th consecutive year that the City has received this prestigious award.

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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 being provided to assist in locating information. The following describes each of the major sections:

Introduction

The introduction to the City of Greenacres Budget lists 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 is the first document and 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, Ad Valorem change in taxable property value, discussion and tax data, 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 four year projections and fund balance information.

Department Budgets

Department budgets include an organizational chart, highlights of accomplishments, primary function narrative, expenditures summary, personnel staffing, activity/performance measures, and goals and objectives for each department.

Non-Departmental

Non-departmental includes General Fund expenditures for Insurance Claims, Solid Waste Collection, Interfund Transfers, 175/185 Insurance Trust, Inspector General, and Contingency.

Special Revenues Funds

The Special Revenue includes a detailed discussion of the City's four funds - the Forfeitures Fund (102), the Arboreous Fund (103), the Public Safety Donation Fund (104), and the Greenacres Youth Programs Fund (105).

Debt Service Funds

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

Capital Projects Funds

The Capital Projects Funds provide listings of Capital Projects with six-year projections and individual project descriptions for the City's three Capital funds - New Growth (301), Parks and Recreation (303), and Reconstruction and Maintenance (304).

Glossary

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

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The City sincerely hopes that this Budget Guide will aid in finding and understanding information contained in the City of Greenacres' Budget. If any point is unclear, or if additional information is necessary, please call the Department of Finance at (561) 642-2013.

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City of Greenacres

5800 Melaleuca Lane · Greenacres · Florida · 33463-3515
Ph.: 561-642-2017 · Fax: 561-642-2004 · Email: cm@ci.greenacres.fl.us

Samuel J. Ferreri
Mayor

Wadie Atallah
City Manager

September 2, 2014

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

Dear Ladies and Gentlemen:

I am pleased to present for your consideration a comprehensive annual budget for Fiscal Year 2015, covering the period from October 1, 2014, to September 30, 2015.

The budget 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, and activity and performance measures including specific effectiveness and efficiency measures for services provided by each organizational unit.

Strategic Priorities

Consistent with our standard practices, the Fiscal Year 2015 (FY2015) budget was prepared on the premise of allocating resources for plans, programs, and strategies to achieve our long term goals and to help achieve our mission of improving the quality of life by providing the best and most cost efficient public services and facilities to exceed the expectations of our residents and businesses. The City's strategic plan outlines four (4) strategic priority areas (goals) that include: safe City, well planned attractive community, efficient and effective local government and diversity in community life, leisure and recreation. The FY2015 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas.

- **Safe City:** The FY2015 budget allocates $13.47 million for public safety programs and activities to provide for the physical safety and property protection in the City. In order to maintain levels of service as new developments are approved, the budget includes adding two (2) police officers and three (3) firefighter positions. The budget also includes funding for the 911 dispatch center replacement in the Public Safety headquarters building to "harden" the location and provide added protection from natural and technological hazards. The budget continues investment in technology by adding CompStat software to analyze crime trends and prioritize deployment. The budget also includes the purchase of 33 thermal printers for police patrol vehicles, four (4) EMS stretcher replacements for the City's ambulances, and replacement of five (5) public safety vehicles.

- **Well Planned Attractive Community:** The FY2015 budget allocates $4.52 million for the ongoing maintenance of roads and drainage systems, parks and buildings to serve City residents. The budget continues with the scheduled replacement of park playground equipment, and public building A/C systems. The budget includes $474,000 for the Original Section drainage improvement to mitigate flooding and $108,000 for road resurfacing.

- **Efficient and Effective Government:** The FY2015 budget allocates $4.55 million for general government operations including legislative, executive, legal, financial management, and information technology.

  The budget provides for continued investment in technology to increase efficiency in the delivery of services, increase accessibility and interaction with residents and businesses. The budget includes $431,319 to maintain information technology systems, a 26% increase over FY2012 funding.

- **Diversity in Community Life, Leisure, and Recreation:** The FY2015 budget allocates $5.07 million for community and recreation programs including events, recreational athletic leagues, senior activities and afterschool programs. Of the total allocation, $3.25 million is programmed for the expansion of the Community Center to add approximately 14,000 S.F. of classroom space and office space to consolidate Leisure Services administrative functions at a singular location and increase efficiency. The project will be funded through a combination of parks and recreation impact fees and a $2.0 million loan financed over a 20 year period. The budget also provides $500,000 in funding for the award winning afterschool program that is funded through grants and program fees.

Operating Environment

In relation to local economic conditions, there are positive signs that the recovery from the Great Recession is continuing. The certified property values as of January 1, 2014, shows an increase of 8.4% over the prior year and this would be the second year of increased property values after a 47% decline between 2008 and 2013. The State's economic outlook has continued to improve and will result in projected increases in intergovernmental revenues in the form of the half-cent sales tax and state revenue sharing.

While the economic conditions are slowly improving, it is important to be aware that the challenges previously identified will still need to be contended with. The challenges generally include:

- Statutory caps on increases in property values which are limited to 3% on homestead, and 10% on non-homestead properties.
- Limits on future growth as the City is 97% built out within existing boundaries.
- State pre-emption of local government home rule authority through the imposition of unfunded mandates and continued legislation to reduce local government revenues such as the Communication Service Tax and Local Business Tax receipts.
- Increasing benefit costs as health insurance premiums and pension contribution rates continue to increase. A major concern in the area of pensions relates to the implementation of new GASB Pension Accounting Standards *(effective for fiscal years after June 15, 2014)* that are anticipated to show increased net pension liabilities which will require additional pension contributions to maintain an adequate funding status.

At the beginning of the Great Recession measures to ensure the financial sustainability of the City were proposed and implemented. From a broad perspective, those measures included prioritizing services through the elimination of non-essential programs and services; reducing positions through attrition; reducing overtime costs by implementing alternative staffing levels; and reducing cost of benefits such as eliminating paying a portion of the health insurance premiums for new employees and reducing operating costs by implementing energy saving measures. These measures resulted in reduced expenditures, and along with increases in revenue helped the City maintain a sound fiscal condition.

Financial Plan

As we have done in the past, the FY2015 budget was prepared taking into account the long term financial plan that includes a longer term view, with five (5) year projections. Despite the challenges of projecting for that length of time, the plan serves an essential purpose of identifying potential issues and allows for thoughtful and strategic actions to maintain the financial sustainability of the City and a solid fiscal condition.

Under the current and future conditions, expenditures will outpace revenues and it is important to maintain a long term view to ensure that actions can be taken to maintain the financial sustainability of the City. Additionally, it is important to continue to ensure that resources are directed toward essential priority areas for the most important City services to provide the highest levels of outcomes, while minimizing costs. The proposed FY2015 budget accomplishes those objectives with a focus on strategic priority areas.

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 FY2015 are projected to be $22,187,769 which represents an increase of 6.7% over the budgeted FY2014 revenues. The FY2015 budget maintains the property tax rate flat at $5.4284 per one thousand of assessed property value which will generate approximately $292,667 more in revenue compared to the FY2014 budget.

General Fund expenditures for FY2015 are projected to be $22,333,806 which is 6.4% more than the expenditures budgeted in FY2014. Approximately $484,000 of the increase is related to adding two (2) Police Officers and three (3) Firefighters.

The remainder of the increase is related to projected increases in health insurance and retirement contributions. General Fund expenditures in the personnel area also include a 1.5% cost of Living Allowance and a 2.5% merit increase for General Employees and resuming payment of 50% of dependent Health Insurance premiums for employees hired after 2010. Operating expenditures are projected to increase by 7.3% over the FY2014 budget.

The General Fund also includes $480,000 in inter-fund transfers to the Debt Service Fund, $20,000 to the Special Revenue Funds and $200,000 to the Construction and Maintenance Fund.

The increase in the transfer over the current budget is related to the debt payment on a proposed $2 million loan to fund the expansion of the Community Center and to ensure that sufficient funding is available to undertake critical projects in FY2016 and FY2017 such as the Public Safety 800 MHZ Radio Communication System upgrade.

The FY2015 budget includes the use of $146,037 from the budget stabilization reserve and still maintains the unassigned reserve at slightly above the required 25% of expenditures.

Special Revenue Funds

The City maintains four (4) Special Revenue Funds to account for law enforcement forfeitures, public safety donations, tree planting activities and afterschool programs where the revenues are restricted for those programs. The total expenditures for those funds in FY2015 are projected to be $640,105.

Debt Service Fund

The debt service fund is used to account for resources and the payment of debt principal, interest and related costs. The City currently has one outstanding loan with an annual debt payment of $403,000 made from a transfer from the General Fund. A second revenue bond (loan) in the amount of $2,000,000 for the Community Center expansion in FY2015 will have an annual debt payment of $140,000 that will also be made from a transfer from the General Fund.

Capital Improvement Program

The FY2015 budget allocates a total of $5,353,529 for the Capital Improvement Program which consists of three (3) funds; New Growth, Parks and Recreation, and Reconstruction and Maintenance.

The New Growth Fund contains five (5) projects with a total cost of $712,235. Revenue streams such as impact fees, grants and fund balances will be used to fund projects including the following:

- Public Safety Dispatch Center replacement/remodel.
- Public Safety software - CompStat Dashboard.
- Improvements in the original section along 10th Avenue North as part of economic redevelopment of the Original Section of the City.
- Investment in information technology by continuing the development of Geographic Information System maps.

The Parks and Recreation Fund contains five (5) projects with a total cost of $3,563,300. Revenue streams such as impact fees, fund balances, cell tower rental proceeds, and public borrowing of $2,000,000 will be used to fund the projects including the following:

- City parks improvements.
- Parks Parking area resurfacing.
- Park Lighting upgrades.
- Community Center Expansion.

The Reconstruction and Maintenance Fund contains thirteen (13) projects with a total cost of $1,077,994. Revenue streams such as interest, grants and fund balances will be used to fund the following:

- Scheduled replacement of Public Safety vehicles and other City fleet vehicles.
- Scheduled infrastructure replacement to include storm water pipes and roadway resurfacing.
- Drainage improvement in the Original Section.
- Maintenance of public buildings including upgrade of A/C Systems.
- Scheduled replacement of equipment including computers and copiers.
- EMS stretcher replacement.
- Phase I of median landscaping rejuvenation.

The total budget for FY2015 is $28,800,644 which is $3,036,877 more than the FY2014 budget. It reflects the City's efforts in holding the property tax rate flat while allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects our efforts to provide the best services at the most efficient cost which is demonstrated by having the lowest cost per resident for government services among adjacent and similar sized cities in Palm Beach County.

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

Respectfully submitted,

Wadie Atallah
City Manager

WA/ja

City Profile

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

With a land area of approximately 5.84 square miles and a population of 38,590, The City of Greenacres is the eighth largest of the 38 municipalities in Palm Beach County. The City's over 17,000 dwelling units provide diversity in type (single family, condominiums, villas, townhomes and apartments) and price range. The City is home to five elementary schools, three middle schools and a high school, as well as numerous houses of worship, a library, and a post office.

The City of Greenacres has been named a "Tree City USA" for 22 straight years by the National Arbor Day Foundation due to the demonstrated commitment to plant and maintain trees in public spaces. In 2007, 2008, 2010, 2011 and 2012, the City was recognized as one of the 100 Best Communities for young people by America's Promise the Alliance for Youth. In 2009 the City was recognized as a Promise Place by America's Promise Alliance for the commitment to the youth in the community.

The City has 13 parks with a combined area of over 109 acres providing a variety of recreational opportunities for day and night time play for residents of all ages. Adjacent to the City is Okeeheelee Park, a regional county park providing over 1,700 acres of recreation. The City's Community Center is host to a variety of youth, adult, and senior classes and activities.

The Government

The Government has operated under the Council-Manager form of government since 1980. Policy-making and legislative authority are vested in the City Council consisting of the Mayor and five 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 two-year staggered terms. The Mayor is also elected to serve a two-year term. The Mayor and the five Council members are elected at large.

The City provides general municipal services such as police, fire, 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. Advanced Disposal Services Solid Waste Southeast, Inc. currently holds this franchise contract. Palm Beach County Water Utilities Department provides water and sanitary sewage service in the City.

Demographics

	Number	Percent
Population		
As of April 1, 2004	30,533	—
As of April 1, 2014	38,590	—
Age & Gender *(Census 2010)*		
Male	17,858	47.5
Female	19,715	52.5
Under 5 Years	2,729	7.3
5-19 Years	7,541	20.0
20-64 Years	21,100	56.1
65 and Over	6,203	16.6
Median Age *(Years)*	36.3	—
Race *(Census 2010)*		
White	15,347	40.8
Black or African American	6,008	16.0
Hispanic or Latino	14,390	38.3
Asian	1,104	2.9
Other	724	2.0
Housing *(2013)*		
Total Housing Units	17,124	—
Single Family	4,672	27.3
Multi Family	12,452	72.7
Owner Occupied Housing Units	11,271	65.8
Renter Occupied Housing Units	5,118	29.9
Average Home Values *(2013)*		
Single Family Homes	$106,522	—
Condominiums	$41,802	—
Town Homes	$61,783	—
Median Family Income *(ACS 2010-2012)*	$44,561	—

Commerce

The City is located in the central area of Palm Beach County, Florida, which until 2008, was among the fastest growing metropolitan areas in the country. The primary economic sectors of the County are agriculture, tourism, service industry and retirement housing.

Palm Beach County School District and Tenet Healthcare Corp. are two large local employers, with 21,449 and 6,100 employees, respectively. The American Community Survey for Palm Beach County lists the three top trades as: 1) Educational, health care and social assistance, the largest sector at more than 126,000 employees; 2) Professional, scientific and administrative services at over 93,000; and 3) Retail Trade at over 76,000.

2013 Principal Employers in Palm Beach County

Employer	Employees	Percentage of Total Employment
Palm Beach County School District	21,449	3.71%
Tenet Healthcare Corp.	6,100	1.05%
Palm Beach County	5,330	0.92%
Florida Power & Light (Headquarters)	3,804	0.66%
G4S (Headquarters)	3,000	0.52%
Florida Atlantic University	2,980	0.51%
Hospital Corporation of America (HCA)	2,714	0.47%
Veterans Health Administration	2,700	0.47%
Bethesda Memorial Hospital	2,643	0.46%
Boca Raton Regional Hospital	2,250	0.41%
Total	52,970	9.17%

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential uses account for 65% of the land area, while commercial uses account for 9%, public uses (institutional, recreation, roadways and waterways), account for 22% of the land area with the remaining 4% comprising mixed uses and vacant undeveloped land.

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

History

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

still exists today. In 1926, the City was officially incorporated as “Greenacres City”. Mr. Swain’s office staff voted on a list of potential names. The City’s slogan, “A Good Place to Live” was also chosen at that time.

The City was hit by two devastating hurricanes in 1926 and 1928. A third disaster hit the City in April, 1945 when the Florida State Legislature abolished the City’s Charter. A group of disgruntled residents presented a petition to the Legislature, which resulted in the City losing its status as a municipality. However, the community was re-established as a City within the same year and was reincorporated in 1947. In the 50’s and 60’s, the City prospered and experienced steady growth. In the 70’s Greenacres was listed as the seventh largest and fastest growing municipality in central Palm Beach County. With significant growth in the early 80’s the City embarked upon the implementation of the Department of Public Safety combining police, fire and emergency medical services through dual certified officers (police/fire).

The innovative concept improved emergency response time, and provided tremendous cost savings to Greenacres residents.

In the 90’s, City residents voted in favor of a referendum changing the City’s name from the “City of Greenacres City” to the “City of Greenacres” and significant investments in public infrastructure were undertaken to build new parks and renovate older ones, expand water service to all residents, complete sidewalk and lighting projects and upgrade drainage facilities. From 2000 to the present, the City continued to experience tremendous development and growth through annexation of unincorporated Palm Beach County property and the construction of a significant number of single family developments. To maintain the levels of service, the City built a second Public Safety Station, a new Municipal Complex and Public Works Facility. 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.

Jackson Street, first street to be built in Greenacres - 1926

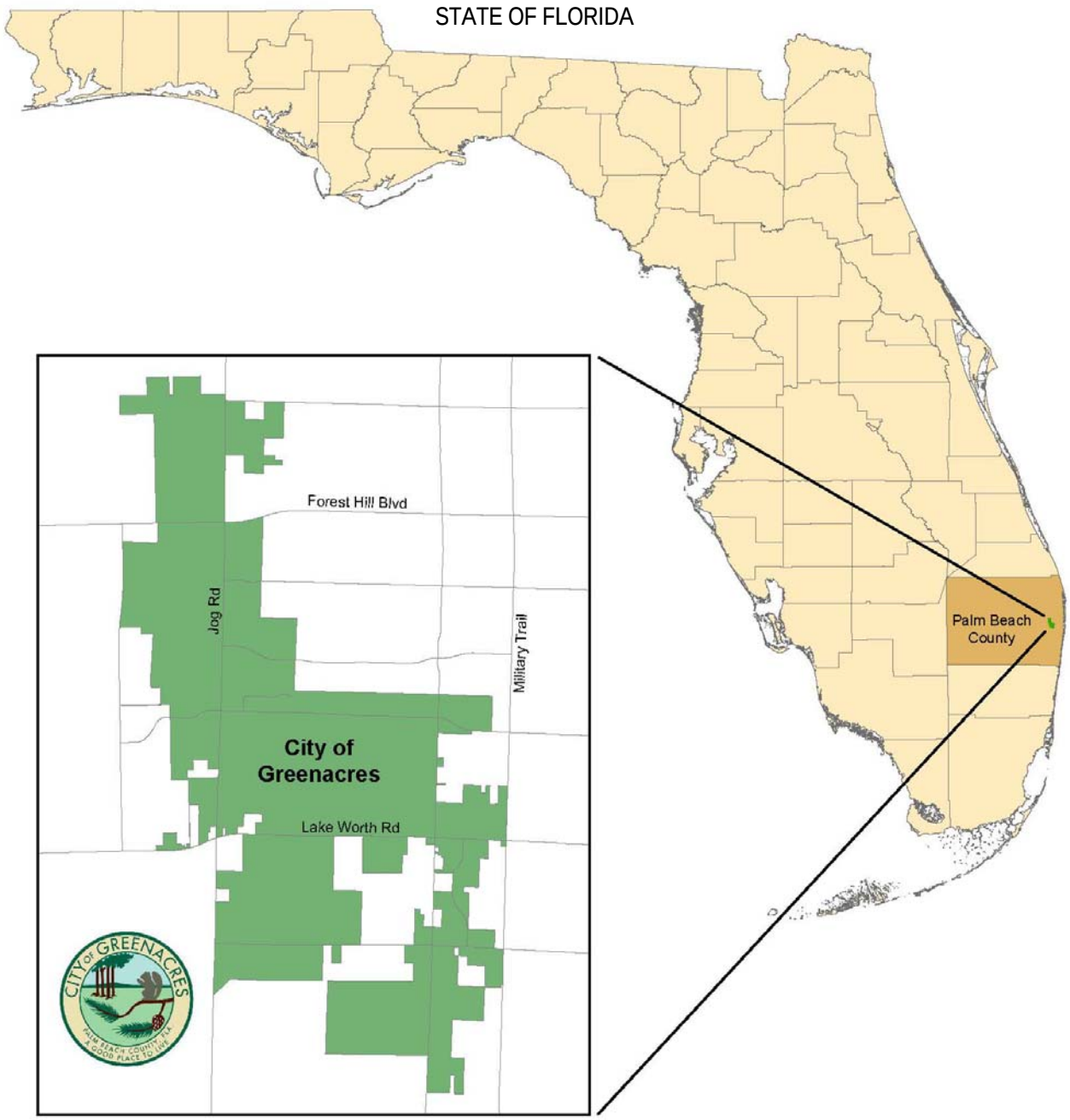
Greenacres Public Safety Station No. 2 - 2002

Greenacres City Hall - 2007

MISCELLANEOUS STATISTICS

Date of Incorporation:	1926 (reincorporated 1947)
Form of Government:	Council-Manager, 3 Council members elected even years, 2 Council members and Mayor elected odd years
Municipal Elections:	Non-partisan – 18,679 registered voters
Area:	5.84 square miles
Miles of Streets:	Approximately 23.37 center lane miles
Population Growth:	1950 – 531; 1960 – 1,026; 1970 – 1,731; 1980 – 8,780 (census); 1990 – 18,683 (census); 1993 - 21,966 (special census); 2000 – 27,569 (census); 2010 – 37,573 (census); 2014 – 38,590 (BEBR)
Public Safety Protection:	Police/Fire/EMS with Emergency Medical Services personnel being certified as Paramedic or EMT
Water Service:	Water service is provided to residents in the City by Palm Beach County Water Utilities Department
Sanitary Sewage:	Sewage service is provided to residents in the City by Palm Beach County Water Utilities Department
Solid Waste Collection:	Service franchised to Advanced Disposal Services Solid Waste Southeast, Inc.
Electric Service:	Electric service is provided to residents of the City by Florida Power & Light Company
Dwelling Units:	17,139
Recreation and Culture:	*Number of Parks*: Developed 13, approximately 109.11 acres Open space approximately 4.70 acres *Number of Libraries*: One, Branch of Palm Beach County System *Number of Schools:* Five – Elementary, Three – Middle, One – High School
Municipal Employees:	Full time – 180 Part time – 31

LOCATION/VICINITY MAP



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

STRATEGIC PLAN

MISSION

To continually improve the community's quality of life by providing the best and most cost efficient services and public facilities to City Residents and Businesses.

VALUES

We are ethical professionals with a high sense of honesty, integrity, and pride in our organization and City. We believe in being fiscally responsible and accountable to residents of our community and being fair, courteous, and respectful to our residents and each other.

GOALS

Our goals, objectives and programs are strategically planned to help us achieve our mission. In general, the quality of life in our community is measured by factors that contribute to human life such as safety, physical environment, natural environment, social and leisure resources, and good government. In order to continually improve the quality of life in our City, our focus is on achieving the following major strategic goals that make our City a great place to be…

- Maintain a safe City
- Maintain a well planned, attractive community
- Maintain an efficient and effective local government
- Maintain diversity in community life, leisure, and recreation

The City has utilized visioning processes as a tool to aid in long-range planning. The Greenacres Assembly, "A New Vision," coordinated by the Florida Institute of Government at Florida Atlantic University, was held in October of 2002. This process involved convening a community-wide forum with representation from Government/Public Sector/Non-Profit; Business and Industry; and Civic and Community organizations. The approach was designed to reach a consensus on issues of interest to diverse parties in the City, and to extend a general agreement on issues affecting the City. The assembly focused on three major issues: Quality of Life/Image and Character, Communication/Intergovernmental Coordination and Community Development/Neighborhood Revitalization.

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

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

Strategic Goal: Safe City

Short Term Goals:

- Maintain current levels of service for Law Enforcement
- Maintain current levels of service for Fire Rescue
- Maintain current levels of service for Permitting and Inspections
- Maintain 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
- Maintain levels of service for maintenance of public spaces including road right-of-ways

Strategic Goal: Efficient & Effective Local Government

Short Term Goals:

- Maintain implementation of successful business management practices and the use of performance measurement and benchmarking
- Increase efficiency of service delivery through the incorporation of technology
- Maintain lowest government services cost per resident among comparable cities
- Maintain communication with residents and businesses by publishing an annual report, city newsletter, and maintaining a current website
- Maintain recognition of organizational excellence by GFOA (Budget, CAFR, PAFR)
- Maintain a fiscally sound local government
- Maintain public trust through an open and ethical government
- Maintain customer-focused services
- Maintain a professional work force through training and education

Strategic Goal: Diversity in Community Life, Leisure & Recreation

Short Term Goals:

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

Strategic Goals	***Program/Activity***	***Intended Outcomes***
Safe City	Law Enforcement	Lower crime rates; increased perception of safety of property and people; community partnerships.
	Fire Rescue	Reduction in property and casualty loss due to fires; successful pre-hospital resuscitations.
	Permitting & Inspection	Safe housing.
	Code Enforcement	Increase in number of properties complying with city codes.
	Emergency Management	Increased awareness of planning and actions to deal with emergencies; minimizing restoration after emergencies.
	Public Facilities Maintenance	Increased safety and functionality of public facilities; reduction in liability claims.
Well Planned Attractive Community	Land Use Planning and Zoning Regulations	Increased compatibility of land uses; increased long term viability of neighborhoods; increased diversity in housing styles; increased conservation of resources.
	Maintenance of Community Assets	Increased functionality and positive perception of physical environment.
	Community Cleanup Events	Increased citizen engagement and action in maintaining an attractive community.
Efficient and Effective Local Government	Legislative	Establishment of laws and policies that protect the health and safety of residents; increased public trust.
	Administrative/Executive	Increased efficiency through implementation of successful business management practices; increased quality of government services; lowered costs for government services; increased communication with residents and businesses.
	Financial Management	Maintaining a sound financial condition; maintaining excellence in budgeting and financial reporting; implementation of fair and equitable revenue system.

Strategic Goals	***Program/Activity***	***Intended Outcomes***
Efficient and Effective Local Government (continued)	Human Resources	Maintaining a professional work force with a customer/citizen focused approach; increased appreciation of the value of public service.
	Information Technology	Increased efficiency in delivery of service; increased accessibility and interaction with residents and businesses.
Diversity in Community Life, Leisure, & Recreation	Community Events	Increased opportunities for community interaction.
	Youth Programs	Positive youth development and leadership skills; success through improvement of school grades and community involvement.
	Leisure Classes and Activities	Increased opportunities for educational and leisure activities; increased social interaction and community building.
	Parks/Recreation	Maintaining appropriate recreation and open space that contributes to improved quality of life; providing recreation facilities and programs that promote healthy living choices.

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

To measure progress, a summary of accomplishments is provided in each Department's budget, and an Annual Report is published and mailed to all residents and businesses concurrent with publishing the Comprehensive Financial Audit for the prior fiscal year. The Annual Report contains information about City services and initiatives tied to the strategic goals and a summary of performance measures and benchmarks for identified outcomes.

FINANCIAL POLICIES

The City of Greenacres Financial Policies compiled below provides 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 operating, revenue, cash management and investments, debt, reserve, capital Improvement program, accounting and financial reporting, organizational and financial stability. These policies are used in the development of current activities and planning for future programs.

Operating Budget Policies

1. The City's budget will support goals, objectives and strategies to accomplish the City's mission.

2. The City will continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet.

3. The City will continuously evaluate its service delivery system to maintain efficiency and effectiveness.

4. The City will comply with mandatory Federal, State and Local laws and when appropriate, will comply with industry and professional requirements or standards.

5. The operating impacts of the Capital Improvement Program (CIP) projects will be reviewed prior to any project being included in the operating budget.

6. The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust.

7. The City's Budget must be balanced such that each fund's revenues + fund balance equals its expenditures + reserves.

Revenue Policies

1. The City will attempt to maintain a diversified and stable revenue system to avoid reliance on any one revenue source and will attempt to minimize the dependence on property taxes.

2. The City will review and evaluate new revenue sources to fund operating expenditures consistent with the City Council's goals.

3. The City will establish all user charges and fees to recover the partial or full cost of providing a service.

4. The City will review fees/charges periodically to ensure they are fair and equitable to all users.

5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.

Cash Management Policies

1. The City will follow its adopted investment policy when handling public funds.

2. The City will collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency to accomplish this.

3. The City will deposit all funds timely; within twenty-four (24) hours of receipt.

4. The City's deposits will be held in a qualified public depository pursuant to State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act."

Investment Policies

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

- The Florida Local Government Surplus Funds Trust Fund (State Board of Administration or SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act (Florida Statute Section 163.01);

- Negotiable direct obligations of, or obligations of the principal and interest of which are unconditionally guaranteed by the United States Government at the

prevailing market price for such securities (U.S. "Treasuries" and "Agencies");

- U.S. Government Agency Securities and Instrumentalities of Government Sponsored Enterprises carrying the implied faith and credit of the U.S. Government; Interest-bearing time deposits or savings accounts in qualified public depositories as prescribed by the Florida Security for Public Deposits Act, Chapter 280.02, Florida Statutes;

- Certificates of deposit and other evidences of deposit at qualified depositories, bankers' acceptances, and commercial paper, rated in the highest tier by a nationally recognized rating agency;

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

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

Debt Policies

1. The City will review and evaluate its existing debt obligations and future borrowing needs annually.

2. The City will not issue any debt to finance current operations.

3. The City will adhere to the bond covenant requirements of each debt issuance.

4. The City shall limit its maximum of total debt service to total revenue to fifteen percent (15%) and its maximum outstanding capital indebtedness to property tax base to five percent (5%).

Reserve Policies

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

1. Restricted

   - The City will maintain all debt service reserve amounts as required by bond covenants.

2. Committed Fund Balance

   - Emergency and Disaster reserve in an amount equivalent to 10% of total budgeted operating expenditures for the current fiscal year.

   - Pension Plan reserve in an amount equivalent to the net pension obligation determined from the most recent actuarial study.

   - Budget stabilization reserve initially established in Fiscal Year 2011 at $2,100,000.

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 reserve in an amount of 25% of the budgeted annual operating expenditures for the current fiscal year.

Capital Assets Policies

1. The City will track all assets with a value greater than $750 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 Improvement Program Policies

1. The City will develop and update a six-year Capital Improvement Program on an annual basis.

2. All projects in the Capital Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvement Program.

3. In the development of the Capital Improvement Program, the City will review the operational impact of each project.

4. The Capital Improvement Projects (CIPs) will be reviewed and evaluated based on established criteria, prior to any project being included in the Capital Improvement Program.

5. A report on the current status of Capital Improvement Projects will be updated on a quarterly basis.

Accounting and Financial Reporting Policies

1. An independent audit will be performed annually by a certified public accounting firm.

2. The City will produce Comprehensive Annual Financial Reports (CAFR's) 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 periodic financial reports on a monthly basis, including year-to-date levels of revenues and expenditures and budget-to-actual comparisons.

Organizational Policies

1. The organizational structure will be reviewed regularly to maintain the highest level of efficiency.

2. The City will maintain a professional workforce through ongoing training and education.

3. Employee compensation will be reviewed periodically to ensure the City is competitive with comparable public entities.

Financial Stability Policies

1. The City will prepare five (5) year projections for all revenues and expenditures for inclusion in the annual budget.

2. The City will identify and implement strategies for long term financial stability to maintain levels of service and fiscal soundness.

3. The City will review and evaluate its existing debt obligations and future borrowing needs annually.

4. The City will maintain a financially feasible six-year Capital Improvement Program.

5. The City will continuously monitor revenues and expenditures to ensure responsible fiscal management of the City.

BUDGETING PROCESS - FY 2015

The FY 2015 annual budget for the City of Greenacres covers the period from October 1, 2014 to September 30, 2015, consistent with Chapter 166.241(2) of the Florida State Statutes. The budget process begins in the preceding March with the distribution of the City Manager's Budget Instructions to the Department Directors. Each City department prepares its budget estimates in April. The departments determine requirements for personnel, operations, operating capital, (defined as capital items costing under $10,000) and capital projects (capital items or projects with a cost over $10,000). The departments review the personnel numbers (prepared by the Department of Finance) and include the final numbers in departmental budget presentations made to the City Manager in May. At these presentations, the City Manager reviews and adjusts line items in each cost center. Department Directors are provided an appeal period to provide additional information prior to the finalization of the City Manager's decisions.

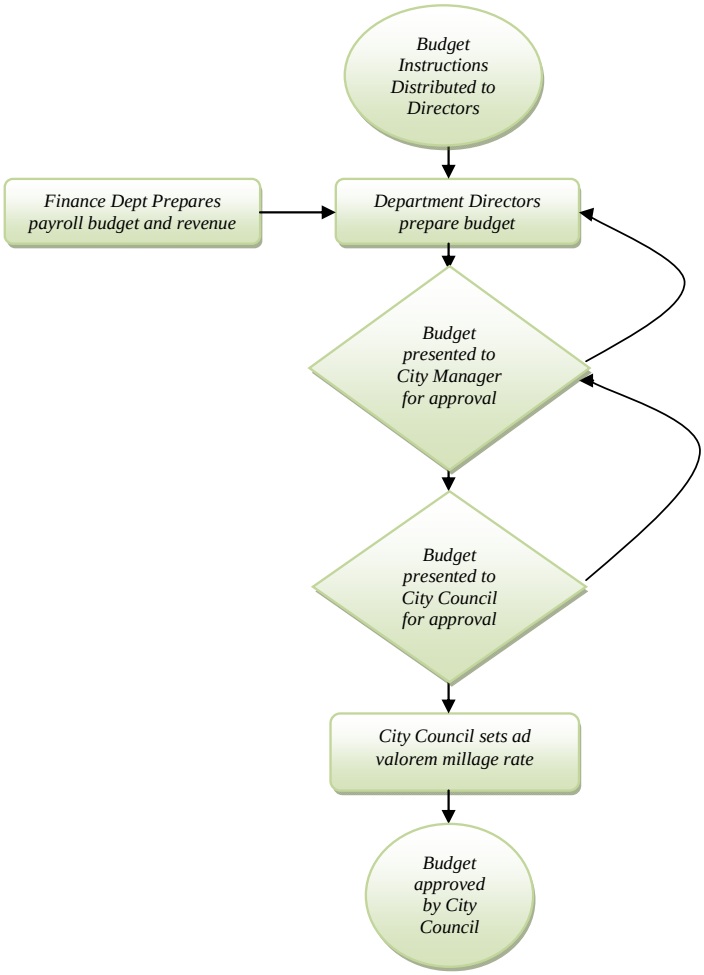
New programs are formulated by Department Directors as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to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

The Director of Finance prepares revenue estimates for all funds with input from Department Directors who provide services. A revised revenue estimate is provided to the City Manager in June by the Director of Finance.

The proposed City Manager's budget is assembled and printed in June for presentation to the City Council. A public budget workshop was held on June 16, 2014 for the FY 2015 budget.

From the public budget workshop, Council directed changes are received and incorporated in the budget document. 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.

BUDGET PROCESS



BUDGET CALENDAR

FY 2015

Task/Activity	Date
Department of Finance Prepares Budget Module, Budget Request Packages and Guidance Materials	March
Distribution of Budget Instructions	March 28
Departments Prepare Budget Requests and Update Goals & Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts	April
Departmental Budget Requests Submitted to City Manager	April 28
Departmental Budget Meetings with the City Manager and Finance Department	May 7-9
Finalize CIP Process and Corresponding Items to Budget	May 16
Property Appraiser Provides Preliminary Tax Roll (Estimate of Total Assessed Values)	May 28
Council Budget Workshop	June 16
Property Appraiser Provides Certification of Taxable Values	July 1
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	July 21
Department of Finance Provides Ad Valorem Rates to Property Appraiser	July 29
First Public Hearing on Proposed Budget:	September 9
1. Announces Percent by which Computed Millage Exceeds Rolled-Back Rate	
2. Adopt Tentative Budget	
3. Amendments, if any	
4. Re-Compute Proposed Millage, if amended	
Advertise Notice of Proposed Operating Budget	September 13
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolutions	September 15
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Department of Revenue	September 17
Certification of “TRIM” Compliance Signed by City Manager and Submitted to Property Appraiser	September 17
Beginning of Fiscal Year	October 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 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.

- Public Safety Donation Fund (#104) - This fund was established in fiscal year 1996 and accounts for contributions designated for public safety 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.

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

- Bank Loan Fund (#211) – This service fund accumulates the resources to pay principal and interest of the note for construction of the Municipal Complex, which was funded in FY 2005 and $2 million debt for the proposed expansion of the Community Center in FY 2015.

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) - 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.

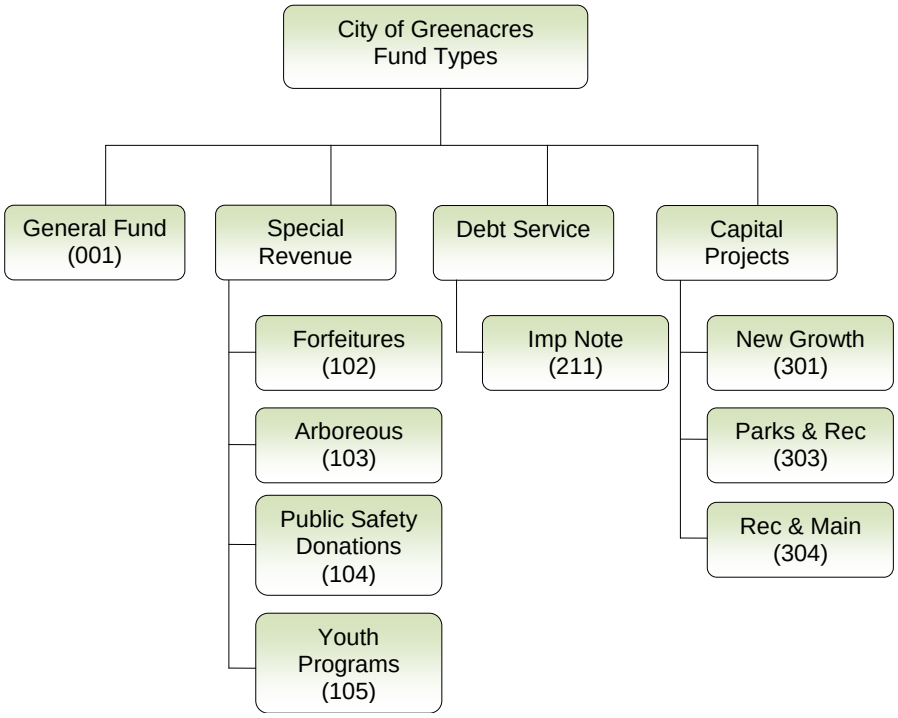
- Parks and Recreation Fund (#303) provides for the construction and refurbishment of park facilities within the City.

- Reconstruction and Maintenance Fund (#304) provides for rebuilding and replacement of existing capital assets.

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 reappropriations 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 Certificates of Achievement for Excellence in Financial Reporting (CAFR) for the past 22 years, and the Distinguished Budget Award Presentations for the past 21 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 and Capital Improvement Project 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

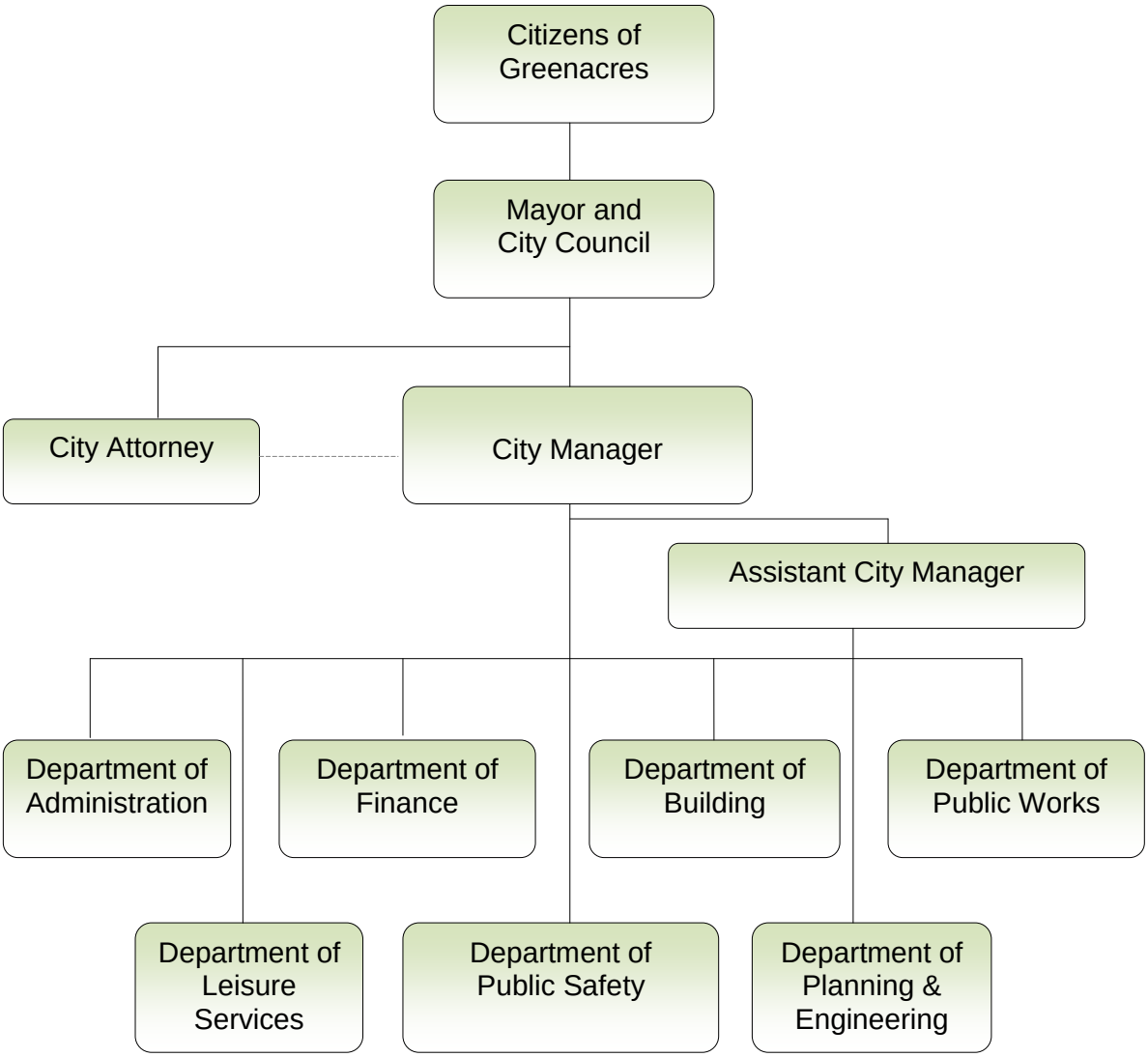
This element addresses the timing of the recognition of revenue and expenditure transactions and corresponds to the flow of financial resources measurement focus. The modified accrual basis of accounting recognizes only the near-term inflows or outflows of current financial resources. Recognition principles 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 does not have enterprise or proprietary funds and does not budget fiduciary funds.

Organizational Chart



Mission Statement

To continually improve the quality of life by providing the best and most cost efficient public services and facilities to exceed the expectations of city residents and businesses.

Full Time:	180
Part Time:	31

PERSONNEL SUMMARY
FY 2013 – 2015

DEPARTMENT	FY 2013 SERVICE LEVELS	ACTUAL ADDITIONS OR REDUCTIONS	FY 2014 SERVICE LEVELS	ADOPTED ADDITIONS OR REDUCTIONS	FY 2015 SERVICE LEVELS
Administration	8 FT / 6 PT	0	8 FT / 6 PT	0	8 FT / 6 PT
Finance	13 FT	0	13 FT	0	13 FT
Planning/Eng	6 FT	0	6 FT	0	6 FT
Public Works	20 FT / 2 PT	0	20 FT / 2 PT	0	20 FT / 2 PT
Public Safety	109 FT / 1 PT	+1	110 FT / 1 PT	+5	115 FT / 1 PT
Leisure Services	8 FT / 13 PT	+2	8 FT / 15 PT	+7	8 FT / 22 PT
Building	10 FT	0	10 FT	0	10 FT
TOTALS	**174 FT / 22 PT**	**+1 FT / +2 PT**	**175 FT / 24 PT**	**+5 FT / +7 PT**	**180 FT / 31 PT**

FT – Full Time; PT – Part Time

The preceding chart shows actual changes between the FY 2013 and FY 2014 service levels and the adopted additions for the budget year FY 2015. A brief explanation is provided below:

Department of Administration – No staffing changes were adopted for 2015.
Department of Finance – No staffing changes were adopted for 2015.
Department of Planning/Engineering – No staffing changes were adopted for 2015.
Department of Public Works – No staffing changes were adopted for 2015.
Department of Public Safety – Two Police Officers and three Firefighters to be added in 2015.
Department of Leisure Services – Seven part time Seasonal Recreation Aide II to be added in 2015.
Department of Building – No staffing changes were adopted for 2015.

BUDGET HIGHLIGHTS

This year's budget has been developed using the premise of allocation 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.

There are positive signs that the recovery from the Great Recession is continuing. Overall, the City's General Fund budgeted revenue has increased by $1,402,391 and the General Fund budgeted expenditures have increased by $1,341,700 over FY 2014 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2015 budget.

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

Ad Valorem Tax, the largest single revenue source for the City, reflects an increase of approximately $292,667 from last year's budget. This is a result of an 8.4% increase in certified assessed property values from FY 2014 to FY 2015. The tax millage rate will be held at the current rate of 5.4284 mills per $1,000 of net assessed property value.

Utility Services Taxes are taxes authorized by state law applied to providers of utilities within a municipal jurisdiction. FY 2015 revenues are projected to increase from last year's budget by $361,600.

Permits and Fees includes charges imposed upon a utility for the privilege of using municipal rights-of-way to conduct business and for various types of building permits issued by the City. FY 2015 reflects an increase of $195,378 over the FY 2014 budget mainly due to projected increases in Electric Franchise Fees and new construction related Permit Fees.

Intergovernmental Revenue is revenue received from Federal, State and local governmental units. The City's primary intergovernmental revenue sources are the half-cent sales tax and State Revenue Sharing. FY 2015 projections show an increase of $595,114 in these areas based on population growth in the City and other factors used in the State estimate.

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

Salary and Benefits represents approximately 75% of the expenditures in the general fund. For FY 2015, personnel costs will be approximately $878,000 greater than FY 2014 budgeted amounts. Most of the increase is from ratification of the Collective Bargaining Agreement with the Police Benevolent Association and increased staffing levels in Public Safety.

Operating Expenditures are $210,228 greater in FY 2015 compared to the FY 2014 budget. Increased costs for Other Contractual of $46,321, increases in Computer Software of $40,871 and increased costs for Education, Training and Seminars of $24,813 account for the majority of the increase.

Interfund Transfers increased by $240,000 compared to the FY 2014 budget. This increase is required to fund the proposed debt and non-debt costs related to the Community Center Expansion.

BUDGET SUMMARY ALL FUNDS

		GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:						
Taxes:	Millage Per $1,000					
Ad Valorem Taxes	5.4284	6,671,316				**6,671,316**
Utility Service Tax		2,671,600				**2,671,600**
Other Taxes		2,428,663				**2,428,663**
Permits and Fees		2,111,315			53,603	**2,164,918**
Intergovernmental Revenues		4,601,500	303,725		215,175	**5,120,400**
Charges for Services		3,149,995	171,894			**3,321,889**
Fines and Forfeitures		107,700				**107,700**
Miscellaneous Revenues						
Interest Earned		65,811	81	952	33,909	**100,753**
Rent and Royalties		302,235			226,123	**528,358**
Other Miscellaneous Revenues		77,634	6,685		15,000	**99,319**
Total Revenues		$22,187,769	$482,385	$952	$543,810	**$23,214,916**
Other Financing Sources						
Debt Proceeds					2,000,000	**2,000,000**
Interfund Transfers - IN			20,000	480,000	200,000	**700,000**
Appropriated use of Fund Balance (increase)		146,037	137,720	(7,748)	2,609,719	**2,885,728**
Total Estimated Revenues and Financing Sources		$22,333,806	$640,105	$473,204	$5,353,529	**$28,800,644**
EXPENDITURES, USES AND RESERVES:						
General Government		4,390,764			169,200	**4,559,964**
Public Safety		12,792,947	118,854		557,679	**13,469,480**
Transportation		1,638,736			451,500	**2,090,236**
Culture / Recreation		1,050,986	514,251		3,511,300	**5,076,537**
Physical Environment		1,760,373	7,000		663,850	**2,431,223**
Debt Service				473,204		**473,204**
Total Expenditures		$21,633,806	$640,105	$473,204	$5,353,529	**$28,100,644**
Other Financing Uses						
Interfund Transfers - OUT		700,000				**700,000**
Total Appropriated Expenditures and other Uses		$22,333,806	$640,105	$473,204	$5,353,529	**$28,800,644**

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

BUDGET SUMMARY FUND BALANCE
ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:					
Total Revenues	$22,187,769	$482,385	$952	$543,810	$23,214,916
Other Financing Sources					
Interfund Transfers - IN		20,000	480,000		700,000
Appropriated use of Fund Balance	146,037	137,720	(7,748)	2,609,719	2,885,728
Total Estimated Revenues and Financing Sources	$22,333,806	$640,105	$473,204	$5,353,529	$28,800,644
EXPENDITURES, USES AND RESERVES:					
Total Expenditures	$21,633,806	$640,105	$473,204	$5,353,529	$28,100,644
Other Financing Uses					
Interfund Transfers - OUT	700,000				700,000
Total Appropriated Expenditures and other Uses	$22,333,806	$640,105	$473,204	$5,353,529	$28,800,644
Projected Beginning Fund Balance	11,881,801	214,837	525,304	9,887,718	22,509,660
Revenues and Financing Sources	22,187,769	502,385	480,952	543,810	23,714,916
Expenditures and other Uses*	(22,410,389)	(640,105)	(473,204)	(4,405,219)	(27,928,917)
Projected Ending Fund Balance	11,659,181	77,117	533,052	6,026,309	18,295,659
Fund Balances					
Nonspendable	236,614				236,614
Restricted for:					
Arboreous Activities		12,488			12,488
Public Safety Donations		0			0
Youth Programs		64,629			64,629
Debt service			533,052		533,052
New Growth				925,863	925,863
Parks				1,430,647	1,430,647
Transportation				1,881,430	1,881,430
Committed to:					
Emergency and disaster reserve	2,163,381				2,163,381
Pension plan reserve	634,009				634,009
Budget stabilization reserve	1,747,235				1,747,235
Assigned for:					
Compensated absences reserve	615,733				615,733
Capital Projects				1,788,369	1,788,369
Unassigned:	6,262,209				6,262,209

* Includes unspent items carried over from prior periods

THREE YEAR SUMMARY OF REVENUE AND EXPENDITURES

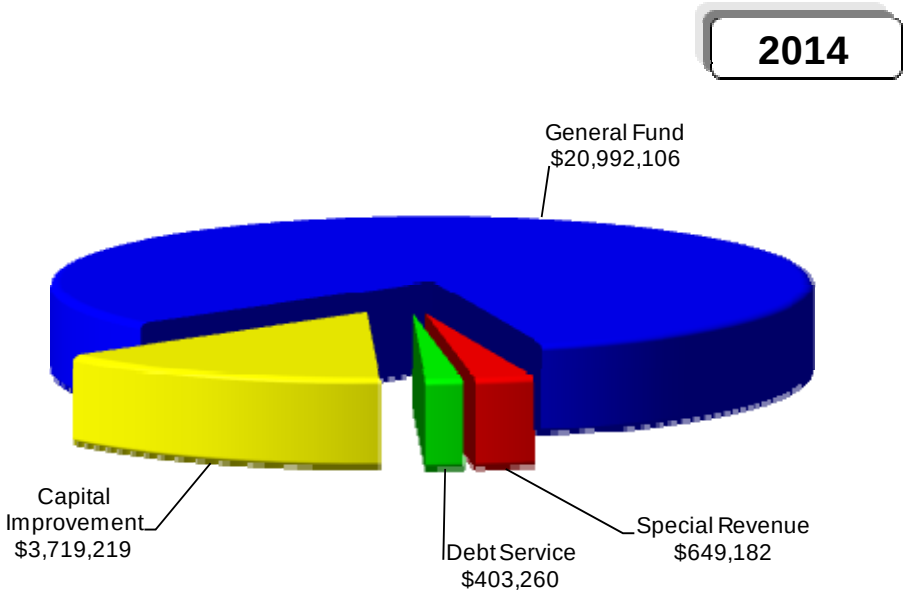
Millage Per $1,000	5.6500	5.4284	5.4284			
	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2013)	Amended Budget (FY 2014)	Budget (FY 2015)	Actual (FY 2013)	Amended Budget (FY 2014)	Budget (FY 2015)
FUND BALANCES BROUGHT FORWARD:	$11,837,833	$11,305,867	$12,669,115	$295,769	$221,513	$214,837
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	6,210,647	6,378,649	6,671,316			
Utility Service Tax	2,448,154	2,310,000	2,671,600			
Other Taxes	2,529,824	2,460,420	2,428,663			
Permits and Fees	2,041,417	1,915,937	2,111,315			
Intergovernmental Revenues	4,006,977	4,004,386	4,601,500	309,054	288,215	303,725
Charges for Services	2,799,197	3,141,195	3,149,995	126,906	176,232	171,894
Fines and Forfeitures	123,270	126,700	107,700	44,394	0	0
Miscellaneous Revenues						
Interest Earned	48,208	98,250	65,811	559	146	81
Rent and Royalties	311,316	287,091	302,235			
Other Miscellaneous Revenues	137,251	62,750	77,634	16,408	8,785	6,685
Total Revenues	$20,656,261	$20,785,378	$22,187,769	$497,321	$473,378	$482,385
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN				0	50,000	20,000
Total Estimated Revenues, Other Financing Sources,	$20,656,261	$20,785,378	$22,187,769	$497,321	$523,378	$502,385
And Balances Forward	$32,494,094	$32,091,245	$34,856,884	$793,090	$744,891	$717,222
EXPENDITURES, USES AND RESERVES:						
General government	3,929,631	4,224,015	4,390,764			
Public safety	11,943,196	12,060,315	12,792,947	108,039	176,048	118,854
Transportation	1,461,758	1,514,411	1,638,736			
Culture / recreation	953,135	961,663	1,050,986	426,314	463,134	514,251
Physical environment	1,707,849	1,771,702	1,760,373	16,429	10,000	7,000
Debt Service						
Total Expenditures	$19,995,569	$20,532,106	$21,633,806	$550,782	$649,182	$640,105
Other Financing Uses						
Interfund Transfers - OUT	410,000	460,000	700,000			
Total Appropriated Expenditures and Other Uses	$20,405,569	$20,992,106	$22,333,806	$550,782	$649,182	$640,105
Reserves	12,088,525	11,099,139	12,523,078	242,308	95,709	77,117
Total Appropriated Expenditures And Reserves	$32,494,094	$32,091,245	$34,856,884	$793,090	$744,891	$717,222

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

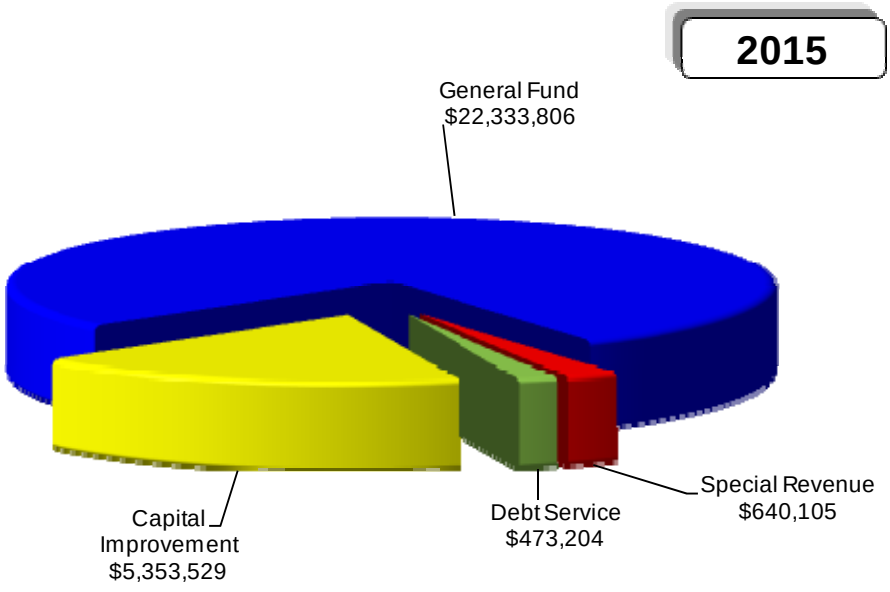
THREE YEAR SUMMARY OF REVENUE AND EXPENDITURES
(continued)

DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS			TOTALS		
Actual (FY 2013)	Amended Budget (FY 2014)	Budget (FY 2015)	Actual (FY 2013)	Amended Budget (FY 2014)	Budget (FY 2015)	Actual (FY 2013)	Amended Budget (FY 2014)	Budget (FY 2015)
$517,249	$525,304	$525,304	$11,054,582	$14,806,938	$9,887,718	**23,705,433**	**26,859,622**	**23,296,974**
						6,210,647	**6,378,649**	**6,671,316**
						2,448,154	**2,310,000**	**2,671,600**
						2,529,824	**2,460,420**	**2,428,663**
			244,211	30,605	53,603	**2,285,628**	**1,946,542**	**2,164,918**
			811,042	1,274,112	215,175	**5,127,073**	**5,566,713**	**5,120,400**
						2,926,103	**3,317,427**	**3,321,889**
						167,664	**126,700**	**107,700**
1,400	1,550	952	(8,616)	47,800	33,909	**41,551**	**147,746**	**100,753**
			184,114	182,900	226,123	**495,430**	**469,991**	**528,358**
			21,932	15,000	15,000	**175,591**	**86,535**	**99,319**
$1,400	$1,550	$952	$1,252,683	$1,550,417	$543,810	**22,407,665**	**22,810,723**	**23,214,916**
					2,000,000			
410,000	410,000	480,000	0	0	200,000	**410,000**	**460,000**	**700,000**
$411,400	$411,550	$480,952	$1,252,683	$1,550,417	$2,743,810	**22,817,665**	**23,270,723**	**25,914,916**
$928,649	$936,854	$1,006,256	$12,307,265	$16,357,355	$12,631,528	**46,523,098**	**50,130,345**	**49,211,890**
			497,582	173,500	169,200	**4,427,213**	**4,397,515**	**4,559,964**
			89,623	136,007	557,679	**12,140,858**	**12,372,370**	**13,469,480**
			791,074	1,574,400	451,500	**2,252,832**	**3,088,811**	**2,090,236**
			127,804	1,292,612	3,511,300	**1,507,253**	**2,717,409**	**5,076,537**
			887,173	542,700	663,850	**2,611,451**	**2,324,402**	**2,431,223**
403,205	403,260	473,204				**403,205**	**403,260**	**473,204**
$403,205	$403,260	$473,204	$2,393,256	$3,719,219	$5,353,529	**23,342,812**	**25,303,767**	**$28,100,644**
						410,000	**460,000**	**700,000**
$403,205	$403,260	$473,204	$2,393,256	$3,719,219	$5,353,529	**23,752,812**	**25,763,767**	**28,800,644**
525,444	533,594	533,052	9,914,009	12,638,136	7,277,999	**22,770,286**	**24,366,578**	**20,411,246**
$928,649	$936,854	$1,006,256	$12,307,265	$16,357,355	$12,631,528	**46,523,098**	**50,130,345**	**$49,211,890**

TOTAL BUDGET BY FUND TYPE



Total Budget $25,763,767



Total Budget $28,667,150

CHANGE IN TAXABLE VALUE OF PROPERTY

			Percent Change from Prior Year
July 1, 2010	Prior Year Gross Taxable Value	$1,472,606,755	
July 1, 2010	Less Decrease in Value Current Property	-255,668,104	
July 1, 2010	Current Year Adjusted Taxable Value	$1,216,938,651	
July 1, 2010	Plus New Construction Taxable Value	9,636,028	
	July 1, 2010 Gross Taxable Value	**$1,226,574,679**	**-16.707%**
Dec. 31, 2010	Value Adjustment Board and Other Changes	-4,375,449	
July 1, 2011	Prior Year Gross Taxable Value	$1,222,199,230	
July 1, 2011	Less Decrease in Value Current Property	-37,234,585	
July 1, 2011	Current Year Adjusted Taxable Value	$1,184,964,645	
July 1, 2011	Plus New Construction Taxable Value	9,075,590	
	July 1, 2011 Gross Taxable Value	**$1,194,040,235**	**-2.304%**
Dec. 31, 2011	Value Adjustment Board and Other Changes	-1,598,240	
July 1, 2012	Prior Year Gross Taxable Value	$1,192,441,995	
July 1, 2012	Less Decrease in Value Current Property	-57,419,854	
July 1, 2012	Current Year Adjusted Taxable Value	$1,135,022,141	
July 1, 2012	Plus New Construction Taxable Value	3,205,994	
	July 1, 2012 Gross Taxable Value	**$1,138,228,135**	**-4.546%**
Dec. 31, 2012	Value Adjustment Board and Other Changes	-1,528,263	
July 1, 2013	Prior Year Gross Taxable Value	$1,136,699,872	
July 1, 2013	Plus Increase in Value Current Property	46,411,330	
July 1, 2013	Current Year Adjusted Taxable Value	$1,183,111,202	
July 1, 2013	Plus New Construction Taxable Value	2,522,255	
	July 1, 2013 Gross Taxable Value	**$1,185,633,457**	**4.305%**
Dec. 31, 2013	Value Adjustment Board and Other Changes	-4,388,366	
July 1, 2014	Prior Year Gross Taxable Value	$1,181,245,091	
July 1, 2014	Plus Increase in Value Current Property	98,927,169	
July 1, 2014	Current Year Adjusted Taxable Value	$1,280,172,260	
July 1, 2014	Plus New Construction Taxable Value		
	July 1, 2014 Gross Taxable Value	**$1,280,172,260**	**8.375%**

DISCUSSION OF AD VALOREM REVENUE

The State of Florida, Chapter 200, Florida Statutes, governs the process of determining and assessing property taxes by units of local government. Ad Valorem revenues on real and personal property are computed based on the value of those properties as assigned by the County Property Appraisers Office. Preliminary estimates are provided as of June 1 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 of assessed property value) for operating purposes. Unlimited millage can be applied for debt service on general obligation debt; however, each general obligation debt issue must be approved by a majority vote of the electors. The preliminary rates set by the City Council must then be relayed to the County Property Appraiser and Tax Collector so preliminary tax estimates can be mailed in late August to all taxpayers.

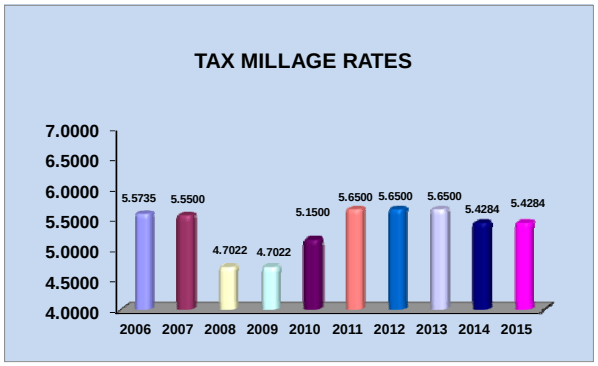
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A $25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled, senior citizens and veterans can receive additional exemptions in property value depending on qualifications. On January 28, 2008, voters passed Amendment 1 which added a second $25,000 homestead exemption, added Save Our Homes portability, added a $25,000 tangible personal property exemption and limited the assessment increases to non-homesteaded property to 10% per year. Since 1993, the Save-Our-Homes constitutional amendment has limited increases to assessed values of homesteaded properties to the lesser of 3.0 percent or the Consumer Price Index (CPI) change.

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

The July 1, 2014 certified taxable value for operating purposes provided by the Property Appraiser's office was $1,280,172,260. This represents an 8.375% increase or $94,538,803 over last year's certified taxable value of $1,185,633,457. This increase reflects some stabilization in property values coupled with new housing starts. Pursuant to F.S. 200.065, the calculated rolled-back millage rate (ad valorem rate that generates the same amount of property tax revenue as last year on existing properties) is 5.0275 mills which will generate $6,436,093 (prior to discounting) in property tax revenue.

For the FY 2015 budget, the overall adopted millage rate is to be 5.4284 mills. The projected tax revenue for FY 2015 is $6,671,316 (after discounting) or $492,667 more than FY 2014 budget ad valorem revenue.

The chart below shows the change in total City millage since FY 2005.



AD VALOREM TAX DATA
FISCAL YEAR 2015

FISCAL YEAR 2014

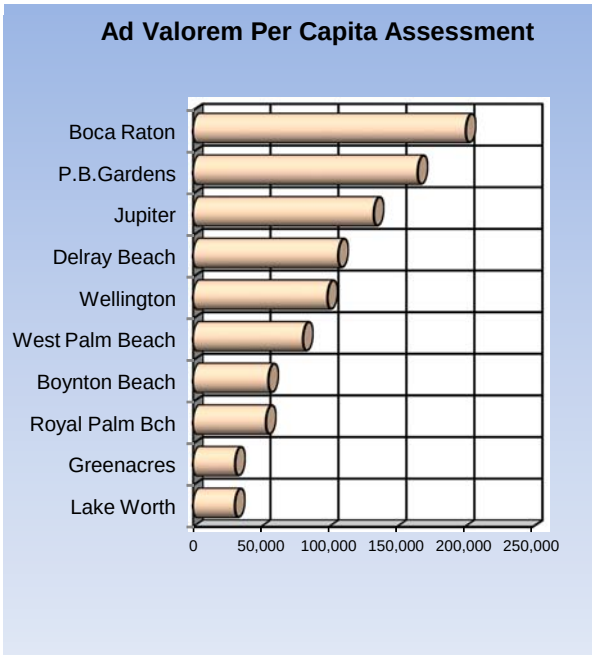
2013 Gross Taxable Value (July 1, 2013) including New Construction	$	1,185,633,457
General Operating Funds (FY 2014) Millage Rate		5.4284
FY 2014 Estimated Ad Valorem Revenue including New Construction	$	6,436,093
FY 2014 Ad Valorem Revenue for Budget Purposes at 96%	$	6,178,649

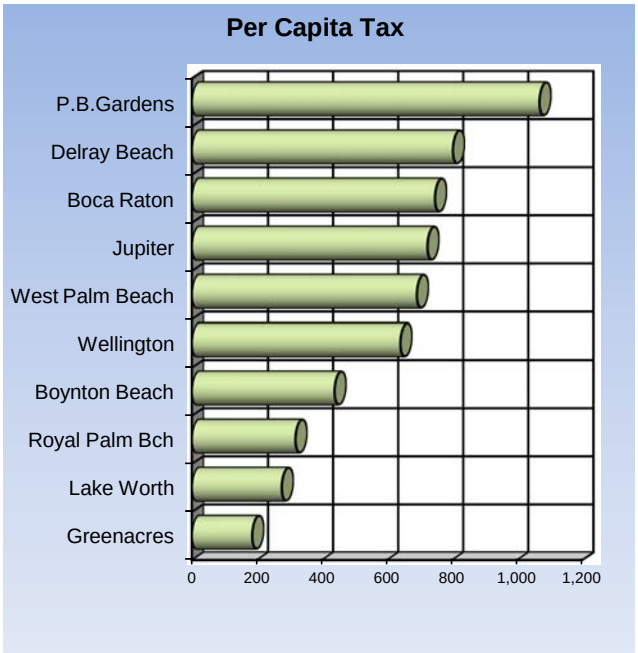
FISCAL YEAR 2015

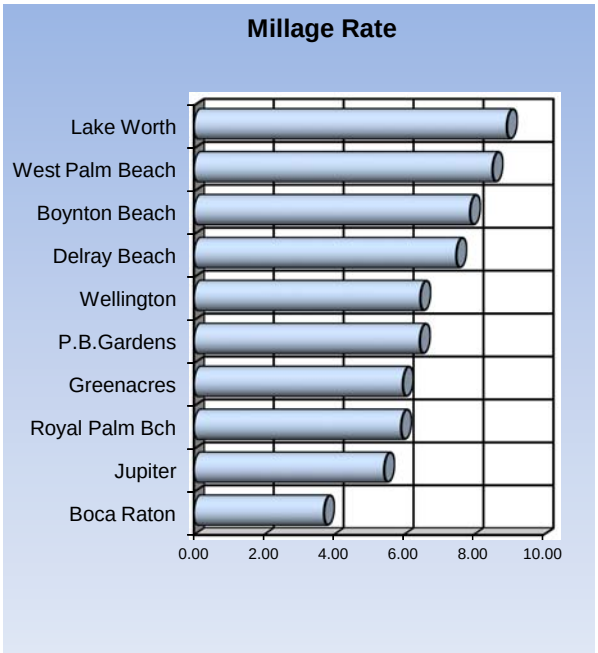
2014 Gross Taxable Value (July 1, 2014) including New Construction	$	1,280,172,260
FY 2015 Rolled-Back Rate (RBR)		5.0275
FY 2015 Estimated Ad Valorem Revenue Based on RBR Less Value ADJ Board	$	6,436,066
Proposed General Operating Funds (FY 2015) Millage Rate		5.4284
FY 2015 Estimated Ad Valorem Revenue Including New Construction	$	6,949,287
FY 2015 Ad Valorem Revenue for Budget Purposes at 96%	**$**	**6,671,316**

COMPARISON WITH TEN LARGEST CITIES
2013/2014 AD VALOREM TAXES

Per Capita Tax: The City of Greenacres has the lowest per capita ad valorem impact on its citizens among the ten largest cities in Palm Beach County**.** **Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is the second lowest of the ten largest cities at $31,031. **Millage Rate:** The Greenacres 2014 millage rate of 5.4284 (plus the library district millage of 0.5491 mills) is the fourth lowest among these cities. These two factors combine to provide Greenacres' residents the lowest ad valorem tax burden ($185.46) 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.

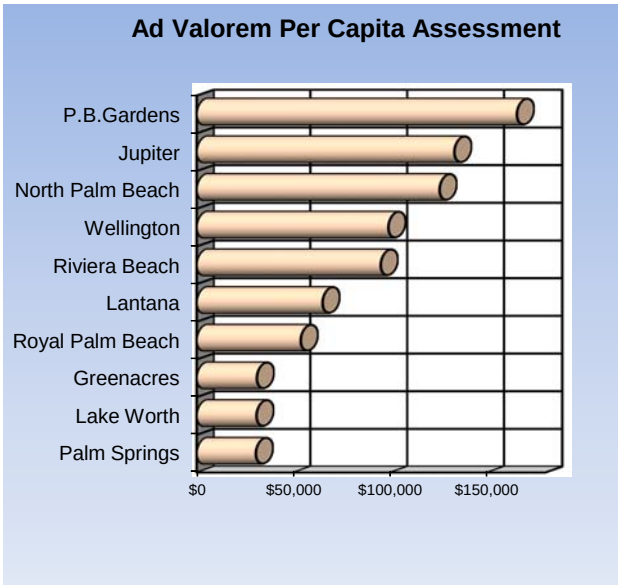


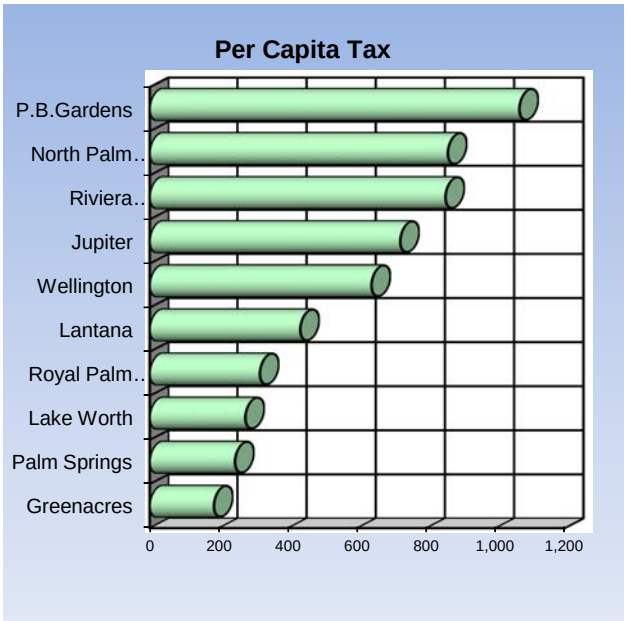


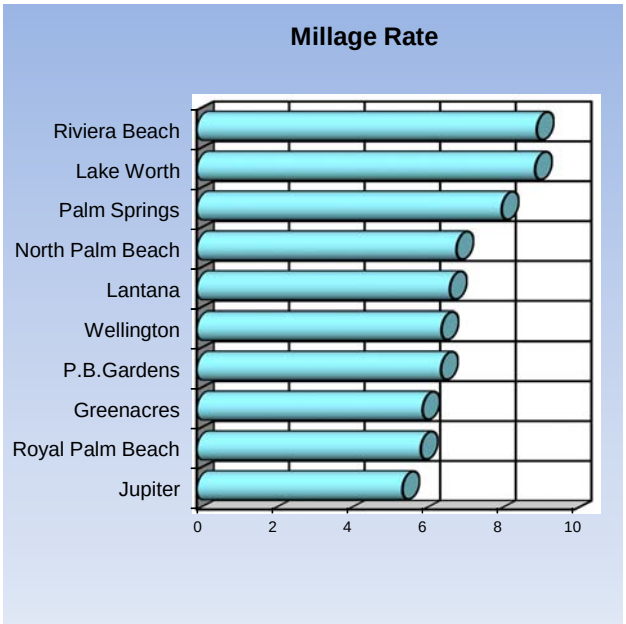


COMPARISON WITH COMPARABLY SIZED CITIES
2013/2014 AD VALOREM TAXES

Per Capita Tax: The City of Greenacres has the lowest per capita ad valorem impact on its citizens among the ten comparably sized cities in Palm Beach County**. Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is third lowest of the ten comparably sized cities at $31,031. **Millage Rate:** The Greenacres 2014 millage rate of 5.4284 (plus the library district millage of 0.5491 mills) is the third lowest of these cities. These two factors combine to provide Greenacres residents the lowest ad valorem tax burden ($185.49) 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
2013 AD VALOREM TAXES
(includes impact of MSTU Fire and Library Operating Taxes)

City Name	Total 2013 Taxable Value	2013 Population^	Per Capita Assessment	2013 Total Millage	Per Capita Tax
Manalapan	$ 893,862,804	406	$ 2,201,633	0.0028964	$ 6,376.81
Palm Beach	12,494,586,657	8,168	1,529,700	0.0032468	4,966.63
Jupiter Inlet Colony +	239,817,022	401	598,047	0.0062991	3,767.16
Village of Golf	122,242,641	252	485,090	0.0075016	3,638.95
Palm Beach Shores +	514,166,715	1,153	445,938	0.0067491	3,009.68
Gulf Stream	768,198,600	974	788,705	0.0037000	2,918.21
Highland Beach	1,824,337,524	3,572	510,733	0.0048054	2,454.28
Ocean Ridge +	723,664,353	1,798	402,483	0.0058991	2,374.29
Juno Beach *+	957,058,695	3,191	299,924	0.0068062	2,041.35
Atlantis +	407,420,612	2,018	201,893	0.0084491	1,705.82
South Palm Beach *+	259,358,089	1,362	190,424	0.0083246	1,585.21
Palm Beach Gardens +	8,172,677,007	49,434	165,325	0.0064628	1,068.46
Tequesta +	816,940,771	5,649	144,617	0.0065991	954.34
Briny Breezes +	35,745,685	420	85,109	0.0105491	897.82
North Palm Beach	1,527,782,457	12,184	125,393	0.0068731	861.84
Riviera Beach	3,170,171,224	33,369	95,003	0.0089980	854.84
Delray Beach	6,606,438,216	61,801	106,899	0.0075064	802.42
Mangonia Park +	137,115,224	1,868	73,402	0.0103491	759.65
Boca Raton	17,272,211,532	86,041	200,744	0.0037225	747.27
Jupiter #+	7,526,610,628	56,577	133,033	0.0054430	724.10
West Palm Beach	8,341,896,530	103,038	80,959	0.0085420	691.56
Wellington *+	5,750,327,388	58,108	98,959	0.0064772	640.98
Lake Clark Shores *+	186,311,136	3,368	55,318	0.0102870	569.06
Lake Park	447,931,131	8,403	53,306	0.0105455	562.14
Boynton Beach	3,892,332,515	70,131	55,501	0.0079000	438.46
Lantana *	687,568,750	10,583	64,969	0.0066976	435.14
Hypoluxo +	255,806,569	2,655	96,349	0.0044491	428.67
Royal Palm Beach *+	1,875,609,665	34,925	53,704	0.0059272	318.31
Loxahatchee Groves *+	179,403,547	3,185	56,328	0.0052072	293.31
Lake Worth *	1,097,154,891	35,555	30,858	0.0089526	276.26
Haverhill *+	63,163,341	1,942	32,525	0.0080072	260.43
Glen Ridge *+	13,954,830	223	62,578	0.0040072	250.76
Palm Springs *	625,510,115	20,487	30,532	0.0080698	246.39
City of Greenacres +	1,184,509,985	38,172	31,031	0.0059775	185.49
Belle Glade *+	257,805,013	17,372	14,840	0.0105491	156.55
Cloud Lake *+	4,452,578	133	33,478	0.0040072	134.15
Pahokee *+	68,143,658	5,828	11,692	0.0105491	123.34
South Bay *+	49,841,050	4,719	10,562	0.0103161	108.96

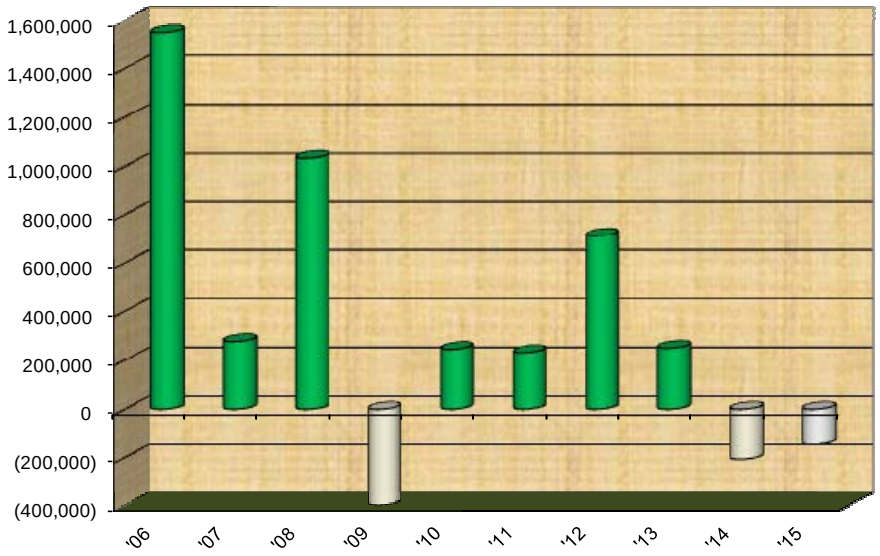
*Includes MSTU Fire - 3.4581 Mills
+Includes County Library (Operating) - 0.5491 Mills
#Includes MSTU Jupiter Fire - 2.0787 Mills
^University of Florida BEBR 2013 Estimate

REVENUE AND EXPENDITURE SUMMARY

CATEGORY	FY 2014 BUDGET	FY 2015 ADOPTED	CHANGE FROM PRIOR YEAR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	$ 6,378,649	$ 6,671,316	$ 292,667	4.6%	30.1%
Millage Rate FY 2015 5.4284					
Utility Service Taxes	2,310,000	2,671,600	361,600	15.7%	12.0%
Other Taxes	2,460,420	2,428,663	(31,757)	-1.3%	10.9%
Permits and Fees	1,915,937	2,111,315	195,378	10.2%	9.5%
Intergovernmental	4,004,386	4,601,500	597,114	14.9%	20.7%
Charges for Services	3,141,195	3,149,995	8,800	0.3%	14.2%
Fines & Forfeitures	126,700	107,700	(19,000)	-15.0%	0.5%
Interest Income	98,250	65,811	(32,439)	-33.0%	0.3%
Rent and Royalties	287,091	302,235	15,144	5.3%	1.4%
Miscellaneous Income	62,750	77,634	14,884	23.7%	0.3%
TOTAL REVENUE	**$ 20,785,378**	**$ 22,187,769**	**$ 1,402,391**	**6.7%**	**100%**
EXPENDITURES					
Personnel Services	$ 15,826,405	$ 16,668,071	$ 841,666	5.3%	74.6%
Operating	2,884,610	3,094,838	210,228	7.3%	13.9%
Capital Outlay	73,131	54,608	(18,523)	-25.3%	0.2%
Grants and Aids	7,500	7,500	0	0.0%	0.0%
Solid Waste Collection	1,137,636	1,167,405	29,769	2.6%	5.2%
Insurance	425,240	427,000	1,760	0.4%	1.9%
Interfund Transfers	460,000	700,000	240,000	52.2%	3.1%
Contingency	100,000	100,000	0	0.0%	0.4%
Other Obligations	77,584	114,384	36,800	47.4%	0.5%
TOTAL EXPENDITURE	**$ 20,992,106**	**$ 22,333,806**	**$ 1,341,700**	**6.4%**	**100%**
Excess Revenue Over (under) Expenditures	(206,728)	(146,037)			

Projected Stabilization Reserve-Beginning	$ 1,893,272
Use of Budget Stabilization Reserve	(146,037)
Projected Stabilization Reserve-Ending	1,747,235
Unassigned Reserve	$ 6,262,209
Unassigned Reserve as % of expenditures	28.0%

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



Major factors effecting excess or deficit of Revenues over Expenditures

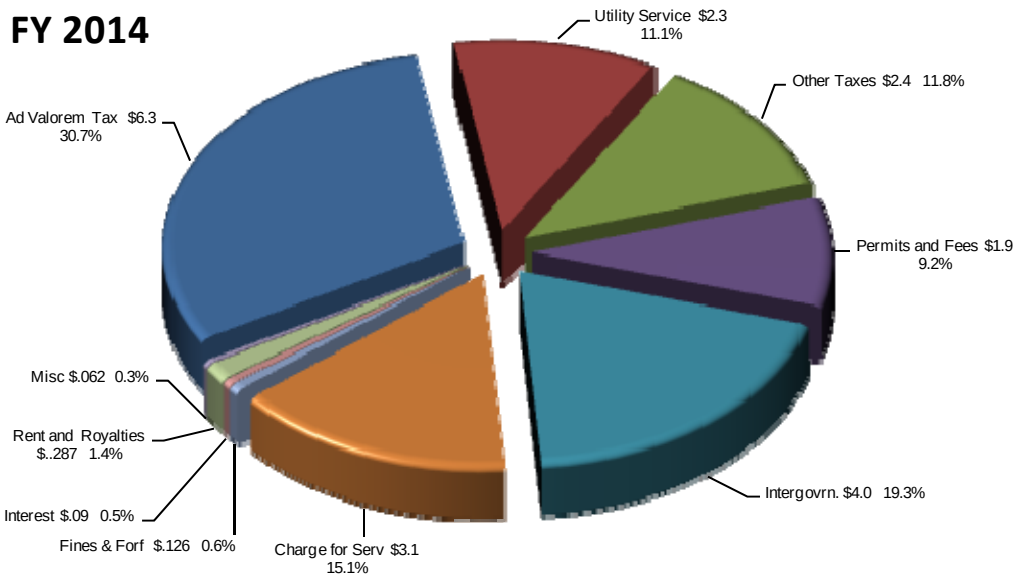
- FY 2006 - 12% increase in revenues from property tax and 42% increase in revenues from franchise fees were offset by higher personnel and fuel costs.
- FY 2007 - A decrease of nearly $1.0 million was due mainly to increases in personnel costs, property insurance increases and transfers to the Capital Improvement Program.
- FY 2008 - 7% reduction in property tax revenues offset by a 47% reduction in transfers to Capital Improvement Projects.
- FY 2009 - As a consequence of taxpayers passing Amendment 1, the lowering of home assessed values, and the maintaining of the millage rate, property tax revenues decreased $1.233 million or 13%.
- FY 2010 - Although a deficit of almost $400 thousand was projected due to a decrease of 21% in accessed property values, the fund balance did increase. This was due to one-time accounting adjustment to revenue and continued control of expenses.
- FY 2011 - Property tax revenues decreased by $676 thousand, transfers out for debt service expenditures decreased $790 thousand.
- FY 2012 - Continuing the millage rate at 5.650 with a 2.65% decrease in assessed property value, the expense budget exceeds revenue by approximately $293 thousand.
- FY 2013 - Adopted budget includes revenue increases in charges for services and intergovernmental categories partially offset by reductions in permits and fees; budgeted expenditures are greater than revenues by $144 thousand.
- FY 2014 - Adopted budget includes revenue increases in Ad Valorem revenues due to a projected increase in collections of delinquent accounts and State projected increases in Half-Cent Sales Tax, offset by increased Software Maintenance, School Crossing Guards and Personnel Services.
- FY2015 - Improved economic conditions and State projected increases have raised Revenue projections in all categories, these increases have been partially offset by increased wages due to ratification of the Collective Bargaining Agreement and increased Public Safety personnel.

REVENUE SUMMARY BY CATEGORY

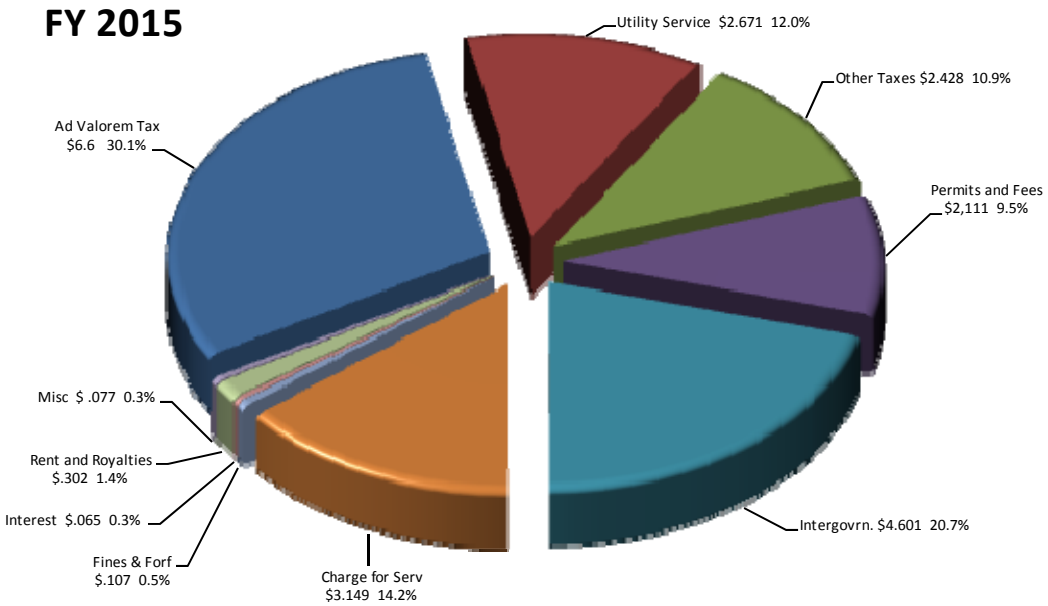
CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUES				
Ad Valorem*	$ 6,457,109	$ 6,210,647	$ 6,378,649	$ 6,671,316
Utility Service Taxes	2,291,323	2,448,154	2,310,000	2,671,600
Other Taxes	2,569,250	2,529,824	2,460,420	2,428,663
Permits And Fees	2,033,888	2,041,417	1,915,937	2,111,315
Intergovernmental	3,757,053	4,006,977	4,004,386	4,601,500
Charges For Services	2,932,241	2,799,197	3,141,195	3,149,995
Fines & Forfeitures	147,660	123,270	126,700	107,700
Interest Income	180,610	48,208	98,250	65,811
Rent And Royalties	301,003	311,316	287,091	302,235
Miscellaneous Income	135,349	137,251	62,750	77,634
TOTAL REVENUE	**$ 20,805,486**	**$ 20,656,261**	**$ 20,785,378**	**$ 22,187,769**

*Includes Delinquent Property Taxes

REVENUE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)



Based upon Budgeted Revenue of $20,785,378



Based upon Budgeted Revenue of $22,187,769

In FY 2015, ad valorem taxes remain the City's largest revenue source at 30.1% of the total revenue. Intergovernmental transfers from the federal, state and county governments, account for 20.7% of the total revenue. Utility service taxes and Charge for Services are next at 12% and 14.2%, respectively.

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	AD VALOREM TAXES				
311-100	Real And Pers. Prop. Tax	$ 6,258,439	$ 5,991,612	$ 6,178,649	$ 6,471,316
311-200	Del Real & Personal Prop.	198,670	219,035	200,000	200,000
	TOTAL AD VALOREM TAXES	**6,457,109**	**6,210,647**	**6,378,649**	**6,671,316**
	UTILITY SERVICE TAXES				
314-100	Electric Utility Taxes	1,808,707	1,930,995	1,820,000	2,111,000
314-300	Water Utility Service Tax	414,978	446,111	420,000	470,000
314-400	Gas Utility Taxes	45,006	46,225	46,000	50,000
314-800	Propane Gas Utility Taxes	22,632	24,823	24,000	40,600
	TOTAL UTILITY SERVICE TAXES	**2,291,323**	**2,448,154**	**2,310,000**	**2,671,600**
	OTHER TAXES				
312-410	1st Local Option Gas Tax	263,351	262,986	265,200	271,678
312-420	2nd Local Option Gas Tax	124,216	124,185	122,400	130,085
312-510	Ins Prem Tax-Firefighter	227,797	233,539	232,352	235,800
312-520	Ins Prem Tax-Police	195,067	204,874	198,968	202,000
315-200	Communication Service Tax	1,529,461	1,453,015	1,400,000	1,327,000
316-001	New Business Tax Receipt	21,235	19,931	19,000	22,500
316-010	Renewal Business Tx Rec	155,722	171,477	170,000	172,000
316-020	Transferred B-Tax Receipt	343	1,279	500	600
316-030	Rental Property BTR	52,058	58,538	52,000	67,000
	TOTAL OTHER TAXES	**2,569,250**	**2,529,824**	**2,460,420**	**2,428,663**
	PERMITS AND FEES				
322-100	Building Permit	243,603	205,208	181,050	228,000
322-101	Building Permit-Sitework	16,541	33,704	21,000	27,000
322-102	Building Plan Review Fees	0	0	1,000	500
322-200	Electrical Permit	14,735	16,816	15,000	16,000
322-300	Plumbing Permit	8,791	12,439	10,000	14,000
322-400	Mechanical Permit	46,926	50,296	40,000	50,000
323-100	Electric Franchise Fees	1,563,974	1,550,832	1,500,000	1,600,000
323-400	Gas Franchise Fees	30,448	24,439	20,000	24,000
323-700	Solid Waste Franch Fee/Comm	23,246	24,332	24,479	29,700
323-702	Solid Waste Franch Fee/Resident	54,598	55,864	62,570	64,108
329-001	Miscellaneous Inspections	1,725	7,192	200	6,000
329-010	Const. Reinspection Fees	640	380	200	300
329-020	Inspections After Hours	150	413	150	150
329-050	Planning Filing Fees	25,461	42,040	31,970	31,370
329-060	Engineering Review Fees	505	12,941	2,168	13,637
329-065	Petition Advertisements	1,209	3,303	5,150	5,150

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERMITS AND FEES CONT.				
329-110	Permit Surcharge - DCA	668	609	500	700
329-120	Permit Surcharge - DBPR	668	609	500	700
	TOTAL PERMITS AND FEES	**2,033,888**	**2,041,417**	**1,915,937**	**2,111,315**
	INTERGOVERNMENTAL				
331-240	Bullet Proof Vest Grant	4,368	472	3,500	2,400
334-491	FDOT Lighting Reimbursmnt	24,506	24,506	24,506	25,660
335-120	State Revenue Sharing	993,423	1,164,824	1,100,000	1,380,564
335-140	Mobile Home License Tax	9,135	7,720	8,500	10,000
335-150	Alcoholic Beverage Lic.	8,149	6,709	8,000	6,000
335-180	Half-Cent Sales Tax	2,465,288	2,617,582	2,650,000	2,975,516
335-210	Firefighter Supplemental	7,710	8,538	8,880	6,960
335-490	Motor Fuel Tax Rebate	12,248	12,701	11,000	12,600
337-200	PBC LE Task Force	12,939	5,282	0	0
337-201	PBC E911 Fund	73,019	37,106	60,000	55,000
338-100	SWA Recycling Refund	69,951	43,450	53,000	45,000
338-200	B'ness Tax Receipt from Cnty	76,317	78,087	77,000	81,800
	TOTAL INTERGOVERNMENTAL	**3,757,053**	**4,006,977**	**4,004,386**	**4,601,500**
	CHARGE FOR SERVICES				
341-300	Youth Prog Maint Fees	588	271	500	300
341-300	Youth Program Admin Fees	23,800	23,800	23,800	23,800
341-301	County Impact Admin Fees	10,785	3,509	7,000	12,000
341-900	Elections - Filing Fees	805	498	483	498
341-901	Sales of Clerk Documents	35,764	37,325	35,000	38,440
341-901	Sales of Planning Doc	7,257	342	2,500	242
341-910	Supp. Pay. Processing Fee	203	279	264	234
342-100	Security-Special Detail	133,840	94,166	132,000	20,000
342-200	Atlantis Interlocal Agree	536,874	715,000	743,600	773,344
342-500	Atlantis Annual Fire Insp	2,749	2,277	2,749	2,500
342-501	GAC Annual Fire Insp Fee	18,992	13,446	18,992	11,500
342-510	Fire Re-Inspection Fees	569	368	569	400
342-520	Pre-Business Tx Rec Insp	3,900	6,275	5,500	6,000
342-521	Rental Property BTR Insp	2,400	6,030	3,500	5,000
342-530	Atlantis Fire Plan Rev Fe	5,378	1,280	5,915	3,000
342-531	GAC Fire Plan Rev Fee	6,443	11,249	7,087	11,250
342-601	GAC-Ambulance Revenue	1,351,841	1,310,109	1,300,000	1,340,000
342-610	EMS W/O - Uncollectible	(477,395)	(455,429)	(475,000)	(480,000)
342-611	EMS W/O - Contractual	(125,086)	(120,726)	(120,000)	(120,000)
342-620	EMS Allowance Adjustment	16,986	26,327	20,562	24,000
342-621	Contractual Collection contract	0	(3,382)	0	(700)
342-900	False Fire Alarms Rev	5,900	10,600	5,000	5,900

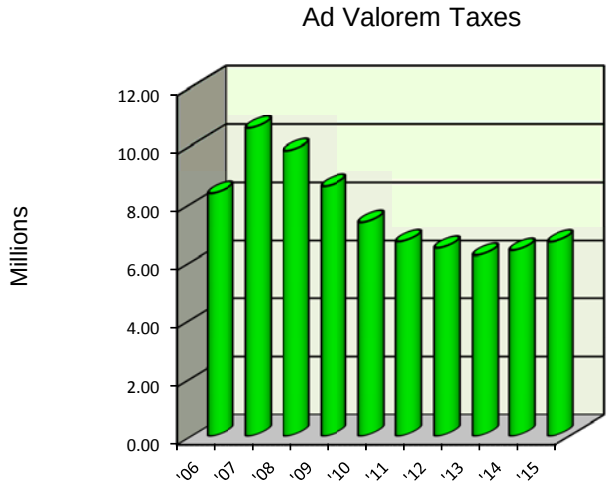
REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	CHARGE FOR SERVICES CONT.				
342-901	Sales of P/S Documents	9,021	6,597	8,000	7,000
342-902	False Burglar Alarms Rev	8,380	13,930	7,300	7,000
343-411	Solid Waste Fee	689,796	588,743	812,938	834,889
343-413	Solid Waste Recycling Fees	389,808	230,205	324,699	332,518
343-415	Solid Waste Misc	8,253	0	0	0
343-451	Solid Waste Admin Fees	109,196	111,535	113,764	116,923
343-452	Solid Waste Lien Fees	21,350	22,050	19,980	22,100
343-453	Solid Waste Penalties	49,426	55,462	53,603	61,500
347-211	Athletic Fees	43,157	37,716	41,340	55,500
347-212	Leisure Activities Fees	5,695	5,573	4,500	0
347-214	Discover Florida Trips	13,646	13,660	13,524	13,524
347-400	Special Event Commissions	15,156	18,671	13,820	18,053
349-000	Maintenance Reimbursement	6,764	11,441	7,706	3,280
	TOTAL CHARGE FOR SERVICES	**2,932,241**	**2,799,197**	**3,141,195**	**3,149,995**
	FINES & FORFEITURES				
351-500	Fines-Moving Violations	75,866	56,225	75,000	60,000
351-501	Law Enforcement Education	9,522	8,537	9,000	7,200
351-700	Traffic Fines 12.50 Funds	38,768	25,671	14,000	12,000
354-100	Code Enforcement Penalty	18,160	29,240	25,000	25,000
354-103	Permit/BTR Penalties	613	780	600	800
354-200	Non-Moving Violations	3,540	1,430	2,000	2,000
354-201	Late Fees-Parking Tickets	468	200	600	200
359-000	Restitution	0	847	100	100
359-100	Nsf Service Charges	344	240	300	300
359-130	Lost / Abandoned Property	379	100	100	100
	TOTAL FINES & FORFEITURES	**147,660**	**123,270**	**126,700**	**107,700**
	INTEREST				
361-100	Misc Interest On A/R	27	36	50	50
361-110	Tax Collector's Interest	2,901	888	1,200	500
361-120	SBA Interest	8,841	5,084	4,000	12,310
361-130	FMIvT Interest	63,651	(12,899)	63,000	15,878
361-150	Bank Investment Program	11,072	12,072	10,000	12,073
361-301	SBA Change Fair Value Invest	94,118	43,027	20,000	25,000
	TOTAL INTEREST	**180,610**	**48,208**	**98,250**	**65,811**
	RENT AND ROYALTIES				
362-100	Rental Fees-Short Term	91,265	97,920	75,000	88,500
362-110	Rental Income-Long Term	207,188	210,318	208,491	210,735
362-600	Vending Machine Royalties	2,550	3,078	3,600	3,000
	TOTAL RENT AND ROYALTIES	**301,003**	**311,316**	**287,091**	**302,235**

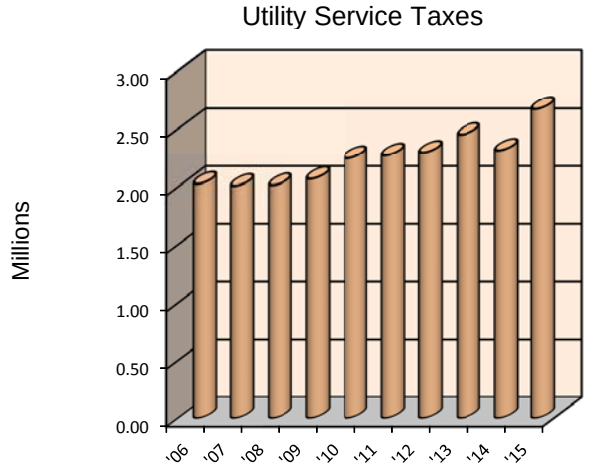
REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	MISCELLANEOUS				
364-410	Surplus Sales-Furn,Equip	22,407	47,826	25,000	20,000
366-303	Egg Hunt Sponsorship	250	25	300	550
366-304	July 4th Sponsorship	0	3,000	2,000	2,000
366-900	Contributions	8,233	7,963	1,500	550
369-300	Insurance Proceeds	25,044	24,666	5,000	5,000
369-900	Refunds-Current Year	856	50	1,000	100
369-901	Refunds - Prior Year	63,060	48,649	20,000	42,000
369-902	GTL Reimbursements	971	718	900	884
369-903	Reimbursement from Employee	4,808	68	0	0
369-905	Witness & Jury Reimburse	41	64	50	50
369-910	Forfeit Non-Vested Retire	6,909	2,836	5,000	5,000
369-999	Miscellaneous Revenues	2,770	1,386	2,000	1,500
	TOTAL MISCELLANEOUS	**135,349**	**137,251**	**62,750**	**77,634**
	GRAND TOTAL	**$ 20,805,486**	**$ 20,656,261**	**$ 20,785,378**	**$ 22,187,769**

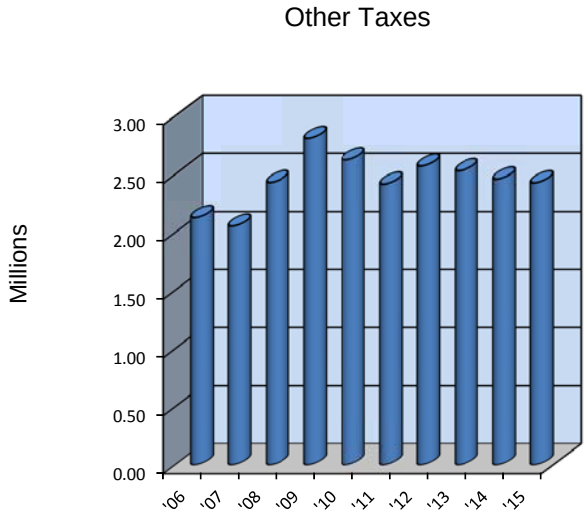
REVENUE HISTORY BY CATEGORY



Ad Valorem Taxes: The City's FY 2015 certified assessed values including new construction increased by 8.4% from FY 2014. The increase is related to new construction and economic recovery.



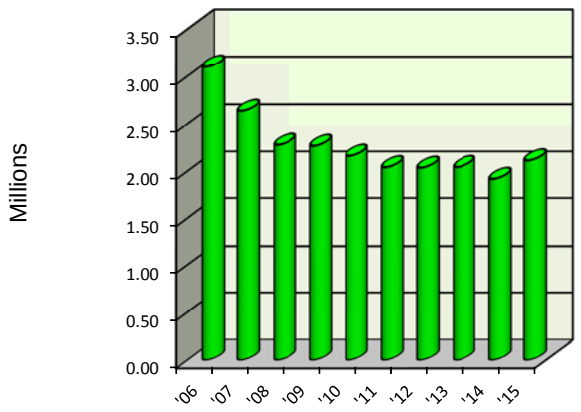
Utility Service Taxes: For FY 2015, $2.6 millions of utility service tax revenue is projected. There has been steady upward trend in this revenue from FY 2004 to FY 2011, except during 2006 when revenues had a onetime 10% increase, then resumed along the prior trend line. This category of revenue is based on usage of applicable services.



Other Taxes: The majority of revenue in this category is derived from Communication Service Tax. In FY 2009 and FY 2010, revenues increased through a concerted effort working with the State to correct the database used for the Communication Service Tax (CST) revenue allocation. Since that time, revenues have been stable. A slight decrease of 1.3% has been predicted for FY 2015.

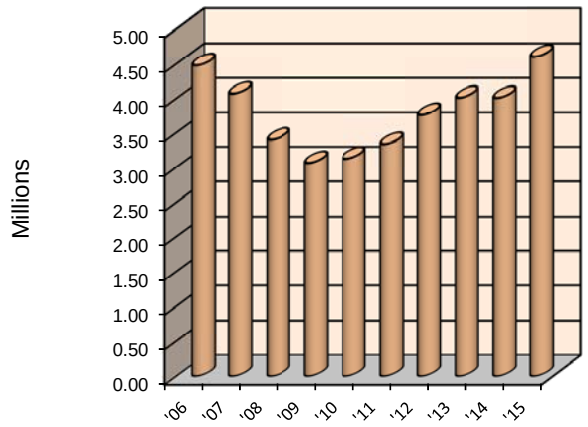
REVENUE HISTORY BY CATEGORY

Permits and Fees



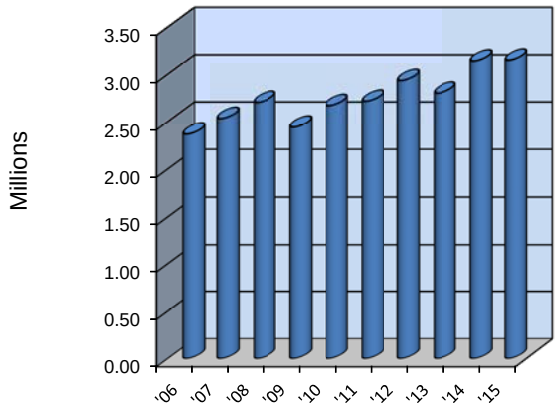
Permits and Fees: For FY 2015, $2.1 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category. In FY 2010, there were rebated to consumers for rate charge correction related to electric service, since FY 2010 revenues in this category have been negatively impacted by economic conditions. This category of revenue is based on usage of applicable services.

Intergovernmental



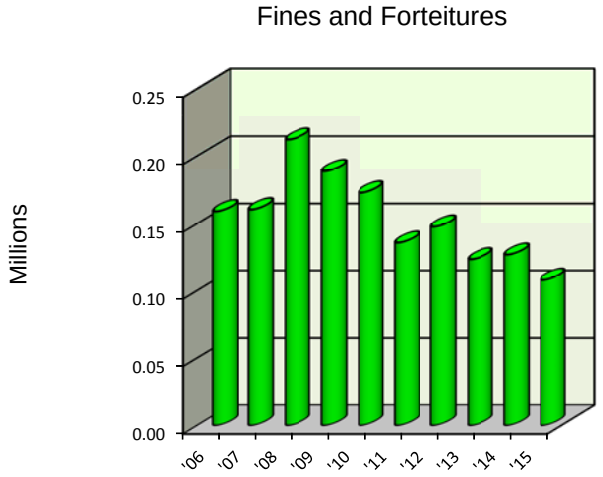
Intergovernmental: This is the second largest source of City general fund revenue, with $4.6 million projected for FY 2015. The increase in FY 2015 is due to a forecasted increase in the half-cent sales tax and State Revenue sharing.

Charge for Services

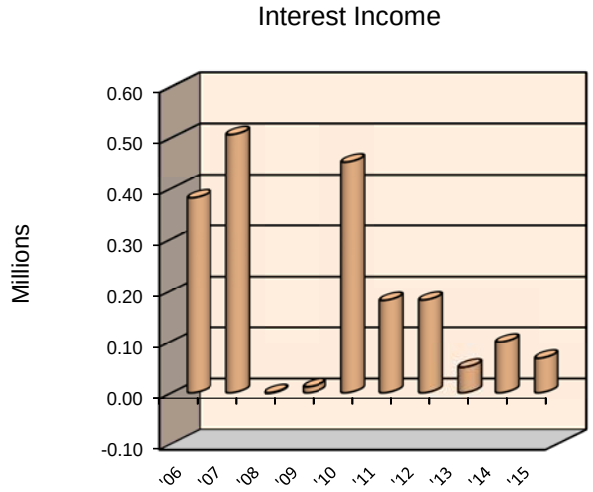


Charges for Services: The third largest source of City general fund revenue, with over $3.1 million projected for FY 2015, are charges for services. The City's contract with the City of Atlantis for fire rescue services and the solid waste fees have contributed to moderate increases since FY 2009.

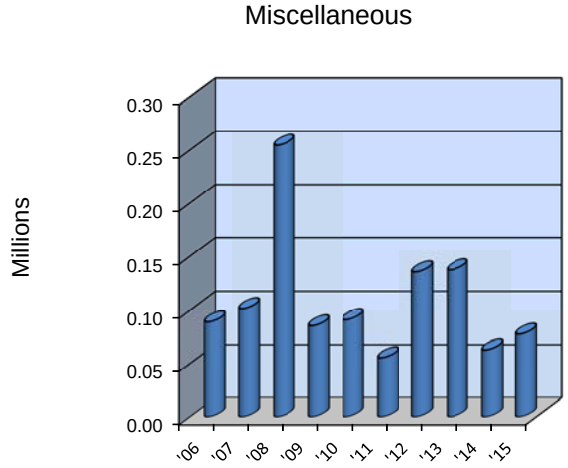
REVENUE HISTORY BY CATEGORY



Fines and Forfeitures: Fines from moving and non-moving violations have fluctuated over the years depending on the level of enforcement throughout the year. For FY 2015 a slight decrease is projected for moving violation fines.



Interest Income: The City's investments continue to suffer from the current economic conditions and very low interest rates. From FY 2006 to FY 2007, investment did benefit from strong market values and interest rates. The variations in FY 2008 through FY 2011 were related to the write-down for investments with the State Board of Administration. In 2010, the City held a large amount of funds in CD's with high interest rates. Interest income for 2015 is projected lower than 2014 due to a constant leveling of interest rates.



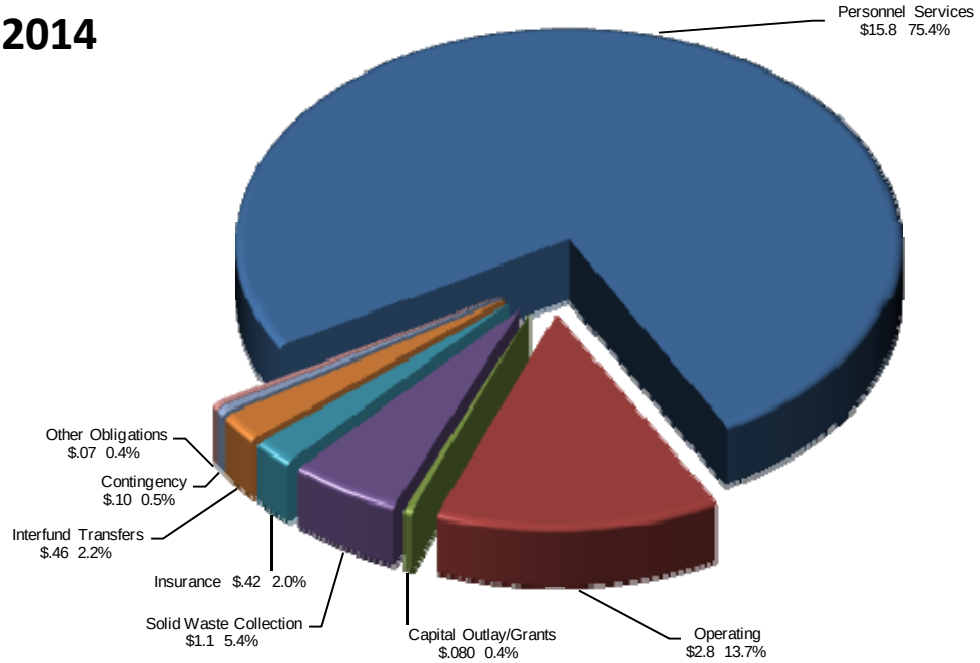
Miscellaneous: The major increase in revenue for FY 2008 was due to the sale of surplus equipment and forfeiture of non-vested retirement. FY 2012, shows a high income due to premium refund from prior year. The FY 2015 projection includes a slight increase over FY 2014 due to an increase projection in prior year premium refund.

EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
EXPENDITURES				
Personnel Services	$ 15,531,993	$ 15,810,866	$ 15,826,405	$ 16,668,071
Operating Expenses	2,520,910	2,501,455	2,884,610	3,094,838
Capital Outlay	44,859	25,655	73,131	54,608
Grants And Aids	7,500	7,500	7,500	7,500
Solid Waste Collection	1,087,620	1,115,473	1,137,636	1,167,405
Insurance	404,374	432,623	425,240	427,000
Interfund Transfers	410,000	410,000	460,000	700,000
Contingency	0	0	100,000	100,000
Other Obligations	86,448	101,997	77,584	114,384
TOTAL EXPENDITURE	**$ 20,093,704**	**$ 20,405,569**	**$ 20,992,106**	**$ 22,333,806**

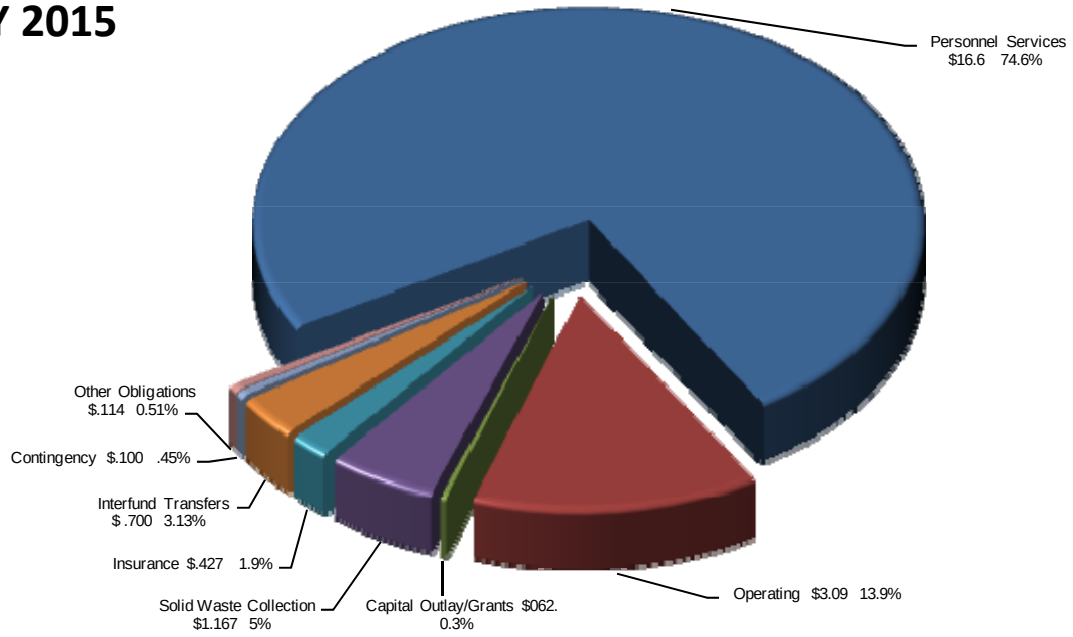
EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)

FY 2014



Based on Budgeted Expenditures of $20,992,106

FY 2015



Based on Budgeted Expenditures of $22,333,806

EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	$ 9,938,697	$ 10,013,667	$ 10,196,776	$ 10,703,843
12-2	Vac/Sick Payout	48,017	54,436	0	0
13-1	Other Salaries & Wages(Part-Time)	108,133	89,591	55,936	112,408
14-1	Overtime	741,141	836,659	698,114	917,775
15-1	Special Pay	264,297	234,751	255,241	172,774
21-1	Fica Taxes	799,390	807,464	806,470	856,893
22-1	Retirement Contributions (FRS)	239,441	267,259	286,487	302,603
22-2	FLC Gen Retirement Contr	148,144	152,797	172,770	178,876
22-3	FLC Gen Retirement Match	65,245	67,718	86,394	89,442
22-4	FLC P/S FF Retirement	1,363,031	1,418,956	1,281,898	1,164,956
23-1	Life & Health Insurance	1,180,216	1,201,858	1,313,893	1,402,524
23-2	Dependent Insurance	330,615	350,420	374,967	435,351
23-3	Short Term Disability	20,025	18,450	0	0
24-1	Worker's Compensation	269,329	285,506	284,382	316,605
24-2	City Shared Worker Comp	3,768	6,109	0	0
25-1	Unemployment Compensation	12,504	5,225	13,077	14,021
	TOTAL PERSONNEL SERVICES	**15,531,993**	**15,810,866**	**15,826,405**	**16,668,071**
	OPERATING EXPENSES				
31-1	Legal Expenses	47,534	64,686	41,500	46,500
31-2	Engineering & Architect	14,217	16,166	22,702	21,808
31-4	Other Professional	77,853	44,986	58,154	56,897
31-5	Physical Exams	7,465	4,545	7,250	9,805
32-1	Accounting & Audit	33,749	39,420	42,700	44,800
34-2	Aquatic Weed Control	2,385	3,864	3,864	5,700
34-4	Other Contractual	434,742	446,530	533,198	579,519
34-41	Doc Services	59,412	59,481	60,963	58,812
40-1	Senior Trips	14,778	12,782	13,176	13,176
40-2	Tuition Reimbursement	5,184	2,335	7,500	7,500
40-3	Personnel Recruiting	644	0	500	500
40-4	Ed Train Sem & Assc Exp	58,068	69,218	107,544	132,357
40-5	Business Expense. & Mileage	989	1,428	2,463	2,695
41-1	Telephone,Teleg. & Mail	129,834	123,158	120,998	122,988
42-1	Postage, Frt. & Express	45,071	45,440	47,675	46,415
43-1	Electricity	202,610	210,475	204,768	212,016
43-2	Street Lights	169,954	176,202	169,300	183,904
43-4	Water & Sewer	38,511	35,426	37,800	38,880
43-5	Dumping Fees	21,506	21,720	33,230	31,232
44-1	Equipment Rental	4,885	3,090	4,415	4,789
44-2	Uniform Rental	1,128	1,186	1,822	1,301
44-3	Other Rentals	3,996	4,210	5,300	5,300
45-2	Notary Fees	351	415	560	627

EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	OPERATING EXPENSES CONT.				
46-1	R & M - Buildings	27,156	22,877	27,250	27,500
46-11	R & M - Buildings Other Cont	28,898	35,984	33,073	32,785
46-2	R & M - Vehicles	73,582	67,691	72,090	72,108
46-21	R & M - Vehicles Other Cont	34,513	42,520	42,730	44,530
46-3	R & M - Office Equipment	12,269	9,802	13,804	19,390
46-4	R & M - Communications	52,255	57,639	63,358	66,072
46-5	R & M - Other Equipment	73,445	61,754	79,327	87,513
46-51	R & M - Other Equip Contractual	0	1,617	1,000	3,500
46-6	R & M - Parks & Athletics	14,998	6,538	11,250	11,750
46-61	R & M - Parks Other Contractual	3,647	16,716	5,000	7,000
46-7	R & M - Computer Equipment	20,395	19,196	15,900	25,573
47-1	Printing & Binding	22,906	22,762	25,631	27,357
48-1	City Publicity	1,225	1,203	1,425	1,325
48-17	Neighborhood Assoc	1,377	1,498	1,000	1,400
48-2	Crime & Fire Prevention	1,489	1,420	1,200	1,200
48-3	Other Community Events	1,721	1,589	2,197	2,120
48-34	Egg Hunt	2,277	3,368	3,800	3,800
48-4	Fireworks	19,050	18,158	19,185	19,185
48-6	Other Promo. Activities	7,865	8,384	10,097	9,410
48-71	L/S Sponsorship Expoffs	2,000	4,000	4,000	4,000
48-91	Youth Athletics	6,041	7,379	15,941	15,927
49-1	Legal Ads	10,506	10,136	15,276	15,846
49-10	Property Tax	525	70	0	0
49-2	Election Expenses	21,043	695	21,621	23,989
49-3	Titles, Tags & Taxes	1,786	1,950	1,680	1,680
49-5	Witness Fees, Info.	3,023	3,003	4,500	4,500
49-6	Miscellaneous Expense	1,748	2,046	1,800	1,665
49-7	Computer Software	90,621	81,975	171,431	212,302
49-8	Recording Fees	2,400	3,200	3,000	3,500
49-9	Classified Ads	2,759	5,565	2,700	2,750
51-2	Office Supplies	22,210	20,230	25,115	25,363
51-4	Copy Paper & Supplies	6,074	9,389	12,456	13,108
51-5	Minor Office Equipment	7,090	12,840	10,725	12,940
51-7	Commemoratives	8,875	5,434	9,141	8,880
52-1	Fuel & Lubricants	291,838	281,321	297,520	313,270
52-2	Parks & Grounds Sup.	18,466	15,111	16,000	23,500
52-3	Cust. Lab. & Chem. Sup.	25,743	28,977	27,956	30,830
52-4	Ammo, Weapons & Clean.	19,192	13,391	16,831	20,355
52-5	Small Tools & Apparatus	15,246	16,784	18,738	19,715
52-6	Recreation Supplies	293	1,968	1,336	730
52-7	Medical Supplies	54,009	50,408	65,340	58,340
52-8	Uniforms & Clothing	45,467	37,298	67,676	75,984

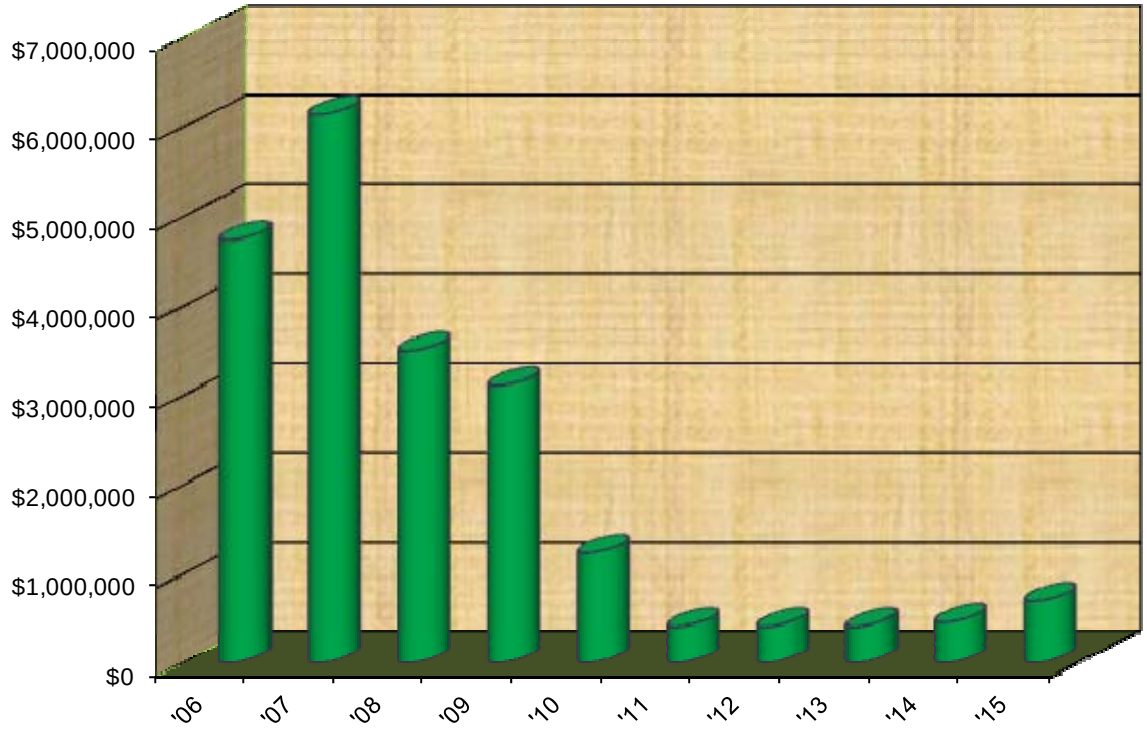
EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	OPERATING EXPENSES CONT.				
52-9	Tapes, Film & Film	1,984	1,937	1,800	1,900
53-1	Road & Bridges	13,185	14,559	21,200	16,450
53-2	Traffic Control	10,487	5,980	7,865	7,925
53-3	Drainage	17,827	35,347	33,546	33,546
54-2	Code Supplement & Update	7,847	550	4,650	5,400
54-3	Books, Subsc.,Prof.Sup.	10,091	10,598	13,445	14,253
54-4	Memberships & Dues	28,600	31,789	34,622	35,101
55-5	Erroneous Issues	0	46	0	50
	TOTAL OPERATING EXPENSES	**2,520,910**	**2,501,455**	**2,884,610**	**3,094,838**
	CAPITAL OUTLAY				
62-1	Office Building	0	0	8,100	0
62-2	Public Safety Building	4,981	4,099	0	2,500
62-4	Community Hall	0	0	0	0
62-5	Parks & Recreation Blds	0	0	3,800	0
62-6	Public Works Buildings	6,066	0	0	0
63-1	Roads & Bridges	5,908	5,272	0	0
63-3	Fencing	0	0	0	0
64-4	Communications Equipment	3,549	0	0	6,000
64-5	Office Furniture	1,209	1,202	31,799	23,588
64-6	Office Equipment	1,065	0	2,200	4,000
64-7	Park Equipment	0	0	0	4,700
64-8	Other Equipment	20,764	11,273	27,232	3,551
64-9	Computer Hardware/Software	1,317	3,809	0	10,269
	TOTAL CAPITAL OUTLAY	**44,859**	**25,655**	**73,131**	**54,608**
	GRANTS AND AIDS				
83-1	Grant/Aids	7,500	7,500	7,500	7,500
	TOTAL GRANTS AND AIDS	**7,500**	**7,500**	**7,500**	**7,500**
	SOLID WASTE				
34-3	Solid Waste Collection	1,087,620	1,115,473	1,137,636	1,167,405
	TOTAL SOLID WASTE	**1,087,620**	**1,115,473**	**1,137,636**	**1,167,405**
	INSURANCE				
45-1	Liability & Fleet	398,303	412,964	414,240	416,000
81-20	Claims Repairs	6,071	19,659	11,000	11,000
	TOTAL INSURANCE	**404,374**	**432,623**	**425,240**	**427,000**

EXPENDITURE DETAIL

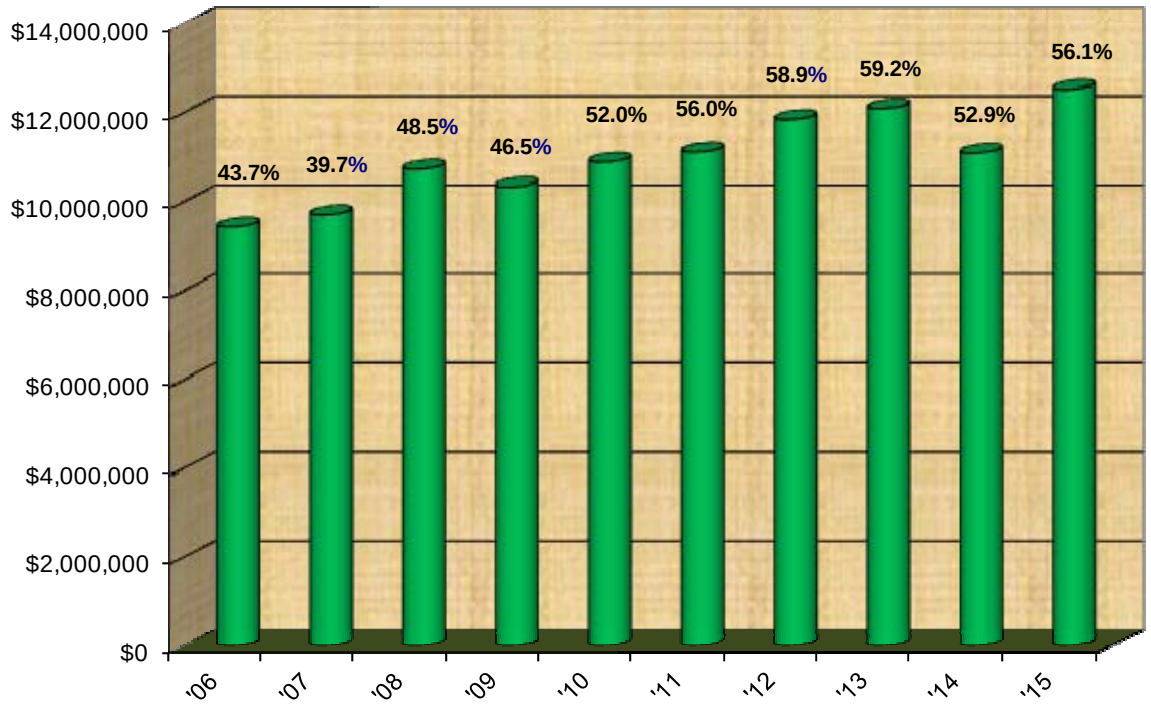
ACCT #	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	INTERFUND TRANFERS				
91-8	Fund Transfer - Reconst & Maint	0	0	0	200,000
91-22	Fund Transfer - Cares	0	0	50,000	20,000
91-95	Fund Transfer - Municipal Site	410,000	410,000	410,000	480,000
	TOTAL INTERFUND TRANSFER	**410,000**	**410,000**	**460,000**	**700,000**
	CONTINGENCY				
99-1	Contingency	0	0	0	0
99-2	Council Contingency	0	0	100,000	100,000
	TOTAL CONTINGENCY	**0**	**0**	**100,000**	**100,000**
	OTHER OBLIGATIONS				
99-3	City Share Inspector Gen	0	0	13,000	13,000
99-4	175/185 Insurance Trust	86,448	101,997	64,584	101,384
	TOTAL OTHER OBLIGATIONS	**86,448**	**101,997**	**77,584**	**114,384**
	TOTAL GENERAL FUND	**$ 20,093,704**	**$ 20,405,569**	**$ 20,992,106**	**$ 22,333,806**

OPERATING TRANSFERS OUT (NET)



- FY 2006 - The City allocated approximately 85% of $4,700,000 in transfers to fund Capital Improvement Projects for future budget years.
- FY 2007 - The City continued to plan for the future by allocating nearly 90% of transfers of $6,150,000 to fund Capital Improvement Projects for future budget years.
- FY 2008 and FY 2009 - Funding for future capital projects was reduced as a result of the state mandated property tax cuts.
- FY 2010 - Transfers were limited to debt servicing.
- FY 2011 - The last transfer for the 2004B Revenue Refunding was made.
- FY 2012 - Transfers were limited to debt servicing of $410,000 for Public Improvement Note 2004A.
- FY 2013 - Transfers were again limited to debt servicing of $410,000.
- FY 2014 - Transfers were limited to debt servicing of $410,000 plus $50,000 to the CARES Program.
- FY 2015 - Transfers included debt servicing of $480,000 plus $20,000 to the CARES program and $200,000 to 304 Reconstruction and Maintenance, Capital Project Fund.

TOTAL FUND BALANCE AT THE END OF THE YEAR



*Note: Fund Balance, as a percentage of Total Expenditure, is shown for each year.

- FY 2006 - The City allocated some of its fund balance to the Capital Improvement Program to fund projects in future budget years which was offset by an increase of nearly 23% in assessed property values.
- FY 2007 - Assessed property values continued to increase; however, personnel and property insurance costs increased at a higher rate, decreasing the ratio of fund balance to total expenditures.
- FY 2008 - The state mandated property tax cut caused a drop in ad valorem revenue, though fund balance increased due to reduced expenditures.
- FY 2009 - As a result of taxpayers passing Amendment 1, declining property values, and holding the tax rate steady, ad valorem revenues dropped significantly. The City suspended transfers to fund capital projects to reduce the deficit, but still had to use $400 thousand of reserves.
- FY 2010 - The millage rate was increased by approximately 10% in FY 2010 to offset the lost revenues from falling property values, property tax revenue decreased slightly more than 14%, even with the millage increase.
- FY 2011 - Saw an increase in fund balance as well as an increased ratio of fund balance to total expenditures, due to a $790 thousand reduction in transfers out for debt service expenditures and continued control of operational expenditures.
- FY 2012 - Assessed property values continued to decrease and the millage rate was held at 5.650 mills.
- FY 2013 - A new Fire/EMS services contract with the city of Atlantis coupled with continued control of expenditures has narrowed the 2013 projected deficit to $144 thousand.
- FY 2014 - Assessed property values increased slightly. The millage rate was set at the rolled-back rate of 5.4284.
- FY 2015 - Assessed property values increased by 8.4%. The millage rate was set at 5.4284.

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 City had experienced a dramatic decline in existing property values and a slowdown in the real estate and housing market for the prior 6 years; for FY 2015 the Property Appraiser has estimated a 6.4% increase in housing values. Anticipating a continued improvement in the housing market for at least two more years, a conservative approach was used to forecast the revenues and expenditures through fiscal year 2019, increasing values of existing property by 4% per year.

The assumptions used in formulating the four years beyond fiscal year 2015 in the five-year forecast are as follows:

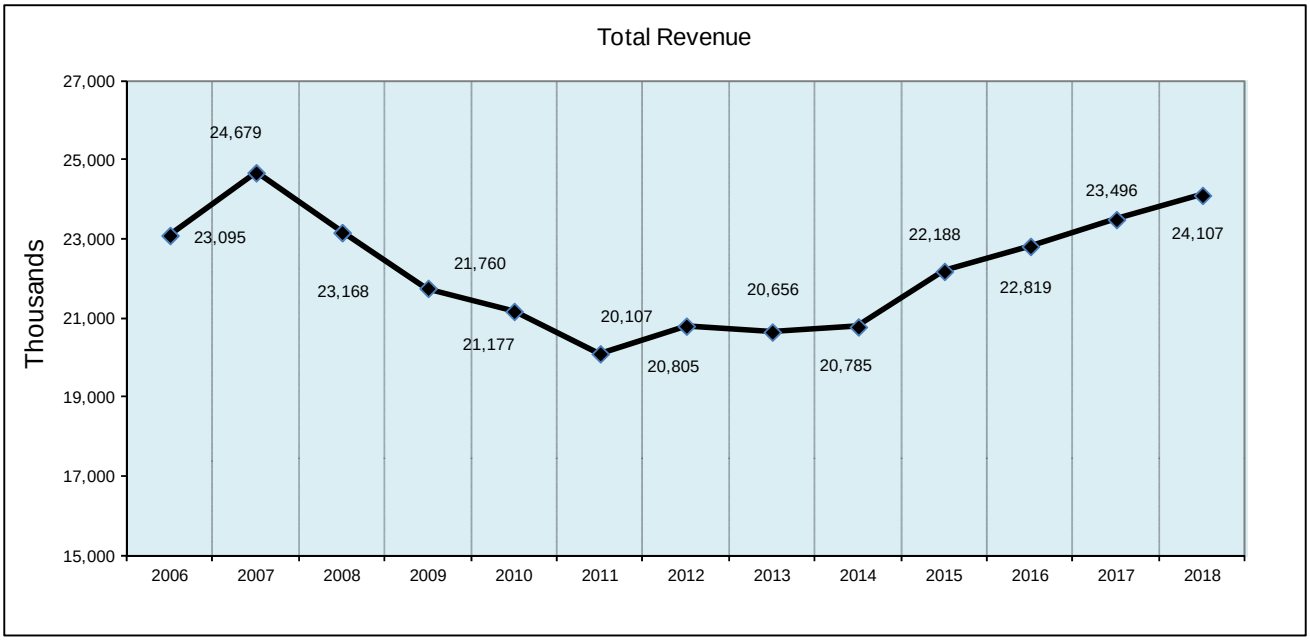
- Growth from new construction: While the housing market has begun to recover the City is 97% built out, which limits future growth. The forecast assumes maintaining the Ad Valorem millage rate of 5.4284 through 2019 with increases in new construction, forecasted at $20 million per year for 2016 and 2017 for known housing projects and $10 million per year for 2018 and 2019.
- 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 2015 through 2019 is 3.98% per year).
- Avg. growth of other revenues: 2.3% per year.
- Inflation rate of operating expenditures: 2.3%.
- Inflation factor for personnel services are projected at 3.7%, which includes a 4.5% annual increase in health insurance costs and a 3.5% increase in retirement contributions.

GENERAL FUND
FIVE YEAR PROJECTION

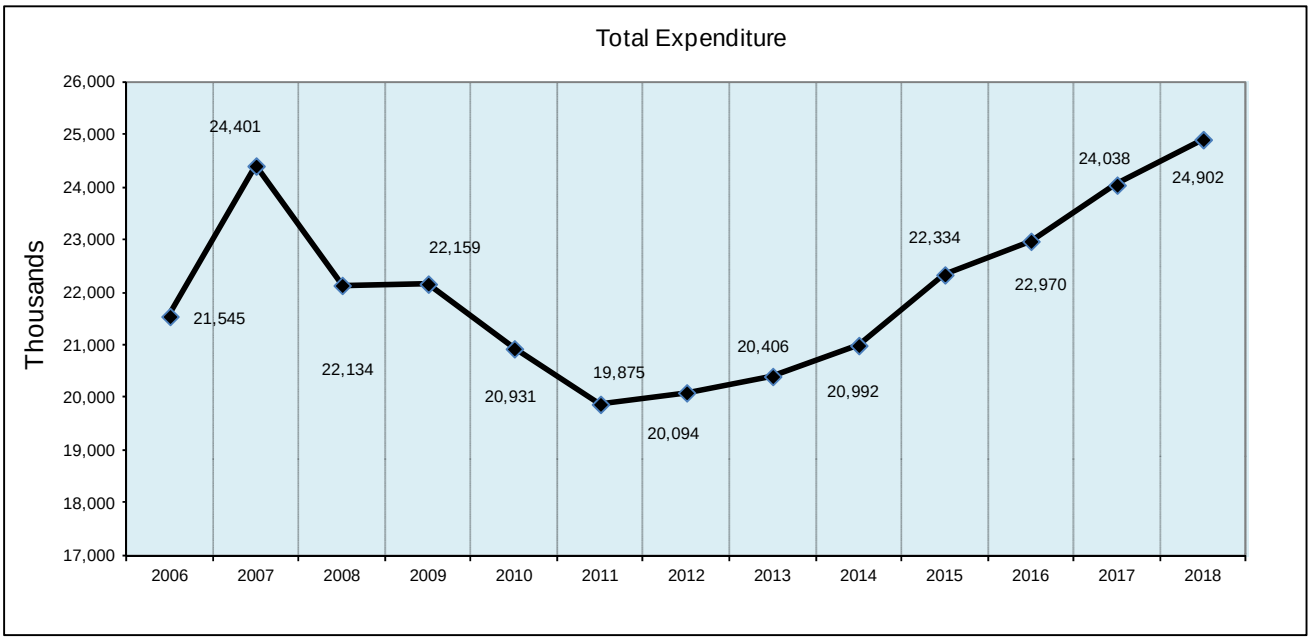
CATEGORY	FY 2014 BUDGET	FY 2015 ADOPTED	FY 2016 PROJECTED	FY 2017 PROJECTED	FY 2018 PROJECTED	FY 2019 PROJECTED
REVENUES						
Ad Valorem Taxes	$ 6,378,649	$ 6,671,316	$ 6,986,000	$ 7,380,000	$ 7,727,000	$ 8,089,000
Utility Service Taxes	2,310,000	2,671,600	2,745,000	2,800,600	2,842,900	2,886,400
Other Taxes	2,460,420	2,428,663	2,459,500	2,489,500	2,524,000	2,554,000
Permits and Fees	1,915,937	2,111,315	2,127,500	2,155,300	2,160,800	2,192,300
Intergovernmental	4,004,386	4,601,500	4,714,306	4,820,506	4,934,706	5,051,006
Charges for Services	3,141,195	3,149,995	3,188,703	3,243,924	3,300,282	3,337,178
Fines & Forfeitures	126,700	107,700	114,900	124,900	125,000	135,000
Interest Income	98,250	65,811	85,550	80,550	77,550	72,550
Rent and Royalties	287,091	302,235	316,991	320,249	333,596	336,922
Miscellaneous Income	62,750	77,634	80,900	80,900	81,400	81,400
TOTAL REVENUE	**$ 20,785,378**	**$ 22,187,769**	**$ 22,819,350**	**$ 23,496,429**	**$ 24,107,234**	**$ 24,735,756**
EXPENDITURES						
Personnel Services	$ 15,826,405	$ 16,668,071	$ 17,246,676	$ 17,924,265	$ 18,586,854	$ 19,277,084
Operating	2,884,610	3,094,838	3,079,532	3,215,395	3,277,249	3,366,109
Capital Outlay/Grants	80,631	62,108	37,250	44,250	35,250	47,250
Solid Waste Collection	1,137,636	1,167,405	1,189,000	1,218,725	1,249,193	1,280,423
Insurance	425,240	427,000	437,400	448,060	458,987	470,186
Interfund Transfers	460,000	700,000	760,000	960,000	1,060,000	1,160,000
Contingency	100,000	100,000	100,000	100,000	100,000	100,000
Other Obligations	77,584	114,384	120,584	127,584	134,584	140,584
TOTAL EXPENDITURE	**$ 20,992,106**	**$ 22,333,806**	**$ 22,970,442**	**$ 24,038,279**	**$ 24,902,117**	**$ 25,841,636**
Net Change in Rev(Exp)	$ (206,728)	$ (146,037)	$ (151,092)	$ (541,850)	$ (794,883)	$ (1,105,880)
FUND BALANCE						
Stabilization Resv-Begin	2,100,000	1,893,272	1,747,235	1,596,143	1,054,293	259,410
Stabilization Resv-End	1,893,272	1,747,235	1,596,143	1,054,293	259,410	-
Unassigned Resv-Begin	$ 6,262,209	$ 6,262,209	$ 6,262,209	$ 6,262,209	$ 6,262,209	$ 6,262,209
Unassigned Resv-End	$ 6,262,209	$ 6,262,209	$ 6,262,209	$ 6,262,209	$ 6,262,209	$ 5,415,739
Unassigned Reserve as % of Expenditures	29.8%	28.0%	27.3%	26.1%	25.1%	21.0%
Emergency/Disaster Reserve		$ 2,233,381				
Pension Plan Reserve		$ 634,000				
Compensated Absences Reserve		$ 617,000				

NOTE: Per City Council Policy 18, the unassigned reserve to be maintained is 25% of expenditures. The forecast indicates that in 2019 the budget stabilization reserve will be depleted and the unassigned reserve will drop below 25%.

FOUR YEAR REVENUE & EXPENDITURE PROJECTIONS

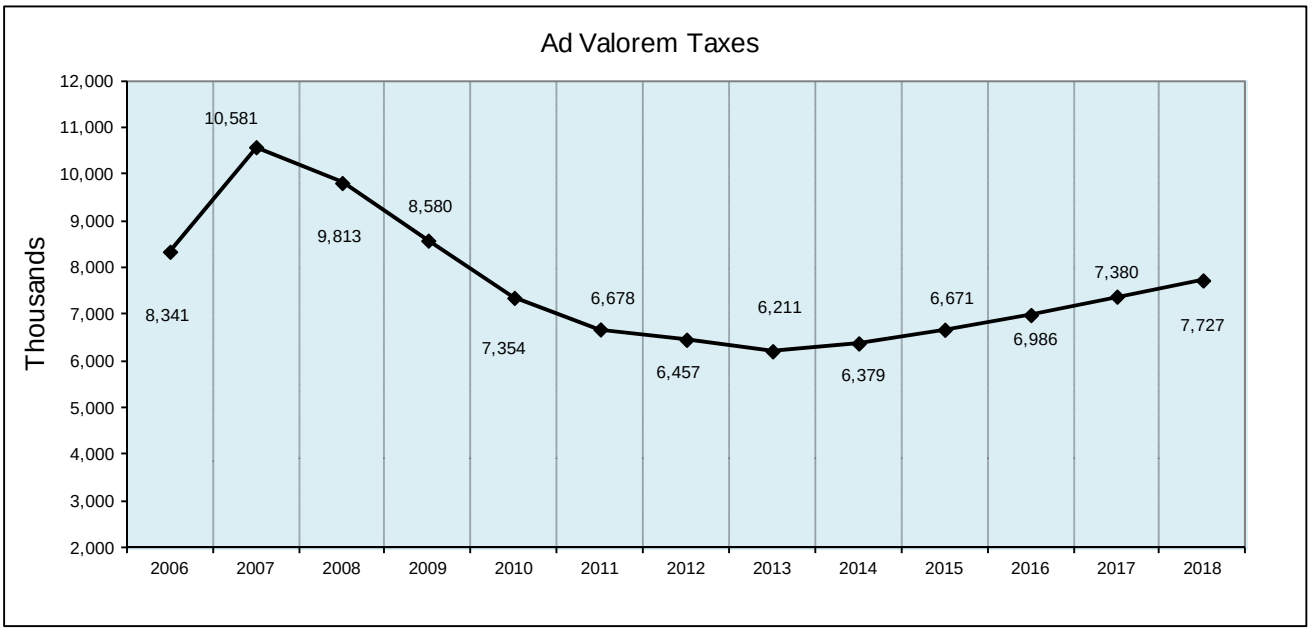


Total Revenue: Chart shows actual revenue from 2006 – 2013, and projected revenues for FY 2014 – 2018. The City is expecting the assessed property values to slightly increase over the next few years. Other sources of revenue, including charges for services, franchise fees, and utility services fees continue to have modest increases.

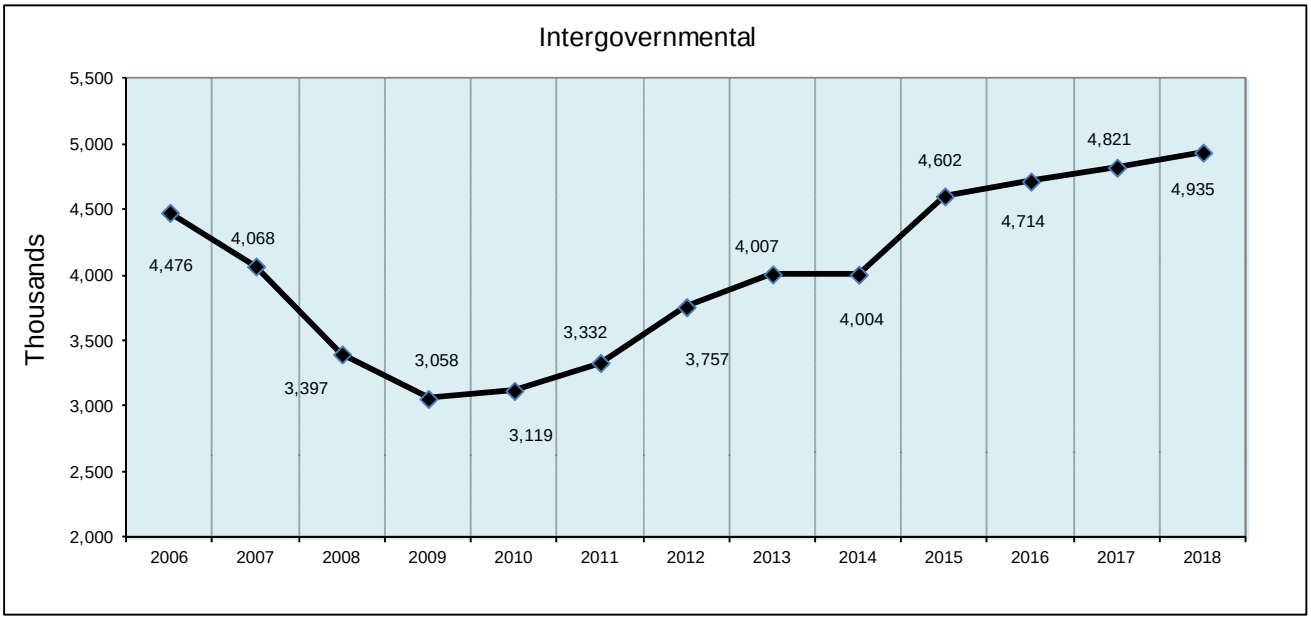


Total Expenditures: Chart shows actual expenditures from 2006 – 2013, with projected expenditures for FY 2014 – 2018. For FY 2008, the City cut expenditures over 9%, and for FY 2010 and FY 2011 expenditures were reduced greater than 5% each year. FY 2012 and FY 2013 expenditures grew 1.1% and 1.5% respectively. Personnel costs represent approximately 74.6% of the total expenditures, for FY 2015 through FY 2016, wages, health care and pension costs are projected to increase based on historical trends.

FOUR YEAR REVENUE PROJECTIONS

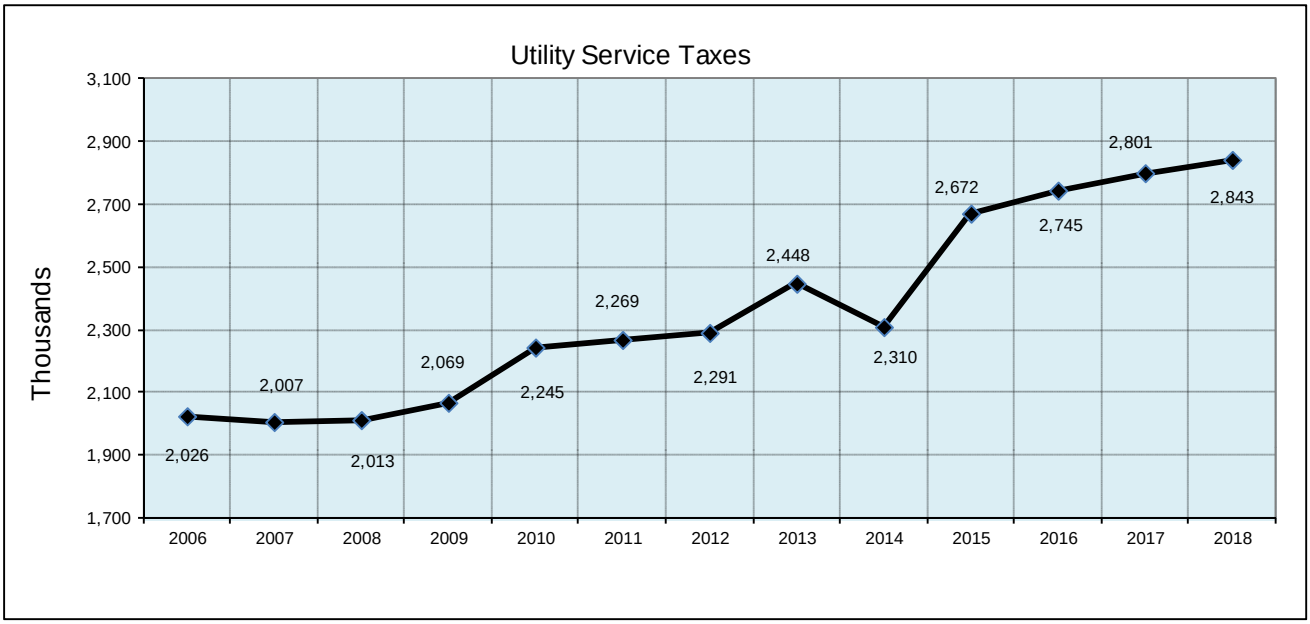


Ad Valorem Taxes: The FY 2015 taxes represent an increase in certified property values of 8.4% from the previous year. The millage rate will be the same rate as FY 2014, 5.4284.

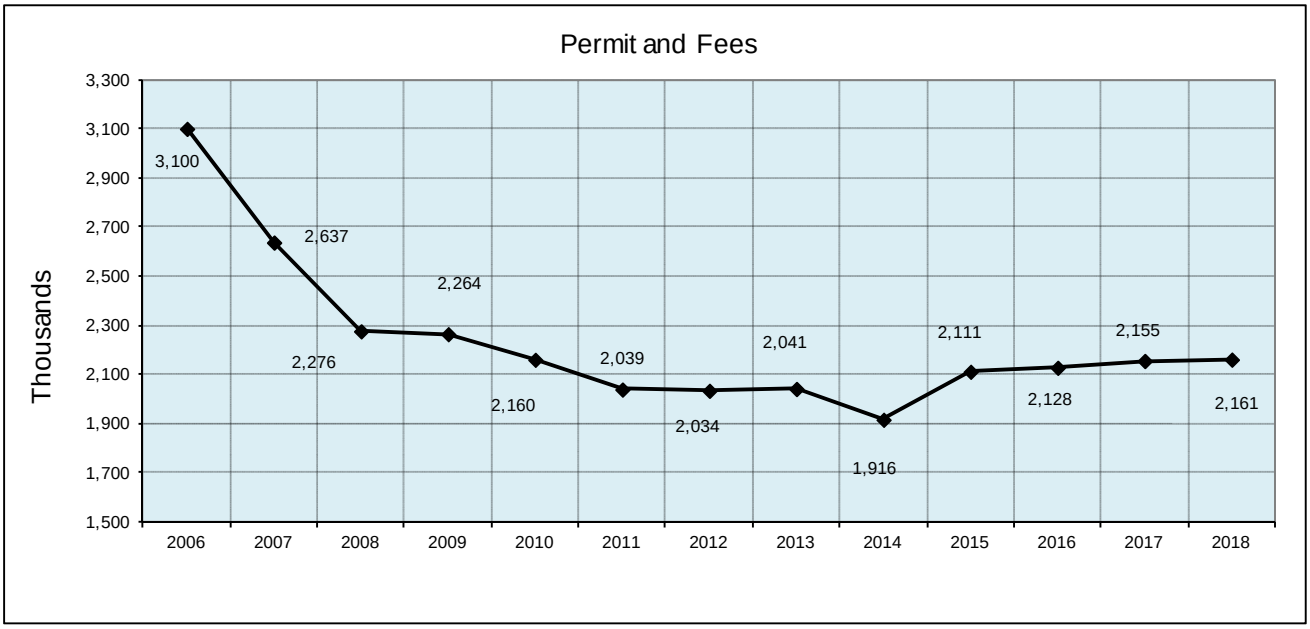


Intergovernmental Revenue: For FY 2015 revenues for the half-cent sales tax, and the municipal revenue sharing show an increases due to an increase in the State estimates. For FY 2015 to FY 2018, moderate increases are projected for these revenues.

FOUR YEAR REVENUE PROJECTIONS

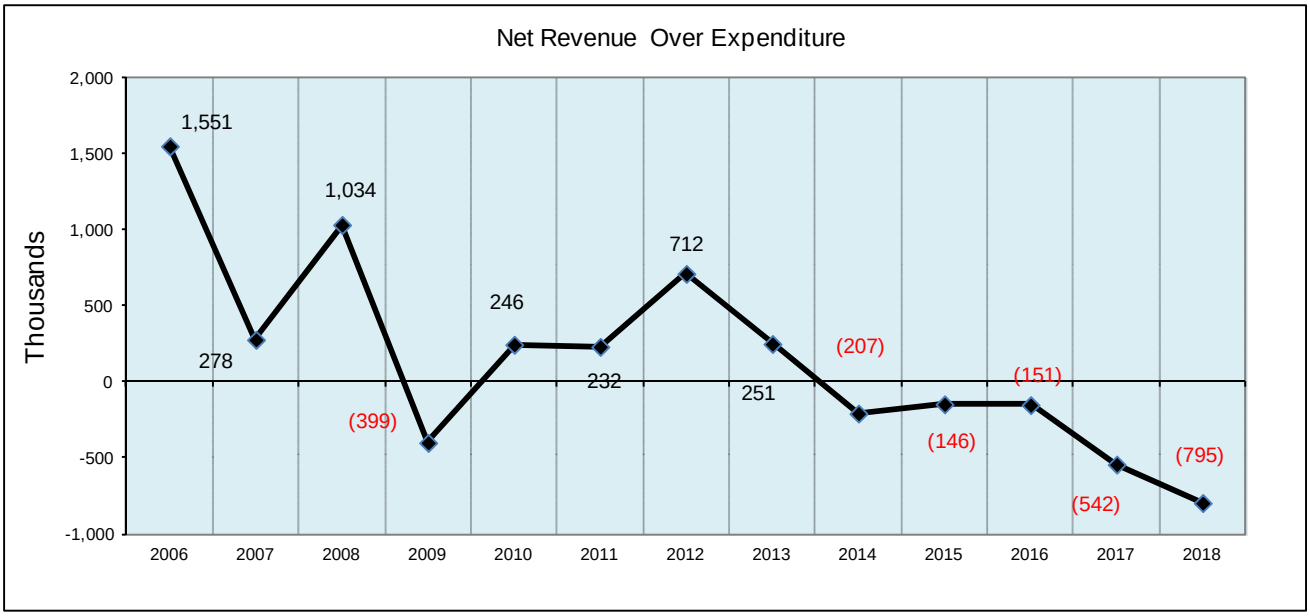


Utility Service Taxes: FY 2014 budgeted collections for these taxes include; Electric $1.8 million; Water $420 thousand; and Gas $46 thousand. For FY 2015, there is a 15% budget increase. FY 2016 through FY 2018 projections are based on historical trending.



Franchise Fees: Franchise fees are on electricity and natural gas. For FY 2010, franchise fees for electricity decreased due to one-time rebates to customers and due to an increasing homeowner vacancy rate. For FY 2012, an increase was projected that did not materialize. FY 2015 is projected to have an increase over a budgeted decrease in 2014 due to a steady economic recovery.

CHANGE IN FUND BALANCE



The Net Revenue over Expenditure Chart shows the actual change in fund balance from 2006 through 2013 and projected for FY 2014 through 2018, based on revenues and expenditures from the charts on the preceding pages. This chart shows that the City maintained efficiencies in its operations that produced a healthy fund balance surplus through fiscal year 2008. The decline in the stock market and the decrease in property values in 2008/2009 had a negative effect on the City. Even through the economy is showing slight improvement the City will continue to face challenges through 2018.

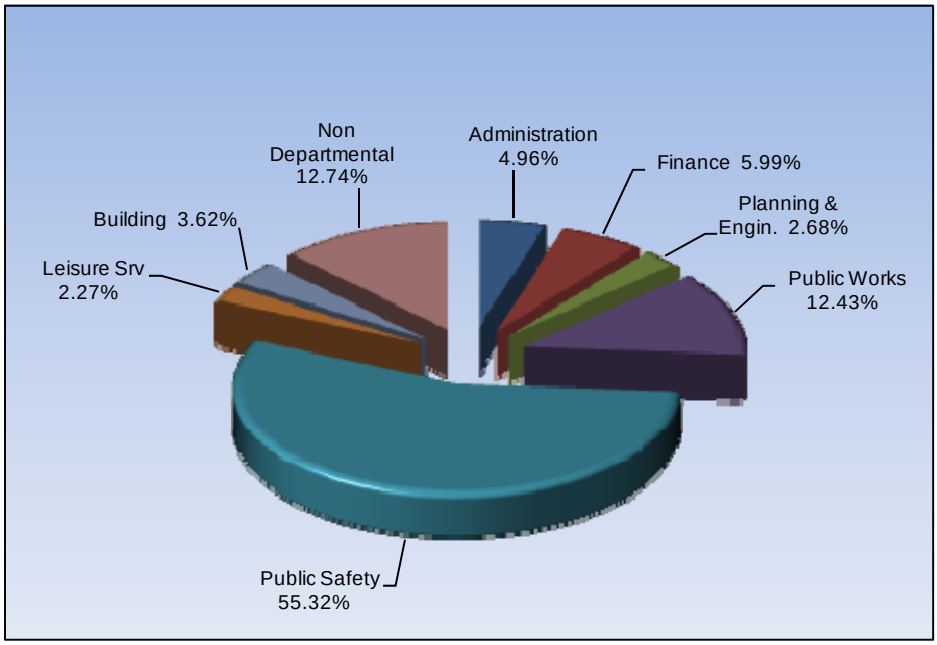
FY 2014	($ 206,728)	FY 2017	($ 541,850)
FY 2015	($ 146,037)	FY 2018	($ 794,883)
FY 2016	($ 151,092)		

DEPARTMENT EXPENDITURE SUMMARY

FY 2014				FY 2015			
NO. OF POSITIONS		BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS		BUDGET DOLLARS	% CHG
ADMINISTRATION							
3	$	414,686	10-11 City Manager	3	$	419,866	1.2%
6 PT		157,586	10-12 Mayor and City Council	6 PT		155,897	-1.1%
1		135,184	10-13 Legal Counsel	1		141,957	4.8%
2		171,662	10-14 Human Resources	2		178,066	3.6%
2		203,926	10-15 City Clerk	2		211,041	3.4%
8 FT / 6 PT	**$**	**1,083,044**	ADMINISTRATION TOTAL	**8 FT / 6 PT**	**$**	**1,106,827**	**2.1%**
FINANCE							
2.5	$	286,312	20-21 Office of the Director	2.5	$	299,397	4.4%
6		475,072	20-22 Financial Operations	6		488,056	2.7%
1.5		112,913	20-23 Purchasing	1.5		118,734	4.9%
3		377,365	20-26 Information Technology	3		431,319	12.5%
13	**$**	**1,251,662**	FINANCE TOTAL	**13**	**$**	**1,337,506**	**6.4%**
PLANNING AND ENGINEERING							
6	$	576,283	30-31 Office of the Director	6	$	598,426	3.7%
6	**$**	**576,283**	PLANNING & ENGIN. TOTAL	**6**	**$**	**598,426**	**3.7%**
PUBLIC WORKS							
2	$	181,566	40-41 Office of the Director	2	$	185,494	2.1%
6		704,606	40-42 Roads & Drainage	6		793,062	11.2%
3		628,239	40-43 Vehicle Maintenance	3		660,180	4.8%
3		634,066	40-44 Building Services	3		592,968	-6.9%
6 FT 2 PT		496,351	40-46 Parks & Grounds	6 FT 2 PT		544,276	8.8%
20 FT 2 PT	**$**	**2,644,828**	PUBLIC WORKS TOTAL	**20 FT 2 PT**	**$**	**2,775,980**	**4.7%**
PUBLIC SAFETY							
2	$	243,783	50-51 Office of the Director	2	$	257,185	5.2%
39		4,269,066	50-53 Law Enforcement Op Div	41		4,244,521	-0.6%
39		4,542,445	50-55 Fire Rescue	42		4,977,164	8.7%
30 FT 1 PT		2,604,021	50-57 Support Services	30 FT 1 PT		2,876,277	9.5%
110 FT 1PT	**$**	**11,659,315**	PUBLIC SAFETY TOTAL	**115 FT 1 PT**	**$**	**12,355,147**	**5.6%**

DEPARTMENT EXPENDITURE SUMMARY

FY 2014				FY 2015			
NO. OF POSITIONS		BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS		BUDGET DOLLARS	% CHG
LEISURE SERVICE							
2	$	192,030	60-61 Office of the Director	2	$	199,429	3.7%
3 FT 3 PT		273,282	60-65 Community Programs	3 FT 5 PT		307,281	11.1%
5 FT 3 PT	**$**	**465,312**	LEISURE SERVICE TOTAL	**5 FT 5 PT**	**$**	**506,710**	**8.2%**
BUILDING							
10	$	774,786	72-72 Office of the Director	10	$	808,005	4.1%
10	**$**	**774,786**	BUILDING TOTAL	**10**	**$**	**808,005**	**4.1%**
NON DEPARTMENTAL							
	$	425,240	80-19 Property Liability & Fleet		$	427,000	0.4%
		1,137,636	80-81 Solid Water Collection			1,167,405	2.6%
		460,000	80-82 Interfund Transfer			700,000	34.3%
		401,000	80-83 175/185 Transfers			437,800	8.4%
		13,000	80-84 Inspector General			13,000	0.0%
		100,000	90-91 Contingency			100,000	0.0%
	$	**2,536,876**	NON DEPARTMENTAL TOTAL		**$**	**2,845,205**	**10.8%**
172 FT 12 PT	**$**	**20,992,106**	GENERAL FUND TOTAL	**177 FT 14 PT**	**$**	**22,333,806**	**6.0%**



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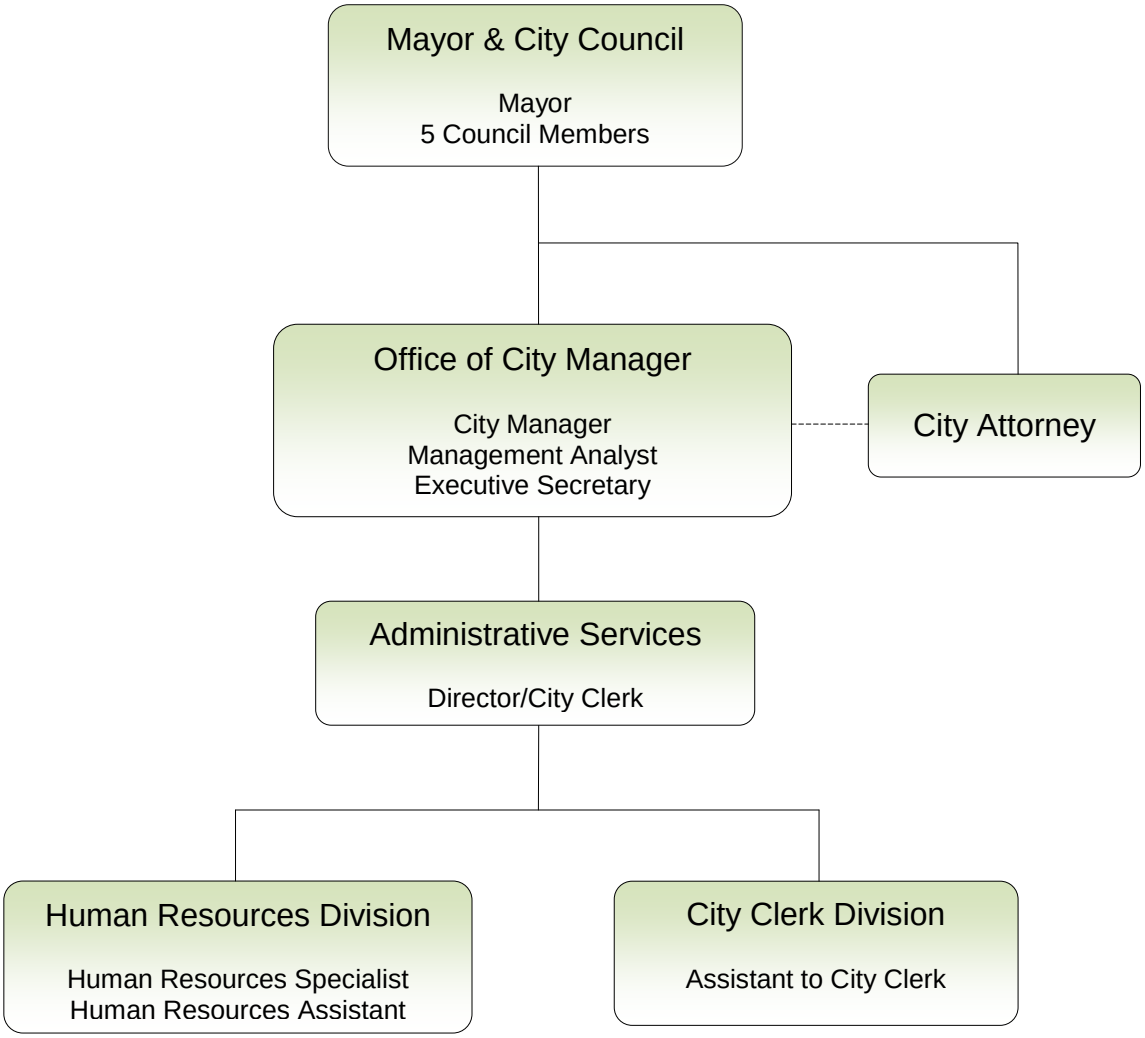
Department of Administration



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:	8

DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

Mayor/City Council:

- Adopted policies through the enactment of 14 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Lowered City property taxes while maintaining the quality of service provided.
- Approved 28 resolutions that authorized contracts and agreements for the provision of services.

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 238 City Council Agenda Items.
- Prepared a comprehensive annual budget that maintained the levels of service despite the reductions in revenue.
- Coordinated department activities to provide citywide efficient and effective programs and services.
- Implemented updates to the City Emergency Management Plan.
- Coordinated implementation of the Capital Improvement Program.
- Coordinated four (4) citywide publications.

Legal Counsel:

- Reduced the City's legal exposure by reviewing ordinances, resolutions, contracts and/or agreements.
- Prepared pleadings in response to foreclosures and probate actions which has resulted in the collection and protection of monies due and owing to the City for municipal liens.
- Initiated forfeiture proceedings through preparation of complaints, subsequent pleadings and legal notices to secure properties utilized in violation of the Florida Forfeiture Act.
- Defend City in appellate matters before the 4th District Court of Appeal including preparation of all appellate briefs and motions.
- Work closely with City staff to provide legal oversight on day-to-day business matters and the possible legal implications associated with same.
- Prepared liens and releases on behalf of the Code Enforcement Board and the Department of Finance.

Human Resources:

- Coordinated review of 750 employment applications, reviewed 20 positions descriptions, and facilitated pre-employment skills assessments, psychological testing; and pre-employment physical exams and drug screens.
- Coordinated two (2) employee events; Employee Recognition Luncheon and Employee Picnic.
- Coordinated fourteen (14) City-wide employee training programs including Customer Service, Communication with Persons with Disabilities, Harassment Awareness, Ethics (3), Diversity/ADA, General Employee Retirement Workshops, Team Building Fundamentals (2), First Aid/CPR, and Records Management (3).
- Coordinated health and dental insurance, retirement, and life insurance benefits for 180 participants.
- Implemented online employment application process thru NEOGOV.
- Coordinated Presidential Volunteer Service Awards Program.
- Coordinated the Educational Scholarship Program which provided five (5) $1,500 scholarships to City residents.
- Coordinated the promotional testing for Public Safety.

City Clerk/Risk Management:

- Transcribed 40 sets (308 pages) of official minutes for City Council and other board meetings.
- Coordinated 18 Council meeting agendas with backup material and website publication.
- Coordinated codification of 4 City ordinances into the City Code.
- In accordance with Florida Statutes, destroyed a total of 209 cubic feet of paper records and deleted many volumes of electronic records that are past their retention requirements.
- Held four (4) quarterly Records Management Group meetings.
- Performed 1,258 lien searches and 20 public records requests.
- Coordinated four (4) quarterly Safety Committee meetings.
- Registered eleven (11) new City vehicles.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$420,504	$357,068	$379,638	$386,541
Operating	21,760	23,707	35,048	33,325
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	$442,264	$380,775	$414,686	$419,866

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
City Manager	1	1	1	1
Assistant City Manager	1	0[1]	0	0
Executive Secretary	1	1	1	1
Managemnt Analyst	0	1	1	1
Total Number of Staff	3	3	3	3

[1] Assistant City Manager position reclassified to Management Analyst with balance of duties transferred to Director of Planning and Engineering and City Clerk.

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

PERFORMANCE MEASURES

WORKLOAD/ACTIVITIES

- Review and approve City Council agenda items.
- Provide budget reports, capital improvements program (CIP) reports, FYI memos.
- Publish City Link, Annual Report, special publications.
- Prepare and administer the comprehensive annual budget.
- Present comprehensive annual financial report.
- Coordinate negotiation of agreements and contracts.
- Oversee implementation of CIP.
- Administer City personnel policies.
- Coordinate implementation of strategic plan.
- Oversee operation of seven (7) departments.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer City's emergency management plan.
- Coordinate management of citizen inquiries and requests for service.

EFFICIENCY MEASURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Cost per capita	$11.68	$10.00	$10.86	$11.16

EFFECTIVENESS MEASURES

Council agenda is prepared in advance and published on website.	100%	100%	100%	100%
City newsletter and annual report published and mailed to all residents and businesses.	100%	100%	100%	100%
Annual budget in compliance with GFOA Award Criteria.	100%	100%	100%	100%
Popular Annual Financial Report in compliance with GFOA Award Criteria.	100%	100%	100%	100%
Departments with annual work plans and performance measures.	100%	100%	100%	100%

GOALS & OBJECTIVES

Goal: To maintain an efficient and effective local government.

Objective:
- Maintain the provision of information to facilitate public policy making.
- Maintain current levels of service delivery.
- Maintain fiscally sound organization.
- Maintain review of operations to increase organizational effectiveness.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	$ 304,873	$ 285,970	$ 285,266	$ 294,375
12-2	Vac/Sick Payout	39,572	0	0	0
14-1	Overtime	212	0	0	0
15-1	Special Pay	8,867	7,000	6,000	8,000
21-1	Fica Taxes	20,672	16,532	17,767	18,446
22-1	Retirement Contributions (FRS)	12,592	18,609	34,366	35,752
22-2	FLC Gen Retirement Contribution	3,651	1,387	2,548	2,907
22-3	FLC Gen Retirement Match	1,825	693	1,275	1,453
23-1	Life & Health Ins - Employee	20,427	19,299	24,178	17,080
23-2	Dependent Insurance	6,896	6,972	7,304	7,581
24-1	Worker's Compensation	917	606	612	614
25-1	Unemployment Compensation	0	0	322	333
	TOTAL PERSONNEL SERVICES	**420,504**	**357,068**	**379,638**	**386,541**
	OPERATING EXPENSES				
31-4	Other Professional Service	0	1,450	3,000	3,000
40-4	Ed Train Sem & Assc Exp	1,383	2,224	6,525	6,225
40-5	Business Exp & Mileage	64	131	252	252
41-1	Telephone	59	38	200	480
42-1	Postage & Freight Charges	36	54	200	200
46-3	R & M - Office Equipment	1,869	522	2,028	2,028
47-1	Printing & Binding	6,593	8,073	8,208	9,630
48-1	City Publicity	430	680	775	825
48-6	Other Promo Activities	5,154	4,987	5,875	3,850
51-2	Office Supplies	1,964	1,707	2,500	2,500
51-4	Copy Paper & Supplies	505	512	1,000	1,000
51-5	Minor Office Equip & Furn	0	322	350	350
51-7	Commemoratives	957	280	1,000	0
54-3	Books,Subsc,Prof Supplies	0	29	400	400
54-4	Memberships & Dues	2,746	2,698	2,735	2,585
	TOTAL OPERATING EXPENSE	**21,760**	**23,707**	**35,048**	**33,325**
	DIVISION TOTAL	**$ 442,264**	**$ 380,775**	**$ 414,686**	**$ 419,866**

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.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$106,540	$108,016	$114,386	$112,428
Operating	31,300	32,839	35,700	35,969
Capital	0	0	0	0
Grants and Aids	7,500	7,500	7,500	7,500
General Fund Totals	$145,340	$148,355	$157,586	$155,897

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 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

ACTIVITY/PERFORMANCE 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.
- Examine and analyze approximately fifty (50) resolutions, and thirty (30) ordinances that provide for the enactment of policies and laws for the City.

GOALS & OBJECTIVES

Goal To establish laws and policies that promote the general welfare of the City and protect the health and safety of City residents.

Objective
- Adopt policies through the enactment of ordinances and resolutions that are in keeping with the City's character.

Goal To provide the best municipal services to City residents at the most cost efficient means.

Objective
- To maintain tax rates commensurate with the quality of service provided.

Goal To provide a safe and attractive community for City residents in order to improve the quality of life.

Objective
- To maintain the level of 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11-1	Salaries & Wages	$ 37,500	$ 37,644	$ 37,500	$ 37,500
15-1	Special Pay	30,600	30,600	30,600	30,600
21-1	Fica Taxes	4,584	4,574	4,222	4,631
22-1	Retirement Contributions (FRS)	817	1,228	4,162	2,669
22-2	FLC Gen Retirement Contribution	1,500	1,500	2,775	1,499
22-3	FLC Gen Retirement Match	450	450	1,389	750
23-1	Life & Health Ins - Employee	23,276	23,548	24,684	25,597
23-2	Dependent Insurance	7,635	8,328	8,911	9,044
24-1	Worker's Compensation	178	144	143	138
	TOTAL PERSONNEL SERVICES	**106,540**	**108,016**	**114,386**	**112,428**
	OPERATING EXPENSES				
40-4	Ed Train Sem & Asc Exp	13,661	15,147	15,700	16,000
40-5	Business Exp & Mileage	170	85	300	300
47-1	Printing & Binding	0	0	165	160
54-3	Books,Subsc,Prof Supplies	0	0	150	150
54-4	Memberships & Dues	17,469	17,607	19,385	19,359
	TOTAL OPERATING EXPENSES	**31,300**	**32,839**	**35,700**	**35,969**
	GRANTS & AIDS				
83-1	Other Grants and Aids	7,500	7,500	7,500	7,500
	TOTAL GRANTS & AIDS	**7,500**	**7,500**	**7,500**	**7,500**
	DIVISION TOTAL	**$ 145,340**	**$ 148,355**	**$ 157,586**	**$ 155,897**

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$93,795	$89,679	$91,184	$92,907
Operating	49,065	66,410	44,000	49,050
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	$142,860	$156,089	$135,184	$141,957

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
City Attorney	1	1	1	1
Total Number of Staff	1	1	1	1

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

ACTIVITY/PERFORMANCE MEASURES

- Review ordinances, resolutions, agreements, and contracts.
- Prepare imposition/satisfaction of liens and foreclosures related to Code Enforcement violations.
- 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 Code Enforcement Board, Building Board of Adjustments and Appeals; 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.

GOALS & OBJECTIVES

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

Objective:
- To reduce the City's legal exposure by reviewing all ordinances, resolutions and contracts in a timely fashion.
- To decrease the City's legal expenses by providing 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 70,396	$ 72,183	$ 72,713	$ 73,909
12-2	Vac/Sick Payout	6,246	0	0	0
21-1	Fica Taxes	5,863	5,522	5,563	5,654
22-1	Retirement Contributions (FRS)	3,510	4,100	4,845	4,992
23-1	Life & Health Ins - Employee	7,596	7,730	7,823	8,113
24-1	Worker's Compensation	184	144	153	150
25-1	Unemployment Compensation	0	0	87	89
	TOTAL PERSONNEL SERVICES	**93,795**	**89,679**	**91,184**	**92,907**
	OPERATING EXPENSES				
31-1	Legal Expenses	47,534	64,686	41,500	46,500
31-4	Other Professional Service	0	0	0	0
40-4	Ed Train Sem & Assc Exp	95	195	500	500
40-5	Business Exp & Mileage	4	14	150	150
51-5	Minor Office Equip & Furn	0	0	150	150
54-3	Books,Subsc,Prof Supplies	1,057	1,140	1,300	1,350
54-4	Memberships & Dues	375	375	400	400
	TOTAL OPERATING EXPENSES	**49,065**	**66,410**	**44,000**	**49,050**
	DIVISION TOTAL	**$ 142,860**	**$ 156,089**	**$ 135,184**	**$ 141,957**

DEPARTMENT Administration
COST CENTER Human Resources
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 hiring; records and compensation; employee training; employee relations; and coordination of employee benefits including retirement plans; life, medical, and dental insurance; Employee Assistance Program; Tuition Reimbursement Program; Employee Recognition Program; publication of the bi-monthly Employee Newsletter; and administration of the City's Educational Scholarship and the President's Volunteer Service Awards Programs.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$104,073	$117,020	$129,952	$132,482
Operating	35,847	26,367	41,710	45,584
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	$139,920	$143,387	$171,662	$178,066

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Human Resources Specialist	1	1	1	1
Office Assistant[1]	0.5	0	0	0
Administrative Services Assistant	0	1	0	0
Human Resources Assistant[2]	0	0	1	1
Total Number of Staff	1.5	2	2	2

[1] Full time position funded 50% in Department of Administration and 50% in Building Department as Permit Licensing Technician I.
[2] Position title change from Administrative Services Assistant to Human Resources Assistant.

DEPARTMENT Administration
COST CENTER Human Resources
COST CENTER NO. 10-14

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of personnel files maintained (FT/PT)	173/19	174/22	175/24	180/31
No. of applications processed	579	930	1,200	1,500
No. of new hires processed	21	19	20	20
No. of health insurance participants	179	177	180	180
No. of retirement plan participants	179	180	180	180
No. of In-house training sessions provided	14	13	13	13
No. of documents scanned	16,147	9,007	12,000	12,000
No. of employment verifications	65	49	55	55
EFFICIENCY MEASURES				
Avg. cost per hire	$355	$346	$346	$346
Avg. cost per employee – benefits admin.	$641	$489	$489	$489
Avg. cost per employee – health/dental insurance	$7,173	$7,383	$8,121	$8,121
Avg. cost per dependent – health/dental insurance	$4,733	$4,875	$5,362	$5,362
Avg. cost per employee – in-house training	$24	$23	$27	$27
Ratio of HR staff to 100 FTE employees	1.00	1.37	1.37	1.37
EFFECTIVENESS MEASURES				
% New employees receiving mandatory training within first year of employment	99%	99%	99%	99%
% of applications processed within one (1) working day of receipt	98%	99%	100%	100%
Health insurance claims loss ratio	70%	74%	77%	75%

DEPARTMENT	Administration
COST CENTER	Human Resources
COST CENTER NO.	10-14

GOALS & OBJECTIVES

Goal: Provide training and guidance to employees to encourage high performance, self-development and advancement within the City.

Objective:
- Maintain the number of employee in-house training programs at 13.
- Implement new Performance Evaluation Program.

Goal: Provide a competitive benefits package in order to retain an excellent work force.

Objective:
- Maintain 6 benefit articles to educate employees on cost effective measures to reduce premium cost.
- Maintain City-wide Wellness Program.

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

Objective:
- Maintain the review of interview questions for all positions.
- Maintain the review of position descriptions.

DEPARTMENT Administration
COST CENTER Human Resources
COST CENTER NO. 10-14

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 76,645	$ 88,543	$ 95,354	$ 97,308
21-1	Fica Taxes	5,483	6,481	7,266	7,415
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement Contribution	3,858	3,423	4,767	4,865
22-3	FLC Gen Retirement Match	1,929	1,419	2,385	2,433
23-1	Life & Health Ins - Employee	11,146	13,268	15,646	16,226
23-2	Dependent Insurance	4,812	3,686	4,220	3,920
24-1	Worker's Compensation	200	200	200	198
25-1	Unemployment Compensation	0	0	114	117
	TOTAL PERSONNEL SERVICES	**104,073**	**117,020**	**129,952**	**132,482**
	OPERATING EXPENSES				
31-4	Other Professional Service	485	375	1,165	1,165
31-5	Physical Exams	6,625	4,265	6,480	9,805
34-4	Other Contractual Service	3,508	3,654	7,154	3,654
40-2	Tuition Reimbursement	5,184	2,335	7,500	7,500
40-3	Personnel Recruiting Exp	644	0	500	500
40-4	Ed Train Sem & Assc Exp	1,042	1,262	2,500	2,750
40-5	Business Exp & Mileage	0	0	50	50
45-2	Notary Fees	0	73	100	0
46-3	R & M - Office Equipment	0	0	550	800
48-6	Other Promo Activities	2,137	2,493	2,800	2,800
49-7	Computer Software & Prog	0	0	0	3,500
49-9	Classified Ads	2,759	5,565	2,700	2,750
51-2	Office Supplies	250	134	170	170
51-5	Minor Office Equip & Furn	196	248	375	100
51-7	Commemoratives	7,694	4,491	7,641	7,880
54-3	Books,Subsc,Prof Supplies	1,249	1,072	1,600	1,600
54-4	Memberships & Dues	400	400	425	560
64-8	Other Equipment	3,674	0	0	0
	TOTAL OPERATING EXPENSES	**35,847**	**26,367**	**41,710**	**45,584**
	DIVISION TOTAL	**$ 139,920**	**$ 143,387**	**$ 171,662**	**$ 178,066**

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 recording and transcription of official minutes and public notices; oversight of the City-wide Records Management Program including recording of official documents, coordination and preparation of lien searches, codification of City Ordinances, administration and maintenance of titles and registrations for the City's fleet of vehicles; administration of the Municipal election; administration of the Workplace Safety Program; and oversight of Risk Management Services including property, liability and Worker's Compensation insurance policies and claims.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$143,696	$154,250	$165,900	$169,547
Operating	39,266	11,653	38,026	41,494
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	$182,962	$165,903	$203,926	$211,041

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Director of Admin Services/ City Clerk	0	0	1	1
City Clerk[1]	1	1	0	0
Assistant to the City Clerk	1	1	1	1
Total Number of Staff	2	2	2	2

[1] Position reclassified to Director of Administrative Services/City Clerk.

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of ordinances, resolutions, proclamations	87	47	60	50
No. of meeting minutes transcribed	45	41	40	40
No. of lien searches/letters processed	1,159	1,205	1,300	1,350
No. of public records requests processed	16	19	20	20
No. of documents scanned	9,146	7,545	6,000	9,000
No. of phone/e-mail/walk-in requests processed	16,886	11,581	12,500	10,200
No. of property loss claims processed	34	26	20	20
No. of new liability loss claims processed	3	2	2	1
No. of W/C claims	23	49	30	30
No. of City registered voters	18,402	19,551	20,004	20,004

EFFICIENCY MEASURES

Avg. cost to prepare one page of minutes	$6.81	$6.81	$6.73	$7.95
Avg. administrative cost to prepare lien searches	$5.45	$5.45	$5.95	$5.07
Avg. administrative cost per employee – risk management	$125	$125	$125	$125
Avg. cost of municipal election	$20,551	$21,000	$21,606	$24,009

EFFECTIVENESS MEASURES

% of minutes not returned for corrections	100.0%	100.0%	100.0%	100.0%
% of minutes completed prior to next meeting	100.0%	100.0%	100.0%	100.0%
% of lien searches completed within 5 days	100.0%	100.0%	100.0%	100.0%
% of “RUSH” searches completed within 1 day	100.0%	100.0%	100.0%	100.0%
% Liability/property loss ratio (premiums/claims)	25.0%	25.0%	18.0%	10.0%
% W/C claims loss ratio (premiums/losses)	25.0%	25.0%	40.0%	41.0%
% Registered voter participation in Municipal Elections	4.24%	5.00%	5.95%	5.95%

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

GOALS & OBJECTIVES

Goal: Maintain a City-Wide Records Management Program to enhance access to public records and minimize costs associated with time and storage.

Objective:
- Maintain the number of meetings with departmental Records Custodians and Alternates at 4 per year.
- Maintain annual destruction of paper records at 1 per year, and destruction of electronic records at 1 per year.

Goal: Provide support to City Council and City Boards to meet Florida Statutes requirements.

Objective:
- Maintain the preparation and coordination of twenty-four (24) City Council Agendas.
- Maintain one (1) orientation for new Board Members, and maintain information provided to Board Members at 1 per year.

Goal: Provide administration of annual municipal election in accordance with Florida Statutes.

Objective:
- Maintain the administration and supervision of the annual municipal election for sixteen (16) precincts and 20,004 registered voters.

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

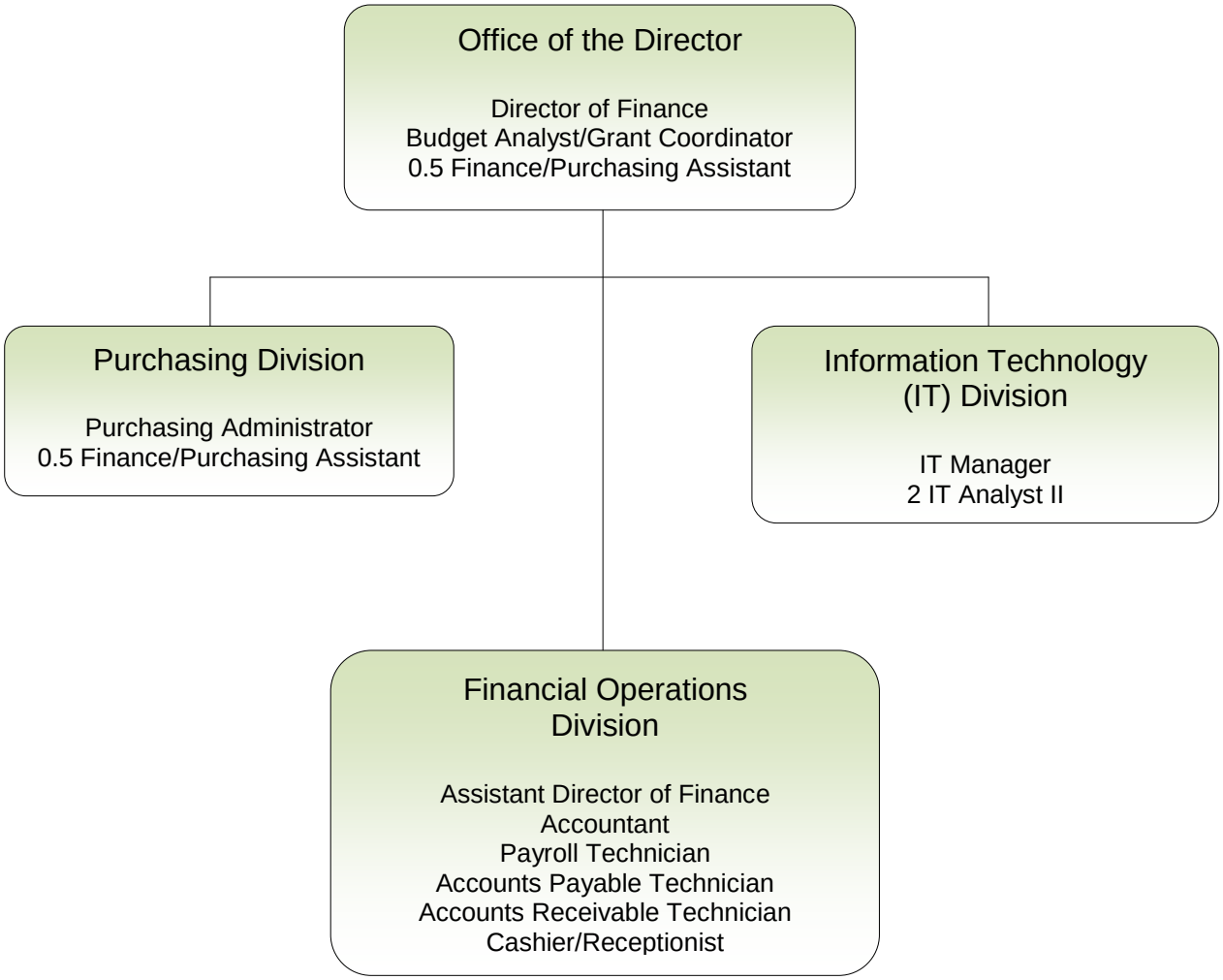
Objective:
- Maintain the annual review of insurance coverage limits and property inventory.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 113,821	$ 119,501	$ 123,856	$ 129,359
21-1	Fica Taxes	8,505	8,681	9,475	9,896
22-1	Retirement Contributions (FRS)	5,446	6,560	8,608	9,126
23-1	Life & Health Ins - Employee	14,749	14,946	15,645	16,226
23-2	Dependent Insurance	891	4,302	7,907	4,522
24-1	Worker's Compensation	284	260	260	263
25-1	Unemployment Compensation	0	0	149	155
	TOTAL PERSONNEL SERVICES	**143,696**	**154,250**	**165,900**	**169,547**
	OPERATING EXPENSES				
31-4	Other Professional Service	1,890	0	0	0
34-4	Other Contractual Service	179	189	250	250
40-4	Ed Train Sem & Assc Exp	545	200	1,800	1,400
42-1	Postage & Freight	6	0	0	0
45-2	Notary Fees	102	88	0	0
46-3	R & M - Office Equipment	0	0	0	0
46-5	R & M - Other Equipment	509	0	600	600
48-6	Other Promo Activities	0	214	600	2,025
49-1	Legal Ads	2,360	2,017	3,000	2,500
49-2	Election Expenses	21,043	695	21,621	23,989
49-3	Titles, Tags & Taxes	1,536	1,700	1,430	1,430
49-8	Recording Fees	2,400	3,200	3,000	3,500
51-2	Office Supplies	83	28	60	60
51-5	Minor Office Equip & Furn	213	1,750	0	0
54-2	Code Supplements & Updates	7,459	550	4,650	4,700
54-3	Books,Subsc,Prof Supplies	251	282	325	325
54-4	Memberships & Dues	690	740	690	715
	TOTAL OPERATING EXPENSES	**39,266**	**11,653**	**38,026**	**41,494**
	DIVISION TOTAL	**$ 182,962**	**$ 165,903**	**$ 203,926**	**$ 211,041**

Department of Finance



Mission Statement

To professionally and responsibly manage the financial affairs of the City and to effectively and efficiently provide related support services for residents and City operations through Information Technology, centralized purchasing, accounting and budgeting.

Full Time: 13

DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

Office of the Director:

- Received Truth in Millage (TRIM) Certification and Maximum Millage Levy Calculation Final Disclosure from the FL Department of Revenue's Property Tax Oversight Program for FY 13-14.
- Received the Distinguished Budget Presentation Award for FY 14.
- Received the Popular Annual Financial Reporting Award for FY 12.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 12.
- Prepared, published, and presented the Comprehensive Annual Financial Report (CAFR) that was Government Accounting Standards Board (GASB) compliant for the fiscal year ending September 30, 2013.
- Coordinated a total of 16 grants with expenditures estimated at $436,000.
- Sent letter to Propane Gas dealers in Greenacres with new reporting form and references to City Code, resulting in a 62% increase in Propane Gas Utility Tax revenues through March 2014.
- Project Manager for data conversion, installation, training, Go-Live and debugging of Financial Management, Human Resources and Community Development Modules from New World Systems.

Financial Operations Division:

- Performed hard close for fiscal year 2013.
- Performed onsite propane gas tax audit at Hogan Gas and found no errors or discrepancies.
- Prepared one resolution (2014-05) to impose 207 solid waste liens totaling $57,259.83, and four resolutions (2013-44, 2014-02, 2014-08 & 2014-21) to release 183 solid waste liens totaling $95,292.94.

Purchasing Division:

- Provided updates to departments regarding procurement policies and procedures through the Purchasing Partner newsletter and live training sessions.
- Coordinated a total of ten (10) Bids, Requests for Proposals (RFP), and/or Request for Qualifications (RFQ). Highlights include CARES Remodeling, Card Access System, Police Uniforms, In-Car Video Cameras, 10th Ave. N Sanitary Sewer Phase 4 & 5, Community Center Expansion, Ramblewood Sidewalk & Drainage Improvements, Fuel Management System, Banking Services, and Printing of City Stationery.
- Sold a total of thirteen (13) items on Public Surplus (online auction), totaling $6,138.66.
- Maintained twenty eight (28) current City purchasing contracts.

Information Technology Division:

- Consolidated the existing UPS systems into one system in Public Safety HQ. This project was funded by the Palm Beach County 911 Fire/Rescue.
- Delivered and setup thirty (30) new computers to various City departments.
- Refurbished and donated twenty five (25) computers to various City schools.
- Migrated the New World enterprise public administration software on AS/400 platform to the New World Logos.NET on Windows platform. Facilitated the implementation of the Financial Management, Human Resources/Payroll, and Community Development Modules.
- Consolidated the card access systems into one system and replaced it with a new card access system, S2 Security.
- Installed and configured surveillance cameras at various City buildings and parks.
- Upgraded RecTrac to the latest version and implemented WebTrac (web based application that allows for online activity registrations and facility reservations).

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

PRIMARY FUNCTION NARRATIVE

The responsibility of the Office of the Director is to oversee and regulate the financial management of the City, including the accounting division, investments, debt management, purchasing, and information technology services functions. The City's operating and capital improvement program budgets are prepared and presented, and the execution monitored by the staff. The Office of the Director ensures adequate internal controls are administered, funds are properly accounted for, and audits of the funds of the City are accomplished in accordance with Florida Statutes. The City's budget, grants, and all financial reports are reviewed, and financial advice is provided to the City Manager, Mayor, and City Council.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$146,476	$226,946	$236,987	$247,387
Operating	36,915	41,596	49,325	51,310
Capital	0	510	0	700
Other	0	0	0	0
General Fund Totals	$183,391	$269,052	$286,312	$299,397

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grant Coordinator[2]	1	1	1	1
Finance/Purchasing Asst[1]	1	0.5	0.5	0.5
Total Number of Staff	3	2.5	2.5	2.5

[1] Full time position funded 50% in Office of Director and 50% in Purchasing
[2] 2014 title changed from Finance/Budget Analyst to Budget Analyst/Grant Coordinator

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

ACTIVITY/PERFORMANCE MEASURES

- Oversee preparation of the Comprehensive Annual Financial Report (CAFR) 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.
- Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state and local requirements.
- Coordinate financial reimbursements and reporting of all grants, which include hurricane disaster relief from FEMA.
- Apply for three Government Finance Officers Association (GFOA) awards.
- Review monthly General Ledger reconciliations.
- Review Purchase Orders over $2,500.

GOALS & OBJECTIVES

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

Objective:
- To publish a Comprehensive Annual Financial Report (CAFR) that meets the Government Finance Officer's Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
- To receive the prestigious Distinguished Budget Presentation Award for the current Fiscal Year.
- 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 verify the accuracy of the service providers address databases.

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

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	109,392	173,931	180,809	187,649
15-1	Special Pay	4,160	4,653	4,320	4,320
21-1	Fica Taxes	11,765	13,480	13,514	14,014
22-2	FLC Gen Retirement Contribution	5,675	7,920	9,041	9,382
22-3	FLC Gen Retirement Match	2,838	3,960	4,521	4,691
23-1	Life & Health Ins - Employee	11,766	16,975	23,731	20,637
23-2	Dependent Insurance	304	398	445	6,079
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	576	404	389	390
25-1	Unemployment Compensation	0	5,225	217	225
	TOTAL PERSONNEL SERVICES	**146,476**	**226,946**	**236,987**	**247,387**
	OPERATING EXPENSES				
31-4	Other Professional Service	956	940	1,025	1,020
32-1	Accounting & Auditing	33,749	39,420	42,700	44,800
40-4	Ed Train Sem & Assc Exp	801	352	3,350	3,325
42-1	Postage & Freight Charges	0	0	100	50
45-2	Notary Fees	0	96	100	0
46-3	R & M - Office Equipment	0	185	300	200
47-1	Printing & Binding	907	0	880	885
51-5	Minor Office Equip & Furn	0	158	300	300
52-8	Uniforms & Clothing	0	0	0	0
54-3	Books,Subsc,Prof Supplies	215	225	250	450
54-4	Memberships & Dues	287	220	320	280
	TOTAL OPERATING EXPENSES	**36,915**	**41,596**	**49,325**	**51,310**
	CAPITAL OUTLAY				
64-5	Office Furniture	0	510	0	700
	TOTAL CAPITAL OUTLAY	**0**	**510**	**0**	**700**
	DIVISION TOTAL	**$ 183,391**	**$ 269,052**	**$ 286,312**	**$ 299,397**

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

PRIMARY FUNCTION NARRATIVE

The Financial Operations Division provides detailed financial services that include accounting, payroll, cash management, accounts payable, and accounts receivable. Personnel in this cost center maintain the City's general ledger and financial accounting system, produce monthly revenue and expenditures statements, reconcile the City's bank accounts, receive and properly record all of the annual revenues, and provide payroll services to nearly 200 full and part-time employees. Other services include management of the City's cash, monitoring the City's internal controls, coordinating with auditors on the audit and reporting standards, overseeing the capital asset accounts, and billing for ambulance transport and solid waste collection.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$396,581	$405,708	$408,831	$425,171
Operating	60,348	58,796	64,041	58,885
Capital	1,065	0	2,200	4,000
Other	0	0	0	0
General Fund Totals	$457,994	$464,504	$475,072	$488,056

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Asst. Director of Finance	1	1	1	1
Accountant	1	1	1	1
Payroll Technician	1	1	1	1
Acct. Payable Tech.	1	1	1	1
Acct. Receivable Tech.	1	1	1	1
Cashier/Receptionist	1	1	1	1
Total Number of Staff	6	6	6	6

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
A/P invoices processed for payment	5,198	5,124	5,100	5,200
A/P ACH Payments	31	30	40	40
Payroll Checks Issued	31	21	25	25
Payroll Direct Deposits	5,245	5,147	5,340	5,400
Cashier Payments Processed	20,791	21,175	21,200	21,300
Solid Waste Bills Issued	13,482	13,486	13,694	13,690
Initial Ambulance Invoices	2,838	2,751	2,810	2,850
Number of Items Scanned	95,388	104,460	88,000	90,000
Fixed Assets Maintained	1,402	1,355	1,380	1,525

EFFICIENCY MEASURES

Cost per A/P check processed	$5.92	$5.93	$5.93	$5.92
Cost per Payment Processed	$1.36	$1.36	$1.35	$1.34
Cost Per Solid Waste Bill Processed	$2.32	$2.31	$2.30	$2.29
Avg. Cost Per Initial Ambulance Invoice	$10.61	$10.59	$10.58	$10.58
Cost of scanning per page	$0.17	$0.16	$0.15	$0.14

EFFECTIVENESS MEASURES

% of EMS Bills Collected	60.8%	60.7%	57.4%	60.1%
% of Solid Waste Bills Collected	95.4%	97.4%	96.0%	96.8%

GOALS & OBJECTIVES

Goal To decrease outstanding accounts receivable and increase cash flows into the City.
Objective
- To monitor all solid waste accounts in foreclosure to ensure City collections are maximized.
- To monitor all ambulance accounts in past due status to ensure City collections are maximized.

Goal To construct comprehensive Revenue Manual that describes all City revenue sources.
Objective
- To provide comprehensive fee schedule, with authority referenced, for City services.

Goal To ensure proper internal controls are in place.
Objective
- To audit cash handling procedures and conduct training at departments of Public Safety and Leisure Services.
- To train staff on the usage of new credit card software and document the procedures.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 305,304	$ 312,409	$ 312,883	$ 325,515
14-1	Overtime	0	0	0	0
21-1	Fica Taxes	23,127	23,670	23,623	24,576
22-2	FLC Gen Retirement Contribution	15,258	15,554	15,644	16,275
22-3	FLC Gen Retirement Match	7,217	7,777	7,821	8,138
23-1	Life & Health Ins - Employee	44,359	44,838	46,937	48,678
23-2	Dependent Insurance	528	796	890	936
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	788	664	658	662
25-1	Unemployment Compensation	0	0	375	391
	TOTAL PERSONNEL SERVICES	**396,581**	**405,708**	**408,831**	**425,171**
	OPERATING EXPENSES				
34-4	Other Contractual Service	4,610	5,006	10,140	4,900
40-4	Ed Train Sem & Assc Exp	1,461	696	1,100	2,545
40-5	Business Exp & Mileage	24	12	0	50
41-1	Telephone	2	2	0	10
42-1	Postage,Frt & Exp Charges	44,797	43,783	44,090	42,880
46-3	R & M - Office Equipment	1,876	1,284	1,381	1,730
47-1	Printing & Binding	3,133	3,040	2,750	2,220
49-10	Property Tax	525	70	0	0
49-4	Bonds Discount	0	0	0	0
49-7	Computer Software & Prog.	2,250	2,250	2,250	2,250
51-5	Minor Office Equip & Furn	4	1,017	300	300
54-3	Books,Subsc,Prof Supplies	1,431	1,346	1,755	1,705
54-4	Memberships & Dues	235	290	275	295
	TOTAL OPERATING EXPENSES	**60,348**	**58,796**	**64,041**	**58,885**
	CAPITAL OUTLAY				
64-6	Office Equipment	1,065	0	2,200	4,000
	TOTAL CAPITAL OUTLAY	**1,065**	**0**	**2,200**	**4,000**
	DIVISION TOTAL	**$ 457,994**	**$ 464,504**	**$ 475,072**	**$ 488,056**

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

PRIMARY FUNCTION NARRATIVE

The Purchasing Division provides professional procurement services to the City Departments while ensuring compliance with Florida State Statutes, the City Procurement Ordinance and Administrative Rules. The Division maintains unbiased vendor selections, cost effective purchases, timely receipt of goods and contractual services. An inventory of frequently used office supplies (Central Stores) is maintained for the convenience of the Departments and to take maximum advantage of economical volume discounts and special pricing agreements. The Division prepares (in conjunction with other Departments) complete specifications for issuance of Invitations to Bid or Requests for Proposals for supplies, equipment, and services over $10,000. The Purchasing Division administers major contractual procurements for the City, including administering and monitoring the Procurement Card Program. The Division is responsible to study market trends, review current developments, literature, and technical sources of information, and determine sources of supplies.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$135,304	$113,463	$98,644	$103,675
Operating	8,533	12,146	14,269	15,059
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	$143,837	$125,609	$112,913	$118,734

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Purchasing Administrator	1	1	1	1
Buyer	1	0	0	0
Finance/Purchasing Asst[1]	0	0.5	0.5	0.5
Total Number of Staff	2	1.5	1.5	1.5

[1] Full time position funded 50% in Purchasing and 50% in Office of Director as Administrative Secretary

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Purchase Orders Issued	1,040	1,042	1,000	1,045
Purchase Order Amounts	$4,106,511	$3,573,196	$5,809,870	$4,500,000
Bids Issued	7	7	10	7
Central Store Requests	353	112	100	90
Contracts Managed	28	28	28	28
Purchasing Card Purchases	$165,049	$140,297	$145,300	$145,200
Purchasing Card Transactions	1,439	1,311	1,500	1,350
No. of Training Sessions Conducted	1	1	6	3
EFFICIENCY MEASURES				
Cost per Purchase Order Issued	$33.39	$31.85	$31.25	$25.65
Cost per Bid/RFP	$3,159.75	$2,627.62	$2,893.69	$3,103.68
Cost per Central Store Request	$6.27	$5.53	$5.90	$7.39
Cost per Contract Managed	$184.32	$175.18	$179.75	$88.68
EFFECTIVENESS MEASURES				
Saving Amount Realized through Alternative Purchasing	$25,113	$25,000	$25,000	$25,000
Number of Bid Protests	0	0	0	0

GOALS & OBJECTIVES

Goal To enhance efficiency of the procurement process for City Departments.
Objective
- Maintain updates to Departments regarding procurement policies and procedures through newsletters.

Goal To procure the highest quality goods and services at the least cost.
Objective
- Maintain the current amount of savings realized on purchase orders by identifying alternative means of purchasing.

Goal To provide value added services to the city through the procurement process.
Objective
- Maintain monthly review of procurement card purchases and routine purchases to identify cost savings opportunities.
- Maintain a posting of current City purchasing contracts annually on the City's website.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 105,099	$ 72,005	$ 71,619	$ 74,050
12-2	Vac/Sick Payout	0	20,131	0	0
15-1	Special Pay	0	333	0	0
21-1	Fica Taxes	7,982	6,991	5,399	5,584
22-2	FLC Gen Retirement Contribution	5,224	3,269	3,581	3,702
22-3	FLC Gen Retirement Match	1,618	690	1,790	1,852
23-1	Life & Health Ins - Employee	14,805	9,543	15,573	12,170
23-2	Dependent Insurance	304	301	445	6,078
24-1	Worker's Compensation	272	200	151	150
25-1	Unemployment Compensation	0	0	86	89
	TOTAL PERSONNEL SERVICES	**135,304**	**113,463**	**98,644**	**103,675**
	OPERATING EXPENSES				
40-4	Ed Train Sem & Asc Exp	616	1,098	2,599	2,599
40-5	Business Exp & Mileage	0	0	0	0
42-1	Postage & Freight Charges	5	42	75	75
45-2	Notary Fees	0	0	100	0
47-1	Printing & Binding	525	588	600	650
49-1	Legal Ads	1,981	1,830	2,200	2,300
51-2	Office Supplies	2,587	3,002	4,000	4,000
51-4	Copy Paper & Supplies	2,234	4,710	3,300	4,000
51-5	Minor Office Equip & Furn	0	0	200	200
54-3	Books,Subsc,Prof Supplies	0	135	610	600
54-4	Memberships & Dues	585	695	585	585
55-5	Erroneous Issues	0	46	0	50
	TOTAL OPERATING EXPENSES	**8,533**	**12,146**	**14,269**	**15,059**
	DIVISION TOTAL	**$ 143,837**	**$ 125,609**	**$ 112,913**	**$ 118,734**

DEPARTMENT Finance
COST CENTER Information Technology
COST CENTER NO. 20-26

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$252,763	$261,057	$268,106	$278,770
Operating	87,250	83,231	109,259	145,049
Capital	1,317	3,809	0	7,500
Other	0	0	0	0
General Fund Totals	$341,330	$348,097	$377,365	$431,319

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Information Tech. Manager	1	1	1	1
Information Tech. Analyst II	1	1	2[1]	2
Information Tech. Analyst I	1	1	0[1]	0
Total Number of Staff	3	3	3	3

[1] Information Tech. Analyst I reclassified to Information Tech. Analyst II.

DEPARTMENT Finance
COST CENTER Information Technology
COST CENTER NO. 20-26

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
PC Workstations Maintained	119	120	122	122
Mobile Data Terminals Maintained	37	37	37	37
Scanners Maintained	9	10	11	11
Plotters Maintained	2	2	3	3
Applications Maintained	118	117	112	112
Printers Maintained	102	102	98	98
Servers/Midrange Computers Maintained	27	22	26	26
Number of Technical Service Requests	429	414	434	500
Hardware/Software Evaluations	3	3	41	30
Computer Training Sessions Conducted	3	6	15	10
No. of Computer Training Attendees	15	37	114	100

EFFICIENCY MEASURES

Cost per Personal Computer Maintained	$485.46	$495.73	$470.25	$496.11
Cost per Application Maintained	$460.67	$510.69	$649.00	$510.00
Cost per Printer Maintained	$126.29	$104.03	$101.92	$110.07
Cost per Service Request	-	$35.27	$42.70	$48.68
Cost per Hardware/Software Evaluation	$4,125.50	$2,475.81	$1,732.50	$2,276.51

EFFECTIVENESS MEASURES

% Network Availability	99.5%	99.8%	99.8%	99.8%
% Service requests responded to within 1 hr.	98.0%	99.5%	99.5%	99.5%

GOALS & OBJECTIVES

Goal To maintain the network access for City employees 24 hours per day,7 days per week.
Objective
- Maintain the network availability at 99.7% of the time or greater throughout the fiscal year.

Goal To keep servers and workstations current with updates & patches.
Objective
- Maintain a Client/Server Patch Management system.

Goal To manage the capacity growth, performance, and efficiency of the Email system while complying with State Records Management Law.
Objective
- Maintain an Email Archiving system.

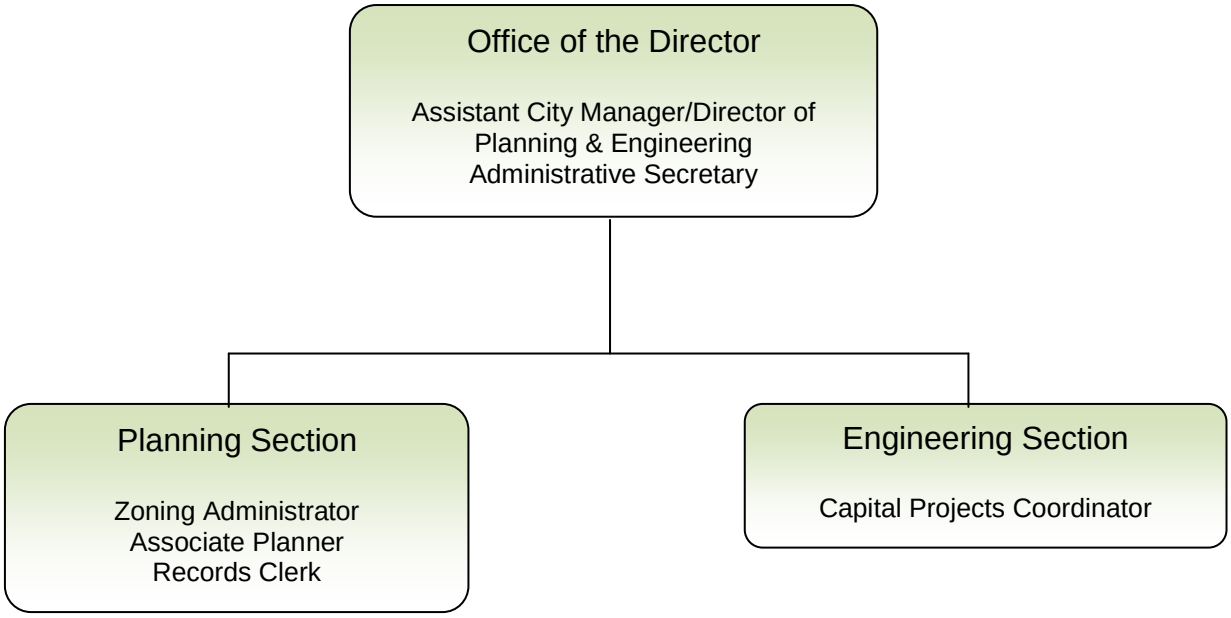
Goal To protect servers and workstations from all Internet security threats and to reduce the bandwidth loss while making employees' Internet access more efficient.
Objective
- Maintain a Web Filter and File Security system.

DEPARTMENT Finance
COST CENTER Information Technology
COST CENTER NO. 20-26

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 202,961	$ 207,737	$ 212,331	$ 220,904
15-1	Special Pay	2,000	2,000	2,000	2,000
21-1	Fica Taxes	15,404	15,695	16,161	16,807
22-2	FLC Gen Retirement Contribution	10,143	10,341	10,616	11,045
22-3	FLC Gen Retirement Match	2,993	4,851	5,307	5,523
23-1	Life & Health Ins - Employee	15,317	15,439	16,182	16,783
23-2	Dependent Insurance	3,413	4,562	4,803	4,990
24-1	Worker's Compensation	532	432	451	453
25-1	Unemployment Compensation	0	0	255	265
	TOTAL PERSONNEL SERVICES	**252,763**	**261,057**	**268,106**	**278,770**
	OPERATING EXPENSES				
34-4	Other Professional Svc	0	0	0	2,500
40-4	Ed Train Sem & Assc Exp	1,894	898	6,700	12,925
40-5	Business Exp & Mileage	0	11	100	100
41-1	Telephone	16,172	9,788	5,886	8,190
42-1	Postage & Freight Charges	0	6	50	50
46-7	R & M - Computer Equip	9,955	8,513	10,900	17,623
49-7	Computer Software & Program	56,696	61,381	84,158	101,991
51-5	Minor Office Equip & Furn	1,335	1,203	1,015	1,200
52-5	Consumables & Small Tools	1,023	1,256	250	250
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	175	175	200	220
	TOTAL OPERATING EXPENSES	**87,250**	**83,231**	**109,259**	**145,049**
	CAPITAL OUTLAY				
64-9	Comp Hardware/Software	1,317	3,809	0	7,500
	TOTAL CAPITAL OUTLAY	**1,317**	**3,809**	**0**	**7,500**
	DIVISION TOTAL	**$ 341,330**	**$ 348,097**	**$ 377,365**	**$ 431,319**

Department of Planning & Engineering



Mission Statement

To protect the health and safety of the City's residents and further the stability and vitality of the City's economy through comprehensive planning, zoning code administration and capital improvement projects.

Full Time: 6

DEPARTMENT OF PLANNING AND ENGINEERING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

- Maintained the Comprehensive Plan and Zoning Code in compliance with Florida Statutes and the City's vision.
- Maintained the current turnaround time for review of development applications.
- Maintained the current turnaround time for review of engineering plans and plats.
- Maintained four (4) Geographic Information System Maps on the City's website (Future Land Use Map, Zoning District Map, City Boundary Map, and Council District Map) and completed process to link Laser Fiche documents to the map.
- Maintained the number of successful site landscaping renovations by commercial property owners to address deficiencies.
- Obtained grant funds through the Community Development Block Grant (CDBG) program.
- Participated in coordinated county-wide effort to modernize coordinated school planning.
- Coordinated design of exhibits for the Greenacres Historical Society museum at 301 Swain Boulevard and oversaw installation.
- Completed extensive revision and update to the Parking and Lighting Code.
- Revised allowable uses in the MXD-O and MXD-OS districts to ensure all uses support the goals of the districts.
- Completed the construction of Capital Improvement Projects: Enhancement of Canal A and B; Exhibits for Greenacres Historical Society Museum at 301 Swain Boulevard; Renovations of Community Hall and 500 Perry; and Installed new landscaping along 10th Avenue North.

DEPARTMENT Planning and Engineering
COST CENTER Office of the Director
COST CENTER NO. 30-31

PRIMARY FUNCTION NARRATIVE

The Department is responsible for current and comprehensive urban planning; growth management; implementation and maintenance of the Comprehensive Plan; zoning administration; land development regulation; review, approval and inspection of engineering improvements and plats for private development; and for providing staff support to the Planning Commission and Zoning Board of Adjustment and Appeals. This Department is also responsible for conducting planning studies, applying for certain grants, and design and construction management for City capital improvement projects.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$437,870	$481,222	$499,717	$521,082
Operating	84,012	53,593	76,566	77,344
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	$521,882	$534,815	$576,283	$598,426

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Assistant City Manager/ Director[1]	0	1	1	1
Planning and Eng. Dir.	1	0	0	0
Zoning Administrator	1	1	1	1
Associate Planner[2]	1	1	1	1
Capital Project Coordinator	1	1	1	1
Administrative Secretary	1	1	1	1
Records Clerk	1	1	1	1
Total Number of Staff	5 FT/1 PT	6	6	6

[1] Position reclassified
[2] Part-time in 2012, Full-time 2013

DEPARTMENT Planning and Engineering
COST CENTER Office of the Director
COST CENTER NO. 30-31

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Annexations	2	0	4	2
Comprehensive Plan Amendments	3	1	5	3
Zoning Changes	2	1	3	2
Special Exceptions	7	5	6	5
Site Plans	7	5	7	5
Site Plan Amendments	17	14	13	17
Variances	5	4	2	3
Zoning Text Amendments	1	1	4	2
Temporary Use Permits	42	25	20	34
Building Permit Review for Zoning	253	314	252	276
Engineering Permits, Plats & TCJA's[1]	23	33	22	29
Capital Improvement Projects	10	10	11	6
Grant Applications	2	2	1	1
Landscape Inspections	143	283	184	174
Zoning Inspections	55	71	106	69
Engineering Inspections	61	63	132	85
Documents Scanned	36,667	30,415	30,626	37,996
EFFICIENCY MEASURES				
Case Reviews per Planner (2)[2]	17.6	15.5	22.0	19.5
Annexed Acres per Case Processed	1.81	0.00	3.98	1.33
Landscape Inspections per Inspector (2)[2]	57	142	92	87
Cost per Document Scanned In House	$1.29	$1.52	$1.51	$1.25
EFFECTIVENESS MEASURES				
Grant $ Awarded per Grant Submitted	$90,932	$455,761	$90,000	$90,000

[1] TCJA - Traffic Control Jurisdiction Agreement
[2] Three Planners/Inspectors in FY 2012 and earlier

DEPARTMENT	Planning and Engineering
COST CENTER	Office of the Director
COST CENTER NO.	30-31

GOALS & OBJECTIVES

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

Objectives
- Increase the area of the Original Section served by an effective stormwater drainage system.

Goal: To promote the growth of the City and its economic base by encouraging annexation.

Objective
- Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation.

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

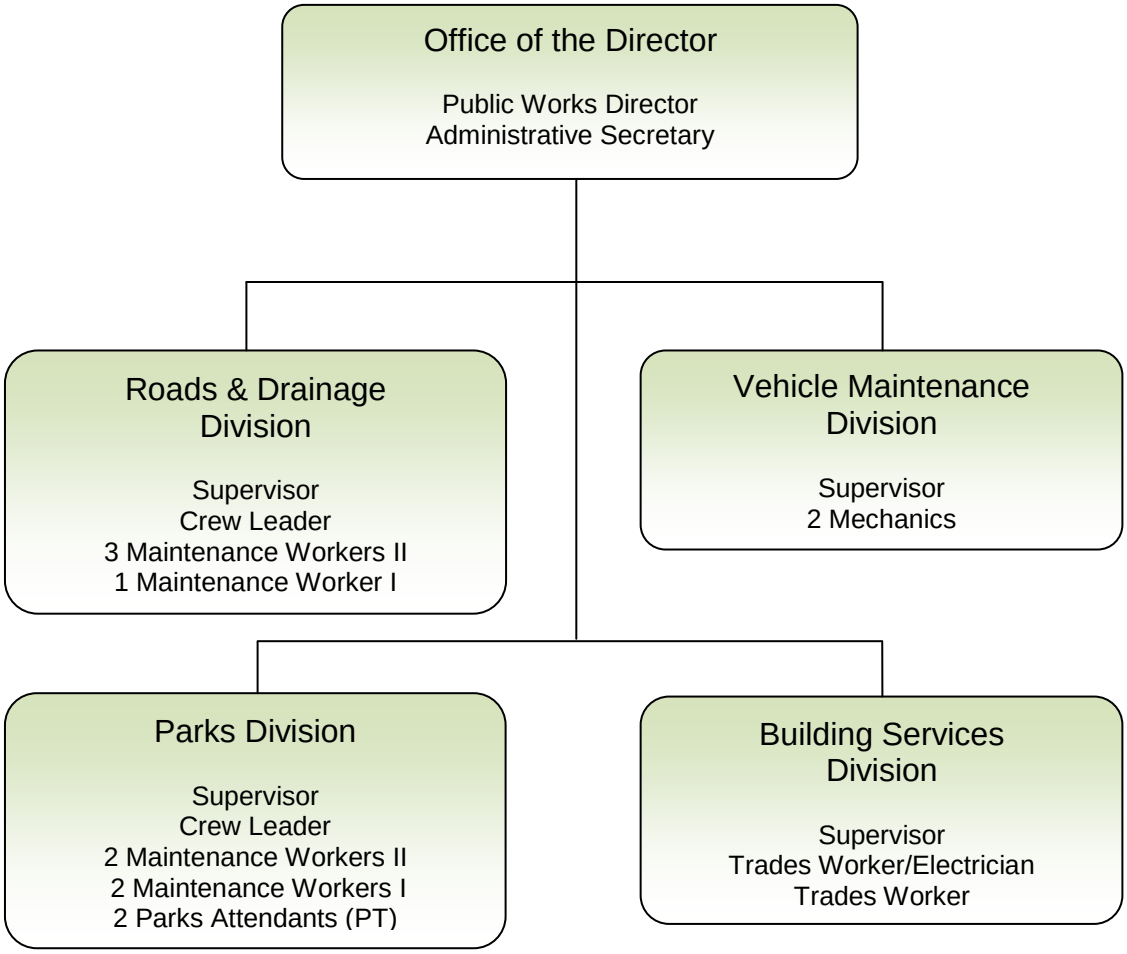
Objectives
- Maintain the current turn-around time for review of development applications.
- Increase the use of the City's Geographic Information System and scanned records.

DEPARTMENT Planning and Engineering
COST CENTER Office of the Director
COST CENTER NO. 30-31

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	311,788	368,412	378,780	395,442
13-1	Other Salaries & Wages	25,181	287	0	0
14-1	Overtime	0	0	0	0
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	25,168	27,588	27,966	29,183
22-2	FLC Gen Retirement Contribution	15,548	17,096	18,937	19,771
22-3	FLC Gen Retirement Match	6,660	6,949	9,472	9,886
23-1	Life & Health Ins - Employee	37,308	44,658	47,320	49,091
23-2	Dependent Insurance	10,998	11,136	11,662	12,102
24-1	Worker's Compensation	899	776	805	812
25-1	Unemployment Compensation	0	0	455	475
	TOTAL PERSONNEL SERVICES	**437,870**	**481,222**	**499,717**	**521,082**
	OPERATING EXPENSES				
31-2	Engineering & Archit Fees	14,217	16,166	22,702	21,808
31-4	Other Professional Service	52,329	19,760	30,600	29,348
40-4	Ed Train Sem & Assc Exp	2,529	2,080	1,500	1,575
40-5	Business Exp & Mileage	82	223	150	252
42-1	Postage & Freight Charges	0	41	150	150
46-3	R & M - Office Equipment	2,529	2,587	4,913	5,456
46-5	R & M - Other Equipment	0	255	0	0
47-1	Printing & Binding	789	177	668	702
49-1	Legal Ads	6,165	6,289	10,076	11,046
49-7	Computer Software & Program	0	450	0	250
51-2	Office Supplies	842	539	418	838
51-4	Copy Paper & Supplies	709	865	806	1,048
51-5	Minor Office Equip & Fur	342	0	0	0
52-8	Uniforms and Clothing	15	0	0	0
54-3	Books,Subsc,Prof Supplies	1,549	1,767	2,009	2,097
54-4	Memberships & Dues	1,915	2,394	2,574	2,774
	TOTAL OPERATING EXPENSES	**84,012**	**53,593**	**76,566**	**77,344**
	DIVISION TOTAL	**$ 521,882**	**$ 534,815**	**$ 576,283**	**$ 598,426**

Department of Public Works



Mission Statement

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

Full Time:	20
Part Time:	2

DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

Office of the Director:

- Coordinated 7 Capital Improvement Projects within their allocated budget amounts.
- Processed almost 250 citizen requests within 24 hours of receipt.
- Completed 3 grant funded projects.
- Received 21 Year Tree City USA Re-Certification Award.
- Submitted seven annual environmental reports to various County and State agencies.

Roads & Drainage Division:

- Coordinated the rehabilitation of the storm sewer pipes at S. 57th Avenue, L-11 Canal (Lake Worth Hills).
- Coordinated resurfacing of Bowman Park pathway.
- Completed Phase III and IV of FHWA's Minimum Sign Retroreflectivity Requirement replacements.
- Completed sidewalk, drainage, traffic signage, and streetlights inventories for City's Geographic Information System SmartMap.
- Passed on-site NPDES Report Submittal audit and City's NPDES Compliance Program by the Florida Department of Environmental Protection.
- Completed Bowman Park pathway asphalt resurfacing.
- Completed drainage update and inventories for City's Geographic Information System SmartMap.
- Completed annual NPDES permit submittal.
- Completed Lake Worth Road median landscape enhancements.
- Completed 10th Ave N median landscape enhancements.
- Completed sidewalk integrity inspection.
- Completed roadway integrity inspections.
- Completed streetlight surveys / inspections and coordinated repairs.
- Assisted Planning & Engineering Department with the 10th Ave N. Corridor improvements.
- Obtained 2014 Capital Improvement costs.
- Coordinated S. 57th Ave. lighting enhancements.

Vehicle Maintenance Division:

- Performed four preventive maintenance services to all Public Safety and EMS vehicles and two preventative maintenance services to all other department vehicles.
- Designed and fabricated gates for Freedom Park entryway.
- Coordinated the completion of approximately 1300 repair and preventative maintenance orders.
- Received and installed associated standard equipment on one (1) Leisure Services van, four (4) Public Safety trucks, two (2) Public Works trucks, and one (1) administrative vehicle.
- Provided various Departments with technical assistance for the Vehicle Replacement Program.

Building Services Division:

- Coordinated painting of entry sign at Community Park, main pavilion at Ira Van Bullock Park.
- Coordinated the replacement of four metal dugout roofs at Freedom Park, two metal dugout roofs at Ira Van Bullock north field, and main pavilion roof at Community Park,.
- Coordinated the completion of approximately 900 public facility repair and maintenance work orders.
- Coordinated the refurbishment of the marquee at Public Safety Station I.

- Coordinated annual backflow, fire extinguisher, fire sprinkler, bay door, exhaust fan, water fountains, bus shelter, and hurricane shutter inspections.
- Coordinated annual tune up on 31 HVAC systems.

Parks Maintenance Division:

- Coordinated the refurbishment and landscape enhancement at City Hall.
- Coordinated removal and installation of play surface, sidewalks, and fencing to meet ADA compliance at Empire Park.
- Renovated north field at Ira Van Bullock Complex to meet new standards for Little League.
- Assisted with six community events.
- Repaired walkways at Community and Rambo 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 road, drainage, vehicle, building, and park maintenance activities and for coordination of work between Divisions and other City Departments. The Office of the Director is also responsible for the management of contractual services (including custodial services, Department of Correction's labor force administration, residential solid waste collection, aquatic weed control, fuel supply management, telephone services, fire/burglar alarms and pest control at public buildings) and 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 (NPDES) annual report, SARA Title III Hazardous Materials report, Tree City USA certification, Tree City USA Growth Award certification and the Debris Management Plan report.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$166,364	$169,915	$175,021	$178,763
Operating	5,981	7,531	6,545	6,731
Capital	0	4,146	0	0
Other	0	0	0	0
General Fund Totals	$172,345	$181,592	$181,566	$185,494

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Public Works Director	1	1	1	1
Administrative Secretary	1	1	1	1
Total Number of Staff	2	2	2	2

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of service contracts coordinated	8	8	8	8
No. of annual licenses & reports submitted	7	7	7	7
No. of solid waste complaints processed	4	9	6	3
No. of citizen requests processed	327	181	225	225
No. of community events coordinated	2	2	2	2
No. of tons of residential recycling collected	1,856	1,838	1,742	1,800
No. of tons of residential vegetation collected	1,636	1,672	3,392	2,233
No. of tons of residential solid waste collected	10,032	10,316	10,423	10,500
No. of Capital Improvement Projects coordinated	9	7	13	12
EFFICIENCY MEASURES				
Avg. cost per service contract coordinated	$2,376	$2,393	$2,475	$2,475
Avg. cost per license/report prepared	$711	$720	$757	$757
Avg. administrative cost per citizen request	$6.12	$6.00	$6.27	$6.27
Avg. cost per event coordinated	$806	$815	$849	$849
Annual collection cost per household (curbside) solid waste service	$87.96	$90.00	$92.04	$93.88
EFFECTIVENESS MEASURES				
% of licenses renewed and reports submitted on time	100%	100%	100%	100%
% of total waste stream recycled	16%	15%	13%	13%

GOALS & OBJECTIVES

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

Objective
- Maintain development of action plans for 100% of Capital Improvement Projects within the first quarter of Fiscal Year.
- Maintain bi-monthly staff meeting, bi-annual review of Departmental Policies and Procedures, quarterly Departmental meetings, quarterly Annual Work Plan review, and quarterly Division assessments to review current projects, emergency management plans, Administrative Directives, and other operational functions.
- Increase employee professional growth and development through training and networking opportunities.

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

Objective
- Maintain the distribution of pertinent information to City Departments to assist in the allocation of resources and improve on strengths and weaknesses of operations (i.e. fuel usage reports, custodial services surveys, Building Services and Vehicle Maintenance customer satisfaction, utility spending, and maintenance expenses of athletic fields).
- Maintain 24 hour response to solid waste, streetlight outages, WebQA, vehicle repair orders, internal work orders and other customer requests.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	129,059	133,225	136,434	139,039
14-1	Overtime	0	0	0	298
15-1	Special Pay	6,320	6,320	6,320	6,320
21-1	Fica Taxes	10,348	10,666	10,892	11,114
22-2	FLC Gen Retirement Contribution	6,443	6,583	6,821	6,966
22-3	FLC Gen Retirement Match	3,221	2,628	3,412	3,483
23-1	Life & Health Ins - Employee	8,159	8,274	8,641	8,961
23-2	Dependent Insurance	179	175	196	206
23-3	Short Term Disability Pay	275	0	0	0
24-1	Worker's Compensation	2,360	2,044	2,141	2,208
25-1	Unemployment Compensation	0	0	164	168
	TOTAL PERSONNEL SERVICES	**166,364**	**169,915**	**175,021**	**178,763**
	OPERATING EXPENSES				
40-4	Ed Train Sem & Assc Exp	1,412	859	1,600	1,600
40-5	Business Exp & Mileage	351	549	450	500
41-1	Telephone	74	44	60	60
42-1	Postage & Freight Charges	26	49	50	50
45-2	Notary Fees	0	0	100	117
46-3	R & M - Office Equipment	1,364	978	95	389
46-4	R & M-Communication Equip	194	2,187	700	700
47-1	Printing & Binding	32	79	50	50
51-2	Office Supplies	1,765	1,765	1,800	1,800
51-4	Copy Paper & Supplies	243	222	300	300
51-5	Minor Office Equip & Furn	184	427	900	700
54-3	Books,Subsc,Prof Supplies	172	203	250	250
54-4	Memberships & Dues	164	169	190	215
64-5	Office Furniture	0	0	0	0
	TOTAL OPERATING EXPENSES	**5,981**	**7,531**	**6,545**	**6,731**
	CAPITAL OUTLAY				
64-8	Office Equipment	0	4,146	0	0
	TOTAL CAPITAL OUTLAY	**0**	**4,146**	**0**	**0**
	DIVISION TOTAL	**$ 172,345**	**$ 181,592**	**$ 181,566**	**$ 185,494**

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

PRIMARY FUNCTION NARRATIVE

This Division provides maintenance programs which service the 45.80 lane miles of City owned roadways, 200,476 linear feet of sidewalks, drainage systems, right-of-ways, 72 medians, 5.56 miles of alleyways, 1,350 streetlights, 1,184 traffic control signs, 493 street name signs, and 2,058 trees. The Division conducts and documents National Pollution Discharge Elimination System (NPDES) inspections, repairs, and remedial work. Also, the Division provides underground utility location services through the Sunshine State One Call of Florida program.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$351,228	$359,344	$361,529	$375,663
Operating	307,623	327,368	343,077	417,399
Capital	5,908	5,272	0	0
Other	0	0	0	0
General Fund Totals	$664,759	$691,984	$704,606	$793,062

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	4	3[1]	3	3
Maintenance Worker I	0	1[2]	1	1
Total Number of Staff	6	6	6	6

[1] One Maintenance Worker II position transferred to Parks Division in FY 2013.
[2] One Maintenance Worker I position transferred from Parks Division in FY 2013.

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of pavement lane miles maintained	45.70	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	200,476	200,476	200,476	200,476
No. of street name signs maintained	488	490	493	493
No. of traffic control signs maintained	1195	1193	1184	1200
No. of medians maintained	70	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	1,521	2,034	2,058	2,058
No. of stormwater structures maintained	639	639	622	622
No. of FPL streetlights inspected	886	1262	1350	1350
No. of City maintained streetlights	43	43	43	43
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	589	500	550	550
No. of Capital Improvement Projects coordinated	2	3	3	3

EFFICIENCY MEASURES

Cost per capita for repair and maintenance of roads and drainage infrastructure	$17.46	$18.17	$18.46	$18.66
Cost per stormwater inlet cleaned	$0	$119.68	$141.32	$141.32
Labor cost per mile of alleyways maintained	$3,274	$3,439	$3,041	$3,041
Avg. cost per s.f. of sidewalk repaired	$11.79	$5.63	$6.27	$6.27
Avg. cost per underground locate request	$17.96	$18.17	$19.38	$19.50
Avg. cost per tree trimmed	N/A	N/A	$76.75	$77.40

EFFECTIVENESS MEASURES

% of inlets cleaned annually	0%	24%	18%	18%
% of trees trimmed annually	13%	8%	10%	10%
% of roadways with favorable drivability ratings	N/A	N/A	88%	91%

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

GOALS & OBJECTIVES

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

Objective:
- Maintain quarterly review and updates of infrastructure databases (i.e. street lighting, traffic control signage, sidewalk and storm sewers).
- Maintain 24 hour response to issues on public right of ways (i.e. illegal dumping, graffiti, drainage problems, traffic control signage repair and replacement, reporting of streetlight outages, pothole repairs, downed trees, deceased animal removal and underground utility markings).
- Maintain annual roadway and sidewalk integrity inspections.
- Maintain trimming of 10% trees annually.

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

Objective:
- Maintain bi-annual field inspections of all drainage structures.
- Maintain cleaning of 18% of storm drain inlets annually.
- Increase intrusive aquatic vegetation removal functions from Canals from bi-annually to quarterly.
- Maintain review of NPDES documentation at 4 times per year for data quality control.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 246,976	$ 255,106	$ 250,758	$ 259,742
14-1	Overtime	775	0	0	299
15-1	Special Pay	600	600	600	600
21-1	Fica Taxes	18,604	19,233	18,638	19,327
22-1	Retirement Contributions (FRS)	6,471	8,584	12,607	13,092
22-2	FLC Gen Retirement Contribution	5,542	5,530	5,380	5,605
22-3	FLC Gen Retirement Match	1,950	1,929	2,690	2,803
23-1	Life & Health Ins - Employee	44,296	44,838	46,936	48,672
23-2	Dependent Insurance	6,267	4,340	4,554	4,728
23-3	Short Term Disability Pay	1,275	0	0	0
24-1	Worker's Compensation	18,472	19,184	19,065	20,481
24-2	City Shares Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	301	314
	TOTAL PERSONNEL SERVICES	**351,228**	**359,344**	**361,529**	**375,663**
	OPERATING EXPENSES				
31-2	Engineering & Archit Fee	0	0	0	0
31-5	Physical Exams	420	210	280	0
34-2	Aquatic Weed Control	2,385	3,864	3,864	5,700
34-4	Other Contractual Service	522	1,560	4,280	71,720
34-41	DOC Service	59,412	59,481	60,963	58,812
40-4	Ed Train Sem & Assc Exp	1,839	1,920	1,946	1,750
43-2	Street Lights	169,954	176,202	169,300	183,904
43-5	Disposal Fees	20,594	21,140	32,480	30,232
44-1	Equipment Rental	2,587	119	300	300
52-3	Custodial, Liab & Chem Sup	3,263	2,912	3,550	3,550
52-5	Consumables & Small Tools	3,179	3,316	3,075	3,075
52-7	Medical Supplies	492	202	250	250
52-8	Uniforms & Clothing	1,774	1,854	1,818	1,860
53-1	Roads & Bridges	13,185	14,559	21,200	16,450
53-2	Traffic Control	10,041	4,513	5,950	5,950
53-3	Drainage	17,827	35,347	33,546	33,546
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	149	169	175	200
	TOTAL OPERATING EXPENSES	**307,623**	**327,368**	**343,077**	**417,399**
	CAPITAL OUTLAY				
63-1	Roads and Bridges	5,908	5,272	0	0
64-8	Other Equipment	0	0	0	0
	TOTAL CAPITAL OUTLAY	**5,908**	**5,272**	**0**	**0**
	DIVISION TOTAL	**$ 664,759**	**$ 691,984**	**$ 704,606**	**$ 793,062**

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

PRIMARY FUNCTION NARRATIVE

This Division is responsible for the repair, inspection, and maintenance of the City fleet, which consists of 99 vehicles and 156 pieces of equipment. The Division performs routine in-house maintenance, coordinates warranty repairs with manufacturers, and major repairs with service companies.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$185,937	$174,548	$186,213	$196,766
Operating	436,857	410,969	442,026	459,714
Capital	9,651	2,665	0	3,700
Other	0	0	0	0
General Fund Totals	$632,445	$588,182	$628,239	$660,180

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic	2	2	2	2
Total Number of Staff	3	3	3	3

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of public safety patrol cars maintained	34	34	34	34
No. of administrative vehicles maintained	13	16	13	13
No. of med/light duty trucks/vans maintained	36	33	36	36
No. of heavy duty trucks maintained	5	5	5	5
No. of fire engines maintained	4	4	4	4
No. of ambulances maintained	4	4	4	4
No. of buses maintained	3	3	3	3
No. of small engine equipment maintained	157	141	156	156
No. of repair orders completed	1,264	1,161	1,250	1,250
No. of vehicle preventive maintenance (PM) services performed	301	372	325	325
No. of Capital Improvement Projects coordinated	1	1	4	2
EFFICIENCY MEASURES				
Avg. operation and maintenance cost per mile (all vehicles)	$0.58	$0.70	$0.80[1]	$0.80
No. of vehicles maintained per mechanic	45	45	45	45
Avg. completed repair orders per mechanic	575	528	568	568
Avg. completed PM per mechanic	137	169	148	148
EFFECTIVENESS MEASURES				
% of City vehicles receiving quarterly PM inspections	100%	100%	100%	100%
% of customers satisfied with service (based on customer survey)	100%	100%	100%	100%

[1]Figures prior to 2014 do not include labor costs

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

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:
- Maintain readily available fuel supply and access to support uninterrupted operations for users.
- Maintain quarterly preventive maintenance function on all City vehicles.
- Maintain small engine equipment usage reviews with Division Supervisors at 3 times per year.

Goal: Provide excellent customer service to internal customers.

Objective:
- Maintain 100% customer satisfaction survey rating.
- Maintain a maximum of 1 hour response time to vehicle/equipment service calls during working hours.
- Maintain bi-annual ASE certifications and other training programs to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 138,609	$ 123,859	$ 134,040	$ 137,979
12-2	Vac/Sick Payout	0	5,576	0	0
14-1	Overtime	970	0	0	304
15-1	Special Pay	900	900	900	900
21-1	Fica Taxes	10,728	9,677	9,851	10,160
22-1	Retirement Contributions (FRS)	2,797	1,922	0	0
22-2	FLC Gen Retirement Contribution	3,869	4,338	6,701	6,914
22-3	FLC Gen Retirement Match	1,822	2,169	3,350	3,457
23-1	Life & Health Ins - Employee	22,123	19,283	23,468	24,339
23-2	Dependent Insurance	0	3,224	4,358	8,838
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	4,119	3,600	3,384	3,709
25-1	Unemployment Compensation	0	0	161	166
	TOTAL PERSONNEL SERVICES	**185,937**	**174,548**	**186,213**	**196,766**
	OPERATING EXPENSES				
31-5	Physical Exams	210	0	210	0
34-4	Other Contractual Service	1,068	1,973	2,568	2,568
40-4	Ed Train Sem & Assc Exp	2,430	1,986	3,292	3,100
41-1	Telephone	75	14	120	60
43-5	Dumping Fees	912	580	750	1,000
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,128	1,186	1,822	1,301
46-2	R & M - Vehicles	73,558	67,666	72,000	72,000
46-21	R & M - Veh Other Contract	34,513	42,520	42,730	44,530
46-5	R & M - Other Equipment	23,797	7,826	14,000	11,500
46-51	R & M - Other Equip Contract	0	1,617	1,000	3,500
46-7	R & M - Computer Equip	2,941	0	0	0
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	1,608	1,608	1,650	2,550
52-1	Fuel & Lubricants	291,838	281,321	297,520	313,270
52-5	Consumables & Small Tools	1,731	1,309	2,500	2,500
52-7	Medical Supplies	44	165	50	50
52-8	Uniforms & Clothing	212	464	964	935
54-3	Books,Subsc,Prof Supplies	392	334	250	250
54-4	Memberships & Dues	150	150	150	150
	TOTAL OPERATING EXPENSES	**436,857**	**410,969**	**442,026**	**459,714**
	CAPITAL OUTLAY				
64-5	Other Furniture	0	0	0	3,700
64-8	Other Equipment	9,651	2,665	0	0
	TOTAL CAPITAL OUTLAY	**9,651**	**2,665**	**0**	**3,700**
	DIVISION TOTAL	**$ 632,445**	**$ 588,182**	**$ 628,239**	**$ 660,180**

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

PRIMARY FUNCTION NARRATIVE

This Division is responsible for the maintenance, repair, and minor reconstruction of 18 public buildings and park structures that total 119,600 square feet, and 9 bus shelters. The 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$191,168	$189,264	$193,464	$205,005
Operating	403,936	397,820	428,702	385,463
Capital	11,047	4,099	11,900	2,500
Other	0	0	0	0
General Fund Totals	$606,151	$591,183	$634,066	$592,968

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Building Services Supervisor	1	1	1	1
Trades Worker/Electrician	1	1	1	1
Trades Worker	1	1	1	1
Total Number of Staff	3	3	3	3

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of office buildings maintained	8	8	8	8
No. of other buildings maintained	10	10	10	10
No. of total square feet maintained	119,600	119,600	119,600	119,600
No. of HVAC systems maintained	34	34	34	34
No. of building work orders completed	896	864	900	900
No. of service contracts coordinated	15	15	14	14
No. of Capital Improvement Projects coordinated	3	2	4	5
EFFICIENCY MEASURES				
Avg. maintenance cost per s.f. of building	$2.38	$2.36	$2.55	$2.19
Avg. completed work orders per employee	358	346	360	360
Custodial costs per s.f.	$1.98	$1.87	$1.30	$1.38
EFFECTIVENESS MEASURES				
% of customers satisfied with service (Based on customer survey)	100%	100%	100%	100%

GOALS & OBJECTIVES

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

Objective:
- Maintain a 48 hour response time to work order requests.
- Maintain daily monitoring and quarterly night inspections of custodial services to ensure vendor contract compliance.
- Maintain total assessment of building infrastructure needs at 2 times per year.
- Maintain monthly preventative maintenance/inspections of light fixtures, a/c filters, flags, fire sprinkler gauges and vehicles; quarterly preventive maintenance/inspections of air compressors and fire extinguishers; and annual preventive maintenance/inspections of hurricane shutters, shop tools, backflow devices, water fountains, bay doors, exhaust fans, fire extinguishers and building roofs.

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.
- Maintain procurement of eco-friendly materials (paints, cleaners, fluorescent bulbs, and other chemicals).

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 147,427	$ 143,564	$ 142,881	$ 147,510
14-1	Overtime	0	292	0	310
15-1	Special Pay	2,300	1,300	300	300
21-1	Fica Taxes	11,424	11,170	10,925	11,302
22-1	Retirement Contributions (FRS)	4,944	5,740	7,286	7,630
22-2	FLC Gen Retirement Contribution	2,202	1,924	1,903	1,983
22-3	FLC Gen Retirement Match	1,101	962	951	991
23-1	Life & Health Ins - Employee	15,286	18,323	23,468	24,339
23-2	Dependent Insurance	358	257	196	4,522
24-1	Worker's Compensation	6,126	5,732	5,383	5,941
25-1	Unemployment Compensation	0	0	171	177
	TOTAL PERSONNEL SERVICES	**191,168**	**189,264**	**193,464**	**205,005**
	OPERATING EXPENSES				
31-5	Physical Exams	0	0	70	0
34-4	Other Contractual Service	96,327	91,242	114,044	71,564
40-4	Ed Train Sem & Assc Exp	1,137	1,117	1,720	1,700
41-1	Telephone	82,304	83,820	86,532	84,552
43-1	Electricity	126,649	123,279	124,224	124,452
43-4	Water & Sewer	38,511	35,426	37,800	38,880
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	27,156	22,877	27,250	27,500
46-11	R & M Building Other Cont.	28,898	35,984	33,073	32,785
46-5	R & M - Other Equipment	90	223	150	150
52-3	Custodial, Lab & Chem Sup	821	674	800	950
52-5	Consumables & Small Tools	1,475	2,340	1,800	1,650
52-7	Medical Supplies	31	0	50	50
52-8	Uniforms & Clothing	537	838	889	930
54-3	Books,Subsc,Prof Supplies	0	0	100	100
	TOTAL OPERATING EXPENSES	**403,936**	**397,820**	**428,702**	**385,463**
	CAPITAL OUTLAY				
62-1	Office Buildings	0	0	8,100	0
62-2	Public Safety Building	4,981	4,099	0	2,500
62-4	Community Hall	0	0	0	0
62-5	Parks & Rec Blds	0	0	3,800	0
62-6	Public Works Buildings	6,066	0	0	0
	TOTAL CAPITAL OUTLAY	**11,047**	**4,099**	**11,900**	**2,500**
	DIVISION TOTAL	**$ 606,151**	**$ 591,183**	**$ 634,066**	**$ 592,968**

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

PRIMARY FUNCTION NARRATIVE

This Division is responsible for the maintenance of 13 City Parks, landscape care around 10 public buildings, 28 irrigation systems, 14 playground facilities and equipment, 10 athletic fields, 359 lights, 25 athletic courts, and 4,253 trees. The Division also conducts evening and week-end park patrol and provides support to City events.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$334,625	$312,804	$349,782	$347,795
Operating	141,342	157,208	145,819	191,781
Capital	7,439	0	750	4,700
Other	0	0	0	0
General Fund Totals	$483,406	$470,012	$496,351	$544,276

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Parks Maintenance Supvr	1	1	1	1
Crew Leaser	1	1	1	1
Maintenance Worker II	1[2]	2	2	2
Maintenance Worker I	3	2[3]	2	2
Parks Attendant	2 PT	2 PT	2 PT	2 PT
Total Number of Staff	6 FT / 2 PT	6 FT / 2 PT	6 FT / 2 PT	6 FT / 2 PT

[1] One Maintenance Worker II position was eliminated in FY 2012.
[2] One Maintenance Worker I position transferred to Roads and Drainage Division in FY 2013.
[3] One Maintenance Worker II position transferred from Roads and Drainage Division in FY 2013.

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

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of parks maintained	13	13	13	13
No. of acres mowed in parks	67	67	67	67
No. of acres mowed for public buildings	11	11	11	11
No. of landscape cuts performed for sports turf fields	66	64	70	70
No. of landscape cuts performed for public building grounds	43	42	36	36
No. of landscape cuts performed for parks grounds	43	40	40	40
No. of athletic fields maintained	9	10	10	10
No. of athletic courts maintained	25	25	25	25
No. of playground areas maintained	14	14	14	14
No. of irrigation systems maintained	28	28	28	28
No. of trees maintained	4,617	4,194	4,253	4,253
No. of community events assisted	6	6	6	6
No. of Capital Improvement Projects coordinated	3	1	2	1

EFFICIENCY MEASURES

Avg. cost per irrigation system to maintain	$750	$571	$760	$760
Avg. cost per athletic field to maintain	$17,804	$15,813	$23,600	$24,238
Avg. cost per acre to maintain (parks and buildings grounds)	$3,618	$3,527	$3,729	$3,837
Avg. cost per tree trimmed	$25.84	$23.95	$87.93[1]	$88.69
Avg. cost per court maintained	$959	$876	$840	$840
Avg. cost per week to remove trash	$1,235	$1,238	$1,204	$1,204

EFFECTIVENESS MEASURES

% of monthly safety inspections completed at building and park grounds	100%	100%	100%	100%
% acres mowed according to schedules	88%	93%	95%	95%
% of trees trimmed annually	5%	11%	11%	11%

[1] Figure prior to 2014 do not include associated costs

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

GOALS & OBJECTIVES

Goal: Provide clean, safe, and attractive public parks in order to offer a pleasant experience.

Objective:
- Maintain monthly park and playground structure safety inspections.
- Maintain 24 hour response to issues on parks and public building grounds (i.e. illegal dumping, graffiti, hole repairs, court light outages, deceased animal removal and underground utility markings).
- Maintain quarterly night time lighting inspections.
- Maintain week night and weekend Park rentals and inspections.
- Maintain 95% of acres maintained according to schedules.

Goal: Provide a well maintained irrigation system to ensure a healthy landscape.

Objective:
- Maintain irrigation map location updates whenever irrigation systems are modified.
- Maintain repairs within 48 hours of initial reporting.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 220,928	$ 212,207	$ 230,547	$ 231,523
13-1	Other Salary	21,500	18,229	22,610	22,820
14-1	Overtime	0	0	160	271
15-1	Special Pay	600	600	800	2,600
21-1	Fica Taxes	18,608	17,427	18,761	18,990
22-1	Retirement Contributions (FRS)	2,779	3,218	4,096	4,330
22-2	FLC Gen Retirement Contribution	8,075	6,711	8,588	8,520
22-3	FLC Gen Retirement Match	2,612	2,339	4,295	4,260
23-1	Life & Health Ins - Employee	44,271	40,448	46,936	40,709
23-2	Dependent Insurance	179	3,399	4,554	4,522
23-3	Short Term Disability Pay	275	0	0	0
24-1	Worker's Compensation	9,554	8,008	8,131	8,944
24-2	City Shared Worker's Comp.	434	218	0	0
25-1	Unemployment Compensation	4,810	0	304	306
	TOTAL PERSONNEL SERVICES	**334,625**	**312,804**	**349,782**	**347,795**
	OPERATING EXPENSES				
31-5	Physical Exams	210	70	210	0
34-4	Other Contractual Service	0	0	0	25,000
40-4	Ed Train Sem & Assc Exp	1,773	2,600	2,825	3,371
41-1	Telephone	53	55	66	66
43-1	Electricity	75,961	87,196	80,544	87,564
44-1	Equipment Rental	334	729	1,000	1,000
46-5	R & M - Other Equipment	9,960	10,017	11,750	12,250
46-6	R & M-Parks & Athletic Fd	14,998	6,538	11,250	11,750
46-61	R & M Parks Other Contract	3,647	16,716	5,000	7,000
52-2	Parks & Grounds Supplies	18,466	15,111	16,000	23,500
52-3	Custodial, Lab & Chem Sup	11,684	13,198	12,000	15,000
52-5	Consumables & Small Tools	1,780	2,030	1,650	1,650
52-7	Medical Supplies	276	6	150	150
52-8	Uniforms & Clothing	2,109	2,942	3,274	3,380
54-3	Books,Subsc,Prof Supplies	91	0	100	100
54-4	Memberships & Dues	0	0	0	0
	TOTAL OPERATING EXPENSES	**141,342**	**157,208**	**145,819**	**191,781**
	CAPITAL OUTLAY				
64-5	Other Equipment	0	0	750	0
64-7	Park Equipment	0	0	0	4,700
64-8	Other Equipment	7,439	0	0	0
	TOTAL CAPITAL OUTLAY	**7,439**	**0**	**750**	**4,700**
	DIVISION TOTAL	**$ 483,406**	**$ 470,012**	**$ 496,351**	**$ 544,276**

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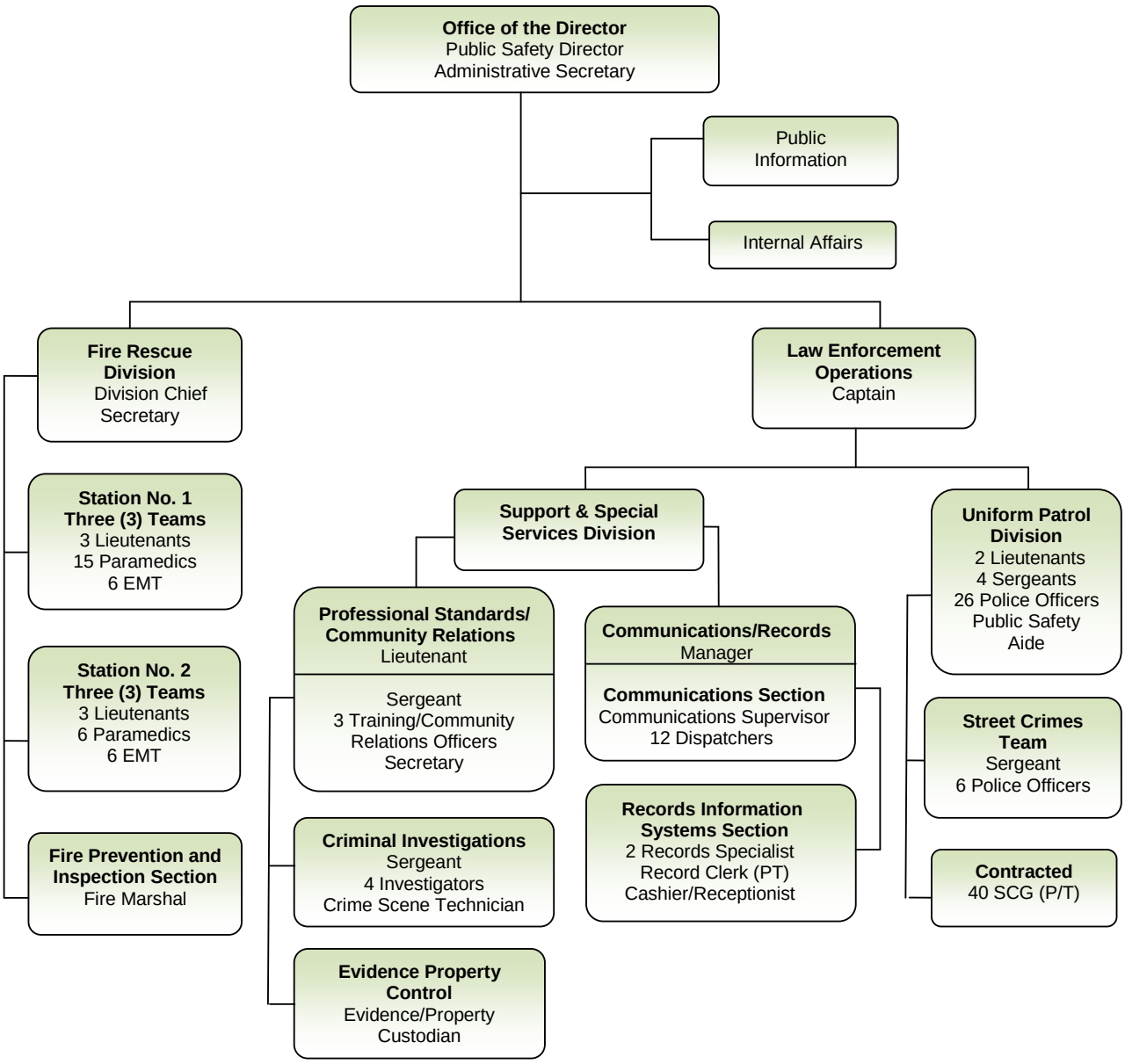
Department of Public Safety



Mission Statement

To improve the quality of life in Greenacres by working together with all citizens to protect life and property, to promote safety, to maintain public order and to preserve human rights.

Full Time Sworn:	51
Full Time Fire:	41
Full Time:	23
Part Time Civilian:	1
Total:	116

DEPARTMENT OF PUBLIC SAFETY
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

Office of the Director:

- Successfully negotiated a Collective Bargaining Agreement between the City and the Palm Beach County Police Benevolent Association.
- Successfully completed three (3) grant projects that were awarded to the Public Safety Department.
- Coordinated four (4) Capital Improvement Projects within the allocated budget amounts.

Uniform Patrol Bureau:

- Maintained and renewed efforts to provide traffic safety for the community, which included Seat Belt, Red Light and Driving Under the Influence Enforcements.
- Participated in the Florida "Click It or Ticket" campaign, which awarded the Department fifteen thousand dollars ($15,000.00) in equipment and a trophy.
- Won a 2014 Chevrolet Silverado Pick-Up Truck, as a result of the Click It or Ticket challenge.
- Criminal Investigations Section (CIS)/Street Crimes Team (SCT) continued to conduct address verifications for sexual predators/offenders living in the City and provided liaison to Palm Beach County Sheriff's Office Sexual Predator/Offender Tracking Unit.
- Continued participation in a County Multi-Agency Diversion Taskforce, which resulted in $48,446.78 being awarded to the Department of Public Safety in forfeiture funds.
- Completed the in-car video camera project, which utilized JAG Grant funds to outfit four (4) traffic cars.
- Mandatory retraining requirements were successfully updated and completed for the officers whose certifications were expiring with Florida Department of Law Enforcement (FDLE).

Fire Rescue Division:

- Purchased three (3) Cardiac Monitors with a grant from Palm Beach County Emergency Management. This completes the two (2) year project to have all six (6) monitors being used by Fire Rescue replaced with new technology and allowing the crews to transmit EKG's in real time to the receiving hospital.
- Participated, along with the other local Fire Departments, in the second Mass CPR Day, which taught local residents Hands Only CPR. Greenacres once again lead all agencies with teaching over 65 students Hands Only CPR. The division also certified over 125 students BLS Heart saver CPR.
- Fire Rescue received an outstanding inspection rating after a surprise EMS Inspection by the Florida Department of Health.
- Conducted over 142 Public Safety Demonstrations for the residents and students of the City.
- Participated in the following events:
  - Palm Beach County 911 Remembrance Ceremony
  - Village of Wellington Celebration Parade
  - City of Delray Beach Saint Patrick's Day Parade
  - Ignite the Night 4th of July Celebration
  - City of Atlantis Celebration
  - Christmas Celebrations for the Moose Lodge
  - The City's lunch with Santa
  - Leisure Service Easter Celebration
  - Greenacres Public Safety National Night Out
- Conducted six (6) City School Health Fairs promoting Public Safety and the Fire Rescue Division.
- Provided over 217 blood pressure screenings.
- Maintained an average 5 ½ minute response time, from receipt of call to arrival, on all medical and fire responses events.

- The Fire Marshal conducted 1,500 residential and commercial inspections.
- Reviewed 122 occupational licenses.
- Created a three (3) week in-house training class for new hires, which included medical, fire, driving, map familiarization and extrication. This has provided the four new firefighter hires with a good grasp of what they are to expect as they start their day to day function on shift.
- Procured and put in service a new Fire Rescue Ambulance replacing the last outdated vehicle in the Fire Rescue Fleet.

Support & Special Services Bureau:

- Criminal Investigations Section (CIS) liaison with the Palm Beach County Sheriffs Gang Unit to target and identify gang members operating within the city limits and Palm Beach County.
- Conducted the yearly "Shop With A Cop" Program involving thirty-five (35) at risk youths who are Greenacres residents attending Palm Beach County schools.
- Conducted our First Annual "National Night Out" Event to prevent crime. Over 400 residents and guests attended this event.
- Purchased the KeyTrak System to monitor the Department's motor pool and facility keys. The Department vehicles were re-keyed during this project.
- Coordinated the repainting of the interior and re-flooring sections of the Public Safety Headquarters Building.
- Coordinated the remodeling of the training room.
- On December 7, 2013, we successfully rerouted all of our 911 calls to Belle Glade for close to 12 hours while a new uninterrupted power supply that backs up our 911 center was installed. This gave Palm Beach County Emergency Management one of their first opportunities to put their back up plan into a live environment.
- On January 11, 2014, we successfully initiated remote log in protocol in Next Generation 911 that allows our dispatchers to log into their Greenacres 911 lines from another location while our center was being painted.
- On January 27, 2014, we launched the new web based version of the Driver and Vehicle Information Database made available by the Florida Department of Highway Safety and Motor Vehicles. This new web based version has additional investigative tools available to our Public Safety Department.
- On March 7, 2014, we were notified that a technical audit performed by FDLE revealed we are operating in compliance with the FBI CJIS Security Policy.
- The Records Information Systems Section used their down time to scan every document into Laserfiche from evidence dating from present back to 1990.
- The Records Information Systems Section received training and started entering calls for service from the lobby to be dispatched to officers and improving customer service.
- During this fiscal year, our three (3) Communications Training Officers trained probationary public safety dispatchers for a total of 91 weeks.

DEPARTMENT Public Safety
COST CENTER Office of the Director
COST CENTER NO. 50-51

PRIMARY FUNCTION NARRATIVE

The Department's Administration is responsible for management, supervision and control of all the activities in the areas of police, fire and emergency medical services. The Department's Administration provides for the coordination of activities between Divisions and other City Departments, and collects data and compiles special reports as required.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$226,411	$236,729	$240,018	$249,962
Operating	3,223	2,340	3,081	3,439
Capital	0	0	0	3,784
Other	0	0	0	0
General Fund Totals	$229,634	$239,069	$243,783	$257,185

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Public Safety Director	1	1	1	1
Administrative Secretary	1	1	1	1
Professional Stds/ Comm Relation Lieutenant	0[1]	0	0	0
Deputy Director	0[2]	0	0	0
Crime Prevention Officer	0[1]	0	0	0
Total Number of Staff	2	2	2	2

[1] Position moved to Support Services
[2] Police Officer Position moved to Operations Division

DEPARTMENT Public Safety
COST CENTER Office of the Director
COST CENTER NO. 50-51

ACTIVITY/PERFORMANCE MEASURES

- Oversees and directs the activities for the Public Safety Department.
- Prepares and administers the Department's operating budget.
- Develops and implements Departmental procedures, rules and regulations.
- Coordinates the preparation of the various Public Safety grant applications.
- Coordinate the assistance of State, County and local jurisdictions where Public Safety activities are involved.
- Monitors and evaluates the efficiency and effectiveness of the delivery of Public Safety services.
- Coordinates the Investigation of Public Safety employee misconduct.
- Coordination of community programs, public information and other human relations functions.
- Coordinates the preparation of Departmental reports to the City Manager and City Council.
- Assists with union negotiations and administers the labor agreement.
- Coordinates recruitment and enlistment of highly qualified and motivated candidates.

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Number of Capital Improvement Projects Coordinated	2	4	5	4
Number of Departmental Grants	3	3	3	3
Number of Internal Affairs Complaints Investigated and Employee Traffic Crashes	4/4	6/6	10/15	12/12

GOALS & OBJECTIVES

Goal: Increase professional standing by becoming accredited by the Commission for Florida Law Enforcement Accreditation.

Objective:
- Update the Department's General Orders to reflect the most up to date policies and practices of the organization and disseminate to all employees.
- Develop and utilize strong management practices.

Goal: Maintain efficiency and effectiveness of the delivery of Public Safety Services.

Objective:
- Maintain recruitment and the retention of a highly qualified, diverse workforce.
- Increase customer service internally and externally.
- Maintain professional standards through training, leadership, and mentoring.

Goal: Maintain coordination with state, county and local jurisdictions.

Objective:
- Increase mutual aid arrangements with other jurisdictions.
- Maintain the submittal of grant applications to supplement funding of Public Safety Programs.

DEPARTMENT Public Safety
COST CENTER Office of the Director
COST CENTER NO. 50-51

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	167,781	175,725	173,328	180,327
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	28	0	0	0
15-1	Special Pay	2,080	2,080	2,080	2,100
21-1	Fica Taxes	12,049	12,580	12,805	13,317
22-1	Retirement Contributions (FRS)	17,202	19,331	23,515	24,708
22-2	FLC Gen Retirement Contribution	2,440	2,486	2,497	2,599
22-3	FLC Gen Retirement Match	1,220	1,243	1,249	1,300
22-4	FLC P/S FF Retirement	0	0	0	0
23-1	Life & Health Ins - Employee	15,604	15,374	16,123	16,729
23-2	Dependent Insurance	3,840	3,786	3,995	4,152
24-1	Worker's Compensation	4,167	4,124	4,218	4,514
25-1	Unemployment Compensation	0	0	208	216
	TOTAL PERSONNEL SERVICES	**226,411**	**236,729**	**240,018**	**249,962**
	OPERATING EXPENSES				
31-4	Other Professional Service	0	0	0	0
40-4	Ed Train Sem & Assc Exp	1,696	1,298	1,700	2,000
40-5	Business Exp & Mileage	176	184	400	400
45-2	Notary Fees	105	0	0	0
48-2	Crime & Fire Prevention	318	0	0	0
51-5	Minor Office Equip & Furn	0	0	0	0
52-5	Consumables & Small Tool	0	0	0	0
52-8	Uniforms & Clothing	128	93	176	234
54-3	Books,Subsc,Prof Supplies	125	90	130	130
54-4	Memberships & Dues	675	675	675	675
	TOTAL OPERATING EXPENSES	**3,223**	**2,340**	**3,081**	**3,439**
	CAPITAL OUTLAY				
64-5	Office Furniture	0	0	684	3,784
	TOTAL CAPITAL OUTLAY	**0**	**0**	**684**	**3,784**
	DIVISION TOTAL	**$ 229,634**	**$ 239,069**	**$ 243,783**	**$ 257,185**

DEPARTMENT Public Safety
COST CENTER Operations / Uniform Patrol
COST CENTER NO. 50-53

PRIMARY FUNCTION NARRATIVE

The Division is comprised of Uniform Patrol and the Street Crimes and Special Response Teams. The Division is responsible for the general patrol of the City, the detection and prevention of criminal activity, the apprehension of law violators, gathering of intelligence, and supporting the Fire Rescue Division as needed. In addition, the Division through the Special Response Team handles any and all situations that are of a critical nature, and the Street Crimes Team addresses both street level and organized criminal enterprises.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$4,670,441	$4,693,024	$3,792,225	$3,842,188
Operating	382,002	373,902	458,466	396,333
Capital	0	0	18,375	6,000
General Fund Totals	$5,052,443	$5,066,926	$4,269,066	$4,244,521

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Captain	1	1	1	1
Secretary	1	1	0[1]	0
Watch Commander Lt	2	2	2	2
Sergeants	6	6[1]	5	5
Police Officers	30	30	30	32
Training Officer	2	2	0[1]	0
Investigator	4	4	0[1]	0
Crime Scene Tech	1	1	0[1]	0
Public Safety Aide	1	1	1	1
Total Number of Staff	48	48	39	41

[1] Position moved to Support & Special Services

DEPARTMENT Public Safety
COST CENTER Operations / Uniform Patrol
COST CENTER NO. 50-53

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Total Calls for Service	18,821	19,214	19,525	20,175
Offense Reports Taken	2,754	3,041	2,924	2,906
No. of Persons Arrested	1,848	1,719	1,546	1,704
Total Traffic Crashes	1,299	1,146	1,214	1,220
Total Traffic Stops	4,976	4,846	4,862	4,895
Total Traffic Citations	7,186	5,747	5,548	6,160
EFFICIENCY MEASURES				
Calls per Officer	547	640	867	673
Offense Reports per Officer	N/A	105	101	94
Number of reports reviewed per Sergeant[4]	N/A	594	585	576
Number of calls supervised per Sergeant[4]	N/A	3,843	5,202	4,270
Hours of SRT Utilization[1]	870	540	1,492	1,077
EFFECTIVENESS MEASURES				
Average Response Time for Priority 1 Calls (minutes)[3]	N/A	3:44	3:44	3 :44
Average Response Time for Priority 2 Calls (minutes)[3]	N/A	5:25	5:25	5 :25
Average Response Time for Priority 3 Calls (minutes)[2]	N/A	5 :33	5 :33	5 :33
Crashes per 1,000 Population	34.10	34.07	32.30	33.50

[1] Special Response Team
[2] Added in FY 2012
[3] Changed from % to Average response time
[4] Added in FY 2015

DEPARTMENT	Public Safety
COST CENTER	Operations / Uniform Patrol
COST CENTER NO.	50-53

GOALS & OBJECTIVES

Goal Decrease traffic related crashes that result in personal injuries and property damages.

Objective
- Maintain a minimum of three (3) Traffic Enforcement Details.
- Participate in at least two (2) State and County Safety Seat Belt initiatives throughout the year and complete an after action report at the conclusion of each detail to gauge its effectiveness.
- Participate in a minimum of three (3) Driving Under the Influence Saturation Patrols throughout the year and complete an after action report at the conclusion of each wave to gauge its effectiveness.
- Deploy a radar trailer in at least 12 locations identified where speeding violations are reported or identified.

Goal Decrease repetitive crimes.

Objective
- Identify, through crime analysis, law enforcement issues and deploy officers to address those concerns in an efficient and effective manner.
- Conduct Directed Patrol to specific areas to mitigate identified problems.
- Focus a variety of resources to address criminal concerns.

Goal Decrease drug related crimes.

Objective
- Complete Field Interrogation Reports to assist in the identification of possible criminal suspects.
- Procure at least two (2) search/arrest warrants.
- Take both covert and overt approaches to enforcement utilizing cooperative efforts (Uniform Patrol Bureau, Street Crimes Team and Special Response Team).

Goal Increase the amount of error-free reports submitted in a timely manner.

Objective
- Closely monitor the progress of reports and workload of each officer during shift.
- Develop a system that will identify officers that consistently submit inaccurate reports.
- Utilize senior and Field Training Officers to assist officers experiencing difficulty.

DEPARTMENT Public Safety
COST CENTER Operations / Uniform Patrol
COST CENTER NO. 50-53

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 2,961,698	$ 2,903,729	$ 2,381,494	$ 2,476,974
12-2	Vac/Sick Payout	0	10,488	0	0
14-1	Overtime	167,051	233,309	152,165	194,708
15-1	Special Pay	167,188	140,587	155,541	67,664
21-1	Fica Taxes	235,153	233,869	193,842	197,088
22-1	Retirement Contributions (FRS)	68,772	74,230	71,382	75,227
22-2	FLC Gen Retirement Contribution	3,772	3,053	1,511	1,783
22-3	FLC Gen Retirement Match	1,481	1,206	756	892
22-4	FLC P/S FF Retirement	526,651	554,272	385,627	321,861
23-1	Life & Health Ins - Employee	328,302	327,750	283,223	325,068
23-2	Dependent Insurance	99,115	104,248	78,096	88,453
23-3	Short Term Disability Pay	4,325	5,825	0	0
24-1	Worker's Compensation	99,084	100,308	85,547	89,264
24-2	City Shared Worker's	2,349	150	0	0
25-1	Unemployment Compensation	5,500	0	3,041	3,206
	TOTAL PERSONNEL SERVICES	**4,670,441**	**4,693,024**	**3,792,225**	**3,842,188**
	OPERATING EXPENSES				
31-4	Other Professional Service	0	0	0	0
34-4	Other Contractual Service	306,422	307,480	362,830	336,143
40-4	Ed Train Sem & Assc Exp	10,564	10,287	12,460	0
44-3	Other Rentals	3,996	4,210	5,300	5,300
45-2	Notary Fees	0	0	0	0
46-5	R & M - Other Equipment	6,330	9,351	18,029	9,610
49-5	Witness Fees, Info & Evid	3,023	3,003	4,500	4,500
51-4	Copy Paper & Supplies	0	1,009	4,400	4,260
51-5	Minor Office Equip & Furn	274	1,711	1,040	850
52-3	Custodial,Lab & Chem Supplies	3,627	3,511	3,500	0
52-4	Ammo, Weapons, Cleaning	19,192	13,391	0	0
52-5	Consumables & Small Tools	2,142	1,142	2,840	2,815
52-8	Uniforms & Clothing	22,014	13,624	37,402	27,430
52-9	Tapes, Film & Film Supply	1,545	1,419	1,200	0
53-2	Traffic Control	446	1,467	1,915	1,975
54-3	Books,Subsc,Prof Supplies	1,877	1,902	2,350	2,780
54-4	Memberships & Dues	550	395	700	670
	TOTAL OPERATING EXPENSES	**382,002**	**373,902**	**458,466**	**396,333**

DEPARTMENT Public Safety
COST CENTER Operations / Uniform Patrol
COST CENTER NO. 50-53

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	CAPITAL OUTLAY				
64-4	Communication Eq	0	0	0	6,000
64-5	Office Furniture	0	0	18,375	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**18,375**	**6,000**
	DIVISION TOTAL	**$ 5,052,443**	**$ 5,066,926**	**$ 4,269,066**	**$ 4,244,521**

DEPARTMENT Public Safety
COST CENTER Fire Rescue
COST CENTER NO. 50-55

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Division provides ALS-BLS Emergency Medical Treatment and Transport Services and Fire Suppression to the City of Greenacres and 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 educates the public by addressing fire prevention, fire safety issues and conducting fire inspections and plan reviews.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$4,447,796	$4,542,061	$4,377,919	$4,798,219
Operating	127,821	125,575	156,223	167,321
Capital	0	0	8,303	11,624
Other	0	0	0	0
General Fund Totals	$4,575,617	$4,667,636	$4,542,445	$4,977,164

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Division Chief	1	1	1	1
Lieutenant	6	6	6	6
Firefighter/Paramedic	18	18	18	21
Firefighter/EMT	12	12	12	12
Fire Marshal	1	1	1	1
Secretary	1	1	1	1
Total Number of Staff	39	39	39	42

DEPARTMENT Public Safety
COST CENTER Fire Rescue
COST CENTER NO. 50-55

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Total Calls for Service	4,980	5,262	5,000	5,081
Calls for Service to Atlantis[5]	534	561	550	548
Fire Safety Inspections	1,749	1,491	1,540	1,593
CPR Classes Taught[1]	19	14	16	16
Blood Pressure Screenings	394	271	250	305
Patients Treated	4,988	4,737	5,242	4,989
Patients Treated Atlantis[5]	402	470	476	449
Atlantis Transports[5]	324	315	328	322
No. of ALS[2] Transports	2,025	1,819	2038	1,960
No. of BLS[3] Transports	1,007	870	902	926
Structure Fires	96	66	60	74
Station Tours and Safety Presentations	93	125	138	138
No. of CPR Students Certified	61	70	121	100
EFFICIENCY MEASURES				
Cost per Call for Service	$918	$887	$908	$974
Cost Per Transport	$1,364	$1,554	$1,389	$1,543
Cost per Fire Inspection	$65	$77	$74	$73
EFFECTIVENESS MEASURES				
Avg. Response Times for Fire Rescue Calls	4.4 min	5.5 min[4]	5.6 min[4]	5.6 min[4]
ISO PPC Fire Rating	3	3	3	3

[1] Cardio Pulmonary Resuscitation
[2] Advanced Life Support
[3] Basic Life Support
[4] Computation Based on Fractional Reporting Criteria
[5] Included in Total

DEPARTMENT Public Safety
COST CENTER Fire Rescue
COST CENTER NO. 50-55

GOALS & OBJECTIVES

Goal Evolve as a Division to continually meet the needs of our community, citizens and visitors.

Objective
- Monitor quality assurance standards, by reviewing and critiquing, all emergency medical responses.
- Monitor trends within and throughout the fire service to improve efficiency and effectiveness.
- Evaluate new technology as it relates to the Fire/Rescue industry, and determine what equipment can best suit the Fire Rescue Division.
- Provide challenging training and education that is current and effective, enabling the division to accomplish its mission.

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

Objective
- Provide immediate response to emergency fire rescue calls for service.
- Monitor all emergency fire rescue dispatch times.
- Provide Emergency response times to an Emergency within 8 minutes.
- Provide regular analysis and feedback to personnel on demand for better out service times.

Goal Decrease property loss and injury due to fire.

Objective
- Complete a minimum of 1,200 commercial/residential fire safety inspections.
- Conduct and continue to promote fire safety presentations.
- Conduct fire safety and code violation inspections.
- Develop, monitor and update Pre-Fire Plans and target hazards on new and existing businesses throughout our response area.

Goal Maintain fire rescue vehicles and related equipment, in optimum working condition.

Objective
- Insure that daily check off sheets are completed, indicating any deficiencies that need to be addressed.
- Monitor the electronic format implemented to track and mitigate any continuing problems that affect the day to day operations as it relates to emergency apparatus.
- Develop and maintain a Capital Improvement Program aimed at updating facility and equipment concerns.
- Continue to conduct station and equipment inspections to ensure a safe working environment.

DEPARTMENT Public Safety
COST CENTER Fire Rescue
COST CENTER NO. 50-55

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 2,647,518	$ 2,648,942	$ 2,637,051	$ 2,852,318
12-2	Vac/Sick Payout	2,199	0	0	0
14-1	Overtime	496,260	526,418	444,475	567,481
15-1	Special Pay	14,054	12,733	11,180	12,820
21-1	Fica Taxes	226,093	227,390	219,539	243,671
22-1	Retirement Contributions (FRS)	74,138	81,418	80,036	87,275
22-2	FLC Gen Retirement Contribution	1,376	1,717	1,700	1,770
22-3	FLC Gen Retirement Match	688	858	850	884
22-4	FLC P/S FF Retirement Contribution	486,927	511,180	450,789	407,169
23-1	Life & Health Ins - Employee	280,124	288,739	297,404	340,738
23-2	Dependent Insurance	109,089	112,382	114,987	142,765
23-3	Short Term Disability Pay	11,700	7,650	0	0
24-1	Worker's Compensation	96,848	117,560	116,210	137,224
24-2	City Shared Worker's Comp.	782	5,074	0	0
25-1	Unemployment Compensation	0	0	3,698	4,104
	TOTAL PERSONNEL SERVICES	**4,447,796**	**4,542,061**	**4,377,919**	**4,798,219**
	OPERATING EXPENSES				
31-4	Other Professional Service	21,025	21,000	21,000	21,000
34-4	Other Contractual Service	1,512	1,554	1,700	1,700
40-4	Ed Train Sem & Assc Exp	5,949	5,952	18,034	15,642
44-1	Equipment Rental	1,664	1,901	2,369	2,369
45-2	Notary Fees	0	0	0	105
46-5	R & M - Other Equipment	18,814	18,911	16,636	19,755
48-6	Other Promo Activities	574	690	822	735
49-6	Miscellaneous Expense	1,725	1,552	1,800	1,665
49-7	Computer Software & Program	1,450	1,450	1,450	1,450
51-5	Minor Office Equip & Furn	0	0	0	826
52-3	Custodial,Lab & Chem Supplies	1,833	3,364	2,000	2,000
52-5	Consumables & Small Tools	2,029	1,056	4,125	4,125
52-7	Medical Supplies	52,900	49,858	64,500	57,500
52-8	Uniforms & Clothing	16,516	15,995	19,356	36,458
52-9	Tapes, Film & Film Supply	439	518	600	400
54-3	Books,Subsc,Prof Supplies	996	1,359	1,366	1,166
54-4	Memberships & Dues	395	415	465	425
	TOTAL OPERATING EXPENSES	**127,821**	**125,575**	**156,223**	**167,321**
	CAPITAL OUTLAY				
64-5	Office Furniture	0	0	8,303	11,624
64-8	Other Equipment	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**8,303**	**11,624**
	DIVISION TOTAL	**$ 4,575,617**	**$ 4,667,636**	**$ 4,542,445**	**$ 4,977,164**

DEPARTMENT Public Safety
COST CENTER Support and Special Services
COST CENTER NO. 50-57

PRIMARY FUNCTION NARRATIVE

The Support & Special Services Division is comprised of the Professional Standards/Community Relations Bureau and the Communications Bureau. The Professional Standards/Community Relations Bureau is responsible for crime prevention and crime scene investigation, recruitment, providing public information, and training of all personnel within the Department. The Communications Bureau provides necessary communications personnel and equipment to receive calls and dispatch appropriate emergency personnel to police, fire and medical needs. Within Communications, the Records Section personnel record, scan and file information from departmental reports for future statistical information and public records requests, and the Evidence/Property Control Section maintains inventory control of all evidence and property.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$1,307,573	$1,364,820	$2,314,978	$2,509,460
Operating	154,663	164,685	263,606	357,768
Capital	4,758	1,327	25,437	9,049
General Fund Totals	$1,466,994	$1,530,832	$2,604,021	$2,876,277

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Captain	1	1	0	0
Professional Standards/Comm. Relations Lieutenant	1[1]	1	1	1
Communication Records Mgr	0	0	1	1
Sergeant	0	0	2[2]	2
Secretary	0	0	1	1
Investigator	0	0	4[2]	4
Training/Comm. Rltns. Officers	1[1]	1	3[2]	3
Communication Supervisor	1	1	1	1
Public Safety Dispatcher	11	11	12	12
Crime Scene Tech	0	0	1[2]	1
Records Specialist	0	0	2	2
Records Custodian	1	1	0	0
Records Clerk	1	1	0	0
Evidence/Property Custodian	1	1	1	1
Cashier/Receptionist	1	1	1	1
P/T Records Clerk	1	1	1	1
Total Number of Staff	19 FT/ 1 PT	19 FT/ 1 PT	30 FT/ 1 PT	30 FT/ 1 PT

[1] Position moved from Director [2] Positions moved from Operations/Uniform Patrol

DEPARTMENT Public Safety
COST CENTER Support and Special Services
COST CENTER NO. 50-57

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Long Term CAD Calls[1]	24,009	25,287	26,010	25,102
Admin Calls	74,287	63,719	65,462	67,823
911 Calls Received	19,510	17,068	18,342	18,307
DCF Referrals Reviewed	239	220	220	226
Evidence Transactions[3]	3,183	3,581	3,108	3,291
Evidence Destruction Transactions[6]	N/A	1292	2784	2,038
Records Requests Processed	N/A	6,410	6,432	6,421
Reports Processed	2,754	4,206	4,138	4,172
Arrests Processed	1,848	1,719	1,546	1,704
Visitors Logged	N/A	864	912	888
Law Enforcement Training Hours[5]	6,411	3,844	5,400	5,218
Fire Rescue Training Hours[5]	2,119	856	1,098	1,358
Communication Training Hours[5]	2,245	303	1,210	1,253
Open Range Sessions[5]	7	7	12	12
Total Cases Investigated (CIB)[5]	432	367	400	400
Cases Cleared (CIB)[5]	254	198	276	243
Total No. of Cases Reviewed for Assignment by Sgt.	472	485	494	484
Crime Scenes Processed	180	218	172	190

EFFICIENCY MEASURES

Avg. Long Term CAD Call created per Dispatcher (11) (12 in FY 14)	2,183	2,299	2,168	2,092
Avg. Telephone Calls per Dispatcher (11) (12 FY 14)	8,527	7,344	6,984	7,178
Avg. Records Request Processed/Day	N/A	26	26	26
Avg. Reports Processed/Day	11	17	17	17
Avg. Arrests Processed /Day	7	7	6	7
Avg. Evidence Transactions/Day	13	19	23	21
Cases per Investigator	108	92	100	100
Percentage of report calls Crime Scene utilized[5]	6.5%	7.3%	5.9%	6.6%

EFFECTIVENESS MEASURES

Avg. Answer Time of 911 Calls in Seconds	5.3	3.4	4.0	4.5
Clearance Rate on Cases Investigated	59%	54%	69%	61%

[1] Replaces Total Case Numbers Created in CAD in FY 2012
[2] Replaces Avg. Case Numbers Created per Dispatcher in FY 2012
[3] Replaces Evidence Vault Audits in FY 2012
[4] Replaces Cost per Call Dispatched in FY 2012
[5] Moved from Cost center 50-53
[6] Added in FY 2015

DEPARTMENT	Public Safety
COST CENTER	Support and Special Services
COST CENTER NO.	50-57

GOALS & OBJECTIVES

Goal Maintain a timely response to all 911 calls.
Objective
- Maintain an Avg. call answer time of 7 seconds or less.

Goal Demonstrate compliance with the PBC Child Abuse Investigations Protocol.
Objective
- Maintain a log of all DCF abuse reports received by the Department.
- Review response times on a monthly basis to determine compliance with protocol.

Goal Maintain the security and integrity of all evidence and property.
Objective
- Conduct quarterly audits of the evidence vault to assess inventory control and documentation.
- Conduct quarterly destructions and or disposal of narcotics and evidence in accordance with Florida State Statute and Departmental guidelines.

Goal Continue to provide relevant, realistic training scenarios in conjunction with the most up-to date training practices.
Objective
- Provide necessary training to maintain discipline proficiencies and required certifications.
- Maintain a data base of all training to insure certifications are met.

Goal Maintain a clearance rate of at least 50% of assigned cases.
Objective
- Assign and investigate crimes with solvability factors conducive to achieving successful results.
- Process a minimum of 75 crime scenes.

DEPARTMENT Public Safety
COST CENTER Support and Special Services
COST CENTER NO. 50-57

COST CENTER EXPENDITURE DETAIL

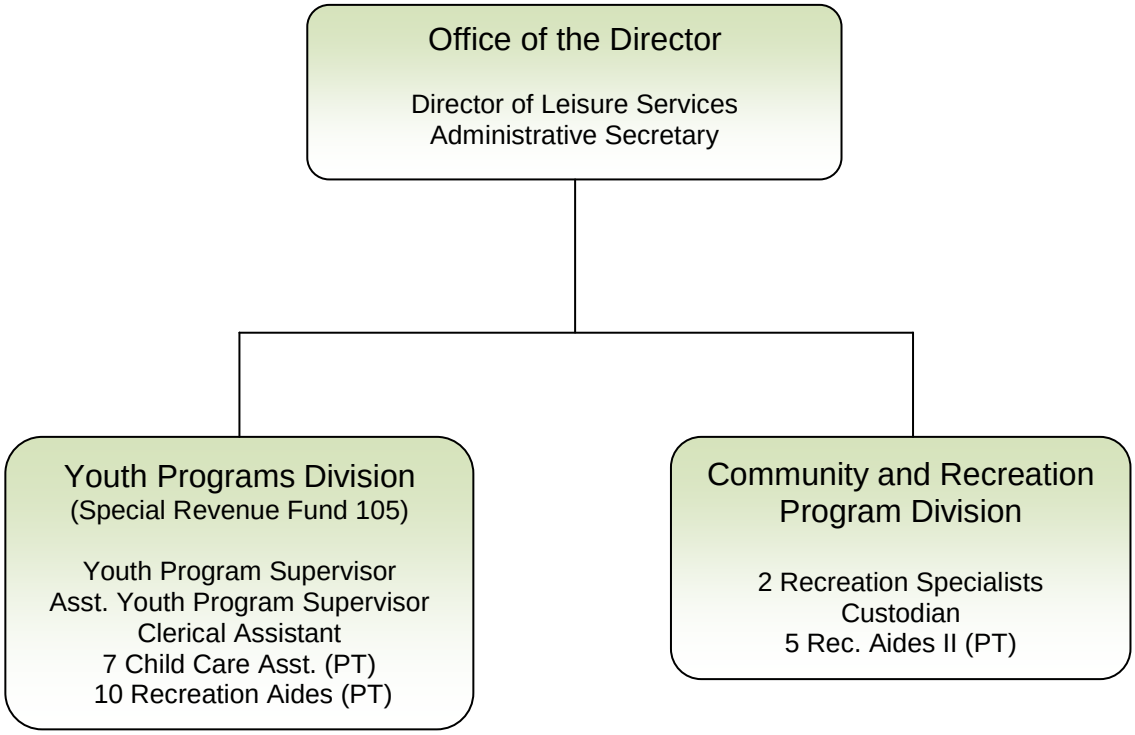
ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	$ 875,567	$ 908,193	$ 1,567,968	$ 1,639,676
12-2	Vac/Sick Payout	0	13,910	0	0
13-1	Other Salaries & Wages	41,553	37,958	14,847	63,167
14-1	Overtime	69,334	71,267	96,370	148,832
15-1	Special Pay	10,168	11,085	20,640	20,490
21-1	Fica Taxes	74,114	77,753	124,176	136,816
22-1	Retirement Contributions (FRS)	32,555	33,739	24,665	26,270
22-2	FLC Gen Retirement Contribution	25,039	29,294	38,811	41,422
22-3	FLC Gen Retirement Match	12,041	13,057	19,406	20,712
22-4	FLC P/S FF Retirement	13,037	17,088	109,066	99,510
23-1	Life & Health Ins - Employee	113,326	115,672	212,036	219,891
23-2	Dependent Insurance	24,414	22,416	59,052	61,294
23-3	Short Term Disability Pay	2,175	2,700	0	0
24-1	Worker's Compensation	11,853	10,688	25,925	29,157
24-2	City Shared Worker's Comp	203	0	0	0
25-1	Unemployment Compensation	2,194	0	2,016	2,223
	TOTAL PERSONNEL SERVICES	**1,307,573**	**1,364,820**	**2,314,978**	**2,509,460**
	OPERATING EXPENSES				
34-4	Other Contractual Service	0	6,133	11,000	21,200
40-4	Ed Train Sem & Assc Exp	3,655	12,107	15,018	46,220
41-1	Telephone	31,074	29,396	28,122	29,558
42-1	Postage & Freight Charges	201	1,465	2,835	2,835
44-1	Equipment Rental	300	341	346	720
45-2	Notary Fees	0	0	0	110
46-3	R & M - Office Equipment	2,682	1,326	2,500	2,540
46-4	R & M - Communication Equip	52,061	55,412	60,658	64,972
46-5	R & M - Other Equipment	12,976	15,086	14,927	30,587
46-7	R & M - Computer Eq	7,499	10,683	5,000	7,950
47-1	Printing & Binding	2,172	1,125	2,300	2,300
48-2	Crime & Fire Prevention	1,171	1,420	1,200	1,200
49-7	Computer Software & Prog	24,639	10,858	77,815	95,189
51-2	Office Supplies	11,116	9,484	12,000	12,000
51-4	Copy Paper & Supplies	1,978	1,672	2,500	2,500
51-5	Minor Office Equip & Furn	0	0	2,076	2,000
51-7	Commemoratives	224	663	500	1,000
52-3	Custodial,Lab & Chem Supplies	356	150	350	4,550
52-4	Ammo, Weapons, Cleaning	0	0	16,831	20,355
52-5	Consumables & Small Tools	722	3,714	1,948	2,060
52-8	Uniforms & Clothing	1,687	1,210	3,160	3,797
52-9	Tapes, Film & Film Supply	0	0	0	1,500
54-4	Memberships & Dues	150	2,440	2,520	2,625
	TOTAL OPERATING EXPENSES	**154,663**	**164,685**	**263,606**	**357,768**

DEPARTMENT Public Safety
COST CENTER Support and Special Services
COST CENTER NO. 50-57

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	CAPITAL OUTLAY				
63-3	Fencing	0	0	0	0
64-4	Communications Equipment	3,549	0	0	0
64-5	Other Furniture	1,209	0	3,687	3,780
64-8	Other Equipment	0	1,327	21,750	2,500
64-9	Computer Hardware/Software	0	0	0	2,769
	TOTAL CAPITAL OUTLAY	**4,758**	**1,327**	**25,437**	**9,049**
	DIVISION TOTAL	**$ 1,466,994**	**$ 1,530,832**	**$ 2,604,021**	**$ 2,876,277**

Department of Leisure Services



Mission Statement

To enrich the life of residents by providing leisure programs and classes; organized sports activities; community events; and after school programs.

Full Time:	8
Part Time:	22

DEPARTMENT OF LEISURE SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

Office of the Director:

- Coordinated 23 Independent Contractor Agreements for services such as; FCAT tutorial, athletic league officials, and food and craft vendors for events.
- Processed 19,526 citizen requests inquiring about; classes, facility rentals, afterschool services, camps, trips, events, and athletic leagues.
- Received $24,173 in sponsorship and event revenue from vendors to offset expenses for five (5) City sponsored and three (3) co-sponsored community events.
- Coordinated 4 Service Agreements/Contracts—2 of which generated $300,215 in revenue through service agreements with the Early Learning Coalition (Family Central Inc.) and the Florida Department of Health, Bureau of Child Care Food Program (CCFP).
- Maintained productive partnerships with over 16 community agencies and organizations.
- Awarded 16 qualified resident households with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling $805 for Co-ed Youth Soccer and Basketball.

Community and Recreation Services:

- Served a total of 654 youth through athletic programs (Basketball—214, Soccer—209, Little League—231) with a 75% Greenacres resident participation rate.
- Organized two (2) Neighborhood events (the August Back-to-School Block Party and the November Thanksgiving Dinner) with over 750 households in attendance.
- The Center facilitated 850 rental reservations generating $50,033.88.
- The Center was rented for 210 days by 5 different religious organizations generating $26,929.

Youth Programs:

- The FCAT tutorial program, facilitated by the Sylvan Learning Center, resulted in increased vocabulary and comprehension scores in 60% of the participating at-risk C.A.R.E.S. students.
- Maintained the number of civic involvement opportunities at 4 by participating in a Memorial Day tribute to Veteran's at the VA Hospital (visiting, thanking and delivering roses to hospitalized Veterans), decorating for the Senior Congregate Meal Program room, and conducting on-going canned food drives to benefit the Salvation Army.
- City Council recognized 17 students, earning 3,195 volunteer hours, with the Presidential Volunteer Services Awards in March.
- Achieved a 50% participation rate for members volunteering at 12 City-sponsored events/Block Parties/projects.
- The C.A.R.E.S. Junior Garden Club received $2,500 in volunteer hours, materials, plants and educational services from the Oleander Garden Club through a grant from the National Elks Foundation.
- Successfully passed 17 mandatory, unannounced program inspections from the Palm Beach County Health Department (11), CCFP and Summer Food Nutrition Program (5), and Family Central, Inc. (1).
- Obtained a Quality Improvement System (QIS) annual monitoring score of 4.68 out of a possible 5.

DEPARTMENT Leisure Services
COST CENTER Office of the Director
COST CENTER NO. 60-61

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for strategic planning, contract compliance, adherence to policies and procedures, organizational development, personnel and fiscal management, program development, coordination of activities of staff, public and community relations, and monitoring and evaluation of all Leisure Services operations.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$181,186	$184,913	$187,578	$194,873
Operating	3,120	3,234	4,452	4,556
Capital	0	692	0	0
Other	0	0	0	0
General Fund Totals	$184,306	$188,839	$192,030	$199,429

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Director	1	1	1	1
Administrative Secretary	1	1	1	1
Total Number of Staff	2	2	2	2

DEPARTMENT Leisure Services
COST CENTER Office of the Director
COST CENTER NO. 60-61

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of Service Agreements/Contracts	7	4	4	4
No. of Collaborative Partnerships	17	18	21	16
No. of Independent Contractor Agreements Coordinated	0	25	33	22
No. of Citizen Requests Processed	17,260	18,245	22,928	19,526

EFFICIENCY MEASURES

Avg. Cost per Contract Coordinated	$6,026	$5,921	$5,177	$5,600

EFFECTIVENESS MEASURES

% of Projected Funding Actual to Budget Reimbursed	96%	97%	95%	97%
% of Customers Satisfied with Service	91%	94%	95%	95%

GOALS & OBJECTIVES

Goal: To provide guidance to divisions for the implementation of the Strategic Plan, the Annual Work Plan and departmental goals in order to achieve the City's mission.

Objective:
- Maintain bi-monthly supervisor and quarterly department meetings to review operational procedures, contract compliance, programs, events, policies, licensing regulations and the Emergency Management Plan.
- Maintain collaborative partnerships with 16 local organizations, schools and area businesses.

Goal: To provide sustainable community programs through enhanced marketing strategies in order to generate new customers and assist program's self-sufficiency.

Objective:
- Maintain the level of revenues equal to expenses for all activities.

Goal: To provide a range of recreational activities and facilities, serving all age groups in order to retain customers and community involvement.

Objective:
- Maintain 6 community events (3 City sponsored & 3 Co-sponsored) and 11 programs operated throughout 7 City facilities.
- Maintain satisfactory customer service rating at 95%

DEPARTMENT Leisure Services
COST CENTER Office of the Director
COST CENTER NO. 60-61

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	128,837	131,841	132,764	138,123
14-1	Overtime	51	26	0	0
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	9,107	9,320	9,500	9,872
22-2	FLC Gen Retirement Contribution	6,411	6,559	6,638	6,906
22-3	FLC Gen Retirement Match	3,218	3,280	3,319	3,453
23-1	Life & Health Ins - Employee	15,201	15,334	15,982	16,582
23-2	Dependent Insurance	13,697	13,945	14,608	15,162
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	344	288	288	289
25-1	Unemployment Compensation	0	0	159	166
	TOTAL PERSONNEL SERVICES	**181,186**	**184,913**	**187,578**	**194,873**
	OPERATING EXPENSES				
40-4	Ed Train Sem & Assc Exp	893	1,157	1,420	1,620
40-5	Business Exp & Mileage	0	0	60	60
45-2	Notary Fees	0	0	0	135
48-1	City Publicity	795	523	650	500
51-2	Office Supplies	818	784	1,667	1,495
51-4	Copy Paper & Supplies	114	0	0	0
51-5	Minor Office Equip & Furn	0	185	100	115
52-8	Uniforms & Clothing	0	0	0	30
54-4	Memberships & Dues	500	585	555	601
	TOTAL OPERATING EXPENSES	**3,120**	**3,234**	**4,452**	**4,556**
	CAPITAL OUTLAY				
64-5	Office Furniture	0	692	0	0
	TOTAL CAPITAL OUTLAY	**0**	**692**	**0**	**0**
	DIVISION TOTAL	**$ 184,306**	**$ 188,839**	**$ 192,030**	**$ 199,429**

DEPARTMENT Leisure Services
COST CENTER Community and Recreation Programs
COST CENTER NO. 60-65

PRIMARY FUNCTION NARRATIVE

This Division provides an array of opportunities to enrich the lives of our citizens by providing community events; class, facility and field rentals; recreational athletic leagues; and senior activities in an effective, efficient and high quality manner. The Division coordinates Neighborhood Events, the Little League and Athletic Provider Agreements, management and execution of the Youth Athletic Scholarship program, and collaboration with local organized sports providers. The Division also coordinates all marketing for the Department through press releases, website, City Link publications, and the marquee signs.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$163,198	$183,008	$164,807	$180,518
Operating	93,346	106,391	102,993	125,712
Capital	0	3,135	5,482	1,051
Other	0	0	0	0
General Fund Totals	$256,544	$292,534	$273,282	$307,281

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Recreation Specialist	2	2	2	2
Custodian	1	1	1	1
Recreation Aide II (PT)	2	2	3	5[1]
Total Number of Staff	3 FT/ 2 PT	3 FT/ 2 PT	3 FT/ 3 PT	3 FT/ 5 PT

[1] Increased Recreation Aide II positions from three (3) to five (5) in FY14.

DEPARTMENT Leisure Services
COST CENTER Community and Recreation Programs
COST CENTER NO. 60-65

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of Community Events	6	6	6	6
No. of Neighborhood Events	2	2	2	2
No. of Senior Trips Scheduled	6	5	0	6
No. of Athletic Leagues Organized	6	5	5	5
No. of Youth Athletic Participants	752	436	779	690
No. of Community Center Rentals	926	843	812	880
No. of Pavilion Rentals	86	104	85	100
No. of Field Rentals	650	724	541	630

EFFICIENCY MEASURES

Avg. Cost per Community Event	$3,154	$2,610	$2,603	$3,000
Avg. Charge per Comm. Center Rental	$50	$58	$59	$60
Avg. Cost per Youth (Athletics)	$83	$86	$85	$80
Avg. Charge per Field Rental	$42	$47	$54	$50
Avg. No. of Participants per Sr. Trip	49	70	0	48

EFFECTIVENESS MEASURES

% of Comm. Center expenses covered by Rentals	52%	65%	26%	32%
% of event expenses covered by sponsorships	68%	57%	43%	49%
% of Households invited attending Neighborhood Events	60%	45%	54%	50%

GOALS & OBJECTIVES

Goal: To increase participation in Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.

Objective:
- Maintain resident registration rate at fifty five (55%) percent of the total enrollment through program marketing and promotion of the Youth Athletic Scholarship Program.
- Reduce juvenile-related crime by maintaining the open gym timeframe for community youth at 12 hours weekly.

Goal: To provide opportunities for Greenacres residents that promote a healthy and active lifestyle and build a unified community.

Objective:
- Maintain 6 Community Events and 2 Neighborhood Events.
- Maintain the number of Senior trips (Adults @ Leisure) at 6.

DEPARTMENT Leisure Services
COST CENTER Community and Recreation Programs
COST CENTER NO. 60-65

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	96,674	102,122	98,913	104,107
13-1	Other Salaries & Wages	19,899	33,117	18,479	26,421
14-1	Overtime	5,981	5,183	4,944	5,272
15-1	Special Pay	0	0	0	0
21-1	Fica Taxes	9,348	10,862	8,993	9,981
22-2	FLC Gen Retirement Contribution	5,016	5,258	5,193	5,113
22-3	FLC Gen Retirement Match	1,810	1,832	2,596	2,557
23-1	Life & Health Ins - Employee	22,179	22,557	23,468	24,482
23-2	Dependent Insurance	304	405	445	468
24-1	Worker's Compensation	1,987	1,672	1,629	1,954
25-1	Unemployment Compensation	0	0	147	163
	TOTAL PERSONNEL SERVICES	**163,198**	**183,008**	**164,807**	**180,518**
	OPERATING EXPENSES				
31-4	Other Professional Svc	1,168	1,461	1,364	1,364
34-4	Other Contractual Service	20,399	27,738	13,472	30,320
40-1	Senior Trips	14,778	12,782	13,176	13,176
40-4	Ed Train Sem & Assc Exp	896	844	980	1,235
40-5	Business Exp & Mileage	0	0	276	306
41-1	Telephone	21	2	12	12
42-1	Postage & Freight Charges	0	0	75	75
46-3	R & M - Office Equipment	1,561	2,897	1,612	5,822
46-5	R & M - Other Equipment	969	85	3,235	3,061
47-1	Printing & Binding	8,723	9,020	9,360	9,360
48-17	Neighborhood Assoc. Prog	1,377	1,498	1,000	1,400
48-3	Daddy Daughter Event	1,721	1,589	2,197	2,120
48-34	Egg Hunt	2,277	3,368	3,800	3,800
48-4	July 4th Event	19,050	18,158	19,185	19,185
48-71	L/S Sponsoring Exp	2,000	4,000	4,000	4,000
48-9	Organized Athletics	0	0	0	0
48-91	Youth Athletics	6,041	7,379	15,941	15,927
49-7	Computer Software & Prog.	1,782	1,782	1,800	2,622
51-2	Office Supplies	426	204	0	0
51-4	Copy Paper, Printer Supplies	288	396	0	0
51-5	Minor Office Equip & Furn	4,151	5,382	3,519	4,749
52-3	Custodial, Lab & Chem Supplies	4,159	5,168	5,756	4,780
52-5	Consumables & Small Tool	479	136	0	440
52-6	Recreation Supplies	293	1,968	1,336	730

DEPARTMENT Leisure Services
COST CENTER Community and Recreation Programs
COST CENTER NO. 60-65

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	OPERATING EXPENSES CONT.				
52-7	Medical Supplies	266	177	340	340
52-8	Uniforms & Clothing	241	37	237	370
54-4	Memberships & Dues	280	320	320	518
	TOTAL OPERATING EXPENSES	**93,346**	**106,391**	**102,993**	**125,712**
	CAPITAL OUTLAY				
64-8	Other Equipment	0	3,135	5,482	1,051
	TOTAL CAPITAL OUTLAY	**0**	**3,135**	**5,482**	**1,051**
	DIVISION TOTAL	**$ 256,544**	**$ 292,534**	**$ 273,282**	**$ 307,281**

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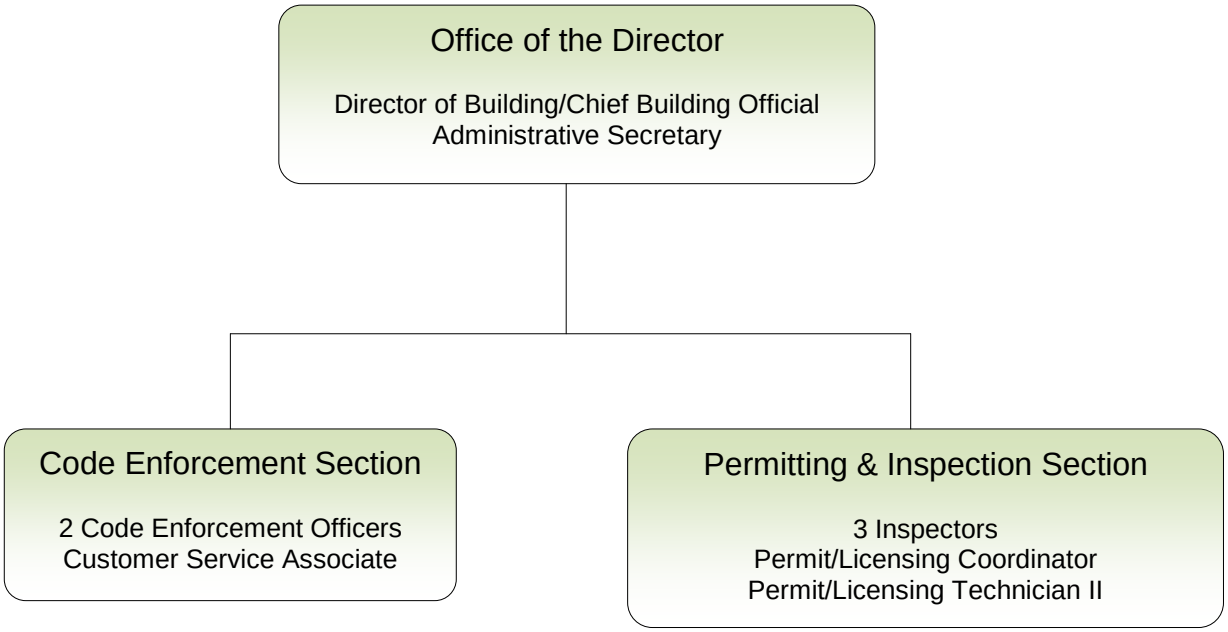
Department of Building



Mission Statement

To ensure the health and safety of the public through the effective, efficient and fair enforcement of the City's laws and ordinances relating to the construction of buildings and the maintenance of property.

Full Time: 10

DEPARTMENT OF BUILDING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2014

- Created a Bulk Alarm Permit Decal program whereby alarm contractors may pre-purchase alarm permits in bulk and assign the permits to individual jobs as needed through the use of decals and Building Department notification forms.
- Coordinated meetings between the department and the communities of Mil Lake Estates III & Pine Ridge South IV addressing neighborhood specific issues.
- Scanned and indexed over 13,000 pages of permits, code cases, business tax receipts, and miscellaneous records into the Laserfiche system.
- Officially destroyed eighteen (16) boxes of hard copy records that met retention limits including scanned permits, code cases, architectural plans, business tax receipt applications and out-of-business files. Additionally, placed obsolete code enforcement case records into the proper folder for destruction.
- Coordinated and assisted in the Great American Cleanup and the International Coastal cleanup by organizing and helping volunteers to cut grass and remove trash and debris from several abandoned homes and right-of-ways.
- Improved the Building Department's Insurance Services Office Building Code Effectiveness Grading Schedule rating for residential construction from a 4 to a 3 and maintained the commercial construction rating of a 3. The improved scores will help reduce property insurance rates for City residents.
- Chief Building Official Michael Grimm was re-appointed by the Board of County Commissioners to the District three (3) seat of the Building Code Advisory Board. The Building Code Advisory Board is responsible for reviewing and making recommendations to the Board of County Commissioners along with local government regarding building related codes and standards.
- Reviewed and implemented NPDES report year 3 and 4 requirements including illicit discharge inspection and storm-water erosion control for construction activities.
- Participated in City Government Week creating and performing a puppet show demonstrating the building permit process and the role and importance of code enforcement.
- Worked with Palm Beach County Construction Industry Licensing Board on creating the Countywide Contractor Enrollment Program. An interlocal agreement was approved by Council on December 16th, 2013
- Chief Building Official/Director Michael Grimm attended a three day seminar offered by the Palm Beach County EOC, Training and Exercise Coordination Program titled "Intermediate Incident Command System for Expanding Incidents".
- Customer Service Associate Aileen Hernandez attended a workshop provided by the Florida Floodplain Managers Association to review the new "National Flood Insurance Program Community Rating System" Coordinator's Manual.
- Assisted the Mil-Lake Estates III community in the attempt to reform the previous HOA by utilizing the Florida Statutes Covenant Revitalization process. The community had 67% of property owners submit written approvals to revitalize the covenants, the official revitalization package was sent to the State, and the association was approved by the State.

DEPARTMENT Building
COST CENTER Building
COST CENTER NO. 72-72

PRIMARY FUNCTION NARRATIVE

The Building Department is responsible for the administration and enforcement of State, County and City codes and laws that relate to building construction, code enforcement, and business licensing. The Building Department reviews building plans, issues permits and Certificates of Occupancy, performs field inspections, manages the department records, issues business tax receipts and contractor registrations, performs investigation and processing of code violations, and prepares and presents cases brought to the Code Enforcement Board and the Construction Board of Adjustments and Appeals.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Personnel Services	$688,034	$746,646	$753,110	$782,453
Operating	10,351	13,281	21,676	25,552
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	$698,385	$759,927	$774,786	$808,005

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Dir. Of Building/Chief Building Official	1	1	1	1
Inspectors	3	3	3	3
Code Enforcement Officer	2	2	2	2
Permit/Licensing Coor.	1	1	1	1
Permit/Licensing Tech II	1	1	1	1
Permit/Licensing Tech I[1]	0.5	0.5	0	0
Customer Service Associate[2]	0	0	1	1
Administrative Secretary	1	1	1	1
Total Number of Staff	9.5	9.5	10	10

[1] Full time position funded 50% in Department of Administration as Office Assistant.
[2] Position reclassified from Permit/Licensing Tech 1 and no longer funded 50% from the Department of Administration

DEPARTMENT Building
COST CENTER Building
COST CENTER NO. 72-72

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
Permits Issued	2,401	2,250	2,200	2,300
Inspections	5,974	7,149	6,500	7,200
Permit Value (Million$)	$14.3	$15.2	$17.0	$17.0
Business Tax Receipts	2,132	2,372	2,380	2,400
Contractor Registrations	891	1,283	1,290	1,300
Code Enforcement Inspections	2,229	1,882	1,900	2,000
Code Enforcement Violations	1,825	1,650	1,750	1,850
Code Enforcement Cases	553	465	475	545
EFFICIENCY MEASURES				
Avg. cost per permit to process	$31.10	$34.57	$36.82	$35.22
Avg. Building inspections per day per inspector	9	10	9	10
Avg. cost per inspection	$22.82	$21.32	$23.76	$23.10
Avg. process time per Business in minutes	25.33	19.34	19.26	19.10
Avg. cost per code enforcement case	$316.88	$376.85	$363.58	$321.53
Avg. cost per code enforcement violation	$96.02	$106.20	$98.69	$94.72
EFFECTIVENESS MEASURES				
% of permits reviewed within target time	99%	99%	99%	99%
% of inspections completed within 24 hrs.	99%	99%	99%	99%
% of C.E. cases brought into voluntary compliance	88%	90%	90%	90%
Insurance Services Organization BCEGS (Residential)	4	4,3	3	3
Insurance Services Organization BCEGS (Commercial)	3	3	3	3

DEPARTMENT	Building
COST CENTER	Building
COST CENTER NO.	72-72

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%.
- Become a National Flood Insurance Program CRS rated community with an initial classification of a 7.
- Increase public educational outreach activities/events from 4 to 6 per year.

Goal To provide efficient services to maintain a high level of customer satisfaction.

Objective
- Maintain rate of performing inspections within 24 hours at 99%.
- Maintain 80% rate of issuing a Business Tax Receipt over-the-counter.
- Implement online Business Tax Receipt renewal process.

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

Objective
- Decrease the number of certified mailings and Postings by 20%.
- Increase the number of violation notices issued by 15%.
- Implement a standard Code Enforcement fee schedule.

DEPARTMENT Building
COST CENTER Building
COST CENTER NO. 72-72

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	495,830	536,819	539,487	560,514
12-2	Vac/Sick Payout	0	4,331	0	0
14-1	Overtime	479	164	0	0
15-1	Special Pay	5,820	5,320	5,320	5,420
21-1	Fica Taxes	35,261	38,303	37,592	39,049
22-1	Retirement Contributions (FRS)	7,418	8,580	10,919	11,532
22-2	FLC Gen Retirement Contribution	17,102	18,854	19,118	19,849
22-3	FLC Gen Retirement Match	8,551	9,426	9,560	9,924
23-1	Life & Health Ins - Employee	70,596	75,022	78,489	81,413
23-2	Dependent Insurance	37,392	41,359	43,339	44,989
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	9,585	8,468	8,639	9,090
25-1	Unemployment Compensation	0	0	647	673
	TOTAL PERSONNEL SERVICES	**688,034**	**746,646**	**753,110**	**782,453**
	OPERATING EXPENSES				
34-4	Other Contractual Service	195	0	5,760	8,000
40-4	Ed Train Sem & Assc Exp	1,797	4,938	4,275	4,275
40-5	Business Exp & Mileage	118	219	275	275
42-1	Postage, Frt & Exp Charges	0	0	50	50
45-2	Notary Fees	144	158	160	160
46-2	R & M - Vehicles	24	25	90	108
46-3	R & M - Office Equipment	388	23	425	425
46-4	R & M - Communication Equip	0	40	2,000	400
47-1	Printing & Binding	32	661	650	1,400
49-7	Computer Software & Prog.	2,196	2,196	2,308	2,500
51-2	Office Supplies	2,359	2,584	2,500	2,500
51-4	Copy Paper & Supplies	3	3	150	0
51-5	Minor Office Equip & Furn	391	436	400	1,100
52-5	Consumables & Small Tools	686	486	550	1,150
52-8	Uniforms & Clothing	234	241	400	560
54-2	Code Supplements & Update	388	0	0	700
54-3	Books,Subsc,Prof Supplies	686	394	400	700
54-4	Memberships & Dues	710	877	1,283	1,249
	TOTAL OPERATING EXPENSES	**10,351**	**13,281**	**21,676**	**25,552**
	DIVISION TOTAL	**$ 698,385**	**$ 759,927**	**$ 774,786**	**$ 808,005**

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, causality and liability insurance. This policy includes all City properties, parks, equipment and vehicles.

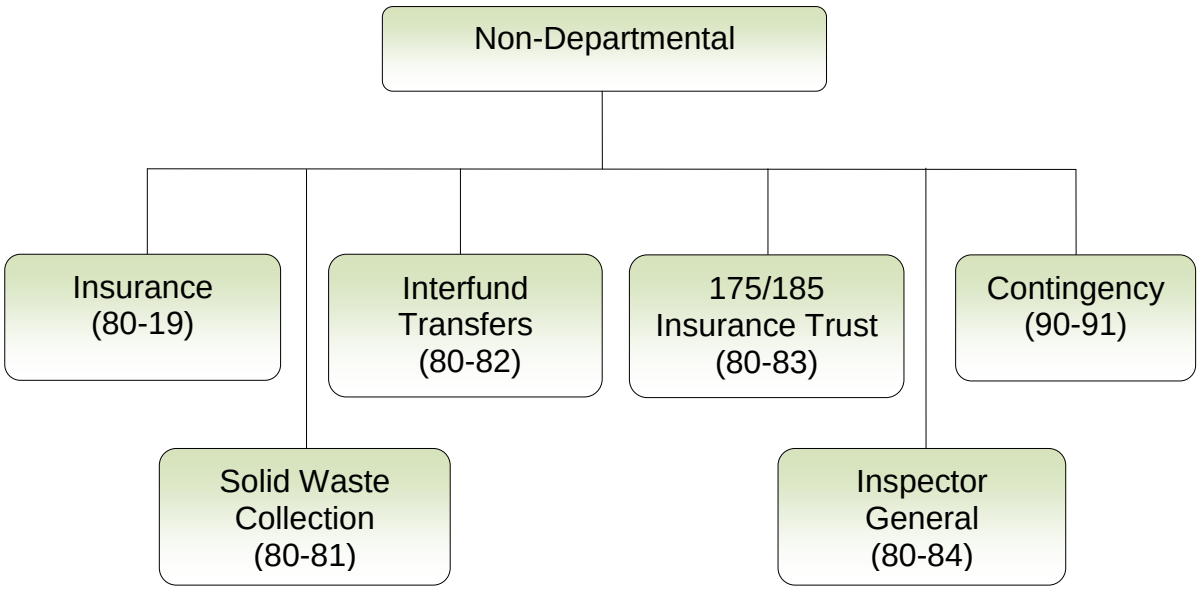
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste and bulk pickup. Residential customers are billed directly from the City on a semi-annual basis for this service. The current service provider for this service is Advanced Disposal Services Solid Waste Southeast, Inc.

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 support the Debt Service Fund.

The 175/185 Insurance Trust Cost Center transfers the premium distribution from the State for Insurance tax premium to the Public Safety Officers/Firefighters Pension Plan. These funds are immediately transferred upon receipt.

The Inspector General Cost Center is used to expend the City's portion of the cost for the Palm Beach County Office of Inspector General. This county charter amendment was approved by the voters.

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, causality and liability insurance and the payments of repairs to the City's fleet of vehicles damaged and covered under insurance.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Property, Liab & Fleet	$398,303	$412,964	$414,240	$416,000
Insurance Claim Repr	6,071	19,659	11,000	11,000
Misc Exp	23	464	0	0
General Fund Totals	$404,397	$433,087	$425,240	$427,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

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 garbage and recycling collection to the City's franchise contractor, Advanced Disposal Services Solid Waste Southeast, Inc. Residential customers are billed for the cost of these services on a semi-annual basis. The contract provides for twice a week garbage pickup and once a week recycling, vegetative waste and bulk trash pickup.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Solid Waste Coll & Disp	$1,087,620	$1,115,473	$1,137,636	$1,167,405
General Fund Totals	$1,087,620	$1,115,473	$1,137,636	$1,167,405

ACTIVITY/PERFORMANCE MEASURES

16,777 residential units served as of April 30, 2014

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

PRIMARY FUNCTION NARRATIVE

This cost center services the transfer of resources from the General Fund to provide adequate resources in the Capital Improvement, and Debt Service Funds of the City. In FY 2015, $480,000 will be transferred to the Municipal Complex Debt Service Fund, $200,000 will be transferred to the Reconstruction and Maintenance Capital Project Fund, and $20,000 will be transferred to fund the Youth Program.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Fund Tran-Youth Program	$0	$0	$50,000	$20,000
Fund 211-Mun Complex	410,000	410,000	410,000	480,000
Fund 304-Reconstruction and Maintenance	0	0	0	200,000
General Fund Totals	$410,000	$410,000	$460,000	$700,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

DEPARTMENT Non-Departmental
COST CENTER 175/185 Insurance Trust
COST CENTER NO. 80-83

PRIMARY FUNCTION NARRATIVE

This cost center services the transfer of chapter 175/185 insurance premiums distributions from the state for the Public Safety Officers/Firefighters Pension Plan. All funds received are immediately deposited into the 175/185 Retirement plan for Firefighters and Public Safety Officers.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Operating	$422,864	$438,413	$401,000	$437,800
General Fund Totals	$422,864	$438,413	$401,000	$437,800

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

DEPARTMENT Non-Departmental
COST CENTER Inspector General
COST CENTER NO. 80-84

PRIMARY FUNCTION NARRATIVE

This cost center funds the payment of the City's portion of the cost of the Palm Beach County Office of Inspector General which has county wide jurisdiction through a county charter amendment approved by the voters.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Inspector General	$0	$0	$13,000	$13,000
General Fund Totals	$0	$0	$13,000	$13,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

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

PRIMARY FUNCTION NARRATIVE

This cost center funds the Contingency Fund for projects that may arise during the year and covers unanticipated expenditures. Authorization for use of these funds is limited to City Council action. In FY 2005, this fund was utilized to account for expenditures relating to Hurricanes Frances and Jeanne. In FY 2006, this fund was utilized to account for expenditures relating to Hurricane Wilma.

EXPENDITURES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Contingency (Hurricane)	$0	$0	$0	$0
Contingency (Council)	0	0	100,000	100,000
General Fund Totals	$0	$0	$100,000	$100,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

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SPECIAL REVENUE FUNDS

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

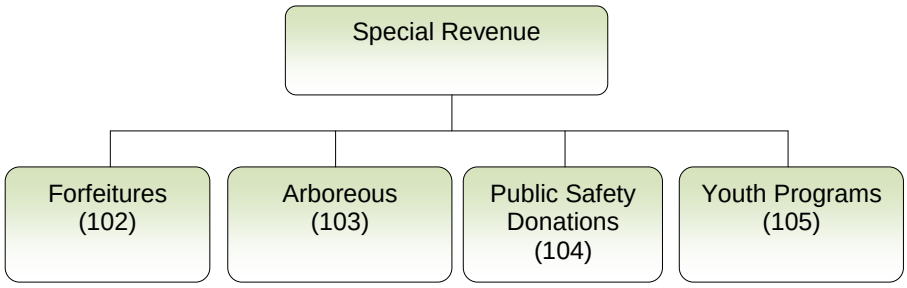
The **Forfeitures Fund** (102) was established in fiscal year 1989 to account for the funds generated from law enforcement confiscation actions. They are also restricted as to how the funds are utilized. According to § 932.7055(9) Fla. Stat., budgeting revenue for these funds is prohibited. The funds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

The **Arboreous Fund** (103) was established in fiscal year 1993 to account for funds designated for tree planting activities. The revenue for this fund is generated from three major sources; commercial construction, interest and grants. The formula for commercial construction is the monetary equivalent of 1 tree for every 1,000 square feet. 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 **Public Safety Donation Fund** (104) was established in fiscal year 1996 to account for restricted contributions received by the Public Safety Department. The contributions usually are received in three major categories: Bullet Proof Vest, Emergency Medical Services and General Donation. The City fiduciary responsibility is to insure that the funds are spent for their designated purpose. Examples of items purchased with the funds are tactical vests, gun locks and helmets.

The **Youth Program Fund** (105) is for the financial accountability of the year-round, inclusive afterschool programs. The program serves three age groups of children. The "Children Are Really Extra Special" (C.A.R.E.S.) Program is for elementary age children and was established in fiscal year 1997 and has a maximum capacity of 120 participants. The Cool Zone program, for middle-school aged children, was added in fiscal year 2002 and has a maximum capacity of 30. Hot Spot is the youth program for high school participants and has a maximum capacity of 25 participants.

Funding for the Youth Programs comes from several sources. The Early Learning Coalition combined with the Children Services Council provides grant funding for qualified participant fees. A USDA Grant provides funding for healthy snacks. The remaining funds are provided by private participant fees, donations and interest.



DEPARTMENT Public Safety
COST CENTER Forfeitures Fund
COST CENTER NO. 102-50-51

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 (8)(c) prohibits the budgeting of anticipated revenue in this fund. The Public Safety Director may expend these funds to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain federal grants, or for school resource officers, crime prevention, or drug abuse education programs, or such other law enforcement purposes as deemed appropriate by the governing body of the City of Greenacres. These funds may be expended only upon request by the Public Safety Director to the City Council.

DESCRIPTION*	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUE				
351-200 Forfeitures	$ 88,904	$ 44,394	N/A	N/A
361-120 SBA Interest	617	442	N/A	N/A
364-410 Surplus Sales	2,460	0	N/A	N/A
TOTAL REVENUES	**$ 91,981**	**$ 44,836**	**N/A**	**N/A**

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
EXPENSES				
64-8 Other Equipment	$ 26,957	$ 108,039	$ 176,048	$ 118,854
TOTAL EXPENSES	**$ 26,957**	**$ 108,039**	**$ 176,048**	**$ 118,854**

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

FUND BALANCE:	
Projected Beginning Fund Balance	$ 118,854
Net Change	(118,854)
Projected Ending Fund Balance	$ 0

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

PRIMARY FUNCTION NARRATIVE

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

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUE				
361-120 SBA Interest	$ 101	$ 48	$ 50	$ 10
324-220 Impact Fee	2,662	3,000	3,150	2,750
TOTAL REVENUES	**$ 2,763**	**$ 3,048**	**$ 3,200**	**$ 2,760**

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
EXPENSES				
63-4 Landscaping	$ 8,510	$ 16,429	$ 10,000	$ 7,000
TOTAL EXPENSES	**$ 8,510**	**$ 16,429**	**$ 10,000**	**$ 7,000**

FUND BALANCE:		
Projected Beginning Fund Balance	$	16,728
Net Change		(4,240)
Projected Ending Fund Balance	$	12,488

DEPARTMENT Public Safety
COST CENTER Donations Fund
COST CENTER NO. 104-50-53

PRIMARY FUNCTION NARRATIVE

The Public Safety Donations Funds is used to account for donations received by the Department of Public Safety. Estimated revenue projections for 2015 are $800. The Donations Fund is used to precisely assure that all donations to the Department of Public Safety are spent for the purpose designed by the donor.

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUE				
361-120 SBA Interest	$ 70	$ 47	$ 50	$ 41
366-902 Bullet Proof Vest	0	0	0	0
366-903 EMS Donations	2,235	2,138	0	0
366-904 Misc P/S Donations	625	5,020	2,500	800
TOTAL REVENUES	**$ 2,930**	**$ 7,205**	**$ 2,550**	**$ 841**

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
EXPENSES				
52-5 Consumables & Small Too	$ 0	$ 0	$ 0	$ 0
52-7 Medical Supplies	0	0	0	0
52-8 Uniform & Clothing	0	525	0	0
64-8 Other Equipment	7,085	3,016	5,000	14,017
TOTAL EXPENSES	**$ 7,085**	**$ 3,541**	**$ 5,000**	**$ 14,017**

FUND BALANCE:		
Projected Beginning Fund Balance	$	13,176
Net Change		(13,176)
Projected Ending Fund Balance	$	0

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

PRIMARY FUNCTION NARRATIVE

The Youth Programs Division operates the C.A.R.E.S., Cool Zone and Hot Spot programs, a year-round, inclusive afterschool program serving 120 elementary, 30 middle school, and 25 high school participants. Transportation is provided to the licensed facility from eight (8) local schools. Positive youth development techniques and Quality Improvement Standards 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 and community involvement. The program is funded through participant fees, reimbursement from Family Central, Inc. the Child Care Food Program, Florida Department of Health Child Care Food Program, Prime Time of Palm Beach County, and the City.

PERSONNEL STAFFING

POSITION TITLE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Youth Programs Supervisor	1	1	1	1
Asst. Youth Program Supervisor	1	1	1	1
Child Care Assistant (PT) [1]	7	7	7	7
Recreation Aide II (PT) [2 3 4]	4	4	5	10
Clerical Assistant	1	1	1	1
Total Number of Staff	3 FT/11PT	3 FT/11PT	3 FT/12PT	3 FT/17PT

[1] Eliminated one (1) Child Care Assistant position in FY12.
[2] Created two (2) Recreation Aide II positions in FY12 to satisfy Health Department requirements.
[3] Increased Recreation Aide II positions from four (4) to five (5) in FY14
[4] Increased Recreation Aide II positions from five (5) to ten (10) in FY 15 to satisfy required camp (Winter/Spring/Summer) ratios

PERFORMANCE MEASURES

WORKLOAD	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
No. of Participants (CARES/Cool Zone)	135	140	130	150
No. of Participants in FCAT Tutorial (K-5th & 8th grade students)	45	15	5	5
No. of Grants/Licenses Coordinated	1	1	1	1
No. of Independent Contractor Agreements	3	1	1	4
No. of Part. in Junior Counselor/CIT Prog	60	15	12	15
No. of Part. In Life Skills Training Prog	60	15	12	15
No. of Hot Spot Part. in Mentoring Prog	60	15	15	15
No. of Presidential Volunteer Service Hrs	2,232	2,822	2,750	3,200

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

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
EFFICIENCY MEASURES				
Avg. Cost per CARES/CZ Participant	$3,559	$3,768	$3,606	$3,400
Staff to Student Ratio (CARES/CZ)	1:18	1:15	1:20	1:18
Avg. Cost per participant in FCAT Tutorial	$35	$103	$356	$420
EFFECTIVENESS MEASURES				
% of Daily Attendance	91%	89%	90%	90%
% of Youth with Improved Grades	72%	73%	72%	70%
% of Youth with Improved FCAT Scores	70%	87%	100%	85%
FCI-QIS Score	4.76	4.68	4.69	4.65

GOALS & OBJECTIVES

Goal: To provide afterschool support, community service projects and volunteer opportunities in order to develop future leaders, improve high school graduation rates and increases civic involvement.

Objective
- Maintain a grade point average of 2.5 or higher for all students in the Junior Counselor (CARES) and Counselor in Training (Cool Zone) Programs.
- To maintain the number of community service project opportunities at 4.

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

Objective
- Maintain a fifty percent (50%) participation rate for all students enrolled in the Nutritional and Physical Education Programs.
- Maintain career exploration activities at 3 per year.
- Maintain a Quality Improvement System monitoring score of 4.0 or above.

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 PROJECTED	FY 2015 ADOPTED
REVENUE				
331-716 USDA Snack Program	$ 13,518	$ 12,110	$ 11,400	$ 11,400
337-710 Youth Program Grant	281,914	296,944	276,815	292,325
347-313 Children's Camps Fees	34,448	17,640	73,359	63,232
347-315 Greenacres Cares Fees	104,644	96,772	94,323	100,112
347-318 Cool Zone Fees	12,956	12,494	8,550	8,550
361-120 SBA Interest	57	22	46	30
366-900 Contributions	6,780	5,450	2,660	2,660
369-900 Refund-Current Year	7	0	0	0
369-915 Leisure Svcs Fundraiser	620	787	475	475
369-999 Miscellaneous Revenue	1,128	13	0	0
381-000 Interfund Transfer	0	0	50,000	20,000
TOTAL REVENUES	**$ 456,072**	**$ 442,232**	**$ 517,628**	**$ 498,784**

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

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
EXPENSES				
12-1 Regular Salaries & Wages	$ 102,470	$ 101,648	$ 106,838	$ 109,877
13-1 Other Salaries & Wages	140,058	134,527	143,153	163,863
14-1 Overtime	151	79	0	0
21-1 Fica Taxes	18,487	17,958	19,124	20,941
22-2 FLC Gen Retir. Contrib.	4,805	4,306	5,342	5,494
22-3 FLC Gen Retir Match	1,806	1,898	2,670	2,746
23-1 Life & Health Ins - Employee	22,179	21,654	23,468	24,339
23-2 Dependent Insurance	224	391	445	8,050
23-3 Short Term Disability Pay	0	500	0	0
24-1 Worker's Compensation	2,891	2,564	2,492	2,967
25-1 Unemployment Compensation	1,208	0	300	328
31-4 Other Professional Svc	1,124	3,481	4,045	10,620
31-5 Physical Exams	2,185	1,760	1,680	2,190
34-1 Interfund Admin Charges	23,800	23,800	23,800	23,800
34-3 Solid Waster Coll & Disp	6,690	6,648	6,980	6,397
34-4 Other Contractual Service	5,653	2,902	7,675	5,100
34-7 Sponsored Events	52,070	39,851	36,650	35,360
40-4 Ed train Sem & Assc Exp	1,218	260	2,197	1,270
40-5 Business Exp & Mileage	3,946	3,806	4,427	4,426
41-1 Telephone	710	769	830	792
42-1 Postage & Freight Charges	7	0	0	0
43-1 Electricity	11,601	12,108	12,600	12,000
43-4 Water & Sewer	1,134	1,393	1,200	1,200
45-1 Liability & Fleet Ins.	5,804	5,169	5,169	5,440
46-1 R & M - Buildings	1,068	409	900	900
46-2 R & M - Vehicles	1,127	0	2,000	2,000
46-3 R & M - Office Equipment	3,566	3,208	3,010	3,410
46-4 R & M - Communication Equip	1,260	323	800	800
51-2 Office Supplies	2,142	1,768	2,004	2,004
51-4 Copy Paper.Printer Supplies	6	6	0	0
52-0 Food Supplies	21,332	20,935	21,635	21,635
52-3 Custodial, Lab & Chem Supplies	1,231	409	1,200	1,200
52-6 Recreation Supplies	10,572	7,549	13,502	9,775
52-7 Medical Supplies	706	350	1,220	1,220
52-8 Uniforms & Clothing	253	344	563	450
54-3 Books,Subsc,Prof Supplies	0	0	125	125
54-4 Memberships & Dues	30	0	90	90
64-1 Vehicles	9,651	0	0	0
64-5 Office Furniture	0	0	0	9,425
TOTAL EXPENSES	**$ 463,165**	**$ 422,773**	**$ 458,134**	**$ 500,234**

FUND BALANCE:		
Projected Beginning Fund Balance	$	66,079
Net Change		(1,450)
Projected Ending Fund Balance	$	64,629

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DEBT SERVICE FUND

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

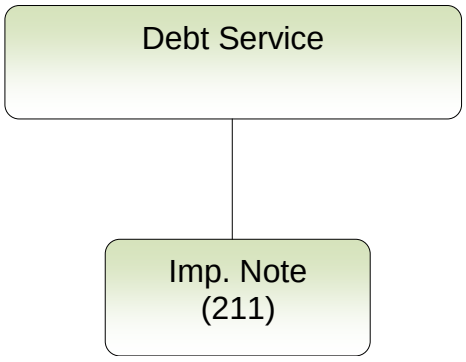
Municipalities may, without requiring a voter referendum, also issue Revenue Bonds that do not pledge the full faith and credit of the government. Ad valorem millage may not be pledged to retire these bonds. Normally, the pledging of other specific revenue streams, such as special assessment district revenue or public service taxes, are required to support the issuance of Revenue Bonds. These bonds typically carry a higher interest rate than General Obligation Bonds issued under the same market conditions. The City's debt policy is located within the Administrative Policies.

The City Council approved debt financing in FY 2004 in the amount of a $5,500,000 bank note with a term of twenty (20) years. The proceeds were used to design and construct a new Municipal Complex which includes a Public Works Facility and City Hall. The 20 year loan was secured at a fixed rate of 4.03% with Public Facility Improvement Note 2004A. The City will have $3,291,776 principal outstanding at the close of FY 2014 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2015 is $403,260. At the end of fiscal year 2013, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures were 2.02%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total revenues; in FY 2013 it was 2.0%, and is expected to be around 1.9% in FY 2014. The debt policy also requires that maximum outstanding capital indebtedness to property tax base is to be no more than five percent (5%); in FY 2013 and 2014 it is under ½%. The City currently has no capital lease obligations.

The FY 2015 Budget includes an additional loan to be acquired in 2015 for expansion of the Community Center; total project cost of $3,810,000. A portion of the cost ($1,810,000) will be funded internally and the balance of the construction cost ($2,000,000) will be funded through a loan. The $2 million loan is estimated to be paid over 20 years at a rate of 3.5% with an approximate annual debt payment of $140,000.

The City of Greenacres is proud of its outstanding history of fiscally sound business practices and its healthy debt ratios are certainly a reflection of it.



DEPARTMENT Debt Service Funds
COST CENTER Public Facility Imp. Notes
COST CENTER NO. 211-80-19

PRIMARY FUNCTION NARRATIVE

This cost center funds the debt service on the Public Facility Improvement Note, Series 2004A bank loan. The $5.5 million loan was issued in 2004 to construct the Municipal Complex on Melaleuca Lane. The debt will be repaid over twenty (20) years with semi-annual payments of principal and interest at a rate of 4.03%, maturing in September 2024. An additional loan to be acquired is in 2015 for expansion of the Community Center. The $2 million loan is estimated to be at a rate of 3.5% with an approximate annual debt payment of $140,000.

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUE				
361-120 SBA Interest	$ 1,959	$ 1,400	$ 1,550	$ 952
381-000 Interfund Trans	410,000	410,000	410,000	480,000
TOTAL REVENUES	**$ 411,959**	**$ 411,400**	**$ 411,550**	**$ 480,952**

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
EXPENSES				
71-1 Principal	$ 242,403	$ 252,277	$ 262,552	$ 308,190
72-1 Interest	160,816	150,928	140,708	165,014
TOTAL EXPENSES	**$ 403,219**	**$ 403,205**	**$ 403,260**	**$ 473,204**

FUND BALANCE:		
Projected Beginning Fund Balance	$	525,304
Net Change		7,748
Projected Ending Fund Balance	$	533,052

PUBLIC FACILITY IMPROVEMENT NOTE, SERIES 2004A
DEBT SERVICE SCHEDULE (FUND 211)

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

PMNT #	START OF PERIOD	ANNUAL INTEREST RATE	DEBT BALANCE	SCHEDULED PAYMENT	INTEREST PORTION	PRINCIPAL PORTION
21	Mar-15	4.03%	4,032,600	201,630	66,370	135,260
22	Sep-15	4.03%	3,830,969	201,630	63,643	137,987
				403,260	**130,014**	**273,246**
23	Mar-16	4.03%	3,629,339	201,630	60,861	140,769
24	Sep-16	4.03%	3,427,709	201,630	58,023	143,607
				403,260	**118,884**	**284,376**
25	Mar-17	4.03%	3,226,079	201,630	55,127	146,503
26	Sep-17	4.03%	3,024,449	201,630	52,174	149,457
				403,260	**107,301**	**295,959**
27	Mar-18	4.03%	2,822,819	201,630	49,160	152,470
28	Sep-18	4.03%	2,621,189	201,630	46,086	155,544
				403,260	**95,246**	**308,014**
29	Mar-19	4.03%	2,419,559	201,630	42,950	158,680
30	Sep-19	4.03%	2,217,929	201,630	39,750	161,880
				403,260	**82,700**	**320,560**
31	Mar-20	4.03%	2,016,299	201,630	36,486	165,144
32	Sep-20	4.03%	1,814,669	201,630	33,157	168,473
				403,260	**69,643**	**333,617**
33	Mar-21	4.03%	1,613,039	201,630	29,760	171,870
34	Sep-21	4.03%	1,411,409	201,630	26,295	175,335
				403,260	**56,055**	**347,206**
35	Mar-22	4.03%	1,209,779	201,630	22,759	178,871
36	Sep-22	4.03%	1,008,149	201,630	19,153	182,477
				403,260	**41,912**	**361,348**
37	Mar-23	4.03%	806,519	201,630	15,474	186,156
38	Sep-23	4.03%	604,889	201,630	11,720	189,910
				403,260	**27,194**	**376,066**
39	Mar-24	4.03%	403,259	201,629	7,890	193,739
40	Sep-24	4.03%	201,630	201,630	3,985	197,645
				403,259	**11,875**	**391,384**
			$ 0	**$ 4,032,600**	**$ 740,824**	**$ 3,291,776**

PUBLIC FACILITY IMPROVEMENT NOTE
COMMUNITY CENTER (ESTIMATED AMORTIZATION)

AMOUNT OF DEBT	**$2,000,000**	ANNUAL INTEREST RATE	**3.5%**
START DATE	**4/1/2015**	LENGTH OF DEBT, YEAR	**20**
		PAYMENTS PER YEAR	**2**

PMNT #	START OF PERIOD	ANNUAL INTEREST RATE	DEBT BALANCE	SCHEDULED PAYMENT	INTEREST PORTION	PRINCIPAL PORTION
1	Apr-15	3.5%	2,000,000	69,944	35,000	34,944
				69,944	**35,000**	**34,944**
2	Oct-16	3.5%	1,965,056	69,944	34,388	35,556
3	Apr-16	3.5%	1,929,500	69,944	33,766	36,178
				139,888	**68,155**	**71,734**
4	Oct-17	3.5%	1,893,322	69,944	33,133	36,811
5	Apr-17	3.5%	1,856,511	69,944	32,489	37,455
				139,888	**65,622**	**74,266**
6	Oct-18	3.5%	1,819,056	69,944	31,833	38,111
7	Apr-18	3.5%	1,780,945	69,944	31,167	38,778
				139,888	**63,000**	**76,888**
8	Oct-19	3.5%	1,742,168	69,944	30,488	39,456
9	Apr-19	3.5%	1,702,711	69,944	29,797	40,147
				139,888	**60,285**	**79,603**
10	Oct-20	3.5%	1,662,565	69,944	29,095	40,849
11	Apr-20	3.5%	1,621,715	69,944	28,380	41,564
				139,888	**57,475**	**82,413**
12	Oct-21	3.5%	1,580,151	69,944	27,653	42,292
13	Apr-21	3.5%	1,537,860	69,944	26,913	43,032
				139,888	**54,565**	**85,323**
14	Oct-22	3.5%	1,494,828	69,944	26,159	43,785
15	Apr-22	3.5%	1,451,043	69,944	25,393	44,551
				139,888	**51,552**	**88,336**
16	Oct-23	3.5%	1,406,402	69,944	24,614	45,331
17	Apr-23	3.5%	1,361,162	69,944	23,820	46,124
				139,888	**48,434**	**91,454**
18	Oct-24	3.5%	1,315,038	69,944	23,013	46,931
19	Apr-24	3.5%	1,268,107	69,944	22,192	47,752
				139,888	**45,205**	**94,683**
20-40	Oct 25-Oct 35			**1,468,828**	**248,473**	**1,220,355**
			$ 0	**$ 2,797,767**	**$ 797,767**	**$ 2,000,000**

CAPITAL IMPROVEMENT PROGRAM (CIP)

In order for the City of Greenacres to continually improve the quality of life by providing the best and most cost efficient public service and facilities it must maintain a Capital Improvement Program (CIP) fund. A CIP project is defined as a fixed asset over $10,000 in cost and has a useful life of over one year.

The City of Greenacres structures its CIP project by three funds: New Growth, Parks and Recreation, and Reconstruction and Maintenance.

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 use of this fund have been for wireless local area networking, upgrading of Public Safety software, sanitary sewer system and Geographic Information System (GIS).

Revenue for the New Growth Fund is usually generated by four 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 development.

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. A slowdown in construction has brought about a decrease in this revenue source.

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

Inter-fund transfers occur when funds from the general fund are transferred to the capital new growth to cover any short fall. The City has not had to support the New Growth fund for several years, despite the slowdown in construction.

The **Park and Recreation** (303) fund provides for construction and refurbishment of park facilities within City limits. The City's eleven parks vary in size and amenities. The smaller parks contain picnic areas and playground equipment, while some of the bigger parks have racquetball and lighted shuffleboard courts.

Five major revenue sources that support this fund are: grants, impact fees, interest, cell tower rentals 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. This funding source is currently very limited due to the economic situation.

Impact fees are received from developers who provide payment in lieu of parks and recreation land dedication for their development impact. As with the New Growth Fund, the Park and Recreation fund has also been negatively affected by the slowdown in construction.

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

Lease revenue from cell towers located in the City's parks (2 in Veterans Park and 1 in Ira Van Bullock Park) is applied toward the Park and Recreation Capital fund. These funds are to be used for capital improvement enhancement that directly benefit the public.

As with New Growth, inter-fund transfers occur when funds from the general fund are transferred to cover any short fall. The City has not had to support the Park and Recreation fund for several years, despite the slowdown in construction.

The **Reconstruction and 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 A/C replacement.
Three major revenue sources that support this fund are: grants, interest, 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. These funding sources are also currently very limited due to the economic situation.

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 but as with the other funds it also has not been necessary in the last few years.

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

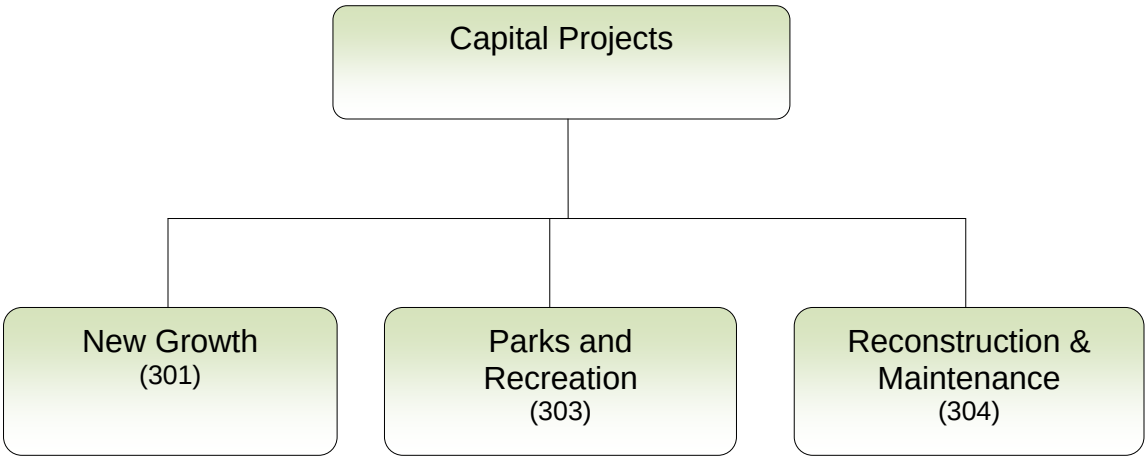
The CIP budget process begins with a review of all open CIP projects determining their completion date and completion cost.

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

A CIP meeting is held to review these projects, as well as any future projects to determine priority and funding sources. Based on the review, six year projection matrix is prepared listing the projects, cost and funding source.

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

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



CAPITAL IMPROVEMENT PROGRAM
FY 2014 – 2020 COST BY FUND

PRJ # DESCRIPTION	BUDGET FY 2014	ADOPTED FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
NEW GROWTH 301							
043 Geographic Info System	$ 15,000	$ 115,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
104 Tenth Ave Corr Impr	110,500	110,500	75,000	170,000	0	0	0
178 Haverhill and Melaleuca	0	0	0	115,000	0	0	0
179 Sewer Syst 10 Ave North	934,700	0	0	0	0	0	0
192 Bowman Street Improvement	13,000	0	0	150,000	0	0	0
194 Flood Control Equipment	20,000	0	0	0	0	0	0
196 Public Safety #2 Camera	19,707	0	0	0	0	0	0
197 WebTrac Software Upgrade	10,000	0	0	0	0	0	0
202 Compstat Dashboard	0	30,260	0	0	0	0	0
203 Communication Center Replacement	0	440,000	0	0	0	0	0
204 Firearm Storage Enhancement	0	16,475	0	0	0	0	0
TOTAL NEW GROWTH	**$ 1,122,907**	**$ 712,235**	**$ 90,000**	**$ 450,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
PARKS & RECREATION - FUND 303							
032 City Parks Improv	$ 108,000	$ 116,300	$ 106,500	$ 168,000	$ 214,500	$ 125,000	$ 115,000
160 Parks/Building Parking Resurf	22,000	52,000	25,000	100,000	45,000	12,000	25,000
182 Community Hall Renov	501,612	0	0	0	0	0	0
186 Public Grounds Rejuvenation	20,000	0	20,000	0	20,000	0	20,000
187 Ramblewood Park Sidewalk	40,000	0	0	0	0	0	0
190 Park Lighting Enhancement	73,000	55,000	20,000	25,000	0	0	0
198 Community Center Expansion	560,000	3,250,000	0	0	0	0	0
199 Park Restroom Upgrade	0	90,000	0	0	0	0	0
206 Park Surveillance Cameras	0	0	50,000	50,000	0	0	0
207 New Park Equipment	0	0	75,000	0	0	0	0
TOTAL PARKS & RECREATION	**$ 1,324,612**	**$ 3,563,300**	**$ 296,500**	**$ 343,000**	**$ 279,500**	**$ 137,000**	**$ 160,000**
RECONSTRUCTION & MAINTENANCE - FUND 304							
049 Public Works Equip. Replacement	$ 23,700	$ 22,200	$ 31,600	$ 57,200	$ 10,000	$ 18,000	$ 41,200
069 Copier Replacement	31,500	0	28,000	21,000	29,500	22,000	20,000
073 In-Car Thermal Printer	14,090	15,944	0	0	0	0	0
088 Vehicle Replacement	503,200	233,000	358,400	277,040	263,944	65,138	249,652
091 Computer Terminal Hardware Repl	42,000	54,200	230,200	31,200	28,000	38,200	220,000
143 Automated Fuel Management	40,000	0	0	0	0	0	0
150 Roof Replacement	0	0	28,000	97,000	18,000	45,000	0
151 Exterior Painting	10,000	14,500	35,000	30,000	6,700	25,400	10,000
152 Storm Water Pipe	20,000	20,000	20,000	20,000	20,000	20,000	20,000
153 Emergency Radio Sys	0	0	0	0	0	0	0
161 Road Resurfacing Striping	13,000	108,000	110,000	115,000	120,000	140,000	75,000
163 AC replacement	40,000	30,000	85,000	35,300	27,000	23,000	17,500
174 Access Control	45,000	0	0	0	0	0	0
185 Ramblewd/Harwich Storm Sewer	215,000	0	0	0	0	0	0
189 Cardiac Monitors	68,000	0	0	0	0	0	0
191 Public Safety HQ Renovation	92,000	10,000	0	0	0	0	0
193 Original Section Drainage Improv	80,000	474,400	161,200	273,256	164,447	136,726	188,080
195 Logging Recorder Replacement	34,210	0	0	0	0	0	0
201 Radio Equipment Relocation	0	15,750	0	0	0	0	0
208 800 MHz Comm System Upgrade	0	0	250,000	250,000	0	0	0
209 EMS Stretcher Replacement	0	55,000	0	0	0	0	0
210 Median Landscaping Rejuvenation	0	25,000	0	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	**$ 1,271,700**	**$ 1,077,994**	**$ 1,337,400**	**$ 1,206,996**	**$ 687,591**	**$ 533,464**	**$ 841,432**
TOTAL CAPITAL IMPROVEMENT PROGRAM	**$ 3,719,219**	**$ 5,353,529**	**$ 1,723,900**	**$ 1,999,996**	**$ 982,091**	**$ 685,464**	**$ 1,016,432**

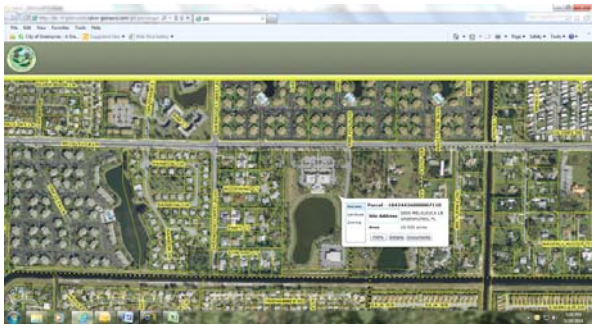
REVENUE AND EXPENDITURE DETAIL
NEW GROWTH (301)

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUE				
Interest				
FMIT Interest	$ 30,337	$ (3,641)	$ 10,500	$ 6,880
SBA interest	462	1,606	800	643
Contribution(ROW)	0	8,400	0	0
CDBG	0	172,693	589,231	0
Palm Beach County	0	29,926	42,000	55,000
Residential Impact fees	0	63,691	0	9,715
Commercial Impact fees				
Walgreen's	0	14,027	0	0
Kids World	21,152	0	0	0
McDonalds	689	0	0	0
Commons @ Swain	15,930	0	0	0
Potentia Academy	0	7,416	0	0
Gasland	0	0	5,427	5,427
Palm Beach Soccer	0	0	1,386	0
Sai Baba	0	0	23,792	0
Kid's College Greenacres	0	0	0	14,175
TOTAL REVENUE	**$ 68,570**	**$ 294,118**	**$ 673,136**	**$ 91,840**
EXPENDITURE				
000 ROW Acquisition	0	8,400	0	0
043 Geographic Info System	733	38,772	15,000	115,000
082 Upgrade Hardware & Software	134,991	344,973	0	0
104 Tenth Ave Corr Improvement	2,581	649	110,500	110,500
129 Microsoft upgrade	8,212	8,212	0	0
168 Wireless LAN	0	58,653	0	0
178 Haverhill and Melaleuca Lndsc	27,932	0	0	0
179 Sewer Syst 10 Ave North	164,972	493,418	934,700	0
192 Bowman Street Improvement	0	0	13,000	0
194 Flood Control Equipment	0	0	20,000	0
196 Public Safety #2 Cameras	0	0	19,707	0
197 WebTrac Software upgrade	0	0	10,000	0
202 CompStat Dashboard	0	0	0	30,260
203 Communication Center Replacem	0	0	0	440,000
204 Firearm Storage Enhancement	0	0	0	16,475
TOTAL EXPENDITURE	**$ 339,421**	**$ 953,077**	**$ 1,122,907**	**$ 712,235**
FUND BALANCE				
Beginning fund balance*	$ 3,485,333	$ 3,214,482	$ 2,555,523	$ 1,666,258
Net Change	(270,851)	(658,959)	(449,771)	(620,395)
Prior year Rollover	0	0	(434,067)	(120,000)
Un-realized Revenue**	0	0	(5,427)	0
Ending Fund Balance	$ 3,214,482	$ 2,555,523	$ 1,666,258	$ 925,863

*Based on Comprehensive Annual Financial Report
**Revenues which did not materialize during the budget but will the following year

PROJECT NAME Geographic Information System
DEPARTMENT Planning and Engineering
PROJECT NO. 301-043

Project Description



This project provides for hardware and software for a Geographic Information System (GIS), and consists of multiple phases: map preparation, hardware and software acquisition, and database construction. In past years, with the assistance of consultants the City has created maps for: City Boundary; City Council Districts; Future Land Use designations; Zoning designations; Parks, Daycare Centers and Playgrounds; Streetlights; Stormwater Drainage; and Sidewalks. An indexed map book was also created for street signs owned by the City (traffic control, regulatory and street name). In FY 2014, the drainage layer was updated and the link between the GIS map tool and the City's existing scanned records (Laserfiche) was implemented. Integration between GIS data and the new City building permit software also began. FY 2015 will include preparation of the Laserfiche link with GIS, map updates, completion of the integration of GIS with permitting, and a cooperative aerial mapping of topography for flood map updates with PBC.

Operating Impact Created by Project:

Projected Operating Expense: $0
Estimated Useful Life:
Description of Operating Impact: Cost of data hosting agreement

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Eq/Software	$15,000	**$115,000**	$15,000	$15,000	$15,000	$15,000	$15,000	$205,000
Estimated Total Cost	$15,000	**$115,000**	$15,000	$15,000	$15,000	$15,000	$15,000	$205,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$15,000	**$115,000**	$15,000	$15,000	$15,000	$15,000	$15,000	$205,000
County								
State								
Federal								
Estimated Total Revenue	$15,000	**$115,000**	$15,000	$15,000	$15,000	$15,000	$15,000	$205,000

PROJECT NAME 10TH Ave. N. Corridor Improvements
DEPARTMENT Planning and Engineering
PROJECT NO. 301-104

Project Description

This project entails improvements along 10th Avenue North from the E-3 Canal to Haverhill Road to include streetscape, landscape, decorative streetlights, signage, and entry features. Acquisition of the gateway property at the SW corner of 10th Avenue North and Haverhill Road will be undertaken during FY 2015. Landscaping of the gateway property is to follow in FY 2016, including construction of an entry feature. In FY 2017, the center turn lane will be treated to create a textured brick appearance to calm traffic and improve aesthetics.

Operating Impact Created by Project:

Projected Operating Expense: $0
Estimated Useful Life: Varies
Description of Operating Impact: Street lighting maintenance and electricity (paid to FPL) is included in the Public Works Department operating budget.

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Landscaping			$22,000					$22,000
Street Printing				$170,000				$170,000
Marker, Trellis, Signs			$53,000					$53,000
Property Acq	$110,500	**$110,500**						$221,000
Estimated Total Cost	$110,500	**$110,500**	$75,000	$170,000	$0	$0	$0	$466,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$110,500	**$110,500**	$75,000	$170,000				$466,000
County								
State								
Federal								
Estimated Total Revenue	$110,500	**$110,500**	$75,000	$170,000	$0	$0	$0	$466,000

PROJECT NAME Spillman Technologies CompStat Dashboard Software
DEPARTMENT Public Safety
PROJECT NO. 301-202

Project Description

This project provides for the purchase of a CompStat Dashboard module that will allow the Public Safety Department to maximize the existing Spillman computer aided dispatch and records software by calculating trends and patterns using information in the existing Spillman database, then presenting the information in an easy to analyze format. The software will also allow for comprehensive agency statistics without having to run multiple reports and it will calculate and monitor changes in crime, traffic accident rates, and other quality of life issues.

Operating Impact Created by Project:

Projected Operating Expense:	$4,285
Estimated Useful Life:	Life of Spillman administrative software
Description of Operating Impact:	2nd Year Maintenance Agreement total $4,285.00 for FY 16

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Software		**$30,260**						$30,260
Estimated Total Cost	$0	**$30,260**	$0	$0	$0	$0	$0	$30,260

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City		**$30,260**						$30,260
County								
State								
Federal								
Estimated Total Revenue	$0	**$30,260**	$0	$0	$0	$0	$0	$30,260

PROJECT NAME Communications Center Replacement and Remodel
DEPARTMENT Public Safety
PROJECT NO. 301-203

Project Description

This project provides for the relocation of the dispatch center at the Public Safety Department headquarters at 2995 South Jog Road into new space created by enclosing the current outdoor atrium at the center of the building. The current dispatch area is inadequate in size for the number of dispatchers and current call volume. It is also not handicap accessible and is difficult to repair. The new location will provide more room and a modern layout to improve efficiency and will be in a more secure location in the building. In addition, the dispatch center work station furniture is worn out and is in need of replacement. Palm Beach County 911 Emergency Management Funds are available to cover some of the cost of the replacement furniture.

Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	20 years bldg/10 years furniture
Description of Operating Impact:	Improved efficiency and easier maintenance

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design		**$30,000**						$30,000
Construction		**$310,000**						$310,000
Furniture		**$100,000**						$100,000
Estimated Total Cost	$0	**$440,000**	$0	$0	$0	$0	$0	$440,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City		**$385,000**						$385,000
County (911)		**$55,000**						55,000
State								
Federal								
Estimated Total Revenue	$0	**$440,000**	$0	$0	$0	$0	$0	$440,000

PROJECT NAME Firearm and Weapon Security and Storage Equipment Project
DEPARTMENT Public Safety
PROJECT NO. 301-204

Project Description

This project provides for the purchase of a secure firearms and weapons security storage system. The current system does not limit access to these weapons. The current system of wooden shelving does not limit access and is not consistent with best practices for weapon and firearms storage. The proposed system consists of secured lockers which are to be installed in the armory and the Uniform Patrol equipment room. The weapons will be stored on shelving which will have designated slots or racks for each weapon. This will allow for accountability for firearms and weapons.

Operating Impact Created by Project:

Projected Operating Expense:	None
Estimated Useful Life:	10 - 15 years
Description of Operating Impact:	Improved safety and accountability

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Weapon Storage		**$16,475**						$16,475
Estimated Total Cost	$0	**$16,475**	$0	$0	$0	$0	$0	$16,475

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City		**$16,475**						$ 16,475
County								
State								
Federal								
Estimated Total Revenue	$0	**$16,475**	$0	$0	$0	$0	$0	$16,475

REVENUE AND EXPENDITURE DETAIL
PARKS AND RECREATION (303)

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUES				
Interest				
FMIT Interest	26,795	(4,826)	14,000	11,644
CD Interest	4,308	0	0	0
SBA interest	2,126	2,405	3,000	1,700
2015 Revenue Bond	0	0	0	2,000,000
Contribution	5,000	0	0	0
Impact Fees - Residential	0	159,227	0	24,286
Impact Fees - Commercial	150	(150)	0	0
CDBG	0	0	322,291	0
HMGP	0	0	60,000	0
Cell Tower Rental	164,004	184,114	182,900	226,123
TOTAL REVENUE	**$ 202,383**	**$ 340,770**	**$ 582,191**	**$ 2,263,753**
EXPENDITURES				
023 Comm Park Racquetball	116,059	0	0	0
032 City Parks Improv	69,996	99,827	108,000	116,300
160 Parks/Building Parking Resurf	0	12,748	22,000	52,000
182 Community Hall Renov	0	16,594	501,612	0
184 Community Park - Joint Use	68,024	0	0	0
186 Public Grounds Landscaping	19,498	0	20,000	0
187 Ramblewood Park Sidewalk	0	6,933	40,000	0
190 Com. Park Tennis Crt Lights	0	0	73,000	55,000
198 Community Center Expansion	0	0	560,000	3,250,000
199 Park Restroom Upgrade	0	0	0	90,000
TOTAL EXPENDITURE	**$ 273,577**	**$ 136,102**	**$ 1,324,612**	**$ 3,563,300**
FUND BALANCE				
Beginning fund balance*	$ 3,339,141	$ 3,267,947	$ 3,472,615	$ 2,730,194
Net Change	(71,194)	204,668	(742,421)	(1,299,547)
Un-realized Expenditure**	0	0	0	0
Ending Fund Balance	$ 3,267,947	$ 3,472,615	$ 2,730,194	$ 1,430,647

* Based on Comprehensive Annual Financial Report
** Expenses which did not materialize during the budget but will the following year

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

Project Description

This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history and cost are taken into account in the planned replacement of each item. Improvements are replaced according to the attached matrix. In FY 2015, the following are scheduled: replace sports turf at Freedom Park, Ira Van Bullock Park, and Veterans Park; play structure replacement at Community Park and Community Hall; replace fencing at Community Park; and entry signage refurbishment at Community, Heather and Ramblewood Parks.

Operating Impact Created by Project:

Projected Operating Expense:	$1,500
Estimated Useful Life:	Play Structure 12-15 yrs, Signage 5-7 yrs and Fencing 8-10 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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Sport Turf	$35,000	**$45,000**	$45,000	$45,000	$45,000	$45,000	$45,000	$305,000
Sod	$10,000	**$10,000**	$10,000	$10,000	$10,000	$10,000	$10,000	$70,000
Equipment	$45,000	**$35,300**	$20,000	$100,000	$135,000	$50,000	$60,000	$445,300
Fencing	$12,000	**$20,000**	$29,000	$10,000	$14,000	$20,000	$0	$105,000
Sign Refurbishment	$6,000	**$6,000**	$2,500	$3,000	$10,500	$0	$0	$28,000
Estimated Total Cost	$108,000	**$116,300**	$106,500	$168,000	$214,500	$125,000	$115,000	$953,300

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$108,000	**$116,300**	$106,500	$168,000	$214,500	$125,000	$115,000	$953,300
County								
State								
Federal								
Estimated Total Revenue	$108,000	**$116,300**	$106,500	$168,000	$214,500	$125,000	$115,000	$953,300

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

Location/Fixture	2015	2016	2017	2018	2019	2020
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock and Veterans' Park	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000
Sod replacement						
Replacement/enhancements at various City Parks and Buildings	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Play Structure						
Bowman Park (1999)				$60,000		
Bowman Park Exercise Stations (1999)		$20,000				
Burrowing Owl Park (2001)					$50,000	
Community Hall/Perry Building Large Play Structure (2004)			$100,000			
Community Hall/Perry Building Small Play Structure (2000)	$5,300					
Community Park Large Play Structure (2005)						$60,000
Community Park Small Play Structure (2002)	$30,000					
Community Park Exercise Stations (2011)						
Empire Park (2007)						
Freedom Park (2003)				$75,000		
Gladiator Park (2013)						
Heather Estates Park (2008)						
Ira Van Bullock Park (2008)						
Ramblewood Park (2013)						
Rambo Park (2008)						
Veterans' Memorial Park (2014)						
Fencing Replacement						
Bowman Park				$14,000		
Burrowing Owl Park					$20,000	
Community Hall/Perry Building						
Community Park	$20,000					
Empire Park						
Freedom Park						
Gladiator Park		$16,000				
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park		$13,000				
Veterans' Memorial Park			$10,000			
Entry Sign Refurbishing						
Bowman Park (2014)						
Burrowing Owl Park (2014)						
Community Park (2007)	$1,000					
Empire Park (2000)		$2,500				
Freedom Park (2002)				$7,500		
Gladiator Park (2012)						
Heather Estates Park (2000)	$2,500					
Ira Van Bullock Park (2000)				$3,000		
Ramblewood Park (2000)	$2,500					
Rambo Park (2014)						
Veterans' Memorial Park (2000)			$3,000			
Totals	$116,300	$106,500	$168,000	$214,500	$125,000	$115,000

PROJECT NAME Parks/Building Parking Resurfacing
DEPARTMENT Public Works
PROJECT NO. 303-160

Project Description

This project provides for the asphalt overlay and striping of parking areas at parks and public buildings and overlay of walking pathways. Age, usage and maintenance and repairs will be taken into account to determine when resurfacing will take place at each location. In FY 2015, the parking area at the Community Hall and Perry Avenue buildings along 4th Street, Martin Avenue north of 4th Street and the parking areas along Perry Avenue will be resurfaced. This project increases safety, handicap accessibility and aesthetics at City parks and public building grounds.

Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning &								
Material & Labor	$22,000	**$52,000**	$25,000	$100,000	$45,000	$12,000	$25,000	$281,000
Estimated Total Cost	$22,000	**$52,000**	$25,000	$100,000	$45,000	$12,000	$25,000	$281,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$22,000	**$52,000**	$25,000	$100,000	$45,000	$12,000	$25,000	$281,000
County								
State								
Federal								
Estimated Total Revenue	$22,000	**$52,000**	$25,000	$100,000	$45,000	$12,000	$25,000	$281,000

PROJECT NAME Parks/Building Parking Resurfacing
DEPARTMENT Public Works
PROJECT NO. 303-160

Area	Surface Type	Overlay Year	Lifespan	2015	2016	2017	2018	2019	2020
Bowman Park Parking	Asphalt	2009	2024-2029						
Bowman Park Pathway	Asphalt	1999	2014-2019						
City Hall Parking	Asphalt	2007	2022-2027						
Community Center Parking Phase I	Asphalt	2000	2020-2025		x				
Community Center Parking Phase II	Asphalt	2008	2028-2032						
Community Hall Parking (Martin Ave)	Asphalt	1995	2015-2020	x					
Community Hall/CARES Parking (4th St.)	Asphalt	1995	2015-2020	x					
Community Park Parking Lot Phase I	Asphalt	1999	2019-2024					x	
Community Park Parking Lot Phase II	Asphalt	2008	2023-2028						
Community Park Pathway (Jog Rd to Pinehurst Pathway)	Asphalt	2005	2025-2030						
Empire Park Parking	Asphalt	2010	2025-2030						
Former City Hall Parking	Asphalt	2001	2016-2021				x		
Freedom Park Drive	Asphalt	2002	2022-2027						
Freedom Park Parking (north)	Asphalt	2002	2017-2022			x			
Freedom Park Parking (south)	Asphalt	2008	2023-2028						
Freedom Park Pathway	Asphalt	2002	2017-2022			x			
Gladiator Park Parking	Asphalt	2009	2024-2029						
Ira Van Bullock/CARES Parking (Perry Ave)	Asphalt	1995	2015-2020	x					
Leisure Services (Bus Yard/East Parking)	Asphalt	2009	2024-2029						
Municipal Complex Pathway	Asphalt	2007	2017-2022		x				
Public Works Parking	Asphalt	2007	2022-2027						
Pinehurst Pathway Phase I (east to Liberty Park)	Asphalt	2009	2024-2029						
Pinehurst Pathway Phase II (Park Point Cir. To Pinehurst Pathway)	Asphalt	2011	2026-2034						
Public Safety Station 1 Parking	Asphalt	2011	2026-2034						
Public Safety Station 1 Compound	Asphalt	2011	2026-2034						
Public Safety Station 2 Parking	Asphalt	2002	2017-2022			x			
Rambo Park Parking	Asphalt	2013	2028-2033						
Veterans Park Parking	Asphalt	2013	2033-2038						
			Total:	$52,000	$25,000	$100,000	$45,000	$12,000	$25,000

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

Project Description

This project provides for the upgrading of outdoor lighting fixtures to increase energy efficiency to create long term energy savings at City parks as well as to increase visibility and provide safer conditions for drivers and pedestrians. In Fiscal Year 2015, the field lighting control service and maintenance plan for athletic fields at Freedom, Ira Van Bullock and Veterans Park will be renewed for 10 years. Also in Fiscal Year 2015, the pathway lights around the lake and the parking lot lights at Freedom Park will be retrofitted with LED light fixtures. In Fiscal Year 2016, the pathway and parking lot lights at Bowman Park will be retrofitted. In Fiscal Year 2017, the parking lot lights at the Municipal Complex will be retrofitted.

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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Material & Labor	$73,000	**$55,000**	$20,000	$25,000	$0	$0	$0	$173,000
Estimated Total Cost	$73,000	**$55,000**	$20,000	$25,000	$0	$0	$0	$173,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$73,000	**$55,000**	$20,000	$25,000	$0	$0	$0	$173,000
County								
State								
Federal								
Estimated Total Revenue	$73,000	**$55,000**	$20,000	$25,000	$0	$0	$0	$173,000

PROJECT NAME Community Center Expansion
DEPARTMENT Planning and Engineering
PROJECT NO. 303-198

Project Description

This project will provide for the expansion of the Community Center to provide additional classroom space and storage in support of activities at the Community Center. It will also include the relocation of the Leisure Services Department's Administrative Offices from 525 Swain Boulevard, the relocation of the existing basketball courts, and the demolition of 525 Swain. During FY 2014, a selection process was conducted, an Architecture and Engineering Consultant team hired, and design and construction drawings began. During FY 2015, design and construction plans will be completed, the project will be put out to bid, and construction will begin. Completion is expected in FY 2017.

Operating Impact Created by Project:

Projected Operating Expense: $95,000
Estimated Useful Life:
Description of Operating Impact: Additional maintenance and staffing costs for the Public Works and Leisure Services departments.

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design	$560,000	**$0**	$0	$0	$0	$0	$0	$560,000
Material & Labor		**3,000,000**	0	0	0	0	0	3,000,000
Furniture & Equip.		**$250,000**						250,000
Estimated Total Cost	$560,000	**$3,250,000**	$0	$0	$0	$0	$0	$3,810,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$560,000	**$3,250,000**	$0	$0	$0	$0	$0	$3,810,000
County								
State								
Federal								
Estimated Total Revenue	$560,000	**$3,250,000**	$0	$0	$0	$0	$0	$3,810,000

PROJECT NAME Park Restroom Upgrades
DEPARTMENT Planning and Engineering/Public Works
PROJECT NO. 303-199

Project Description

This project will provide for the renovation of the restroom facilities at Community, Ira Van Bullock and Rambo Parks to provide upgrades to flooring, plumbing, electrical fixtures, entry doors and partitions. The project will provide an aesthetic refurbishment to the facilities and improve handicap accessibility and maintainability. Construction plans will be created in-house and an outside contractor will be engaged to perform the work.

Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	10 years
Description of Operating Impact:	Reduction of potential maintenance cost increases due to aged fixtures and finishes.

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Material & Labor		**$90,000**	0	0	0	0	0	$90,000
Estimated Total Cost		**$90,000**	**$0**	**$0**	**$0**	**$0**	**$0**	$90,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City		**$90,000**	$0	$0	$0	$0	$0	$90,000
County								
State								
Federal								
Estimated Total Revenue		**$90,000**	**$0**	**$0**	**$0**	**$0**	**$0**	$90,000

REVENUE AND EXPENDITURE DETAIL
RECONSTRUCTION AND MAINTENANCE (304)

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
REVENUE				
Interest				
FMIT Interest	$ 23,090	$ (5,982)	$ 17,000	$ 12,702
CD Interest	872	0	0	0
SBA interest	7,900	1,822	2,500	340
Insurance proceeds	0	13,532	15,000	15,000
JAG	76,923	14,278	14,090	15,944
Energy Efficiency	50,192	0	0	0
CDBG	79,294	0	0	89,231
FEMA	25,266	496,908	178,500	0
EMS Palm Beach County	0	67,999	68,000	55,000
Palm Beach County (Cultural)	0	29,238	0	0
Interfund Transfer	0	0	0	200,000
TOTAL REVENUE	**$ 263,537**	**$ 617,795**	**$ 295,090**	**$ 388,217**
EXPENDITURE				
019 Doc Imaging Scanner	$ 0	$ 893	$ 0	$ 0
049 Equipment Replacem.	0	0	23,700	22,200
069 Copier Replacement	15,275	20,309	31,500	0
073/177 In-Car Therm. Printer	50,568	21,624	14,090	15,944
088 Vehicle Replacement	777,195	268,068	503,200	233,000
091 Computer Terminal Hardware Repl	29,461	17,370	42,000	54,200
143 Automated Fuel Management	0	0	40,000	0
150 Roof Replacement	0	59,109	0	0
151 Exterior Painting	16,726	0	10,000	14,500
152 Storm Water Pipe	45,146	222,093	20,000	20,000
156 A & B Canal	26,743	505,720	0	0
157 Storm Shutter	4,524	0	0	0
161 Road Resurfacing Striping	0	28,939	13,000	108,000
163 AC replacement	39,275	58,492	40,000	30,000
164 301 Swain Blvd	268,960	4,450	0	0
174 Access Control	0	0	45,000	0
180 Energy Efficiency	22,900	0	0	0
181 PS HQ Site Improvement	116,908	0	0	0
183 Villa Del Trio	95,149	0	0	0
185 Ramblewd/Harwich Storm Sewer	0	10,685	215,000	0
188 Street Lighting Enhancement	0	18,326	0	0
189 Cardiac Monitors	0	67,999	68,000	0
191 Public Safety HQ Renovation	0	0	92,000	10,000
193 Original Section Drainage Improv	0	0	80,000	474,400
195 Logging Recorder Replacement	0	0	34,210	0
201 Radio Equipment Relocation	0	0	0	15,750
209 EMS Stretcher Replacement	0	0	0	55,000
210 Median Landscaping Rejuvenation	0	0	0	25,000
TOTAL EXPENDITURE	**$ 1,508,830**	**$ 1,304,077**	**$ 1,271,700**	**$ 1,077,994**

REVENUE AND EXPENDITURE DETAIL
RECONSTRUCTION AND MAINTENANCE (304)

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 ADOPTED
Beginning fund balance*	$ 5,817,447	$ 4,572,154	$ 3,885,872	$ 2,546,206
Net Change	(1,245,293)	(686,282)	(976,610)	(689,777)
Prior year Rollover			(363,056)	
Ending Fund Balance	$ 4,572,154	$ 3,885,872	$ 2,546,206	$ 1,856,429

*Based on Comprehensive Annual Financial Report

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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Equipment	$23,700	**$22,200**	$31,600	$57,200	$10,000	$18,000	$41,200	$203,900
Estimated Total Cost	$23,700	**$22,200**	$31,600	$57,200	$10,000	$18,000	$41,200	$203,900

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$23,700	**$22,200**	$31,600	$57,200	$10,000	$18,000	$41,200	$203,900
County								
State								
Federal								
Estimated Total Revenue	$23,700	**$22,200**	$31,600	$57,200	$10,000	$18,000	$41,200	$203,900

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

Equipment Description	2015	2016	2017	2018	2019	2020
1979 FORD 3600 TRACTOR						
1985 GENERATOR W/TRAILER (refurbished 2009)						
1985 20-TON PRESS						$500
1985 DRILL PRESS						$300
1986 BANDSAW (VM SHOP)						$400
1986 CURTIS-TOLEDO AIR COMPRESSOR (ps 1 Bay)		$3,200				
1990 TRUEPLAY FIELD PREP (refurbished 2009)						
1992 HONDA EM1800 GENERATOR				$900		
1992 HONDA EM2200X GENERATOR				$1,100		
1994 4X8 TRAILER (refurbished 2010)						
1996 HONDA EM5000S GENERATOR						
1996 16' x 7' TANDEM TRAILER (refurbished 2009)						
1998 CEMENT MIXER (R&D)		$6,200				
1998 CUSHMAN GROOM MASTER			$12,000			
1999 GENI LIFT (TRADES SHOP)					$8,000	
1999 BOBCAT SKID STEER						$40,000
1999 BOBCAT TRAILER (refurbished 2009)						
2000 CHAMPION AIR COMPRESSOR	$5,000					
2000 PRESSURE PRO WASHER 4000					$2,800	
2001 ARROWBOARD		$15,000				
2002 PONY PUMP w/500-GAL WATER TANK						
2002 HONDA TPG5000H-DX PORTABLE GENERATOR						
2002 EDCO WALK BEHIND CONCRET SAW						
2002 AERIFIER 4" PRONGS						
2003 BROYHILL SPRAYER						
2003 JOHN DEERE LOADER/BACKHOE						
2003 JOHN DEERE TRACTOR W/BUSHOG						
2003 SPEEDFLO PAINT SPRAYER						
2004 JOHN DEERE GATOR		$7,200				
2004 TANDEM TRAILER						
2004 TANDEM TRAILER						
2004 VICON SPREADER PTO (refurbished 2010)						
2005 20 TON SERVICE JACK X2						
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"						
2005 BALDOR 175 KW #216 GENERATOR "WILMA"						
2005 PORTABLE 10KW GENERATOR						
2005 TOP DRESSER						
2005 INGERSOLL RAND 20GAL COMP (VM TRUCK)						
2005 TORO ROTORY MOWER			$40,000			
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE						
2006 DIXIE CHOPPER	$10,000					
2006 COATES TIRE CHANGER				$4,800		
2006 COATES TIRE BALANCER			$5,200			
2006 JOHN DEERE GATOR					$7,200	

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

Equipment Description	2015	2016	2017	2018	2019	2020
2006 SPORTS TURF SOD CUTTER						
2007 WATER TANKER PUMP	$2,200					
2007 CHALLENGER POTABLE LIFT						
2007 CHALLENGER CL10 LIFT						
2007 CHALLENGER 30,000LBS LIFT						
2007 ROBINAIR AC RECOVERY MACHINE	$5,000					
2007 FRIGIDAIRE STACK WASHER/DRYER			$0	$1,800		
2007 HONDA EB5000X GENERATOR						
2007 JOHN DEERE 655 TILLER						
2007 JOHN DEERE 790 TRACTOR						
2008 STUMP GRINDER						
2008 8X20 FLAT DECK TRAILER						
2009 BULK OIL PUMP						
2010 STAMM MANUFACTURED LIFT						
2010 HONDA EM5000SX GENERATOR						
2011 SKAG TIGER CUB 61"						
2012 SNAPON SCANNER				$1,400		
2012 GRAVELY MOWER 44"						
2013 AIR OPERATED GREASE GUN						
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)						
2013 SIMPSON PRESSURE WASHER 3000						
2013 WISCONSIN ROBIN TAMPER						
2013 CONCRETE SURFACER						
2013 SCAG MOWER (72")						
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"						
TOTALS:	$22,200	$31,600	$57,200	$10,000	$18,000	$41,200

PROJECT NAME Law Enforcement JAG
DEPARTMENT Public Safety
PROJECT NO. 304-073

Project Description

This project provides for the purchase of thirty three thermal printers and accessories in order to equip each patrol vehicle. The printers improve the efficiency and accuracy of ticket issuance. The project is fully funded by the US Department of Justice through a Justice Assistance Grant (JAG)

Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	5 years
Description of Operating Impact:	Improved efficiency though greater speed and accuracy

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Vehicle Printers	$14,090	**$15,944**	$0	$0	$0	$0	$0	$30,034
Estimated Total Cost	$14,090	**$15,944**	$0	$0	$0	$0	$0	$30,034

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City								
County								
State								
Federal(JAG)	$14,090	**15,944**	0	0	0	0	0	30,034
Estimated Total Revenue	$14,090	**$15,944**	$0	$0	$0	$0	$0	$30,034

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 City departments. Vehicles are tracked on mileage, age, and repair history and evaluated annually by a multi-departmental review committee with input from the Vehicle Maintenance Division of the Public Works Department. Vehicles are scheduled for replacement when operating costs and/or deterioration become excessive or when the vehicle is not suitable for its assigned duties. A matrix showing the schedule of replacement for FY 2015-2020 is attached. Funds have also been reserved for unexpected vehicle replacement (such as accidents).

Operating Impact Created by Project:

Projected Operating Expense: $0
Estimated Useful Life: Average 11 years
Description of Operating Impact: Cost of maintenance will be contained as a result of replacing vehicles.

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Vehicles	$503,200	**$233,000**	$358,400	$ 277,040	$ 263,944	$ 65,138	$ 249,652	$1,950,375
Estimated Total Cost	$503,200	**$233,000**	$358,400	$277,040	$263,944	$65,138	$249,652	$1,950,375

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$503,200	**$233,000**	$358,400	$ 277,040	$ 263,944	$ 65,138	$ 249,652	$1,950,375
County								
State								
Federal								
Estimated Total Revenue	$503,200	**$233,000**	$358,400	$277,040	$263,944	$65,138	$249,652	$1,950,375

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

DEPART. MODEL YR	ASSET#	VIN#	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
BUILDING (6)								
2000 Cherokee	7013	9756		28,000				
2000 Taurus	5914	3406		19,000				
2007 Taurus	8405	9077						
2013 Ford Escape	8409	4795						
2013 Ford Escape	8408	4796						
2013 Ford Escape	8407	4797						
ENGINEERING (1)								
2002 Explorer 4x4	7281	0736			29,000			
FINANCE (2)								
2005 Caravan / SE	7420	0502			30,000			
2014 Ford Escape	9999	xxxx						
LEISURE SERVICES (5)								
1992 3800/Bus 60 Pass.	6735	8066						
1995 3600 Thmas Bus 30 Pass.	6285	3509						
1995 3800/Bus 60 Pass.	7062	5863						
2013 Ford Econoline E350 15 Pass.	9999	4500						
2013 Dodge Caravan	8608	4355						
PUBLIC SAFETY (55)								
2000 2500 Van (CSI)	6824	2581		29,000				
2001 4700 LP Int'l Amb (SRT)	7264	1034			60,000			
2002 SCT van E-350(donation)	8545	6522						
2003 Toyota Highlander (SCT)	8697	1750	27,000					
2005 Explorer (EMS)	8049	3262		37,000				
2005 Taurus (CIS)	8048	3065	28,000					
2005 Taurus (CIS)	8047	5169	28,000					
2006 Taurus (CIS)	8218	0509	28,000					
2007 Crown Vic (patrol)	8236	2790		41,000				
2007 Crown Vic (patrol)	8237	2791		41,000				
2007 Crown Vic (patrol)	8238	2792			43,000			
2008 Impala (patrol)	8527	3456				45,000		
2008 Impala (patrol)	8512	4303				45,000		
2008 Impala (patrol)	8513	5835				45,000		
2008 Impala (admin)	8381	7364				32,000		
2008 Impala (patrol)	8514	7941	39,000					
2008 Impala (patrol)	8515	8579		41,000				
2009 Impala (patrol)	8550	2786		41,000				
2009 Impala (patrol)	8552	4234			43,000			
2009 Impala (patrol)	8556	7314			43,000			
2009 Malibu (CIS)	8551	6602		30,000				
2010 Impala (patrol)	8725	6138						47,000
2010 Impala (patrol)	8726	6479						47,000
2010 Malibu (training)	8559	5396						40,000
2010 Malibu (CIS)	8560	5496						37,000
2011 HHR (EMS)	8735	1762						

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

DEPART. MODEL YR	ASSET#	VIN#	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
2011 Impala (patrol)	8729	1425						
2011 Impala (patrol)	8731	1985						
2011 Impala (patrol)	8730	2233						
2011 Impala (patrol)	8732	0066						
2011 Impala (traffic)	8733	8178						
2012 Crown Victoria (patrol)	8744	6546						
2012 Crown Victoria (patrol)	8749	6588						
2012 Crown Victoria (patrol)	8748	6593						
2012 Crown Victoria (patrol)	8745	6598						
2012 Crown Victoria (patrol)	8840	6599						
2012 Crown Victoria (patrol)	8844	6600						
2012 Crown Victoria (patrol)	8843	6601						
2012 Crown Victoria (patrol)	8746	6602						
2012 Crown Victoria (patrol)	8842	6603						
2012 Crown Victoria (patrol)	8841	6605						
2012 Crown Victoria (patrol)	8747	6606						
2013 Chevrolet Impala (admin)	8862	0578						
2013 Ford Escape (SCT)	8861	2666						
2013 Ford F-150 (training)	8859	4298						
2013 Ford F-150 (training)	8858	4299						
2013 Ford F-150 (SCT)	8860	4300						
2014 Chevy Impala (admin)	8940	8055						
2014 Ford F-150 (PSA)	8947	2465						
2014 Ford Interceptor (patrol)	8948	4757						
2014 Ford Interceptor (patrol)	8949	4758						
2014 Ford Interceptor (patrol)	8950	4759						
2014 Ford Interceptor (patrol)	8951	4760						
2014 Ford Interceptor (patrol)	8952	4761						
2014 Ford F-150 (Click it or Ticket)	9999	3296						
PUBLIC WORKS (21)								
1986 S1700 Water Tanker	7055	6237						
1993 4700LP Flat Bed 1.1/2	6460	0877						
1996 F350 Pick Up	6161	2820						
1997 F350 Pick Up Service Truck	6584	6551	53,000					
1999 3500 SIERRA Dump	6998	9468						
2000 Dakota 4x4	5913	9221		25,000				
2001 Caravan (loaner)	7221	3000						
2001 1500 Club Cab	6844	4656						
2001 4700 Dump (refurb)	7020	5454	6,000					
2002 Express cargo Van (Bldg Serv)	6511	2533				30,000		
2002 F150 Pick Up	6513	5961						
2002 F-250 Super Duty	6512	9073				35,000		
2002 Ram 1500 ST	7245	5965					30,000	
2003 F350 Pick Up	6519	1426						40,000
2005 F-350 4X4	7075	2326						
2006 F-350 Crew Cab	8151	5657						
2007 E 350 Van 15 Pass	8364	7682						
2007 E-350 Van (Bldg Serv)	8363	7816						
2008 4300 (trash truck)	8373	1272						
2013 F-250 Super Duty	8659	9679						
2013 F-250 Super Duty	8658	4518						
P/S FIRE AND MEDICAL (8)								
2001 Am LaFr Eagle Pumper 94	7227	7080						
2001 Am LaFr Lti 93 Fire Tr 94	7250	8711						
2009 M-2 Freightliner Med	8553	1792						
2009 Pierce Pumper Enf 95	8557	0196						
2010 M-2 Freightliner Med	8555	5787						
2010 M-2 Freightliner Med	8692	9673						
2012 Pierce Saber Pumper	8847	2805						
2014 M-2 Freightliner Med	9999	3796						
ALL DEPARTMENTS								
Allowance for total loss	9999	9999	24,000	26,400	29,040	31,944	35,138	38,652
GRAND TOTAL 98			**$ 233,000**	**$ 358,400**	**$ 277,040**	**$ 263,944**	**$ 65,138**	**$ 249,652**

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

Project Description

This project provides for the orderly replacement of User Desktop/Laptop Computers. By funding this project, the City will stay current with technological advances in the information technology field, ensuring maximum efficiency and minimal downtime. A combination of laptops and office desktops will be replaced based on user requirements.

Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Tablet/Laptops	$2,800	**$8,000**	$195,200	$3,200	$0	$3,200	$192,000	$404,400
Desktops	39,200	**46,200**	35,000	28,000	$28,000	35,000	28,000	239,400
Estimated Total Cost	$42,000	**$54,200**	$230,200	$31,200	$28,000	$38,200	$220,000	$643,800

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$42,000	**$54,200**	$230,200	$31,200	$28,000	$38,200	$220,000	$643,800
County								
State								
Federal								
Estimated Total Revenue	$42,000	**$54,200**	$230,200	$31,200	$28,000	$38,200	$220,000	$643,800

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

Department	Position Title	Suggested Model
PUBLIC SAFETY	**$4,800 (Tablet & Docking Station & Accessories)**	**FUJITSU STYLISTIC Q702**
ADMINISTRATION	CITY MANAGER	DELL LAPTOP PRECISION
ADMINISTRATION	CITY CLERK	DELL DESKTOP OPTIPLEX
ADMINISTRATION	AD SCANNING STATION	DELL DESKTOP OPTIPLEX
ADMINISTRATION	HR SCANNING STATION	DELL DESKTOP OPTIPLEX
ADMINISTRATION	EXECUTIVE SECRETARY	DELL DESKTOP OPTIPLEX
ADMINISTRATION	MINUTES RECORDING	DELL DESKTOP OPTIPLEX
BUILDING	CUSTOMER SERVICE ASSOCIATE	DELL DESKTOP OPTIPLEX
BUILDING	PERMIT/LICENSE COORDINATOR	DELL DESKTOP OPTIPLEX
FINANCE	DIRECTOR	DELL DESKTOP OPTIPLEX
FINANCE	IT MANAGER	DELL LAPTOP PRECISION
LEISURE SERVICES	CH RECREATION SPECIALIST	DELL DESKTOP OPTIPLEX
LEISURE SERVICES	CC ASSISTANT YOUTH PROGRAM SUPERVISOR	DELL DESKTOP OPTIPLEX
LEISURE SERVICES	CH ASSISTANT YOUTH PROGRAM SUPERVISOR	DELL DESKTOP OPTIPLEX
LEISURE SERVICES	CREDIT CARD PAYMENT / GENERAL USE	DELL DESKTOP OPTIPLEX
PLANNING	DIRECTOR	DELL DESKTOP OPTIPLEX
PLANNING	ASSOCIATE PLANNER	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	OPERATIONS CAPTAIN	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / REPORT WRITING 1A	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / REPORT WRITING 1C	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / REPORT WRITING 1B	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	JAIL	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE MARSHALL	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	CIU / SCT	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	SUPPORT SERVICES / RECORDS MANAGER	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / LT STATION 1	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / LT STATION 2	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	RECORDS / CLERK	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	DISPATCH / SUPERVISOR	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	DISPATCHERS	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	DISPATCHERS	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	DISPATCHERS	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	DISPATCHERS	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	TRAINING ROOM	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / REPORT WRITING 2A	DELL DESKTOP OPTIPLEX
PUBLIC SAFETY	FIRE RESCUE / REPORT WRITING 2B	DELL DESKTOP OPTIPLEX

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

Project Description

This project provides for the orderly exterior maintenance of public buildings 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 2015 through FY 2020 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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Equipment	$10,000	**$14,500**	$35,000	$30,000	$6,700	$25,400	$10,000	$131,600
Estimated Total Cost	$10,000	**$14,500**	$35,000	$30,000	$6,700	$25,400	$10,000	$131,600

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$10,000	**$14,500**	$35,000	$30,000	$6,700	$25,400	$10,000	$131,600
County								
State								
Federal								
Estimated Total Revenue	$10,000	**$14,500**	$35,000	$30,000	$6,700	$25,400	$10,000	$131,600

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

Building	Date Painted	Scheduled Year	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
301 Swain Blvd.	May-12	2022						
500 Perry Ave.	June-14	2021						
500 Perry Ave. Gazebo	September-06	2016		$1,600				
Bowman Park Gazebo	January-99	2016		$1,600				
Burrowing Owl Park Gazebo	January-12	2022						
City Hall	July-07	2016		$15,000				
Community Center[1]	January-07	2015						
Community Hall	June-14	2021						
Community Park Comfort Station	January-12	2019					$3,000	
Community Park East Gazebo	January-12	2019					$2,000	
Community Park West Gazebo	January-12	2019					$2,000	
Community Park Main Pavilion (new roof)	June-13	2025						
Community Park Main Pavilion (structure)	September-06	2015	$9,300					
Community Park Main Pavilion Guard Rails	June-13	2018				$2,700		
Community Park Shuffleboard	April-14	2021						
Empire Park Gazebo	January-00	2016		$1,600				
Former City Hall	June-10	2018					$7,000	
Freedom Park Main Pavilion	January-02	2016		$4,800				
Freedom Park Main Pavilion Guard Rails	April-14	2019					$2,700	
Freedom Park Small Pavilion	January-02	2016		$3,600				
Freedom Park North Restroom/Press Box	February-08	2015	$5,200					
Freedom Park South Restroom/Press Box	December-13	2020						$10,000
Freedom Park Dugouts	February-14	2021						
Ira Van Bullock Dugouts & Press boxes	May-12	2019					$2,000	
Ira Van Bullock Pavilion	August-12	2016		$3,000				
Ira Van Bullock Gazebo	June-09	2016		$2,800				
Leisure Services	March-06	2013						
Public Safety Station #1	July-10	2017			$15,000			
Public Safety Range	June-10	2017			$5,000			
Public Safety #2	March-12	2019					$5,500	
Public Works	July-07	2017			$10,000			
PW Shed at Martin Ave.	March-14	2021						
Veterans Park Dugouts	May-12	2019					$1,200	
Vetarans Park Shed	February-08	2016		$1,000				
Veterans Park Press box	February-08	2018				$4,000		
		Total:	$14,500	$35,000	$30,000	$6,700	$25,400	$10,000

[1] Will be painted as part of CIP #303-198

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 pipes and 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 10 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. Video inspection and minor repairs are planned from FY 2015 through FY 2020.

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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Materials & 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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	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 Roadway Striping & Marking/Resurfacing
DEPARTMENT Public Works
PROJECT NO. 304-161

Project Description

This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2015 through FY 2020 is attached.

Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	15-20 Years
Description of Operating Impact:	Regular resurfacing prevents costly deterioration of the roadway.

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Materials & Labor	$13,000	**$108,000**	$110,000	$115,000	$120,000	$140,000	$75,000	$681,000
Estimated Total Cost	$13,000	**$108,000**	$110,000	$115,000	$120,000	$140,000	$75,000	$681,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$13,000	**$108,000**	$110,000	$115,000	$120,000	$140,000	$75,000	$681,000
County								
State								
Federal								
Estimated Total Revenue	$13,000	**$108,000**	$110,000	$115,000	$120,000	$140,000	$75,000	$681,000

PROJECT NAME Roadway Striping & Marking/Resurfacing
DEPARTMENT Public Works
PROJECT NO. 304-161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Appian Way	Asphalt	1997	2017-2022						
Biscayne Blvd.	Asphalt	1995	2015-2020						
Biscayne Dr.	Asphalt	1999	2019-2024						
Bowman St.	Asphalt	2000	2020-2025						
Broward Ave.	Asphalt	1991-1995	2015-2020			X			
Broward Ave. (north of 10th Ave)	Asphalt	2007 (10th Ave. Intersection)	2026-2031						
Cambridge St.	Asphalt	1991-1995	2015-2020						
Carver St.	Asphalt	1991-1995	2015-2020						
Caesar Cir.	Asphalt	1996	2016-2021						
Centurian Cir.	Asphalt	1996	2016-2021						
Centurian Way	Asphalt	1996	2016-2021						
Chariot Cir.	Asphalt	1996	2016-2021						
Chickasaw Cir.	Asphalt	1996	2016-2021						
Cindi Ln.	Asphalt	2000	2020-2025						
Clinton St.	Asphalt	1991-1995	2015-2020						
Constantine Cir.	Asphalt	1997	2017-2022						
Constitution Way	Asphalt	1999	2019-2024						
Dahl Rd.	Asphalt	1994	2014-2019						
Dillman Rd.	Asphalt	2004	2024-2029						
Dodd Rd.	Asphalt	2005	2025-2030						
Empire Way	Asphalt	1996	2016-2021						x
First St.	Asphalt	1991-1995	2015-2020					x	
Fleming Ave.	Asphalt	1991-1995	2015-2020		x				
Fleming Ave. (north of 10th Ave.)	Asphalt	2010	2030-2035						
Fourth St.	Asphalt	1991-1995	2015-2020					x	
Foxtail Dr. (north of Purdy Lane)	Asphalt	2013	2033-2038						
Foxtail Dr. (south of Purdy Lane)	Asphalt	1997	2017-2022						
Gladiator Cir.	Asphalt	1997	2017-2022						
Harwich Ct.	Asphalt	2000	2020-2025						
Heather Dr. East	Asphalt	1996	2016-2021						
Heather Dr. West	Asphalt	1996	2016-2021						
Jackson Ave.	Asphalt	1991-1995	2015-2020				x		
Jackson Ave. (north of 10th Ave.)	Asphalt	2005	2025-2030						
Jennings Ave.	Asphalt	1991-1995	2015-2020		x				
Jennings Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Martin Ave .	Asphalt	1991-1995	2015-2020	x					
Martin Ave. (north of 10th Ave.)	Asphalt	2006	2026-2034						
Nautica Isles Blvd.	Asphalt	2002	2022-2027						
Nicia Way	Asphalt	1997	2017-2022			x			
Park Pointe Drive	Asphalt	1997	2017-2022				x		
Perry Ave.	Asphalt	1991-1995	2015-2020	x					
Perry Ave. (north of 10th Ave)	Asphalt	2014	2034-2039						
Pine Ave.	Asphalt	2006	2026-2031						
Piney Ct.	Asphalt	1998	2018-2023						

PROJECT NAME Roadway Striping & Marking/Resurfacing
DEPARTMENT Public Works
PROJECT NO. 304-161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Ramblewood Cir.	Asphalt	1996	2016-2021						
Ramblewood Ct.	Asphalt	1996	2016-2021						
Rome Ct.	Asphalt	1997	2017-2022						
S 35th Ct.	Asphalt	1995	2015-2020						
S 36th St.	Asphalt	1995	2015-2020						
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024						
S 37th Ct. (east of S. 57th Ave.)	Asphalt	1999	2019-2024						
S 37th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024						
S 37th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024						
S 38th Ct. (west of S. 57th Ave.)	Asphalt	1996	2016-2021						
S 38th Ct. (east of S. 57th Ave.)	Asphalt	1996	2016-2021						
S 38th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024						
S 38th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024						
S 55th Ave.	Asphalt	1999	2019-2024						
S 56th Terr. (north end)	Asphalt	1999	2019-2024						
S 56th Terr. (south end)	Asphalt	1999	2019-2024						
S 57th Ave. (Sherwood Forest Blvd. to 10th Ave. North)	Concrete	1983	2018-2033						
S 57th Ave. (10th Ave. north to Lake Worth Rd.)	Asphalt	2013	2028-2033						
S. 57th Ave. (Lake Worth Rd. to L-13 Canal)	Asphalt	1998	2018-2023						
Sandi Ln.	Asphalt	2000	2020-2025						
Second St.	Asphalt	1991-1995	2015-2020					x	
Seven Springs Blvd.	Asphalt	1997	2017-2022						
Sherwood Forest Blvd. (L-13 to L-14)	Asphalt	1998	2018-2023						
Swain Blvd.	Asphalt	1992	2012-2017			x			
Swain Blvd. (north of 10th Ave)	Asphalt	2004	2024-2029						
Toga Way	Asphalt	1997	2017-2022						
Walker Ave.	Asphalt	1991-1995	2015-2020				x		
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031						
Woodlake Blvd.	Asphalt	1995	2015-2020						
Woodwind Ct.	Asphalt	1991	2011-2026						
Wry Rd.	Asphalt	2000	2020-2025						

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 whose life expectancy is 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 per the attached replacement matrix.

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 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Materials & Labor	$40,000	**$30,000**	$85,000	$35,300	$27,000	$23,000	$17,500	$257,800
Estimated Total Cost	$40,000	**$30,000**	$85,000	$35,300	$27,000	$23,000	$17,500	$257,800

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$40,000	**$30,000**	$85,000	$35,300	$27,000	$23,000	$17,500	$257,800
County								
State								
Federal								
Estimated Total Revenue	$40,000	**$30,000**	$85,000	$35,300	$27,000	$23,000	$17,500	$257,800

PROJECT NAME A/C Replacement Program
DEPARTMENT Public Works
PROJECT NO. 304-163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2015	2016	2017	2018	2019	2020
500 Perry West	Sep-09	COND	SW Classroom	4						$6,000
500 Perry West	Sep-09	A/H	SW Classroom	4						
500 Perry West	Oct-08	COND	NW Classroom	3				$4,500		
500 Perry West	Oct-08	A/H	NW Classroom	3						
500 Perry East	Jul-07	COND	SE Classroom/Office	3.5			$5,300			
500 Perry East	Jul-07	A/H	SE Classroom/Office	3.5						
500 Perry East	Jan-08	COND	NE Classroom/Restrooms	5				$7,500		
500 Perry East	Jan-08	A/H	Ne Classroom/Restrooms	5						
Former City Hall	Jun-13	A/H	East Wing- CPU Room	1.5						
Former City Hall	Jun-13	COND	East Wing- CPU Room	1.5						
Former City Hall	Sep-13	A/H	East Wing	15						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Apr-08	A/H	Lobby	15						
Former City Hall	Apr-08	COND	Lobby	7.5					$23,000	
Former City Hall	Apr-08	COND	Lobby	7.5						
Former City Hall	Aug-12	A/H	West Wing	15						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Sep-13	A/H	Former Council Chambers	10						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Community Center	Oct-99	A/H	#3 Gym	20	$29,700					
Community Center	Apr-08	COND	#3 Gym	20						
Community Center	Installed Oct 99;	A/H	#4 Gym	25						
Community Center	Out of service April 08	COND	#4 Gym	25						
Community Center	Jun-14	COND	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	A/H	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	COND	#2 Classroom & Hall	20						
Community Center	Jun-14	A/H	#2 Classroom & Hall	20						
525 Swain	Mar-11	A/H	1St Floor	5						
525 Swain	Mar-11	COND	1St Floor	5						
525 Swain	Jun-09	A/H	2nd Floor	5						
525 Swain	Jun-09	COND	2nd Floor	5						
PS Range	Mar-11	PACKAGE	Stalls	6						
PS Range	Mar-11	A/H	Interior Rooms	4						
Ps Range	Mar-11	COND	Interior Rooms	4						
PS Range Shed	Oct-08	WINDOW	Shed	5,000 BTU	$300					
PS #1	Mar-11	A/H	Laundry,T.V.,Tool,Radio	2						
PS #1	Mar-11	COND	Laundry,T.V.,Tool,Radio	2						
PS #1	Mar-09	A/H	Computer Room	2						
PS #1	Jul-07	COND	Computer Room	2						
PS #1	Mar-11	A/H	Dispatch,Kitchen,Bunk	7.5						
PS #1	Mar-11	COND	Dispatch,Kitchen,Bunk	7.5						
PS #1	Dec-09	A/H	Admin,Lobby,Reception	7.5						$11,500
PS #1	Dec-09	COND	Admin,Lobby,Reception	7.5						

PROJECT NAME A/C Replacement Program
DEPARTMENT Public Works
PROJECT NO. 304-163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2015	2016	2017	2018	2019	2020
PS #1	Mar-11	COND	Phase 2	15						
PS #1	Mar-11	A/H	Phase 2	15						
PS #2	Jun-11	A/H	Main Building	7.5						
PS #2	Jun-11	COND	Main Building	7.5						
301 Swain	Apr-12	A/H	Museum	3.5						
301 Swain	Apr-12	COND	Museum	3.5						
301 Swain	Apr-12	A/H	Office Areas	3.5						
301 Swain	Apr-12	COND	Office Areas	3.5						
Community Hall	Apr-11	A/H	South Side	10						
Community Hall	Apr-11	COND	South Side	5						
Community Hall	Apr-11	COND	South Side	5						
Community Hall	Apr-11	A/H	North Side	10						
Community Hall	Apr-11	COND	North Side	5						
Community Hall	Apr-11	COND	North Side	5						
Freedom Park	Jul-02	WALL	Press box	1				$10,000		
Ira Van Bullock	Oct-06	WINDOW	Concession Area	1			$10,000			
Public Works	Aug-07	A/H	Entire Building	15			$20,000			
Public Works	Aug-07	COND	Entire Building	15						
City Hall	Aug-07	PACKAGE	East Wing	25		$30,000				
City Hall	Aug-07	PACKAGE	West Wing	25		$30,000				
City Hall	Aug-07	A/H	Council Chambers	20		$25,000				
City Hall	Aug-07	COND	Council Chambers	20						
City Hall CPU Room	Aug-07	A/H	CPU Room	2				$5,000		
City Hall CPU Room	Aug-07	COND	CPU Room	2						
				Total:	**$30,000**	**$85,000**	**$35,300**	**$27,000**	**$23,000**	**$17,500**

1 TON = 12,000 BTU'S

PROJECT NAME Public Safety Headquarters Renovation
DEPARTMENT Public Works
PROJECT NO. 304-191

Project Description

This project provides for the renovation and updating of the interior of the Public Safety Headquarters building. The building is more than 27 years old and will require flooring, cabinetry, window treatment, restroom fixture upgrading, and interior painting. The interior has previously been addressed on a piecemeal basis and is due for a comprehensive refurbishment. In Fiscal year 2014, interior painting, flooring replacement, restroom repairs and window treatment replacement were completed. In FY 2015 the break room cabinets will be replaced.

Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Construction	$92,000	**$10,000**						$102,000
Estimated Total Cost	$92,000	**$10,000**	$0	$0	$0	$0	$0	$102,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$92,000	**$10,000**						$102,000
County								
State								
Federal								
Estimated Total Revenue	$92,000	**$10,000**	$0	$0	$0	$0	$0	$102,000

PROJECT NAME Original Section Drainage Improvement
DEPARTMENT Planning and Engineering
PROJECT NO. 304-193

Project Description

This project will provide improvements to the stormwater drainage system within the Original Section to reduce flooding, improve performance and reduce future maintenance needs. In FY 2014, a survey and analysis was performed to determine the most effective improvements to be made, estimate their cost, and rank them in order of priority. Beginning in FY 2015, construction will be undertaken in a number of phases based on the plan and priority determined in FY 2014.

Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	20 - 30 years
Description of Operating Impact:	N/A

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design	$80,000	**$10,000**		$7,000				$97,000
Construction		**464,400**	161,200	266,256	164,447	136,726	188,080	1,381,109
Estimated Total Cost	$80,000	**$474,400**	$161,200	$273,256	$164,447	$136,726	$188,080	$1,478,109

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City	$80,000	**$385,169**	$71,200	$183,256	$74,447	$46,726	$98,080	$938,878
County								
State								
Federal (CDBG)		**89,231**	$90,000	$90,000	90,000	90,000	90,000	539,231
Estimated Total Revenue	$80,000	**$474,400**	$161,200	$273,256	$164,447	$136,726	$188,080	$1,478,109

PROJECT NAME Relocation of City Radio Equipment at 525 Swain
DEPARTMENT Public Works
PROJECT NO. 304-201

Project Description

This project provides for the relocation of the hardware and antenna that operate the City's handheld/vehicle radio system. The system is currently housed at 525 Swain Boulevard, with the equipment inside the building and the antenna on the radio tower attached to the building. In Fiscal Year 2015, the site will be redeveloped as part of the Community Center Expansion (CIP #303-198) and the radio tower removed. During Fiscal Year 2014, a commercial cellular communication tower was installed adjacent to the nearby north ball field at Ira Van Bullock Park. In order to continue service, the antenna will be relocated to the cellular tower and the radio repeater equipment relocated into a new weather proof enclosure in a fenced compound adjacent to the base of the tower separate from the cellular ground equipment compound.

Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	15-20 Years
Description of Operating Impact:	None

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Construction		**$15,750**						$15,750
Estimated Total Cost	$0	**$15,750**	$0	$0	$0	$0	$0	$15,750

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City		**$15,750**						$15,750
County								
State								
Federal								
Estimated Total Revenue	$0	**$15,750**	$0	$0	$0	$0	$0	$15,750

PROJECT NAME EMS Stretcher Replacement
DEPARTMENT Public Safety
PROJECT NO. 304-209

Project Description

This project provides for the purchase of four (4) Stryker battery operated Power Pro Ambulance cots. The new stretchers have a maximum load of 700 pounds (versus 500 pounds for prior equipment). The stretchers are equipped with the power lift assist system allowing Fire Rescue personnel to lift patients with virtually no strain to the lower back. The Power Assist Stretcher has become the standard in the EMS community. This project is anticipated to be 100% funded by the Palm Beach County EMS Grant. This project will be completed by the end of 2015.

Operating Impact Created by Project:
Projected Operating Expense: $0
Estimated Useful Life:
Description of Operating Impact: None

Project Budget

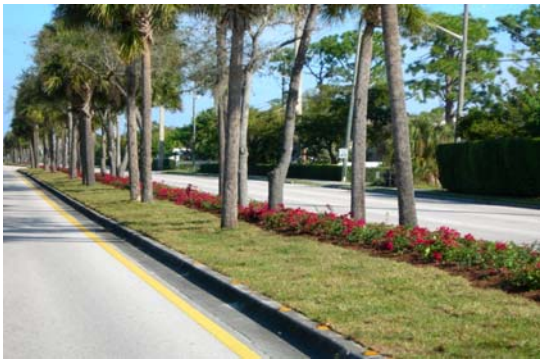
Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design								
Equipment & Design		**$55,000**						$55,000
Estimated Total Cost	$0	**$55,000**	$0	$0	$0	$0	$0	$55,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City								
County		**$55,000**						$55,000
State								
Federal								
Estimated Total Revenue	$0	**$55,000**	$0	$0	$0	$0	$0	$55,000

PROJECT NAME Median Landscaping Rejuvenation
DEPARTMENT Planning and Engineering
PROJECT NO. 304-210

Project Description

The first phase of the project entails retaining a Landscape Architect consultant to research and design an appropriate landscape treatment for the City's unirrigated roadway medians to rejuvenate the existing plantings. Once the design is complete, future scope and phasing will be determined through the FY 2016 budget review process.



Operating Impact Created by Project:

Projected Operating Expense:	$0
Estimated Useful Life:	Varies
Description of Operating Impact:	Careful plant selection should reduce maintenance expenses.

Project Budget

Cost by CIP Year	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Planning & Design		**$25,000**						$25,000
Construction								
Estimated Total Cost	$0	**$25,000**	$0	$0	$0	$0	$0	$25,000

Funding Source	Budget 2014	**Budget Year 2015**	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
City		**$25,000**						$25,000
County								
State								
Federal								
Estimated Total Revenue	$0	**$25,000**	$0	$0	$0	$0	$0	$25,000

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
CAFR – Comprehensive Annual Financial Report
CARES – Children Are Really Extra Special
CDBG – Community Development Block Grant
CDPD – Cellular Digital Packet Data
CIP – Capital Improvement Program
COLA – Cost-Of-Living Adjustment
EKG – Electrocardiogram
EMS – Emergency Medical Services
FY – Fiscal Year
FMIvT – Florida Municipal Investment Trust
FTE – Full Time Equivalent
GAAP – Generally Accepted Accounting Principals
GASB – Governmental Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information System
GPRS – General Packet Radio System
HOA – Homeowners' Association
ICMA – International City/County Management Association
MDT – Mobile Data Terminals
MPSCC – Municipal Public Safety Communications Consortium
MSTU – Municipal Services Taxing Unit
ODP – Office of Domestic Preparedness
PC – Personal Computer

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

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

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

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

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

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services provided.

ACCRUAL BASIS: The basis of accounting under which transactions are recorded when they occur regardless of the timing of related cash flows. Under the accrual basis of accounting, revenues are
recorded when earned, and expenses 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, endotrachial intubation, IV therapy, cardiac monitoring and drug administration therapy.

AGENCY FUNDS: Agency funds are used to account for resources that the government is holding in a fiduciary capacity (in trust) for another agency or individual. They are primarily clearing devices for cash collected for others, held briefly, and then disbursed to authorized recipients.

AMENDED BUDGET: The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

AMORTIZATION: (1) Gradual reduction, redemption, or liquidation of the balance of accounts according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

ANNUAL BUDGET: A plan for the coordination of resources and expenditures. The budget is the financial plan for the City's allocation of resources to provide services, accomplish the city's goals and objectives, and perform activities.

APPRAISE: To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION: A valuation set upon real estate, or other property by a government, as a basis for levying taxes.

ASSESSMENT RATIO: The ratio of assessed value to market value. For example, a county requires a 40% assessment ratio on all property to be taxed. Property with a $10,000 market value is therefore assessed at $4,000 (40% of $10,000) and the tax rate is applied to $4,000.

ASSESSMENT ROLL: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

ATTRITION: Loss of personnel - the gradual reduction of the size of a workforce by not replacing personnel lost through retirement or resignation.

AUDIT: An inspection of the accounting records and procedures of a business, government unit, or other reporting entity by a trained accountant for the purpose of verifying the accuracy and completeness of the records. A CPA audit determines the overall validity of the financial statements.

AUTHORITY: A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing, or the exercise of certain powers.

AVAILABLE FUND BALANCE: This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BALANCED BUDGET: A budget in which planned, available funds are equal planned expenditures.

BEGINNING FUND BALANCE: The unexpended amount in a fund at fiscal year end, which is available for appropriation in the next fiscal year.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET: A dollars-and-cents plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. Various documents, however, are commonly called budgets prior to approval by the legislative body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or if the appropriating body has approved it.

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

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

BUDGET TRANSFER: An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting

increases and decreases in budgeted line items, but does not change total appropriations by fund.

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

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

CAPITAL EQUIPMENT: Equipment such as automobiles, computers, and furniture, with an expected life of more than one year and a value of more than $750 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: Capital Project Funds are 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. Indeed, they may be used to account for *any* general government capital asset acquisition.

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

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

CHILDREN ARE REALLY EXTRA SPECIAL (C.A.R.E.S.): City sponsored C. A. R. E. S. program is a year-round, quality school-age childcare program that provides a variety of services to benefit the community, including homeowner assistance, drama and photo clubs, baseball, kickball, reading, and other activities.

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.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A Comprehensive Annual Financial Report is a set of governmental financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements

promulgated by the Governmental Accounting Standards Board (GASB).

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

COOL ZONE: A program for middle school-aged children that provides free classes, trips, arts and crafts, help with homework, and sporting and other activities.

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

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

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

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

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

DEBT SERVICE: The payment of principal and interest on borrowed funds, such as bonds and notes.

DEBT SERVICE FUNDS: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT: The amount of money required for the principal and interest payments on long-term debt, the maturities of principal for serial bonds, and the required contributions to accumulate monies for the future retirement of term bonds.

DEFICIT: An excess of a fund's expenditures over its revenues in a given accounting period.

DEPARTMENT: A basic organizational unit of government that is functionally unique in its delivery of services.

DEPRECIATION: The systematic charges to expense of the cost of fixed assets as they decrease in value due to usage and the passage of time.

DESIGNATED FUND BALANCE: Available cash balances realized in one or more prior fiscal years and subsequently designed for use as a funding source in a future budget year.

DISTINGUISHED BUDGET PRESENTATION PROGRAM: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently, organized, and easily readable budget documents; and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ELECTROCARDIOGRAM (EKG): The tracing that is made by an electrocardiograph which is an instrument for recording the changes of electrical potential occurring during the heartbeat used especially in diagnosing abnormalities of heart action.

EMERGENCY MEDICAL SERVICES (EMS): Services provided by the EMS Division of Greenacres Public Safety Department.

ENCUMBRANCE: An amount of money that has been approved for the payment of goods and services not yet received.

ENTERPRISE FUND: A fund that may be used to report any activity for which a fee is charged to external users for goods and services that makes the entity self supporting.

EXPENDITURES: The cost measurement focus of governmental (expendable) fund accounting, which measures the amount financial resources during the period for current operations, capital outlay, and the payment of long-term debt principal and interest.

EXPENSES: The cost measurement focus of non-expendable (proprietary) fund accounting and the entity-wide financial reports of government and non-profit organizations, as well as profit seeking companies in the private sector, which measures the economic cost of assets consumed during a period. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUNDS: Trust and agency funds used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governments, or other funds.

FISCAL YEAR (FY): The 12-month period used by the City as its accounting period for operating, budgeting, and reporting purposes. State law requires that the fiscal year for the City of Greenacres, and all Florida local governments, must be from October 1 to September 30.

FIXED ASSETS: Assets of a long-term character that are expected to provide an economic benefit to the City for a period greater than 12 months. Classes of fixed assets include land, buildings, improvements other than buildings, and machinery and equipment.

FMIvT: The Florida Municipal Investment Trust (FMIvT) is the investment program of the Florida League of Cities. It was created in 1996 to provide cities with safe investment alternatives and offers several portfolios including industry-leading fixed income funds, actively managed domestic and international stock funds and AAA-rated bond funds.

FRANCHISE: A special privilege granted by a government regulating the continuing use of public property such as city streets and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT: A pledge of the general taxing power of the City for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

FULL TIME EQUIVALENT (FTE): FTE is the number of full time employees in addition to the number of part time employees converted to full time (hours based on 2080 work hours per year).

FULL-TIME POSITION: A position of employment requiring a minimum 35-hour work-week to qualify for full City benefits.

FUNCTION: A group of related activities that provide a major service or regulatory program for which a government is responsible (e.g., public safety).

FUNCTIONAL CLASSIFICATION: Expenditure classification based on the principal functions of a state or local government. Examples of functional classifications are public safety, general government, culture/recreation, etc.

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

FUND BALANCE: The residual (fund) equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases; conversely, when expenditures exceed revenue, fund balance decreases.

FUND TYPE: In governmental accounting, all funds are classified into seven generic fund types; the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds, and Fiduciary (Trust and Agency) Funds.

GASB: Governmental Accounting Standards Board – an established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, Illinois.

GENERAL FUND: The main operating fund of a state or local government, the General Fund may be used to account for all financial resources except those *required* to be accounted for in another fund.

GENERAL LONG-TERM OBLIGATIONS (DEBTS): All long-term indebtedness of the state which is not classified as a fund obligation should be accounted for as a general long-term obligation.

General long-term obligations (debts) are liabilities that are expected to be repaid from governmental funds, but will not be paid by expending available resources as of the end of the current fiscal year. General long-term obligations (debts) are secured by the general credit and revenue raising capacity of the state. Refer to LONG-TERM LIABILITIES.

GENERAL OBLIGATION BONDS: Bonds backed by the full faith and credit of the issuing government.

GENERAL PACKET RADIO SYSTEM (GPRS): A new standard for wireless communications that run at speeds up to 115 Kbps. GPRS is an efficient use of limited bandwidth and is particularly suited for sending and receiving small bursts of data, such as e-mail and Web browsing. The main benefits of GPRS are that it reserves radio resources only when there is data to send and it reduces reliance on traditional circuit-switched network elements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Government Accounting Standards Board (GASB) pronouncements.

GEOGRAPHIC INFORMATION SYSTEM (GIS): A GIS is a specialized data management system designed for the entry, analyses, and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

GOAL: A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): An organization representing public finance officials throughout the United States and Canada with whose mission is "to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit".

GOVERNMENTAL FUND (TYPE): This category is used to account for the acquisition, use and balances of current financial resources, and the related current liabilities – except those accounted for in proprietary and fiduciary funds. These funds use the current financial resources measurement focus and the modified accrual basis of accounting. The funds which are properly classified as governmental funds are general fund, special revenue funds, capital projects funds, and debt service funds. Refer to GENERAL FUND, SPECIAL REVENUE FUNDS, CAPITAL PROJECTS FUNDS, and DEBT SERVICE FUNDS.

GRANTS: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HOMEOWNERS' ASSOCIATION (HOA): A governing board that establishes rules and regulations for homeowners within its jurisdiction boundaries.

HOMESTEAD EXEMPTION: Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

INFRASTRUCTURE: The physical assets of a government, which are immovable, and of value only to the governmental unit (e.g. sidewalks, gutters, bridges, streets, water, sewer, and parks).

IMPACT FEE: A charge on new development to pay for the construction or expansion of off-site capital improvements that are necessitated by and benefit the new development.

INTERFUND TRANSFERS: The movement of monies between the funds of a governmental entity.

INTERGOVERNMENTAL REVENUE: Revenue collected by one governmental entity and distributed to another governmental entity, usually according to a predetermined formula.

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION (ICMA): Professional organization of which the City of Greenacres is a member. Within ICMA is the Center for Performance Management and it is from the Center for Performance Management that the City obtains benchmark data enabling the City to make comparisons to other cities.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in government operations.

LEVY: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE-ITEM BUDGET: Refers to the level of detail at which the budget is prepared. A line-item budget is appropriated at the most detailed level, usually by each object of expenditure account (e.g., executive salaries, regular salaries, overtime, etc.) *within* each major category of expenditure (e.g., Personal Services) within each cost center, within each department of the City. At this level, each object of expenditure is a budgeted *line-item* in the budget process.

MILL: From the Latin word *mille* (thousand), a mill is one thousandth of a dollar, or one-tenth of a cent. The term is used in expressing tax rates on a per dollar basis.

MILLAGE RATE (MILLAGE): The tax rate applied to each thousand dollars of taxable assessed valuation, which results in the tax levy. Example: A millage rate of 5.0000 applied to property with a taxable value of $50,000 would generate $5 dollars of tax for every $1,000 dollars of taxable property value, or $250 dollars of property taxes: 5.0000 x ($50,000/$1,000) = 5.0000 x $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 City of Greenacres police officers and building inspectors in the field.

MUNICIPAL PUBLIC SAFETY COMMUNICATIONS CONSORTIUM (MPSCC): An entity that is developing a county -wide 800 MHZ trunking system to link with the City's 800 MHZ radio communications system.

MUNICIPAL SERVICES TAXING UNIT (MSTU): A specific taxing unit established by the Palm Beach County Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

OBJECTIVE: A goal or target, identified in well-defined and measurable terms, that is achievable within a specific time frame.

OBLIGATIONS: Amounts that a government may legally be required to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

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

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

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

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

OTHER COSTS: Costs 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.

PERSONAL SERVICES: Includes Salaries and Wages (compensation for the services of permanent employees) and Fringe Benefits (all costs associated with employee benefits including retirement, FICA, Medicare, Insurance, Workers Compensation, Unemployment Compensation, managerial physicals, and uniform allowance.)

PERSONNEL COSTS: Costs directly associated with employees, including salaries and fringe benefits.

PROGRAM: A distinct, clearly identifiable activity, function, cost center, or organizational unit, which is budgeted as a sub-unit of a department. A program budget utilizes the separate programs as its basic component.

PROPERTY TAX: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

PURCHASE ORDER: A document that authorizes the procurement of specified merchandise or services.

RECLASSIFICATION: The moving of an existing position from one personnel classification (title) to another based upon the different performance of duties.

RECOGNIZE: The recording of a revenue or expense item in a given accounting period.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to other department, for specified articles or services.

RESERVED FUND BALANCE: On-hand cash balances that are reserved for outstanding encumbrances or obligations of the City for expenditure in a future budget year.

RESOLUTION: A special or temporary order of a legislative body, requiring less legal formality than an ordinance or state statute.

REVENUES: Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues.

REVENUE BOND: A type of bond that is backed by a pledge of the revenues from a specific enterprise or project.

RIGHT OF WAY: Land the City owns and maintains.

ROLLED-BACK RATE: The tax millage rate which, when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year levy.

SPECIAL ASSESSMENT: A compulsory (enforced) levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those parties. This often occurs when water and sewer services are provided for a neighborhood or community; the citizens in the neighborhood who benefit from the new service may be assessed in monthly or annual installments to pay for the cost of the improvements.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes. In

contrast to the General Fund, which is established at the inception of a government and exists throughout the government's life, Special Revenue Funds exist only as long as the government has resources dedicated to a specific purpose.

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAX RATE: The amount of tax stated in terms of a unit of a tax base. The State of Florida uses a mill as its tax rate. A mill is the rate applied to each thousand dollars of taxable appraised value. For example, 5.0000 mills applied to property valued at $50,000 would generate taxes of $250 (5.0000 x 50) of ad valorem revenue. In accordance with Florida Statutes, except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by municipalities in excess of 10 mills, except for voter approved debt service levies.

TAX RATE LIMIT: The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL: The official list showing the amount of taxes levied against each taxpayer or property.

TAXABLE VALUE: The assessed value of property minus the homestead exemption and any other exemptions, which may be applicable.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons, or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges for specific services rendered, such as building permit fees.

TEMPORARY POSITION: A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

TRANSFERS IN / TRANSFERS OUT (INTERFUND TRANSFERS): Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

TRUST FUNDS: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government, and/or other funds.

UNDESIGNATED / UNRESERVED FUND BALANCE: Unrestricted funds available to be designated as a budget-funding source.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WORKLOAD INDICATORS: Statistical and historical measures of the service level provided, or workload completed by each Department within the City.