

City of Greenacres
Florida

Comprehensive Annual Budget
Fiscal Year 2015 / 2016

OCTOBER 1, 2015 - SEPTEMBER 30, 2016



City of Greenacres

Comprehensive Annual Budget

Fiscal Year 2015/2016

October 1, 2015 – September 30, 2016

Mayor and City Council

Samuel J. Ferreri, Mayor

Jonathan G. Pearce, Deputy Mayor/Councilman, District IV

Lisa M. Rivera, Councilwoman, District I

Peter A. Noble, Councilman, District II

Judith Dugo, Councilwoman, District III

Paula Bousquet, Councilwoman, District V

Administration

Wadie Atallah, City Manager

James D. Stokes, City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Greenacres
Florida**

For the Fiscal Year Beginning

October 1, 2014

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, 2014.

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 22nd 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 Fund

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

Capital Projects Funds

The Capital Projects Funds provide listings of Capital Projects with six-year projections and individual project descriptions for the City's 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.

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 1, 2015

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 2016, covering the period from October 1, 2015, to September 30, 2016.

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 2016 (FY2016) 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 FY2016 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas.

- **Safe City:** The FY2016 budget allocates \$15.18 million for public safety programs and activities to provide for the physical safety and property protection in the City. In order to enhance levels of service, the budget includes adding four (4) firefighter positions, replacement of all bunker gear, and funding for contracting law enforcement services with the Palm Beach County Sheriff's Office commencing on February 1, 2016. The budget also continues investment in technology by adding tablets for use by Fire Rescue.
- **Well Planned Attractive Community:** The FY2016 budget allocates \$4.48 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 \$195,000 for the Original Section drainage improvement to mitigate flooding and \$108,000 for road resurfacing.

Lisa Rivera
Councilwoman • District I

Peter A. Noble
Councilman • District II

Judith Dugo
Councilwoman • District III

Jonathon G. Pearce
Councilman • District IV

Paula Bousquet
Councilwoman • District V

- **Efficient and Effective Government:** The FY2016 budget allocates \$4.66 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 \$446,550 to maintain information technology systems, a 28% increase over FY2013 funding.

- **Diversity in Community Life, Leisure, and Recreation:** The FY2016 budget allocates \$5.49 million for community and recreation programs including events, recreational athletic leagues, senior activities and afterschool programs. Of the total allocation, \$3.50 million is programmed for the expansion of the Community Center to add approximately 11,000 S.F. of classroom 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 use of the budget stabilization reserve. The budget also provides \$539,278 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, 2015, shows an increase of 9.9% over the prior year, and this would be the third 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 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 such as health insurance premiums and pension contribution rates. While the increase in health insurance cost has tracked medical inflation over the last two (2) years, the cost is expected to increase beyond the inflation rate in 2017 due to the reduction in the number of City employees as a result of the merger with the Palm Beach County Sheriff's Office.

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; 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. With the improved economic conditions, the implementation of these measures will not continue based on Council policy and direction.

Financial Plan

As we have done in the past, the FY2016 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 FY2016 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 FY2016 are projected to be \$27,959,987 which represents an increase of 10.2% over the budgeted FY2015 revenues. As directed by the City Council, the FY2016 budget increases the property tax rate to \$6.0854 per one thousand of assessed property value which will generate approximately \$1,514,123 more in revenue compared to the FY2015 budget.

General Fund expenditures for FY2016 are projected to be \$27,959,987 which is 25.2% more than the expenditures budgeted in FY2015. Approximately \$3,163,000 of the increase is related to interfund transfers to the Capital Improvement Program to fund the construction of the community center expansion and future reconstruction projects.

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 show a significant increase due to the Council's decision to contract law enforcement services.

The General Fund also includes \$480,000 in interfund transfers to the Debt Service Fund, \$20,000 to the Special Revenue Funds, and \$500,000 to the Construction and Maintenance Fund.

The FY2016 budget includes the use of \$256,622 from the unassigned fund balance and still maintains the unassigned reserve at 26%, which is 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 FY2016 are projected to be \$859,311.

Debt Service Fund

The Debt Service Fund is used to account for resources and the payment of debt principal, interest, and related costs. The City currently has one outstanding loan with an annual debt payment of \$403,260 made from a transfer from the General Fund.

Capital Improvement Program

The FY2016 budget allocates a total of \$5,191,928 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 six (6) projects with a total cost of \$257,250. Revenue streams such as impact fees, grants and fund balances will be used to fund projects including the following:

- Phase I of the Dillman Road Sidewalk project.
- Fire Rescue hardware and software.
- 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 and upgrading software.

The Parks and Recreation Fund contain six (6) projects with a total cost of \$3,786,500. Revenue streams such as impact fees, fund balances, cell tower rental proceeds, and interfund transfers from the General Fund 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 contain thirteen projects with a total cost of \$1,148,178. Revenue streams such as interest, grants and fund balances will be used to fund the following:

- Scheduled replacement of 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.
- Bunker gear replacement.
- Phase I of median landscaping rejuvenation.

The total budget for FY2016 is \$34,414,486, which is \$5,613,842 more than the FY2015 budget, mostly as a result of the transfers from the General Fund to the Capital Projects Funds. It reflects the City's efforts in allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects 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
WA1509.01

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 5.85 square miles and a population of 38,943, The City of Greenacres is the eighth largest of the 38 municipalities in Palm Beach County. The City’s over 17,162 (as of 3/31/15) 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 23 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, 2005	31,270	—
As of April 1, 2015	38,943	—
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 (2014)		
Total Housing Units	17,140	—
Single Family	4,688	27.4
Multi Family	12,452	72.6
Owner Occupied Housing Units	11,080	65.6
Renter Occupied Housing Units	5,170	30.2
Average Home Values (2014)		
Single Family Homes	\$105,814	—
Condominiums	\$40,311	—
Town Homes	\$59,963	—
Median Family Income (ACS 2011-2013)	\$44,098	—

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.

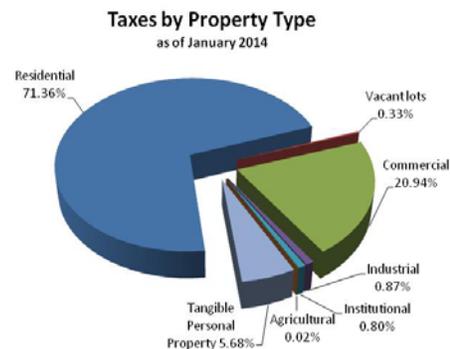
Palm Beach County School District and Tenet Healthcare Corp. are two large local employers, with 22,000 and 6,100 employees, respectively. The American Community Survey for Palm Beach County lists the three top trades as: 1) Educational, health care and social assistance, the largest sector at more than 128,000 employees; 2) Professional, scientific and administrative services at over 91,000; and 3) Retail Trade at over 78,000.

2014 Principal Employers in Palm Beach County

Employer	Employees	Percentage of Total Employment
Palm Beach County School District	22,000	3.51%
Tenet Healthcare Corp.	6,100	0.97%
Palm Beach County	5,507	0.88%
Florida Power & Light (Headquarters)	3,854	0.61%
Hospital Corporation of America (HCA)	2,714	0.43%
Florida Atlantic University	2,655	0.42%
Bethesda Memorial Hospital	2,600	0.41%
Boca Raton Regional Hospital	2,500	0.40%
Veterans Health Administration	2,500	0.40%
Jupiter Medical Center	2,000	0.36%
Total	52,430	8.40%

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.



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

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).

During fiscal year 2015, City Council determined contracting with Palm Beach County for Law

Enforcement Services would be advantageous for Greenacres residents. This change is scheduled to take effect February 2016.



Greenacres Public Safety Station No. 2 - 2002

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.



Greenacres City Hall - 2007

CITY STATISTICS AND SERVICES

City Statistics

Date of Incorporation: 1926 (reincorporated 1947)

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

Municipal Elections: Non-partisan – 19,389 registered voters

Area: 5.85 square miles

Miles of Streets: Approximately 23.37 Center Lane Miles

Dwelling Units 17,162 as of 3/31/15

Employees: Full time – 115, Part time – 30
(73 full-time and 1 part-time to transfer to Palm Beach County Sheriff 2/2016)

Population; 2015 – 38,943 (BEBR)



City Services

Public Safety Protection: Fire/EMS with Emergency Medical Services personnel being certified as Paramedic or EMT. Police contracted with Palm Beach County Sheriff starting 2/2016

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

Solid Waste Collection: Service contracted to Advanced Disposal Services Solid Waste Southeast

Electric Service; Service provided by Florida Power & Light (FPL)



Recreation and Culture

Number of Parks: Developed 13 approx. 109.11 acres
Open Space approx. 5.7 acres

Number of Libraries: One, Branch of Palm Beach County System

Historical Museum One – new location built in 2014

After School Program

(City Run)

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

Cool Zone Middle School age

Hot Spot High School age

Education

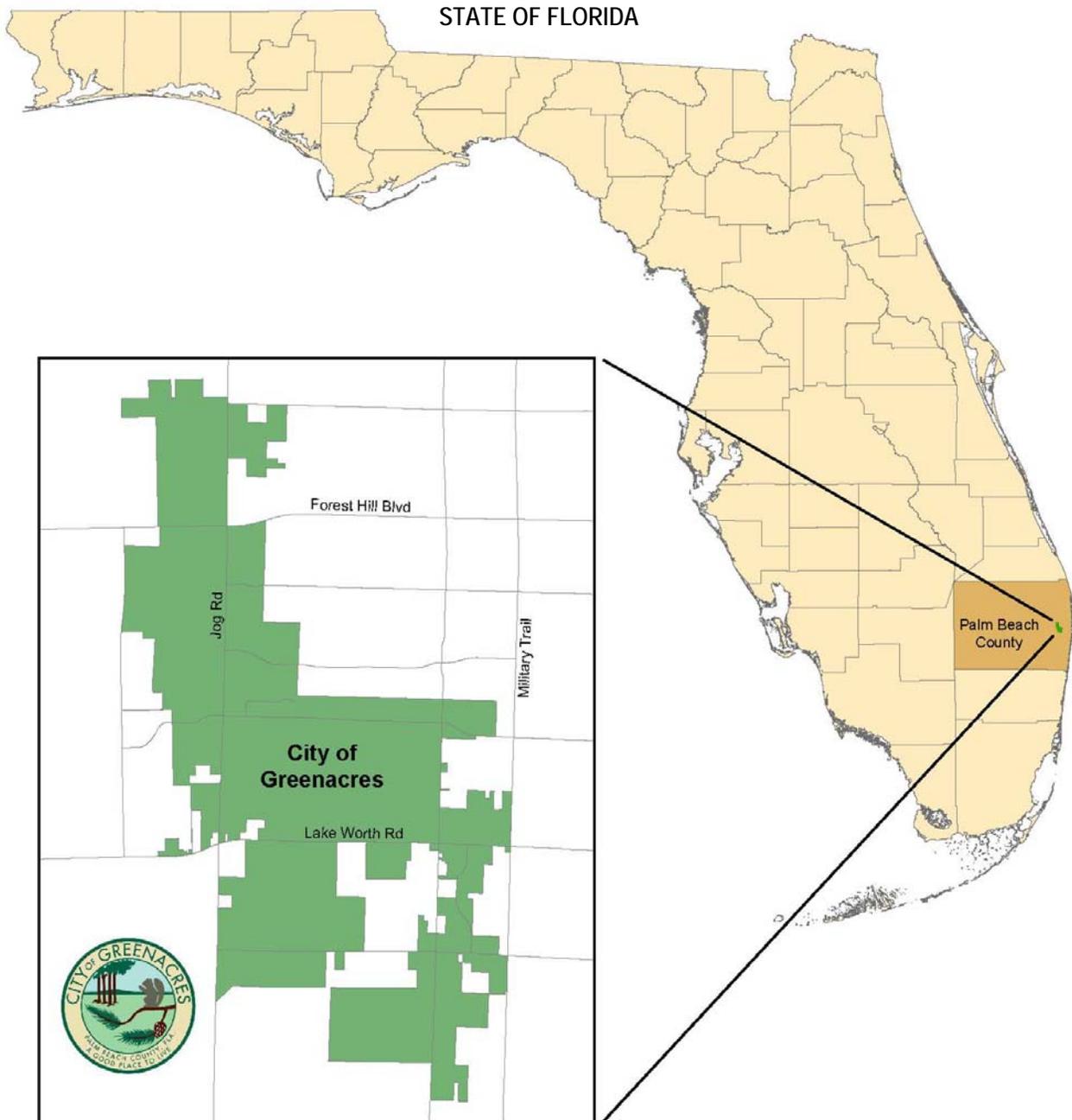
Elementary

Middle School

High School



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 measurable 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:*

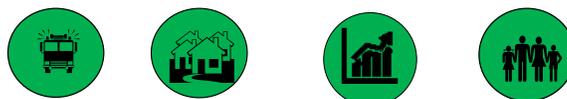
- Maintain targeted levels of service for parks identified in the comprehensive plan
- Maintain the number of annual community events
- Maintain national recognition for Youth Programs
- Maintain the current levels of service for athletic league and leisure classes
- Maintain partnerships with community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

Strategic Goals	Program/Activity	Intended Outcomes
 <p>Safe City</p>	<p>Law Enforcement</p> <p>Fire Rescue</p> <p>Permitting & Inspection</p> <p>Code Enforcement</p> <p>Emergency Management</p> <p>Public Facilities Maintenance</p>	<p>Lower crime rates; increased perception of safety of property and people; community partnerships.</p> <p>Reduction in property and casualty loss due to fires; successful pre-hospital resuscitations.</p> <p>Safe housing.</p> <p>Increase in number of properties complying with city codes.</p> <p>Increased awareness of planning and actions to deal with emergencies; minimizing restoration after emergencies.</p> <p>Increased safety and functionality of public facilities; reduction in liability claims.</p>
 <p>Well Planned Attractive Community</p>	<p>Land Use Planning and Zoning Regulations</p> <p>Maintenance of Community Assets</p> <p>Community Cleanup Events</p>	<p>Increased compatibility of land uses; increased long term viability of neighborhoods; increased diversity in housing styles; increased conservation of resources.</p> <p>Increased functionality and positive perception of physical environment.</p> <p>Increased citizen engagement and action in maintaining an attractive community.</p>
 <p>Efficient and Effective Local Government</p>	<p>Legislative</p> <p>Administrative/Executive</p>	<p>Establishment of laws and policies that protects the health and safety of residents increased public trust.</p> <p>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.</p>

Strategic Goals	Program/Activity	Intended Outcomes
Efficient and Effective Local Government (continued)	Financial Management Human Resources Information Technology	Maintaining a sound financial condition; maintaining excellence in budgeting and financial reporting; implementation of fair and equitable revenue system. Maintaining a professional work force with a customer/citizen focused approach; increased appreciation of value public service. Increased efficiency in delivery of service; increased accessibility and interaction with residents and businesses.
 Diversity in Community Life, Leisure & Recreation	Community Events Youth Programs Leisure Classes and Activities Parks/Recreation	Increased opportunities for community interaction. Positive youth development and leadership skills; success through improvement of school grades and community involvement. Increased opportunities for educational and leisure activities; increased social interaction and community building. 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.



Look for these symbols throughout the Budget Book. The symbols will illustrate a relationship between performance measures and the Strategic Plan.

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 of \$1,000,000.
 - Pension Plan reserve in an amount equivalent to the net pension obligation determined from the most recent actuarial study.
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:

<u>Capitalize & Depreciate</u>	
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 Comprehensive 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 2016

The FY 2016 annual budget for the City of Greenacres covers the period from October 1, 2015 to September 30, 2016, 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.

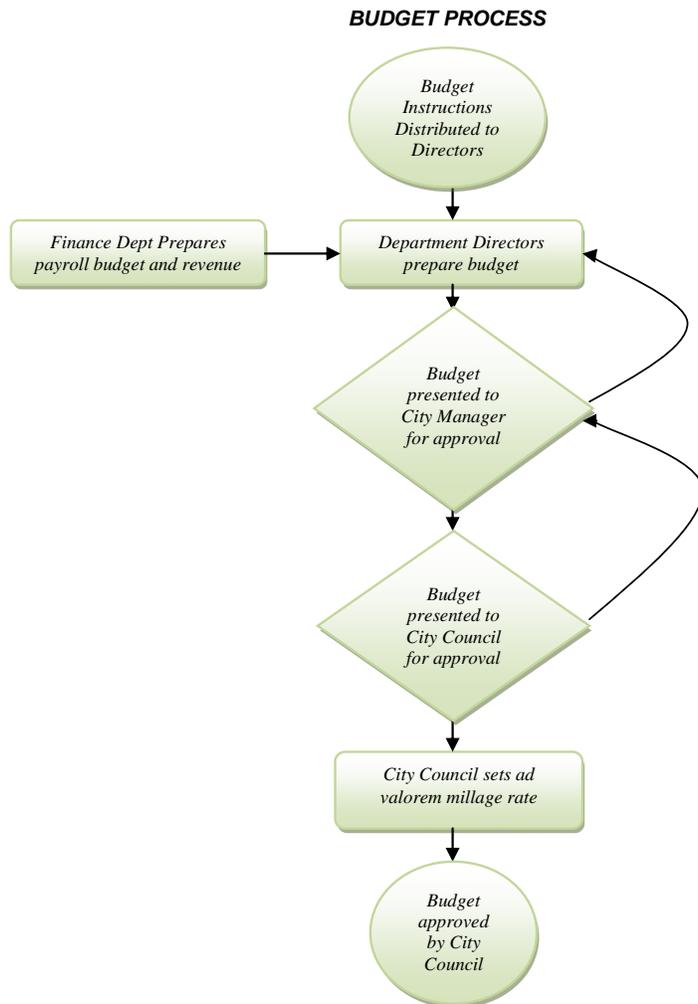
New programs are formulated by Department Directors as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to 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 final 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. Public budget workshops were held on June 15, 2015, July 6, 2015, August 18, 2015 and August 20, 2015 for the FY 2016 budget.

From the public budget workshops, 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.

Any budget amendments are adopted in the same manner as the fiscal budget.



BUDGET CALENDAR**FY 2016****March**

- 31 Department of Finance Prepares Budget Module, Budget Request Packages and Guidance Materials
- 31 Distribution of Budget Instructions

April

- 1-30 Departments Prepare Budget Requests and Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts
- 30 Departmental Budget Requests Submitted to City Manager

May

- 6-8 Departmental Budget Meetings with the City Manager and Finance Department, including CIP
- 11 Council Budget Planning Workshop
- 29 Property Appraiser Provides Preliminary Tax Roll (Estimate of Total Assessed Values)

June

- 15 Council Budget Workshop

July

- 1 Property Appraiser Provides Certification of Taxable Values
- 20 City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings
- 30 Department of Finance Provides Ad Valorem Rates to Property Appraiser

September

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

October

- 1 Beginning of Fiscal Year

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 2004.

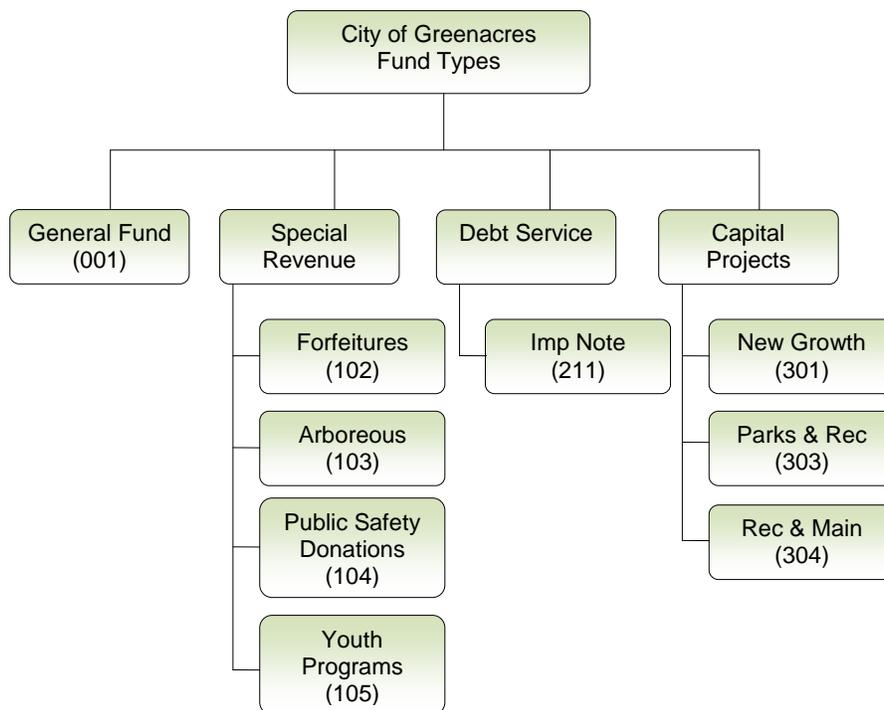
Capital Projects Funds - The City operates three capital projects funds and are all major funds. All funds are supported by various sources including the receipt of grants, inter-fund transfers from the General Fund, impact fees and bond proceeds. The three continuing funds are:

- 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 Certificate of Achievement for Excellence in Financial Reporting (CAFR) for the past 23 years, and the Distinguished Budget Presentation for the past 22 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

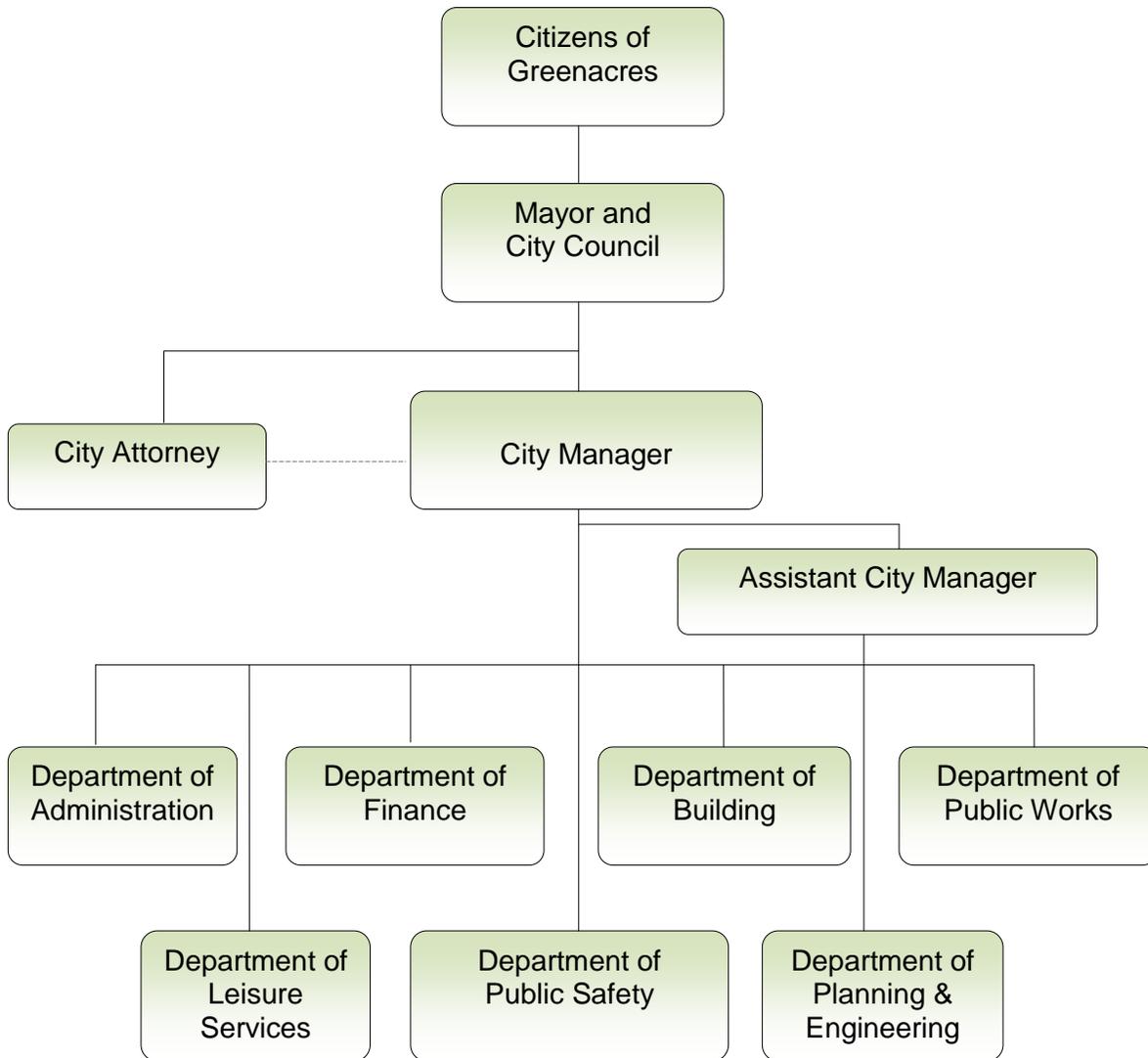
This element addresses the timing of the recognition of revenue and expenditure transactions and corresponds to the flow of financial resources measurement focus. The modified accrual basis of accounting recognizes only the near-term inflows or outflows of current financial resources. Recognition principles 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 utilizes the modified accrual basis of accounting for recording actual results in the City's audited financial statements and for the City's budgeting process.

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

Organizational Chart

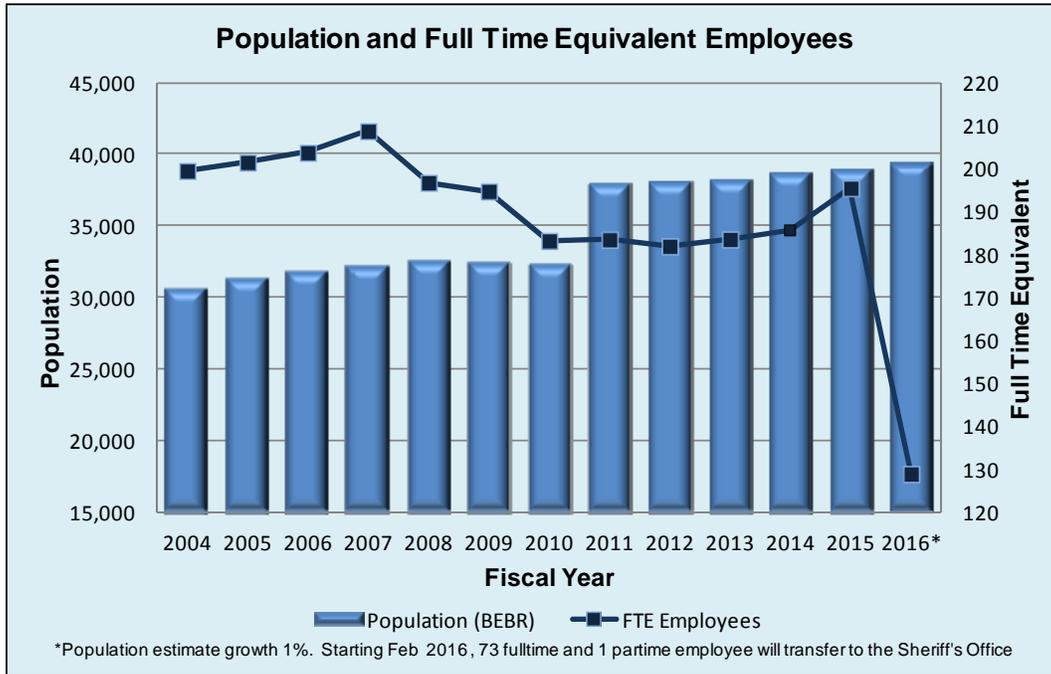


Mission Statement

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: 187
Part Time: 31

**PERSONNEL SUMMARY
FY 2014 – 2016**



Personnel Summary FY 2014 - 2016					
Department	FY 2014 Service Levels	Actual Additions / Reductions	FY 2015 Service Levels	Adopted Additions / Reductions	FY 2016 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	2	22 FT / 2 PT
Public Safety	110 FT / 1 PT	+5	115 FT / 1 PT	+ 5 -73 -1 PT	47 FT / 0 PT
Leisure Services	8 FT / 15 PT	+7	8 FT / 22 PT	+1	9 FT / 22 PT
Building	10 FT	0	10 FT	0	10 FT
TOTALS	175 FT / 24 PT	+5 FT / +7 PT	180 FT / 31 PT	-66 FT / -1 PT	115 FT / 30 PT

FT – Full Time; PT – Part Time

The preceding chart shows actual changes between the FY 2014 and FY 2015 service levels and the adopted additions for the budget year FY 2016. A brief explanation is provided below:

- Department of Administration – No staffing changes were adopted for 2016.
- Department of Finance – No staffing changes were adopted for 2016.
- Department of Planning/Engineering – No staffing changes were adopted for 2016.
- Department of Public Works – 2 Maint Worker I to be added in 2016.
- Department of Public Safety – 3 Firefighter/Paramedic, 1 Fire Chief, and 1 Fire/EMS Captain to be added in 2016.
Minus 73 Full Time and 1 Part Time due to merger with Sheriff's Office (Feb 2016).
- Department of Leisure Services – 1 Recreations Supervisor to be added in 2016.
- Department of Building – No staffing changes were adopted for 2016.

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 \$2,252,215 and the General Fund budgeted expenditures have increased by \$2,132,800 over FY 2015 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2016 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 \$1,514,123 from last year's budget. This is a result of a 9.956% increase in certified assessed property values from FY 2015 to FY 2016 and a tax millage rate increase to 6.0854 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 2016 revenues are projected to increase from last year's budget by \$83,400.

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 2016 reflects an increase of \$265,575 over the FY 2015 budget mainly due to projected increases in Electric Franchise Fees and new construction related Building 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 2016 projections show an increase of \$242,097 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 47% of the expenditures in the general fund. For FY 2016, personnel costs will be approximately \$3,447,756 lower than the FY 2015 budgeted amounts. This decrease is due to the transfer of 74 positions to Palm Beach County Sheriff Department for law enforcement services. The transfer will take place February 2016.

Operating Expenditures are \$5,620,861 greater in FY 2016 compared to the FY 2015 budget. This increase in costs is due to contracting law enforcement services with the Palm Beach County Sheriff's Office.

Interfund Transfers increased by \$3,493,381 compared to the FY 2015 budget. This increase is due interfund transfer of \$2,100,000 from the general fund stabilization reserve to CIP 303 fund to finance the Community Center Expansion project and an interfund transfer of \$1,163,381 from general emergency reserve to CIP 304 fund to undertake future capital projects.

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	8,185,439				8,185,439
Utility Service Tax	2,755,000				2,755,000
Other Taxes	2,314,210			131,190	2,445,400
Permits and Fees	2,376,890			188,640	2,565,530
Intergovernmental Revenues	4,843,597	367,136			5,210,733
Charges for Services	3,333,592	174,758			3,508,350
Fines and Forfeitures	80,417				80,417
Miscellaneous Revenues					
Interest Earned	78,950	203	2,500	37,250	118,903
Rent and Royalties	319,492			205,991	525,483
Other Miscellaneous Revenues	152,397	15,785		15,000	183,182
Total Revenues	<u>\$24,439,984</u>	<u>\$557,882</u>	<u>\$2,500</u>	<u>\$578,071</u>	<u>\$25,578,437</u>
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		20,000	410,000	3,763,381	4,193,381
Appropriated use of Fund Balance (increase)	3,520,003	281,429	(9,240)	850,476	4,642,668
Total Estimated Revenues and Financing Sources	<u>\$27,959,987</u>	<u>\$859,311</u>	<u>\$403,260</u>	<u>\$5,191,928</u>	<u>\$34,414,486</u>
EXPENDITURES, USES AND RESERVES:					
General Government	4,501,957			155,500	4,657,457
Public Safety	14,725,744	300,588		155,378	15,181,710
Transportation	1,453,547			415,650	1,869,197
Culture / Recreation	1,230,940	551,723		3,711,500	5,494,163
Physical Environment	1,854,418	7,000		753,900	2,615,318
Debt Service			403,260		403,260
Total Expenditures	<u>\$23,766,606</u>	<u>\$859,311</u>	<u>\$403,260</u>	<u>\$5,191,928</u>	<u>\$30,221,105</u>
Other Financing Uses					
Interfund Transfers - OUT	4,193,381				4,193,381
Total Appropriated Expenditures and other Uses	<u>\$27,959,987</u>	<u>\$859,311</u>	<u>\$403,260</u>	<u>\$5,191,928</u>	<u>\$34,414,486</u>

*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	\$24,439,984	\$557,882	\$2,500	\$578,071	\$25,578,437
Other Financing Sources					
Interfund Transfers - IN		20,000	410,000	3,763,381	4,193,381
Appropriated use of Fund Balance	3,520,003	281,429	(9,240)	850,476	4,642,668
Total Estimated Revenues and Financing Sources	<u>\$27,959,987</u>	<u>\$859,311</u>	<u>\$403,260</u>	<u>\$5,191,928</u>	<u>\$34,414,486</u>
EXPENDITURES, USES AND RESERVES:					
Total Expenditures	\$23,766,606	\$859,311	\$403,260	\$5,191,928	\$30,221,105
Other Financing Uses					
Interfund Transfers - OUT	4,193,381				4,193,381
Total Appropriated Expenditures and other Uses	<u>\$27,959,987</u>	<u>\$859,311</u>	<u>\$403,260</u>	<u>\$5,191,928</u>	<u>\$34,414,486</u>
Projected Beginning Fund Balance	13,851,160	386,763	547,700	4,867,344	19,652,967
Revenues and Financing Sources	24,439,984	577,882	412,500	578,071	26,008,437
Expenditures and other Uses*	(28,009,987)	(859,311)	(403,260)	(4,405,219)	(33,677,777)
Projected Ending Fund Balance	10,281,157	105,334	556,940	1,040,196	11,983,627
Fund Balances					
Nonspendable	37,800				37,800
Restricted for:					
Arboreous Activities		15,304			15,304
Public Safety Donations		0			0
Youth Programs		90,030			90,030
Debt service			556,940		556,940
New Growth				1,316,404	1,316,404
Parks and Rec				1,160,148	1,160,148
Reconstruction & Maint				2,790,316	2,790,316
Committed to:					
Emergency and disaster reserve	1,000,000				1,000,000
Pension plan reserve	506,612				506,612
Budget stabilization reserve	0				0
Assigned for:					
Compensated absences reserve	544,700				544,700
Capital Projects					0
Unassigned:	8,192,045				8,192,045

* Includes unspent items carried over from prior periods

THREE YEAR SUMMARY OF REVENUE AND EXPENDITURES

Millage Per \$1,000 5.4284 5.4284 6.0854

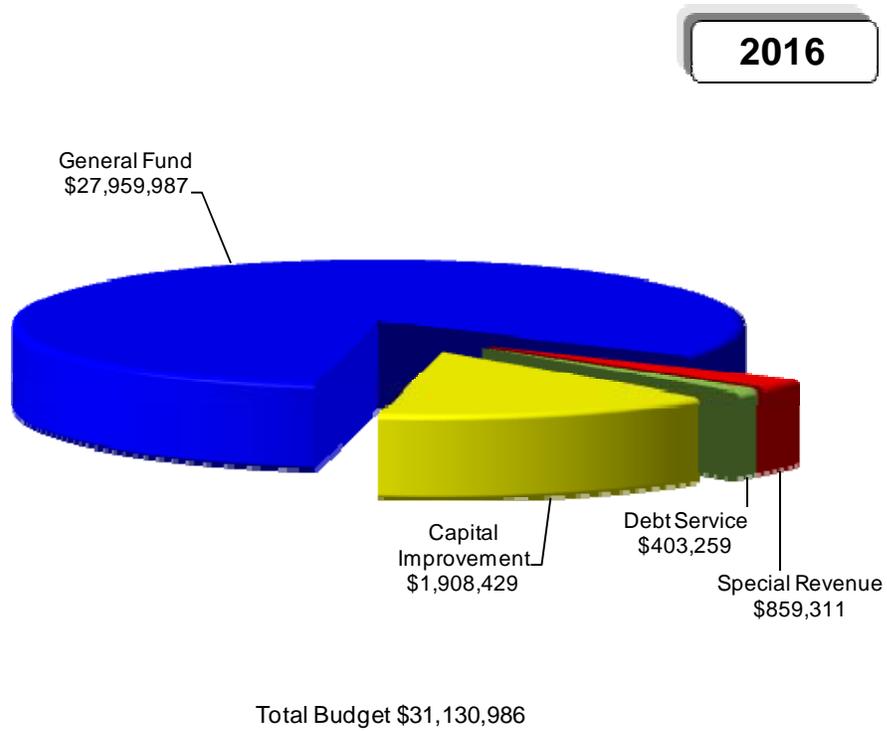
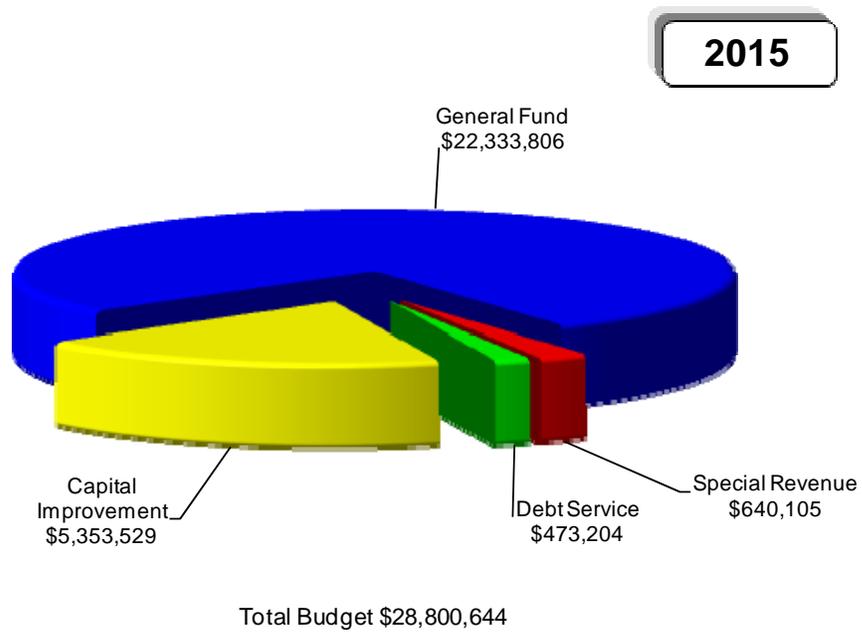
	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2014)	Adopted Budget (FY 2015)	Budget (FY 2016)	Actual (FY 2014)	Adopted Budget (FY 2015)	Budget (FY 2016)
<u>FUND BALANCES BROUGHT FORWARD:</u>	\$12,088,529	\$11,305,867	\$13,851,160	\$332,777	\$221,513	\$386,763
<u>ESTIMATED REVENUES:</u>						
Taxes:						
Ad Valorem Taxes	6,201,214	6,671,316	8,185,439			
Utility Service Tax	2,673,049	2,671,600	2,755,000			
Other Taxes	2,444,799	2,428,663	2,314,210			
Permits and Fees	2,278,072	2,111,315	2,376,890			
Intergovernmental Revenues	4,350,860	4,601,500	4,843,597	319,064	303,725	367,136
Charges for Services	3,053,014	3,149,995	3,333,592	142,719	171,894	174,758
Fines and Forfeitures	98,949	107,700	80,417	73,061	0	0
Miscellaneous Revenues						
Interest Earned	14,725	65,811	78,950	448	81	203
Rent and Royalties	304,430	302,235	319,492			
Other Miscellaneous Revenues	95,049	77,634	152,397	11,582	6,685	15,785
Total Revenues	\$21,514,161	\$22,187,769	\$24,439,984	\$546,874	\$482,385	\$557,882
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN				50,000	20,000	20,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$21,514,161	\$22,187,769	\$24,439,984	\$596,874	\$502,385	\$577,882
	\$33,602,690	\$33,493,636	\$38,291,144	\$929,651	\$723,898	\$964,645
<u>EXPENDITURES, USES AND RESERVES:</u>						
General government	4,020,105	4,390,764	4,501,957			
Public safety	11,547,600	12,792,947	14,725,744	30,679	118,854	300,588
Transportation	1,469,368	1,638,736	1,453,547			
Culture / recreation	900,133	1,050,986	1,230,940	468,011	514,251	551,723
Physical environment	1,742,309	1,760,373	1,854,418	7,715	7,000	7,000
Debt Service						
Total Expenditures	\$19,679,515	\$21,633,806	\$23,766,606	\$506,405	\$640,105	\$859,311
Other Financing Uses						
Interfund Transfers - OUT	460,000	700,000	4,193,381			
Total Appropriated Expenditures and Other Uses	\$20,139,515	\$22,333,806	\$27,959,987	\$506,405	\$640,105	\$859,311
Reserves	13,463,175	11,159,830	10,331,157	423,246	83,793	105,334
Total Appropriated Expenditures And Reserves	\$33,602,690	\$33,493,636	\$38,291,144	\$929,651	\$723,898	\$964,645

*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 2014)	Adopted Budget (FY 2015)	Budget (FY 2016)	Actual (FY 2014)	Adopted Budget (FY 2015)	Budget (FY 2016)	Actual (FY 2014)	Adopted Budget (FY 2015)	Budget (FY 2016)
\$533,303	\$525,304	\$547,700	\$8,505,038	\$14,806,938	\$4,867,344	21,459,647	26,859,622	19,652,967
						6,201,214	6,671,316	8,185,439
						2,673,049	2,671,600	2,755,000
					131,190	2,444,799	2,428,663	2,445,400
			55,836	53,603	188,640	2,333,908	2,164,918	2,565,530
			434,571	215,175	0	5,104,495	5,120,400	5,210,733
						3,195,733	3,321,889	3,508,350
						172,010	107,700	80,417
1,017	952	2,500	33,037	33,909	37,250	49,227	100,753	118,903
			226,123	226,123	205,991	530,553	528,358	525,483
			74,364	15,000	15,000	180,995	99,319	183,182
\$1,017	\$952	\$2,500	\$823,931	\$543,810	\$578,071	22,885,983	23,214,916	25,578,437
				2,000,000				
410,000	480,000	410,000	0	200,000	3,763,381	460,000	700,000	4,193,381
\$411,017	\$480,952	\$412,500	\$823,931	\$2,743,810	\$4,341,452	23,345,983	25,914,916	29,771,818
\$944,320	\$1,006,256	\$960,200	\$9,328,969	\$17,550,748	\$9,208,796	44,805,630	52,774,538	49,424,785
			504,902	169,200	155,500	4,525,007	4,559,964	4,657,457
			146,487	557,679	155,378	11,724,766	13,469,480	15,181,710
			622,305	451,500	415,650	2,091,673	2,090,236	1,869,197
			606,476	3,511,300	3,711,500	1,974,620	5,076,537	5,494,163
			352,732	663,850	753,900	2,102,756	2,431,223	2,615,318
403,159	473,204	403,260				403,159	473,204	403,260
\$403,159	\$473,204	\$403,260	\$2,232,902	\$5,353,529	\$5,191,928	22,821,981	28,100,644	\$30,221,105
						460,000	700,000	4,193,381
\$403,159	\$473,204	\$403,260	\$2,232,902	\$5,353,529	\$5,191,928	23,281,981	28,800,644	34,414,486
541,161	533,052	556,940	7,096,067	12,197,219	4,016,868	21,523,649	23,973,894	15,010,299
\$944,320	\$1,006,256	\$960,200	\$9,328,969	\$17,550,748	\$9,208,796	44,805,630	52,774,538	\$49,424,785

TOTAL BUDGET BY FUND TYPE



CHANGE IN TAXABLE VALUE OF PROPERTY

			Percent Change from Prior Year
July 1, 2011	Prior Year Gross Taxable Value	\$1,222,199,230	
July 1, 2011	Less Decrease in Value Current Property	<u>-37,234,585</u>	
July 1, 2011	Current Year Adjusted Taxable Value	\$1,184,964,645	
July 1, 2011	Plus New Construction Taxable Value	<u>9,075,590</u>	
	July 1, 2011 Gross Taxable Value	<u><u>\$1,194,040,235</u></u>	-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	<u>-57,419,854</u>	
July 1, 2012	Current Year Adjusted Taxable Value	\$1,135,022,141	
July 1, 2012	Plus New Construction Taxable Value	<u>3,205,994</u>	
	July 1, 2012 Gross Taxable Value	<u><u>\$1,138,228,135</u></u>	-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	<u>46,411,330</u>	
July 1, 2013	Current Year Adjusted Taxable Value	\$1,183,111,202	
July 1, 2013	Plus New Construction Taxable Value	<u>2,522,255</u>	
	July 1, 2013 Gross Taxable Value	<u><u>\$1,185,633,457</u></u>	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	<u>87,728,718</u>	
July 1, 2014	Current Year Adjusted Taxable Value	\$1,268,973,809	
July 1, 2014	Plus New Construction Taxable Value	<u>11,198,451</u>	
	July 1, 2014 Gross Taxable Value	<u><u>\$1,280,172,260</u></u>	8.375%
Dec. 31, 2014	Value Adjustment Board and Other Changes	-5,898,747	
July 1, 2015	Prior Year Gross Taxable Value	\$1,274,273,513	
July 1, 2015	Plus Increase in Value Current Property	<u>118,331,928</u>	
July 1, 2015	Current Year Adjusted Taxable Value	\$1,392,605,441	
July 1, 2015	Plus New Construction Taxable Value	<u>8,534,900</u>	
	July 1, 2015 Gross Taxable Value	<u><u>\$1,401,140,341</u></u>	9.956%

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.

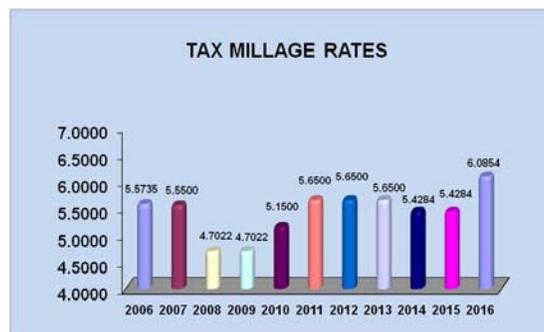
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled, senior citizens and veterans 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, 2015 certified taxable value for operating purposes provided by the Property Appraiser's office was \$1,401,140,341. This represents a 9.96% increase or \$120,968,081 over last year's certified taxable value of \$1,280,172,260. 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 4.9597 mills which will generate \$6,681,220 (prior to discounting) in property tax revenue.

For the FY 2016 budget, the overall adopted millage rate is to be 6.0854 mills. The projected tax revenue for FY 2016 is \$8,185,439 (after discounting) or \$1,514,123 more than FY 2015 budget ad valorem revenue.

The chart below shows the change in total City millage since FY 2006.



**AD VALOREM TAX DATA
FISCAL YEAR 2016**

FISCAL YEAR 2015

2014 Gross Taxable Value (July 1, 2014) including New Construction	\$ 1,280,172,260
General Operating Funds (FY 2015) Millage Rate	<u>5.4284</u>
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

FISCAL YEAR 2016

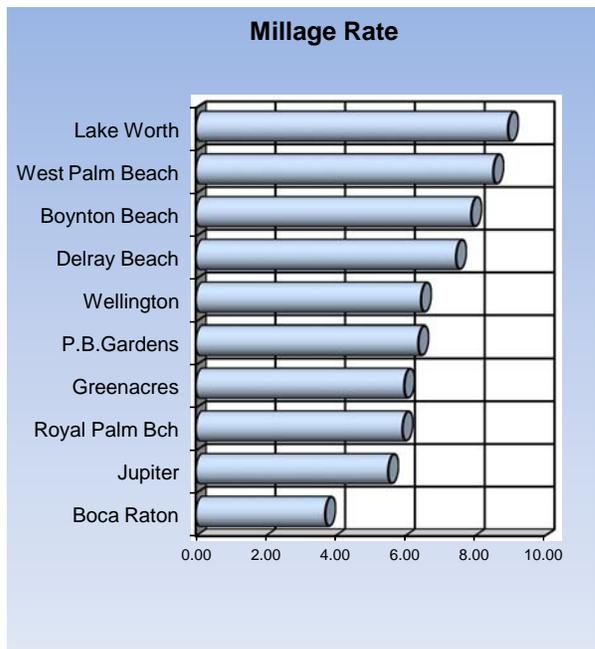
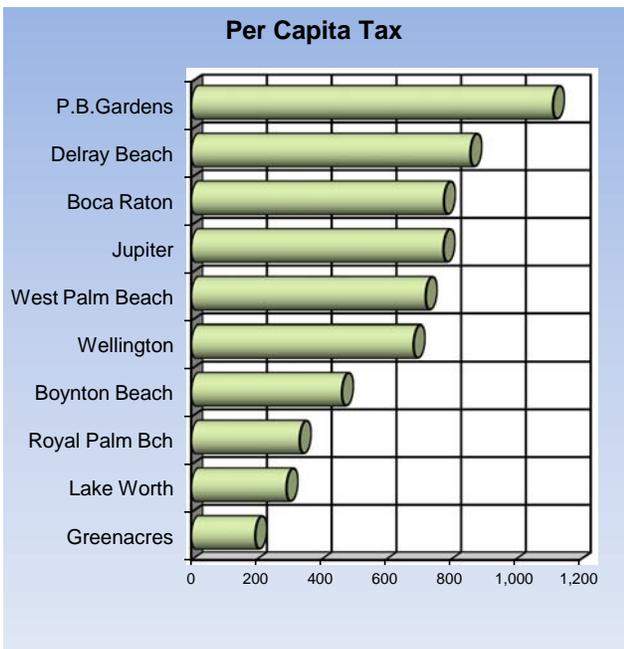
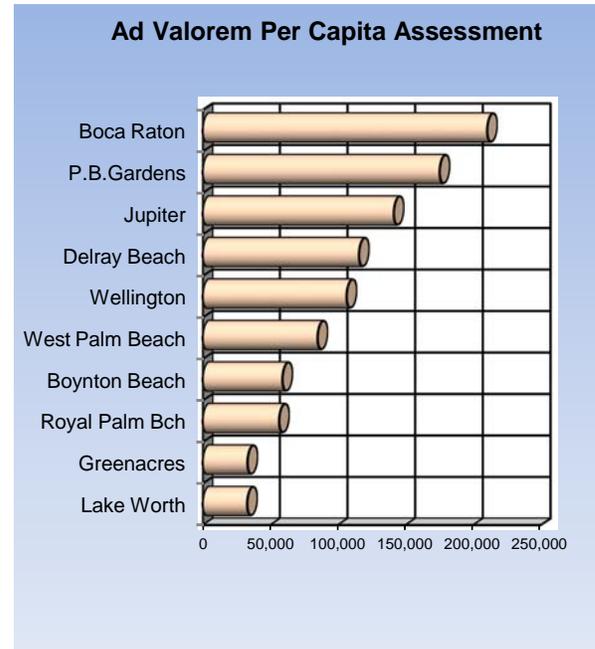
2015 Gross Taxable Value (July 1, 2015) including New Construction	\$ 1,401,140,341
FY 2016 Rolled-Back Rate (RBR)	<u>4.9597</u>
FY 2016 Estimated Ad Valorem Revenue Based on RBR Less Value ADJ Board	\$ 6,949,287
Proposed General Operating Funds (FY 2016) Millage Rate	<u>6.0854</u>
FY 2016 Estimated Ad Valorem Revenue Including New Construction	\$ 8,526,499
FY 2016 Ad Valorem Revenue for Budget Purposes at 96%	\$ 8,185,439

COMPARISON WITH TEN LARGEST CITIES 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.

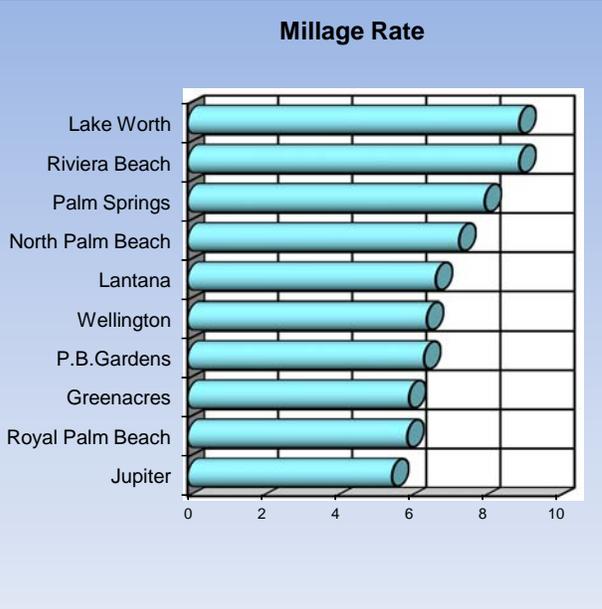
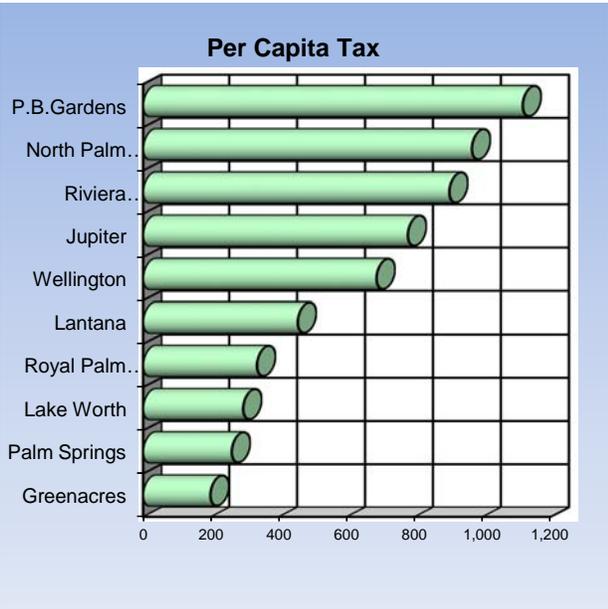
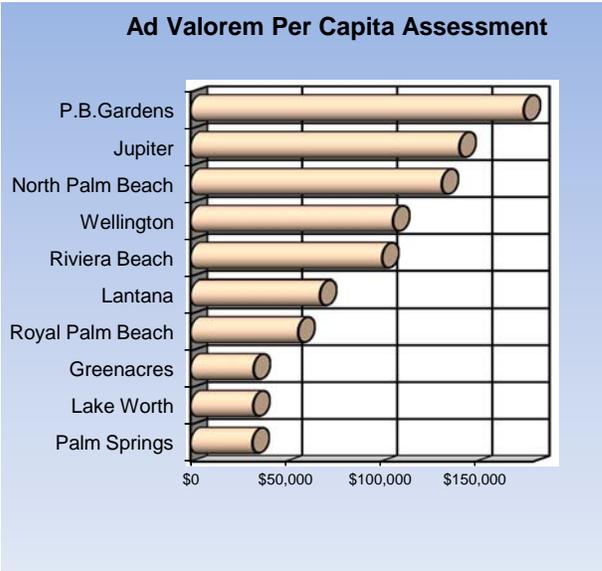
Ad Valorem Per Capita Assessment: The average per capita assessment of Greenacres is the second lowest of the ten largest cities at \$33,124.

Millage Rate: The Greenacres 2015 millage rate of 5.9775 (including 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 (\$198.00) 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 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 \$33,124. **Millage Rate:** The Greenacres 2014 millage rate of 5.9775 (including 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 (\$198.00) 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
2014 AD VALOREM TAXES**
(includes impact of MSTU Fire and Library Operating Taxes)

City Name	Total 2014 Taxable Value	2014 Population [^]	Per Capita Assessment	2014 Total Millage	Per Capita Tax
Manalapan	\$ 975,740,634	408	\$ 2,391,521	0.0030305	\$ 7,247.50
Palm Beach	13,395,163,452	8,170	1,639,555	0.0034058	5,584.00
Village of Golf	129,370,394	249	519,560	0.0075016	3,897.53
Jupiter Inlet Colony +	258,489,168	396	652,750	0.0056991	3,720.09
Gulf Stream	878,495,566	979	897,340	0.0039000	3,499.62
Palm Beach Shores +	524,245,897	1,147	457,058	0.0068991	3,153.29
Ocean Ridge +	767,820,250	1,780	431,360	0.0058991	2,544.63
Highland Beach	1,937,184,804	3,581	540,962	0.0046412	2,510.71
Juno Beach *+	1,041,358,571	3,194	326,036	0.0065832	2,146.36
Atlantis +	418,703,174	2,006	208,725	0.0084491	1,763.54
South Palm Beach *+	263,091,268	1,362	193,165	0.0083246	1,608.02
Palm Beach Gardens +	8,769,762,115	50,067	175,161	0.0063806	1,117.63
Tequesta +	864,405,203	5,629	153,563	0.0068411	1,050.54
North Palm Beach	1,608,597,986	12,182	132,047	0.0073300	967.91
Briny Breezes +	35,390,091	412	85,898	0.0105491	906.15
Riviera Beach	3,396,640,136	33,728	100,707	0.0089520	901.53
Delray Beach	7,245,154,232	62,700	115,553	0.0074639	862.47
Boca Raton	18,222,776,998	86,647	210,311	0.0037126	780.80
Jupiter #+	8,090,351,701	57,263	141,284	0.0055166	779.41
Mangonia Park +	145,334,233	1,972	73,699	0.0103491	762.72
West Palm Beach	8,884,195,287	104,630	84,911	0.0085303	724.31
Wellington *+	6,292,328,848	59,136	106,404	0.0064572	687.07
Lake Clark Shores *+	199,730,632	3,360	59,444	0.0102870	611.50
Lake Park	479,941,441	8,477	56,617	0.0104705	592.81
Boynton Beach	4,221,970,921	71,608	58,959	0.0079000	465.78
Lantana *	725,980,590	10,681	67,969	0.0066976	455.23
Hypoluxo +	273,314,045	2,672	102,288	0.0043491	444.86
Royal Palm Beach *+	2,050,552,566	36,265	56,544	0.0059272	335.15
Loxahatchee Groves *+	198,500,490	3,183	62,363	0.0052072	324.74
Lake Worth *	1,198,017,893	36,423	32,892	0.0089526	294.47
Haverhill *+	67,098,508	1,969	34,077	0.0082572	281.38
Palm Springs *	679,200,564	20,887	32,518	0.0080201	260.80
Glen Ridge *+	14,095,473	219	64,363	0.0040072	257.91
City of Greenacres +	1,278,260,799	38,590	33,124	0.0059775	198.00
Belle Glade *+	267,368,710	17,424	15,345	0.0105491	161.87
Cloud Lake *+	4,802,863	133	36,112	0.0040072	144.71
Pahokee *+	69,925,313	5,818	12,019	0.0105491	126.79
South Bay *+	52,790,752	4,898	10,778	0.0103161	111.19

*Includes MSTU Fire - 3.4581 Mills

+Includes County Library (Operating) - 0.5491 Mills

#Includes MSTU Jupiter Fire - 2.1748 Mills

^University of Florida BEBR 2014 Estimate

REVENUE AND EXPENDITURE SUMMARY

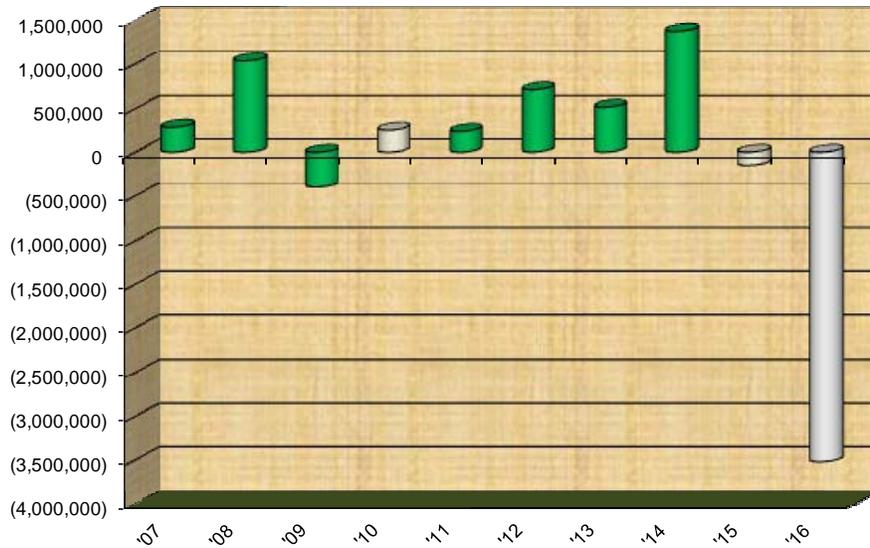
CATEGORY	FY 2015 BUDGET	FY 2016 ADOPTED	CHANGE FROM PRIOR YEAR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 6,671,316	\$ 8,185,439	\$ 1,514,123	22.7%	33.5%
Millage Rate FY 2015 6.0854					
Utility Service Taxes	2,671,600	2,755,000	83,400	3.1%	11.3%
Other Taxes	2,428,663	2,314,210	(114,453)	-4.7%	9.5%
Permits and Fees	2,111,315	2,376,890	265,575	12.6%	9.7%
Intergovernmental	4,601,500	4,843,597	242,097	5.3%	19.8%
Charges for Services	3,149,995	3,333,592	183,597	5.8%	13.6%
Fines & Forfeitures	107,700	80,417	(27,283)	-25.3%	0.3%
Interest Income	65,811	78,950	13,139	20.0%	0.3%
Rent and Royalties	302,235	319,492	17,257	5.7%	1.3%
Miscellaneous Income	77,634	152,397	74,763	96.3%	0.6%
TOTAL REVENUE	\$ 22,187,769	\$ 24,439,984	\$ 2,252,215	10.2%	100%
EXPENDITURES					
Personnel Services	\$ 16,668,071	\$ 13,220,315	\$ (3,447,756)	-20.7%	47.3%
Operating	3,094,838	8,715,699	5,620,861	181.6%	31.2%
Capital Outlay	54,608	20,545	(34,063)	-62.4%	0.1%
Grants and Aids	7,500	7,500	0	0.0%	0.0%
Solid Waste Collection	1,167,405	1,190,504	23,099	2.0%	4.3%
Insurance	427,000	357,839	(69,161)	-16.2%	1.3%
Interfund Transfers	700,000	4,193,381	3,493,381	499.1%	15.0%
Contingency	100,000	100,000	0	0.0%	0.4%
Other Obligations	114,384	154,204	39,820	34.8%	0.6%
TOTAL EXPENDITURE	\$ 22,333,806	\$ 27,959,987	\$ 5,626,181	25.2%	100%
Excess Revenue Over (under) Expenditures	(146,037)	(3,520,003)			

USE OF GENERAL FUND BALANCE

	Beginning 2014 CAFR	Interfund Transfer	Use of Reserve	Projected Ending Balance
Budget Stabilization Reserve	2,100,000	(2,100,000)		0
Emergency and Disaster Reserve	2,163,381	(1,163,381)		1,000,000
Unassigned Reserve	7,427,155		(256,622)	7,170,533
Unassigned Reserve as % of expenditures				26%

Note: 2015 year end projections show excess revenue over expenditures

**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 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 assessed 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.
- FY 2015 – 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.
- FY 2016 – Negative excess is due to fund balance transfer and transfer of Law Enforcement to Palm Beach County Sheriff.

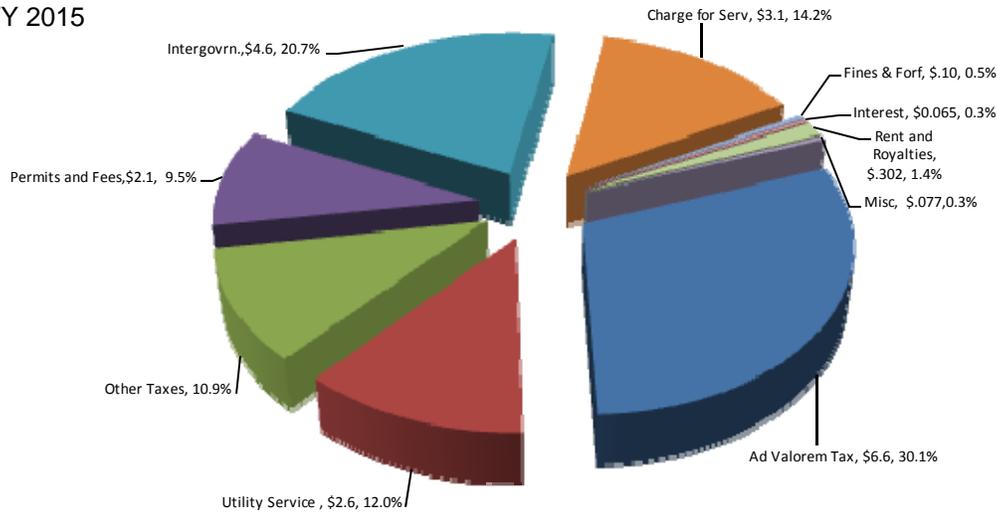
REVENUE SUMMARY BY CATEGORY

CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUES				
Ad Valorem*	\$ 6,210,647	\$ 6,201,214	\$ 6,671,316	\$ 8,185,439
Utility Service Taxes	2,448,154	2,673,049	2,671,600	2,755,000
Other Taxes	2,529,824	2,444,799	2,428,663	2,314,210
Permits and Fees	2,041,417	2,278,072	2,111,315	2,376,890
Intergovernmental	4,006,977	4,350,860	4,601,500	4,843,597
Charges For Services	2,799,197	3,053,014	3,149,995	3,333,592
Fines & Forfeitures	123,270	98,949	107,700	80,417
Interest Income	48,208	14,725	65,811	78,950
Rent and Royalties	311,316	304,430	302,235	319,492
Miscellaneous Income	137,251	95,049	77,634	152,397
TOTAL REVENUE	\$ 20,656,261	\$ 21,514,161	\$ 22,187,769	\$ 24,439,984

*Includes Delinquent Property Taxes

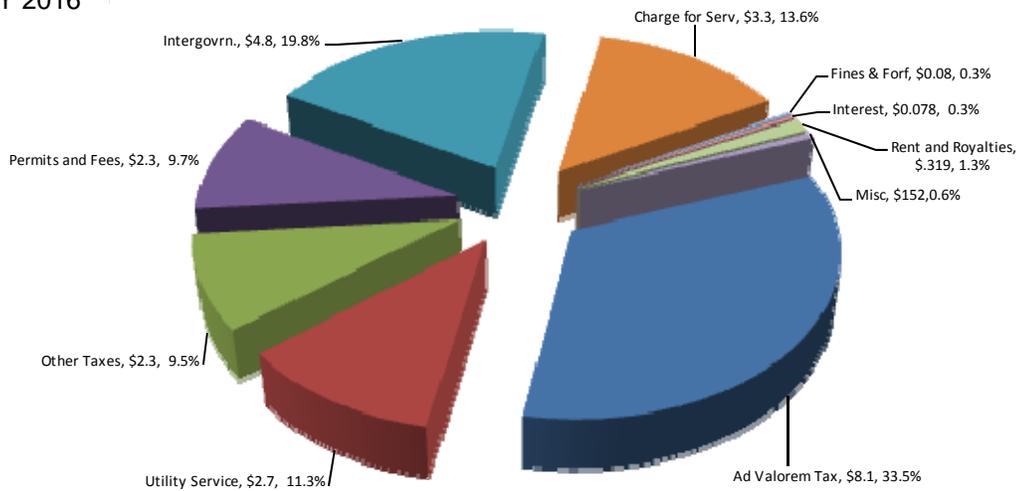
**REVENUE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)**

FY 2015



Based upon Budgeted Revenue of \$22,187,769

FY 2016



Based upon Budgeted Revenue of \$24,439,984

In FY 2016, ad valorem taxes remain the City's largest revenue source at 33.5% of the total revenue. Intergovernmental transfers from the federal, state and county governments, account for 19.8% of the total revenue. Utility service taxes and Charge for Services are next at 11.3% and 13.6%, respectively.

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
AD VALOREM TAXES					
311-100	Real And Pers. Prop. Tax	\$ 5,991,612	\$ 6,013,462	\$ 6,471,316	\$ 8,035,439
311-200	Del Real & Personal Prop.	219,035	187,752	200,000	150,000
TOTAL AD VALOREM TAXES		6,210,647	6,201,214	6,671,316	8,185,439
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	1,930,995	2,118,618	2,111,000	2,190,000
314-300	Water Utility Service Tax	446,111	468,358	470,000	475,000
314-400	Gas Utility Taxes	46,225	50,617	50,000	55,000
314-800	Propane Gas Utility Taxes	24,823	35,456	40,600	35,000
TOTAL UTILITY SERVICE TAXES		2,448,154	2,673,049	2,671,600	2,755,000
OTHER TAXES					
312-410	1st Local Option Gas Tax	262,986	267,121	271,678	285,996
312-420	2nd Local Option Gas Tax	124,185	126,116	130,085	0
312-510	Ins Prem Tax-Firefighter	233,539	257,205	235,800	257,205
312-520	Ins Prem Tax-Police	204,874	220,415	202,000	220,415
315-200	Communication Service Tax	1,453,015	1,318,215	1,327,000	1,281,994
316-001	New Business Tax Receipt	19,931	21,159	194,500	204,225
316-010	Renewal Business Tx Rec	171,477	169,694	0	0
316-020	Transferred B-Tax Receipt	1,279	497	600	500
316-030	Rental Property BTR	58,538	64,377	67,000	63,875
TOTAL OTHER TAXES		2,529,824	2,444,799	2,428,663	2,314,210
PERMITS AND FEES					
322-100	Building Permit	205,208	350,242	228,000	410,000
322-101	Building Permit-Sitework	33,704	19,553	27,000	10,000
322-102	Building Plan Review Fees	0	560	500	1,000
322-200	Electrical Permit	16,816	13,534	16,000	10,000
322-300	Plumbing Permit	12,439	10,506	14,000	0
322-400	Mechanical Permit	50,296	34,003	50,000	0
323-100	Electric Franchise Fees	1,550,832	1,679,938	1,600,000	1,760,000
323-400	Gas Franchise Fees	24,439	29,053	24,000	28,620
323-700	Solid Waste Franch Fee/Comm	24,332	24,528	29,700	26,700
323-702	Solid Waste Franch Fee/Resident	55,864	62,979	64,108	66,020
329-001	Miscellaneous Inspections	7,192	3,287	6,000	0
329-010	Const. Reinspection Fees	380	480	300	500
329-020	Inspections After Hours	413	0	150	150
329-050	Planning Filing Fees	42,040	34,372	31,370	42,000
329-060	Engineering Review Fees	12,941	10,645	13,637	14,000
329-065	Petition Advertisements	3,303	2,855	5,150	6,300

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	PERMITS AND FEES CONT.				
329-110	Permit Surcharge - DCA	609	768	700	800
329-120	Permit Surcharge - DBPR	609	769	700	800
	TOTAL PERMITS AND FEES	2,041,417	2,278,072	2,111,315	2,376,890
	INTERGOVERNMENTAL				
331-240	Bullet Proof Vest Grant	472	2,174	2,400	0
334-491	FDOT Lighting Reimbursmnt	24,506	24,913	25,660	25,660
335-120	State Revenue Sharing	1,164,824	1,305,331	1,380,564	1,461,329
335-140	Mobile Home License Tax	7,720	10,492	10,000	10,000
335-150	Alcoholic Beverage Lic.	6,709	5,170	6,000	6,000
335-180	Half-Cent Sales Tax	2,617,582	2,800,931	2,975,516	3,157,768
335-210	Firefighter Supplemental	8,538	8,280	6,960	8,440
335-490	Motor Fuel Tax Rebate	12,701	10,153	12,600	12,600
337-200	PBC LE Task Force	5,282	7,533	0	0
337-201	PBC E911 Fund	37,106	58,319	55,000	30,000
338-100	SWA Recycling Refund	43,450	38,349	45,000	50,000
338-200	B'ness Tax Receipt from Cnty	78,087	79,215	81,800	81,800
	TOTAL INTERGOVERNMENTAL	4,006,977	4,350,860	4,601,500	4,843,597
	CHARGE FOR SERVICES				
341-300	Youth Prog Maint Fees	271	55	300	300
341-300	Youth Program Admin Fees	23,800	23,800	23,800	23,800
341-301	County Impact Admin Fees	3,509	18,637	12,000	12,000
341-900	Elections - Filing Fees	498	644	498	483
341-901	Sales of Clerk Documents	37,325	40,245	38,440	38,845
341-901	Sales of Planning Doc	342	4,152	242	225
341-910	Supp. Pay. Processing Fee	279	241	234	234
342-100	Security-Special Detail	94,166	20,228	20,000	10,000
342-200	Atlantis Interlocal Agree	715,000	743,330	773,344	804,278
342-500	Atlantis Annual Fire Insp	2,277	2,724	2,500	2,500
342-501	GAC Annual Fire Insp Fee	13,446	16,816	11,500	12,000
342-510	Fire Re-Inspection Fees	368	311	400	400
342-520	Pre-Business Tx Rec Insp	6,275	6,495	6,000	5,700
342-521	Rental Property BTR Insp	6,030	4,483	5,000	4,000
342-530	Atlantis Fire Plan Rev Fe	1,280	4,455	3,000	3,000
342-531	GAC Fire Plan Rev Fee	11,249	9,522	11,250	14,000
342-601	GAC-Ambulance Revenue	1,310,109	1,319,771	1,340,000	1,487,000
342-610	EMS W/O - Uncollectible	(455,429)	(497,571)	(480,000)	(480,000)
342-611	EMS W/O - Contractual	(120,726)	(110,805)	(120,000)	(120,000)
342-620	EMS Allowance Adjustment	26,327	27,340	24,000	24,000
342-621	Contractual Collection contract	(3,382)	(1,863)	(700)	(700)
342-900	False Fire Alarms Rev	10,600	9,700	5,900	4,000

REVENUE DETAIL

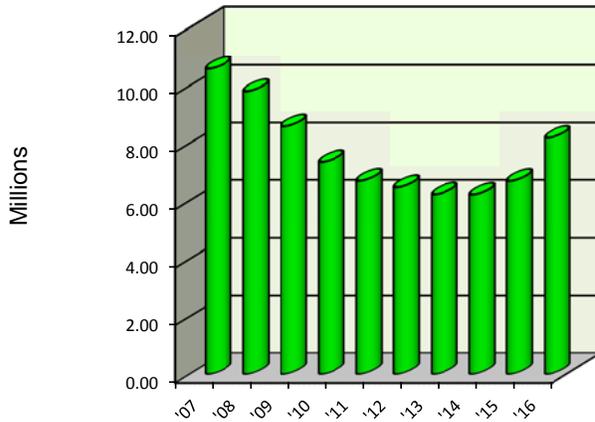
ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	CHARGE FOR SERVICES CONT.				
342-901	Sales of P/S Documents	6,597	6,050	7,000	2,500
342-902	False Burglar Alarms Rev	13,930	8,740	7,000	4,500
343-400	Solid Waste Fee Reimb	0	0	0	2,989
343-411	Solid Waste Fee	588,743	820,789	834,889	854,756
343-413	Solid Waste Recycling Fees	230,205	325,093	332,518	340,444
343-415	Solid Waste Misc	0	0	0	0
343-451	Solid Waste Admin Fees	111,535	113,705	116,923	119,236
343-452	Solid Waste Lien Fees	22,050	22,550	22,100	22,100
343-453	Solid Waste Penalties	55,462	53,282	61,500	66,000
999-999	Solid Waste Reimb	0	0	0	0
347-211	Athletic Fees	37,716	32,174	55,500	44,000
347-212	Leisure Activities Fees	5,573	5,854	0	0
347-214	Discover Florida Trips	13,660	0	13,524	12,410
347-400	Special Event Commissions	18,671	10,571	18,053	17,595
349-000	Maintenance Reimbursement	11,441	11,496	3,280	997
	TOTAL CHARGE FOR SERVICES	2,799,197	3,053,014	3,149,995	3,333,592
	FINES & FORFEITURES				
351-500	Fines-Moving Violations	56,225	50,169	60,000	32,000
351-501	Law Enforcement Education	8,537	6,732	7,200	1,667
351-700	Traffic Fines 12.50 Funds	25,671	11,910	12,000	12,000
354-100	Code Enforcement Penalty	29,240	26,860	25,000	27,000
354-103	Permit/BTR Penalties	780	761	800	5,200
354-200	Non-Moving Violations	1,430	1,910	2,000	2,000
354-201	Late Fees-Parking Tickets	200	140	200	200
359-000	Restitution	847	204	100	100
359-100	Nsf Service Charges	240	263	300	150
359-130	Lost / Abandoned Property	100	0	100	100
	TOTAL FINES & FORFEITURES	123,270	98,949	107,700	80,417
	INTEREST				
361-100	Misc Interest On A/R	36	28	50	50
361-110	Tax Collector's Interest	888	179	500	500
361-120	SBA Interest	5,084	9,754	12,310	1,900
361-130	FMLvT Interest	(12,899)	16,070	15,878	54,000
361-150	Bank Investment Program	12,072	12,072	12,073	22,500
361-301	SBA Change Fair Value Invest	43,027	(23,378)	25,000	0
	TOTAL INTEREST	48,208	14,725	65,811	78,950
	RENT AND ROYALTIES				
362-100	Rental Fees-Short Term	97,920	93,442	88,500	102,500
362-110	Rental Income-Long Term	210,318	208,491	210,735	213,992
362-600	Vending Machine Royalties	3,078	2,497	3,000	3,000
	TOTAL RENT AND ROYALTIES	311,316	304,430	302,235	319,492

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	MISCELLANEOUS				
364-410	Surplus Sales-Furn,Equip	47,826	6,110	20,000	20,000
366-303	Egg Hunt Sponsorship	25	250	550	3,250
366-304	July 4th Sponsorship	3,000	2,250	2,000	2,250
366-900	Contributions	7,963	6,378	550	286
369-300	Insurance Proceeds	24,666	14,432	5,000	5,000
369-900	Refunds-Current Year	50	0	100	100
369-901	Refunds - Prior Year	48,649	44,633	42,000	42,000
369-902	GTL Reimbursements	718	883	884	883
369-903	Reimbursement from Employee	68	0	0	0
369-905	Witness & Jury Reimburse	64	0	50	50
369-910	Forfeit Non-Vested Retire	2,836	16,584	5,000	1,500
369-999	Miscellaneous Revenues	1,386	3,529	1,500	77,078
	TOTAL MISCELLANEOUS	137,251	95,049	77,634	152,397
GRAND TOTAL		\$ 20,656,261	\$ 21,514,161	\$ 22,187,769	\$ 24,439,984

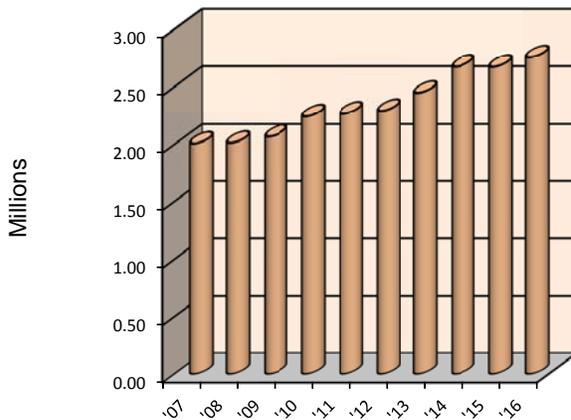
REVENUE HISTORY BY CATEGORY

Ad Valorem Taxes



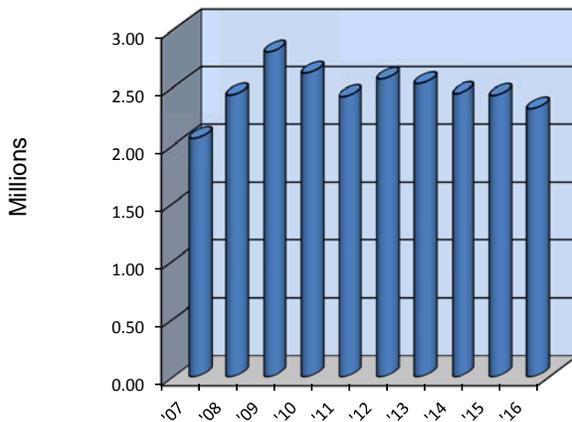
Ad Valorem Taxes: The City's FY 2016 certified assessed values including new construction increased by 9.956% from FY 2015. The increase is related to new construction and economic recovery.

Utility Service Taxes



Utility Service Taxes: For FY 2016, \$2.7 million of utility service tax revenue is projected. There has been steady upward trend in this revenue. This category of revenue is based on usage of applicable services.

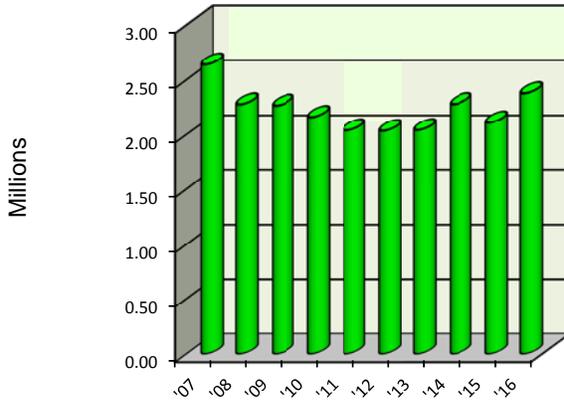
Other Taxes



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 then CST revenue has slowly decreased.

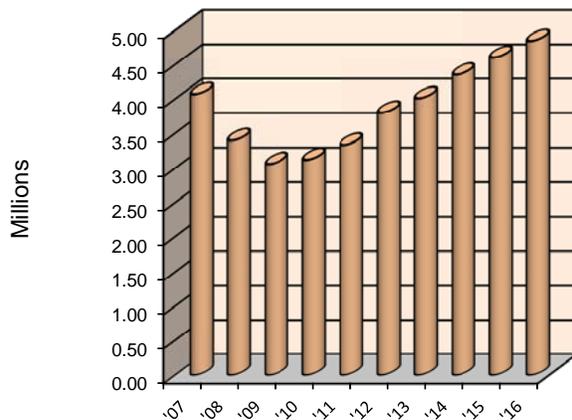
REVENUE HISTORY BY CATEGORY

Permits and Fees



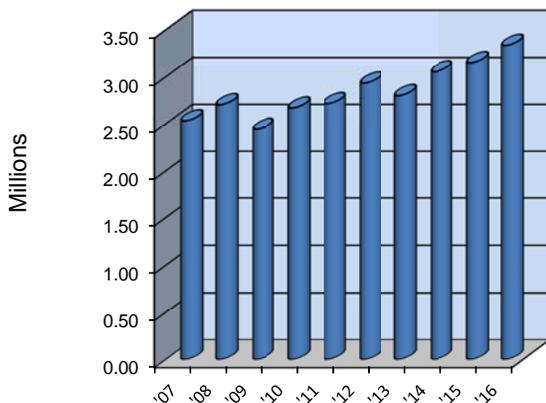
Permits and Fees: For FY 2016, \$2.3 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category. In FY 2010, there were rebated to consumers for rate charge correction related to electric service, since FY 2010 revenues in 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 \$4.8 million projected for FY 2016. The increase is due to a forecasted increase in the half-cent sales tax and State Revenue sharing.

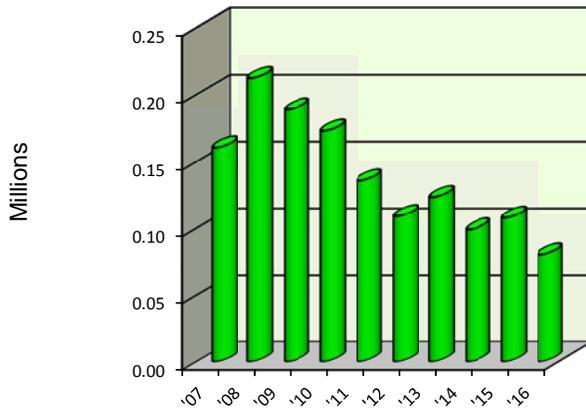
Charge for Services



Charges for Services: The third largest source of City general fund revenue, with over \$3.3 million projected for FY 2016, 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.

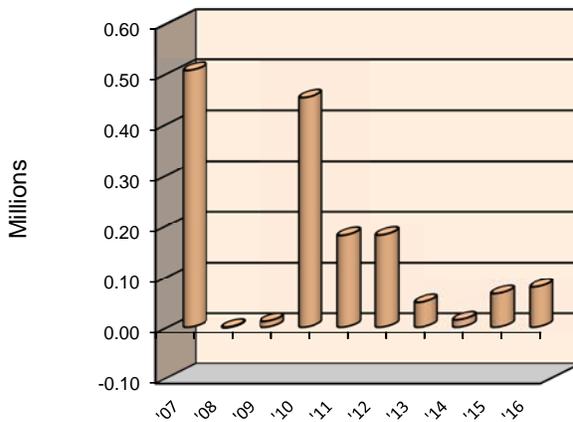
REVENUE HISTORY BY CATEGORY

Fines and Forfeitures



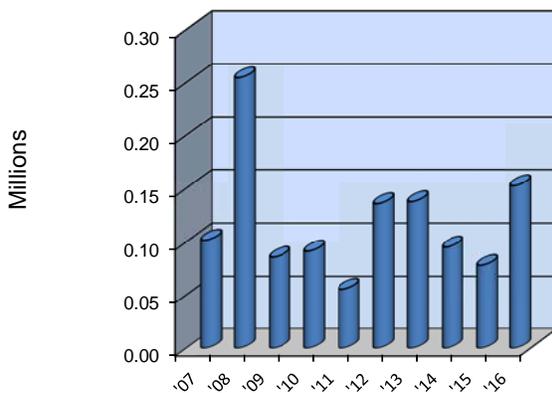
Fines and Forfeitures: Fines from moving and non-moving violations have fluctuated over the years depending on the level of enforcement throughout the year. For FY 2016 decrease is projected for moving violation fines.

Interest Income



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 2016 is projected higher than 2015 due to re-alignment of investments.

Miscellaneous



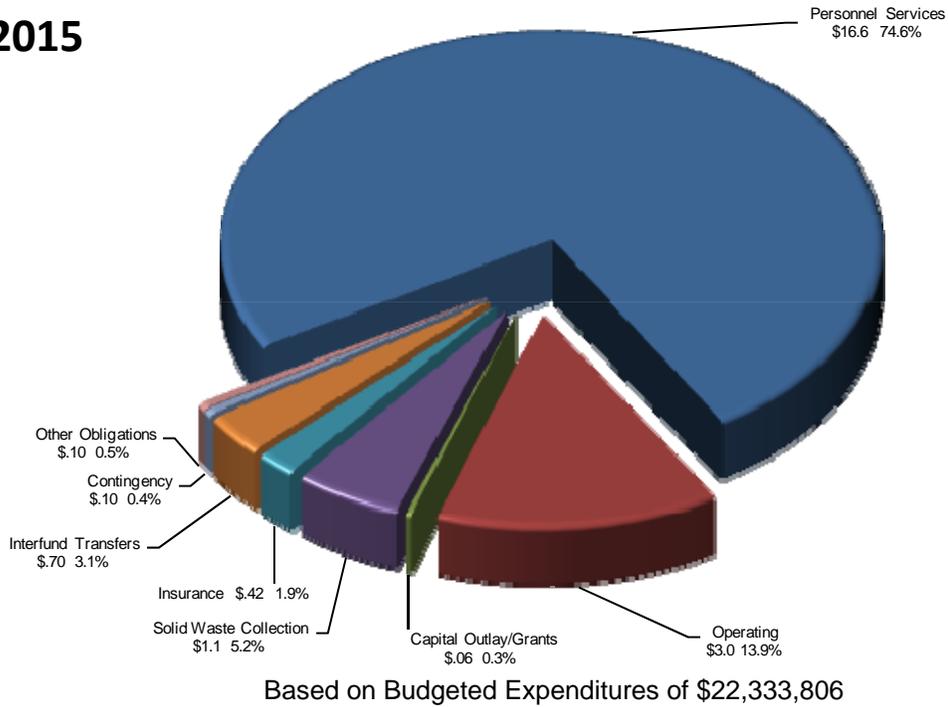
Miscellaneous: The major increase in revenue for FY 2008 was due to the sale of surplus equipment and forfeiture of non-vested retirement. FY 2012, shows a high income due to premium refund from prior year. The FY 2016 projection includes an increase over FY 2014 due to a projected refund of prepaid software application not needed.

EXPENDITURE SUMMARY BY CATEGORY

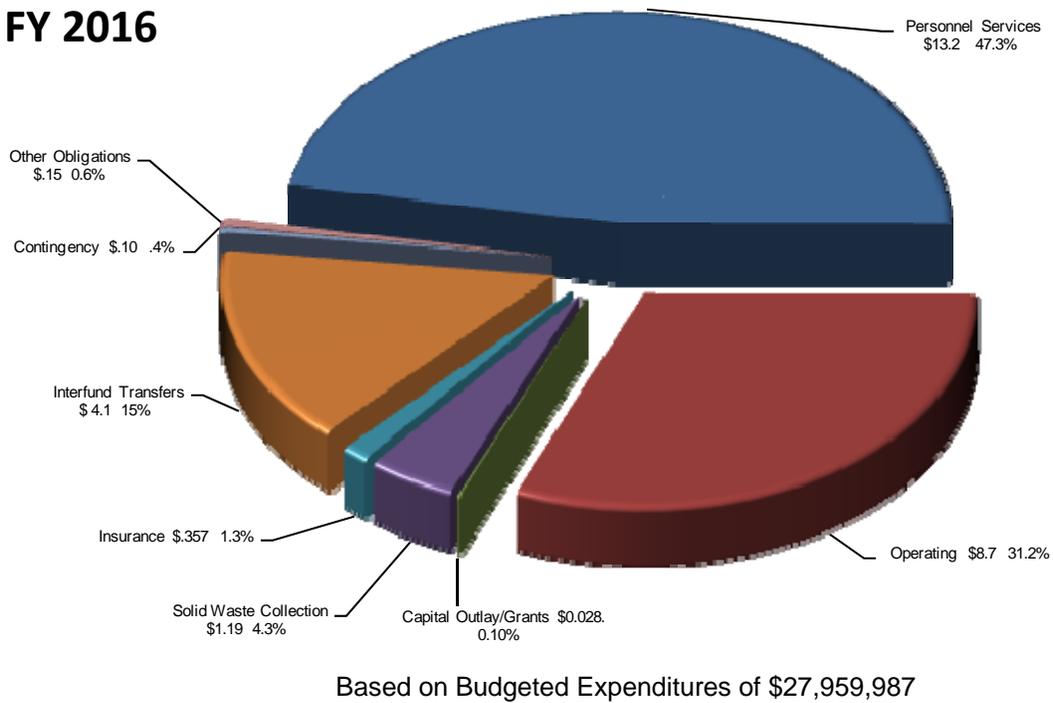
CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
EXPENDITURES				
Personnel Services	\$ 15,810,865	\$ 15,262,645	\$ 16,668,071	\$ 13,220,315
Operating Expenses	2,501,454	2,615,524	3,094,838	8,715,699
Capital Outlay	25,655	58,538	54,608	20,545
Grants And Aids	7,500	7,500	7,500	7,500
Solid Waste Collection	1,115,473	1,137,558	1,167,405	1,190,504
Insurance	432,623	426,644	427,000	357,839
Interfund Transfers	410,000	460,000	700,000	4,193,381
Contingency	0	29,900	100,000	100,000
Other Obligations	101,997	141,206	114,384	154,204
TOTAL EXPENDITURE	\$ 20,405,567	\$ 20,139,515	\$ 22,333,806	\$ 27,959,987

**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)**

FY 2015



FY 2016



EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 10,013,667	\$ 9,820,056	\$ 10,703,843	\$ 8,577,752
12-2	Vac/Sick Payout	54,436	21,197	0	0
13-1	Other Salaries & Wages(Part-Time)	89,591	83,883	112,408	80,795
14-1	Overtime	836,659	755,305	917,775	627,884
15-1	Special Pay	234,751	170,390	172,774	112,463
21-1	Fica Taxes	807,464	779,504	856,893	643,827
22-1	Retirement Contributions (FRS)	267,259	319,647	302,603	240,993
22-2	FLC Gen Retirement Contr	152,798	149,862	178,876	158,095
22-3	FLC Gen Retirement Match	67,718	67,709	89,442	77,696
22-4	FLC P/S FF Retirement	1,418,956	1,235,434	1,164,956	922,769
23-1	Life & Health Insurance	1,201,858	1,236,852	1,402,524	1,159,790
23-2	Dependent Insurance	350,417	343,213	435,351	347,678
23-3	Short Term Disability	18,450	14,475	0	0
24-1	Worker's Compensation	285,506	259,706	316,605	259,380
24-2	City Shared Worker Comp	6,110	4,820	0	0
25-1	Unemployment Compensation	5,225	592	14,021	11,193
TOTAL PERSONNEL SERVICES		15,810,865	15,262,645	16,668,071	13,220,315
OPERATING EXPENSES					
31-1	Legal Expenses	64,686	59,770	46,500	16,500
31-2	Engineering & Architect	16,166	15,531	21,808	23,201
31-4	Other Professional	44,986	46,138	56,897	64,092
31-5	Physical Exams	4,545	15,190	9,805	15,790
32-1	Accounting & Audit	39,420	43,827	44,800	36,000
34-2	Aquatic Weed Control	3,864	4,257	5,700	5,220
34-4	Other Contractual	446,529	414,742	579,519	439,081
34-41	Doc Services	59,481	60,966	58,812	60,537
34-42	Contract with PBSO	0	0	0	5,988,486
40-1	Senior Trips	12,782	0	13,176	12,173
40-2	Tuition Reimbursement	2,335	2,934	7,500	7,500
40-3	Personnel Recruiting	0	0	500	500
40-4	Ed Train Sem & Assc Exp	69,217	70,181	132,357	96,197
40-5	Business Expense. & Mileage	1,428	1,277	2,695	1,898
41-1	Telephone, Teleg. & Mail	123,159	118,987	122,988	113,039
42-1	Postage, Frt. & Express	45,440	41,954	46,415	39,548
43-1	Electricity	210,475	217,703	212,016	216,000
43-2	Street Lights	176,202	189,009	183,904	193,600
43-4	Water & Sewer	35,426	36,940	38,880	41,208
43-5	Dumping Fees	21,720	26,692	31,232	30,240
44-1	Equipment Rental	3,090	2,373	4,789	4,069
44-2	Uniform Rental	1,186	1,317	1,301	1,300
44-3	Other Rentals	4,210	5,280	5,300	0
45-2	Notary Fees	415	387	627	270

EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	OPERATING EXPENSES CONT.				
46-1	R & M - Buildings	22,877	24,993	27,500	28,750
46-11	R & M - Buildings Other Cont	35,984	42,546	32,785	36,685
46-2	R & M - Vehicles	67,691	71,912	72,108	45,173
46-21	R & M - Vehicles Other Cont	42,520	40,712	44,530	29,118
46-3	R & M - Office Equipment	9,802	8,200	19,390	18,645
46-4	R & M - Communications	57,639	57,916	66,072	64,448
46-5	R & M - Other Equipment	61,754	62,256	87,513	80,752
46-51	R & M - Other Equip Contractual	1,617	842	3,500	3,500
46-6	R & M - Parks & Athletics	6,538	4,257	11,750	10,750
46-61	R & M - Parks Other Contractual	16,716	12,272	7,000	9,500
46-7	R & M - Computer Equipment	19,196	16,543	25,573	35,167
47-1	Printing & Binding	22,762	20,690	27,357	25,486
48-1	City Publicity	1,203	1,432	1,325	1,450
48-17	City Events	1,498	2,067	1,400	23,713
48-2	Crime & Fire Prevention	1,420	1,079	1,200	1,450
48-3	Other Community Events	1,589	1,710	2,120	2,225
48-34	Egg Hunt	3,368	3,524	3,800	7,700
48-4	Fireworks	18,158	20,291	19,185	24,830
48-6	Other Promo. Activities	8,385	8,711	9,410	11,025
48-71	L/S Sponsorship Expoffs	4,000	0	4,000	7,250
48-91	Youth Athletics	7,379	10,030	15,927	9,818
49-1	Legal Ads	10,136	17,376	15,846	19,675
49-10	Property Tax	70	0	0	0
49-2	Election Expenses	695	23,548	23,989	28,258
49-3	Titles, Tags & Taxes	1,949	1,529	1,680	890
49-5	Witness Fees, Info.	3,003	2,768	4,500	1,500
49-6	Miscellaneous Expense	2,046	1,730	1,665	52,850
49-7	Computer Software	81,975	161,270	212,302	239,527
49-8	Recording Fees	3,200	3,000	3,500	3,500
49-9	Classified Ads	5,565	4,778	2,750	3,275
51-2	Office Supplies	20,231	22,559	25,363	19,485
51-4	Copy Paper & Supplies	9,389	7,138	13,108	8,892
51-5	Minor Office Equipment	12,839	10,078	12,940	9,611
51-7	Commemoratives	5,434	7,189	8,880	9,470
52-1	Fuel & Lubricants	281,321	286,757	313,270	142,512
52-2	Parks & Grounds Sup.	15,111	10,009	23,500	21,000
52-3	Cust. Lab. & Chem. Sup.	28,977	27,173	30,830	28,701
52-4	Ammo, Weapons & Clean.	13,391	18,571	20,355	0
52-5	Small Tools & Apparatus	16,785	21,862	19,715	26,045
52-6	Recreation Supplies	1,968	811	730	5,218
52-7	Medical Supplies	50,408	48,132	58,340	58,390
52-8	Uniforms & Clothing	37,298	73,507	75,984	42,750

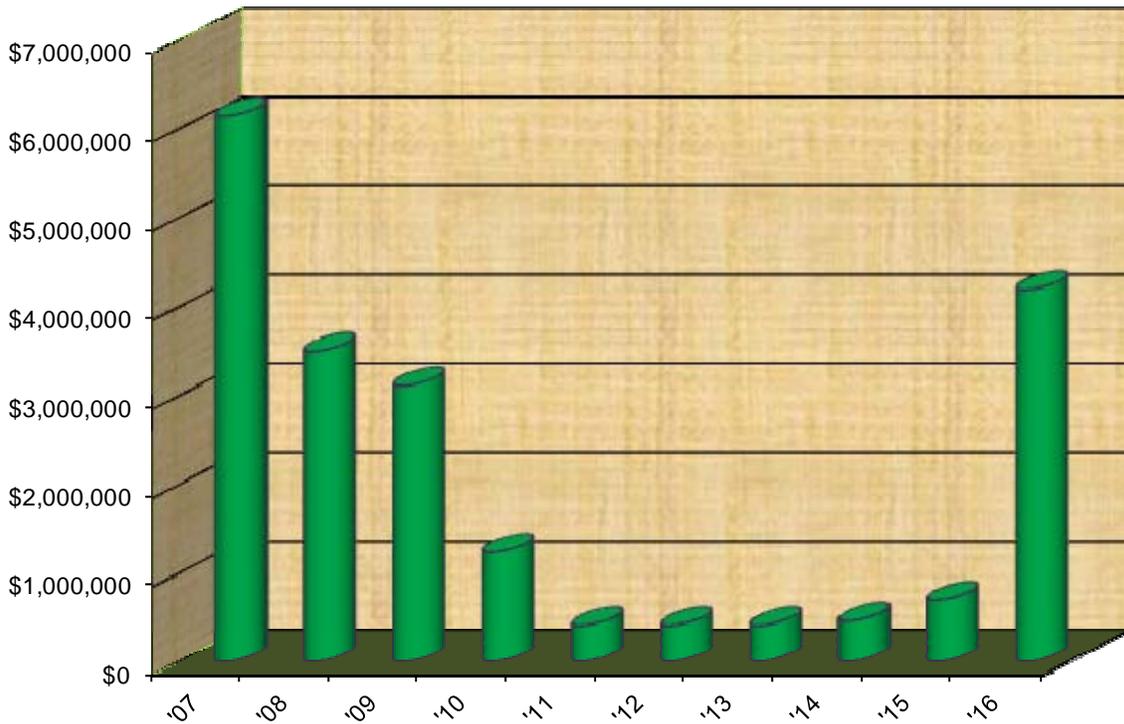
EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
OPERATING EXPENSES CONT.					
52-9	Tapes, Film & Film	1,937	1,257	1,900	250
53-1	Road & Bridges	14,559	3,330	16,450	18,450
53-2	Traffic Control	5,980	6,256	7,925	6,250
53-3	Drainage	35,347	20,601	33,546	33,546
54-2	Code Supplement & Update	550	6,633	5,400	5,400
54-3	Books, Subsc., Prof. Sup.	10,597	10,175	14,253	13,896
54-4	Memberships & Dues	31,789	29,826	35,101	32,424
55-5	Erroneous Issues	46	223	50	50
TOTAL OPERATING EXPENSES		2,501,454	2,615,524	3,094,838	8,715,699
CAPITAL OUTLAY					
62-1	Office Building	0	6,311	0	0
62-2	Public Safety Building	4,099	0	2,500	0
62-5	Parks & Recreation Blds	0	3,553	0	0
62-6	Public Works Buildings	0	0	0	8,300
63-1	Roads & Bridges	5,272	0	0	0
64-4	Communications Equipment	0	0	6,000	0
64-5	Office Furniture	1,202	32,844	23,588	2,400
64-6	Office Equipment	0	830	4,000	0
64-7	Park Equipment	0	0	4,700	0
64-8	Other Equipment	11,273	15,000	3,551	8,345
64-9	Computer Hardware/Software	3,809	0	10,269	1,500
TOTAL CAPITAL OUTLAY		25,655	58,538	54,608	20,545
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	1,115,473	1,137,558	1,167,405	1,190,504
TOTAL SOLID WASTE		1,115,473	1,137,558	1,167,405	1,190,504
INSURANCE					
45-1	Liability & Fleet	412,964	413,993	416,000	346,839
81-20	Claims Repairs	19,659	12,651	11,000	11,000
TOTAL INSURANCE		432,623	426,644	427,000	357,839

EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
INTERFUND TRANFERS					
91-7	Fund Transfer - Parks and Recreation	0	0	0	2,100,000
91-8	Fund Transfer - Reconst & Maint	0	0	200,000	1,663,381
91-22	Fund Transfer - After School Program	0	50,000	20,000	20,000
91-95	Fund Transfer - Debt Service	410,000	410,000	480,000	410,000
TOTAL INTERFUND TRANSFER		410,000	460,000	700,000	4,193,381
CONTINGENCY					
99-1	Contingency	0	0	0	0
99-2	Council Contingency	0	29,900	100,000	100,000
TOTAL CONTINGENCY		0	29,900	100,000	100,000
OTHER OBLIGATIONS					
99-3	City Share Inspector Gen	0	0	13,000	13,000
99-4	175/185 Insurance Trust	101,997	141,206	101,384	141,204
TOTAL OTHER OBLIGATIONS		101,997	141,206	114,384	154,204
TOTAL GENERAL FUND		\$ 20,405,567	\$ 20,139,515	\$ 22,333,806	\$ 27,959,987

OPERATING TRANSFERS OUT (NET)



- 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 were limited to debt servicing of \$410,000 plus \$20,000 to the CARES Program and \$200,000 to 304 Reconstruction and Maintenance, Capital Project Fund.
- FY 2016 – Transfers were limited to debt servicing of \$410,000 plus \$20,000 to the CARES Program, \$1,663,381 to Capital Project Fund – Reconstruction and Maintenance (304), and \$2,100,000 to the Capital Project Fund – New Growth (301).

TOTAL FUND BALANCE AT THE END OF THE YEAR



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

- 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.
- FY 2016 – Transfer to Capital Improvement Program totaling \$3,763,381.

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 in prior years; for FY 2016 the Property Appraiser has estimated a 9.96% increase in property 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 2020, increasing values of existing property by 4% per year.

The assumptions used in formulating the four years beyond fiscal year 2016 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 increasing the Ad Valorem millage rate from 5.4284 to 6.0584 in 2016 where it will remain through 2020. Increases in new construction, forecasted at \$20 million per year for 2017 for known housing projects and \$10 million per year for 2018 through 2020.
- 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 2016 through 2020 is 3.90% per year).
- Avg. growth of other revenues: 3.0% per year.
- Inflation rate of operating expenditures: 2.5% for non-Law Enforcement operational expenditures. Due to the planned transition of Law Enforcement to Palm Beach County Sheriff's Office inflation factors were not used for this sector.

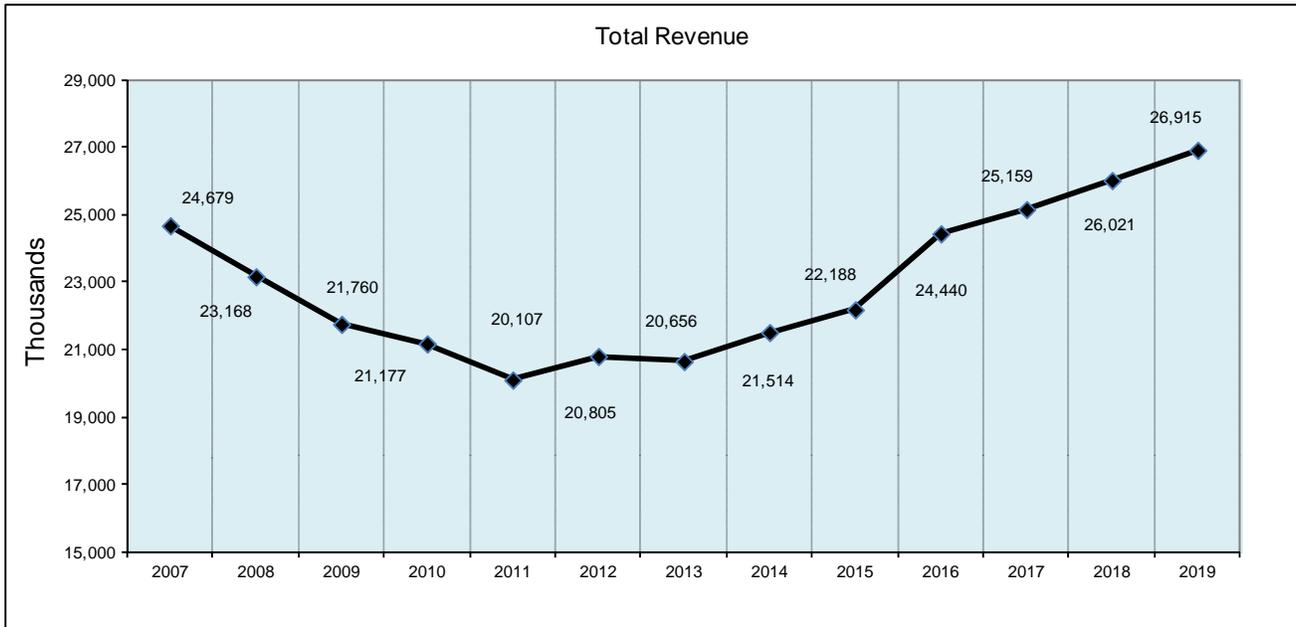
Inflation factor for personnel services are projected at 3.9%, which includes a 4.8% average increase in health insurance costs and a 4.1% increase in retirement contributions.

**GENERAL FUND
FIVE YEAR PROJECTION**

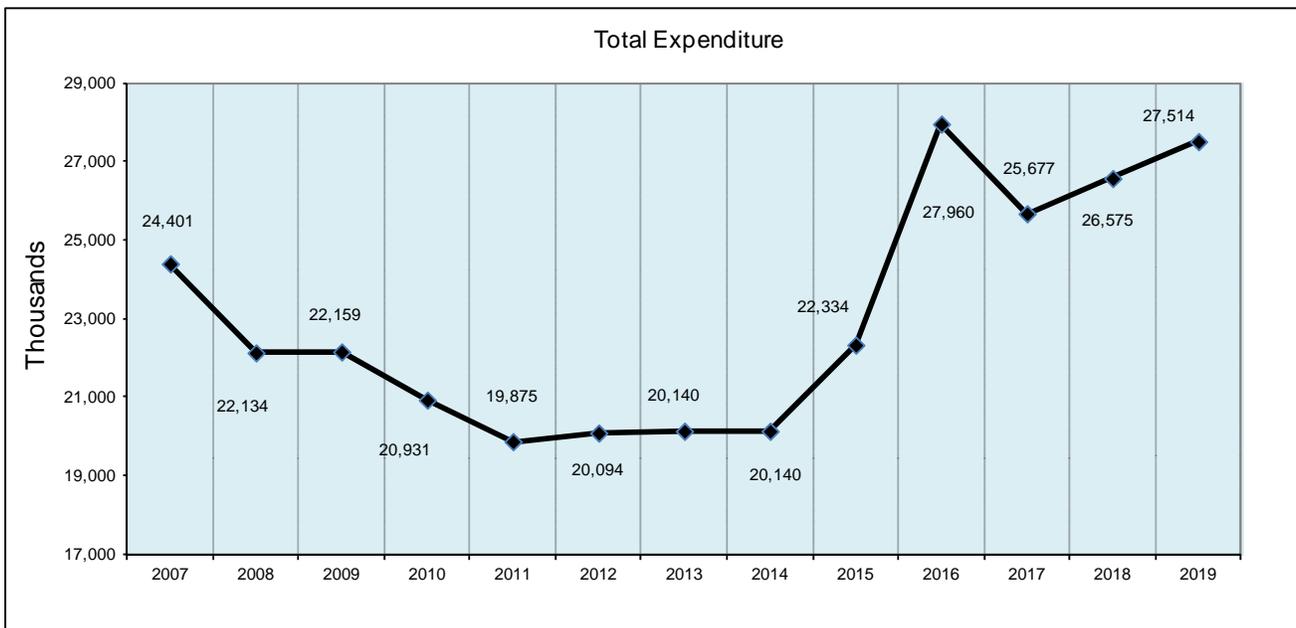
CATEGORY	FY 2015 BUDGET	FY 2016 ADOPTED	FY 2017 PROJECTED	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 6,671,316	\$ 8,185,439	\$ 8,506,857	\$ 8,841,131	\$ 9,188,776	\$ 9,550,327
Utility Service Taxes	2,671,600	2,755,000	2,860,200	2,968,988	3,080,916	3,197,000
Other Taxes	2,428,663	2,314,210	2,312,040	2,308,914	2,306,589	2,302,858
Permits and Fees	2,111,315	2,376,890	2,467,100	2,557,700	2,652,500	2,748,900
Intergovernmental	4,601,500	4,843,597	4,989,121	5,184,302	5,385,947	5,597,062
Charges for Services	3,149,995	3,333,592	3,448,950	3,574,888	3,703,466	3,833,366
Fines & Forfeitures	107,700	80,417	69,900	71,000	74,000	75,100
Interest Income	65,811	78,950	92,550	95,750	98,850	101,950
Rent and Royalties	302,235	319,492	324,811	330,785	336,803	343,010
Miscellaneous Income	77,634	152,397	87,450	87,460	87,460	87,470
TOTAL REVENUE	\$ 22,187,769	\$ 24,439,984	\$ 25,158,979	\$ 26,020,918	\$ 26,915,307	\$ 27,837,043
EXPENDITURES						
Personnel Services	\$ 16,668,071	\$ 13,220,315	\$ 11,408,162	\$ 11,841,857	\$ 12,295,964	\$ 12,768,855
Operating	3,094,838	8,715,699	11,492,853	11,917,470	12,361,470	12,826,040
Capital Outlay/Grants	62,108	28,045	49,638	50,064	50,502	66,463
Solid Waste Collection	1,167,405	1,190,504	1,214,314	1,238,600	1,263,372	1,288,640
Insurance	427,000	357,839	320,579	327,000	333,530	340,201
Interfund Transfers	700,000	4,193,381	930,000	930,000	930,000	930,000
Contingency	100,000	100,000	100,000	100,000	100,000	100,000
Other Obligations	114,384	154,204	161,184	170,384	179,584	188,584
TOTAL EXPENDITURE	\$ 22,333,806	\$ 27,959,987	\$ 25,676,730	\$ 26,575,375	\$ 27,514,422	\$ 28,508,783
Net Change in Rev(Exp)	\$ (146,037)	\$ (3,520,003)	\$ (517,751)	\$ (554,457)	\$ (599,115)	\$ (671,740)
FUND BALANCE						
Stabilization Resv-Begin	2,100,000	2,100,000	-	-	-	-
Stabilization Resv-End	1,953,963	-	-	-	-	-
Emergency Resv -Begin	2,163,381	2,163,381	1,000,000	1,000,000	1,000,000	1,000,000
Emergency Resv -End	2,163,381	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned Resv-Begin	\$ 7,427,155	\$ 7,427,155	\$ 7,170,533	\$ 6,652,782	\$ 6,098,325	\$ 5,499,210
Unassigned Resv-End	\$ 7,427,155	\$ 7,170,533	\$ 6,652,782	\$ 6,098,325	\$ 5,499,210	\$ 4,827,470
Unassigned Reserve as % of Expenditures	33.3%	25.6%	25.9%	22.9%	20.0%	16.9%

NOTE: Per City Council Policy 18, the unassigned reserve to be maintained is 25% of expenditures. The forecast indicates that in 2018 the unassigned reserve will drop below 25%.

FOUR YEAR REVENUE & EXPENDITURE PROJECTIONS

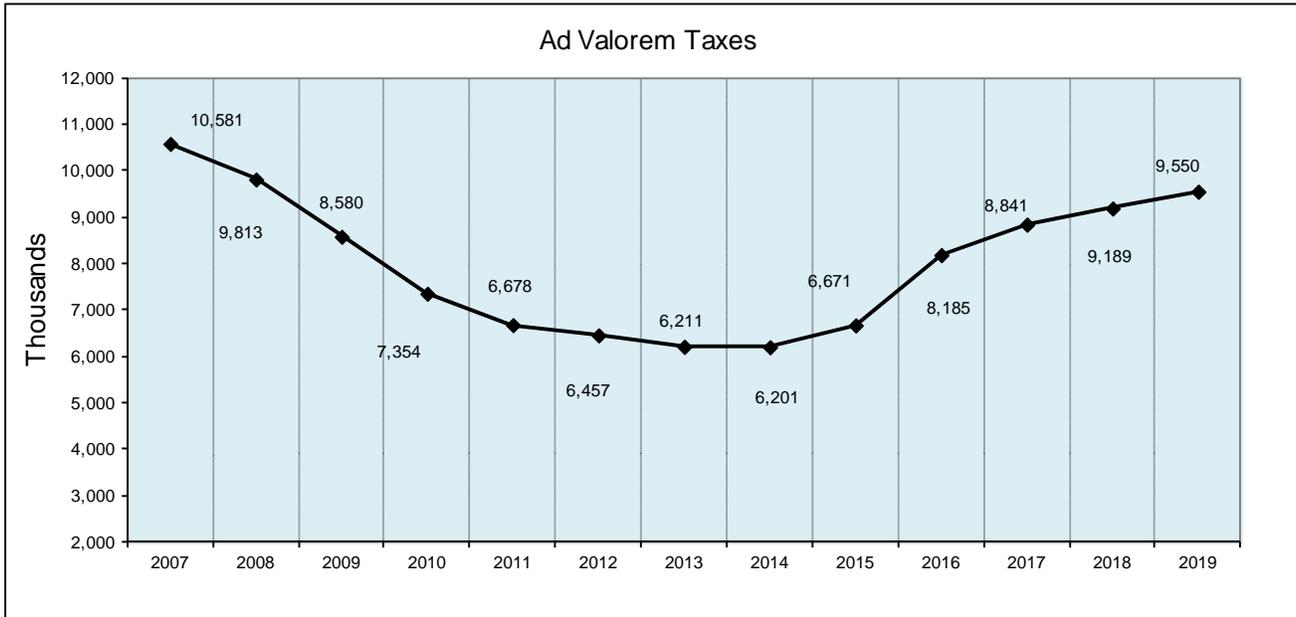


Total Revenue: Chart shows actual revenue from 2007 – 2014, and projected revenues for FY 2015 – 2019. The City is expecting the assessed property values to start slightly increase over the next few years. Other sources of revenue, including charges for services, franchise fees, and utility services fees continue to have modest increases.

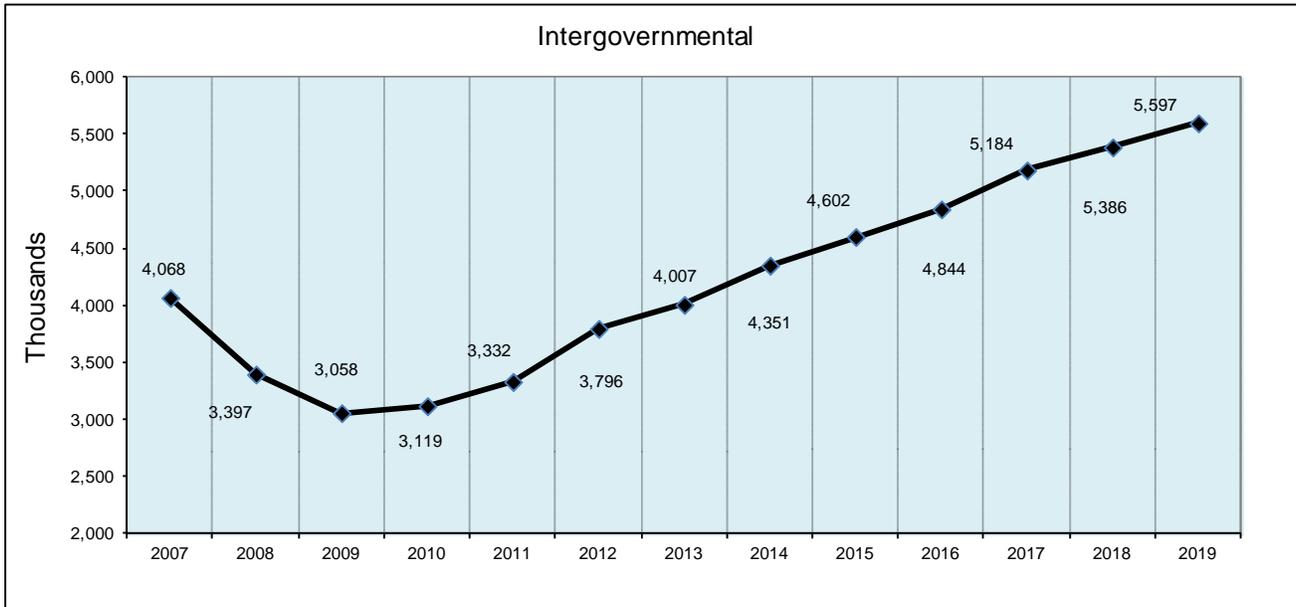


Total Expenditures: Chart shows actual expenditures from 2007 – 2014, with projected expenditures for FY 2015 – 2019. For FY 2008, the City cut expenditures over 9%, and for FY 2010 and FY 2011 expenditures were reduced greater than 5% each year. FY 2012 and FY 2013 expenditures grew 1.1% and 1.5% respectively. Operating costs represent approximately 31.2% of the total expenditures, this is due to the contract with Palm Beach County for law enforcement services.

FOUR YEAR REVENUE PROJECTIONS

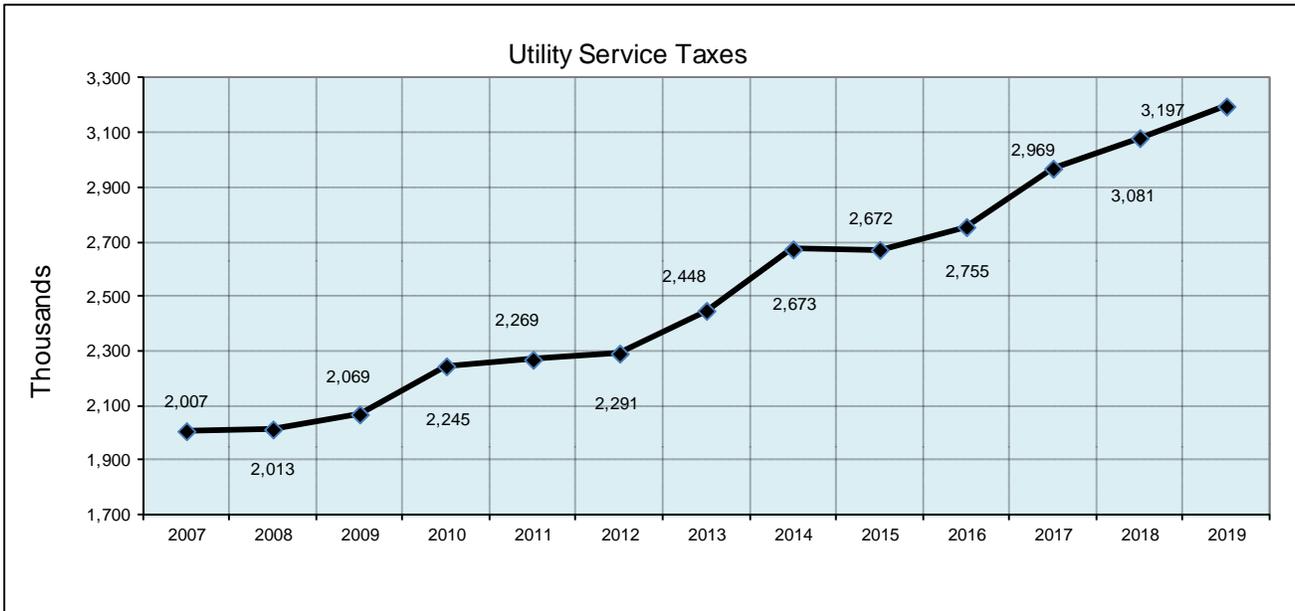


Ad Valorem Taxes: The FY 2016 taxes represent an increase in certified property values of 9.956% from the previous year. The millage rate for 2016 will be 6.0854.

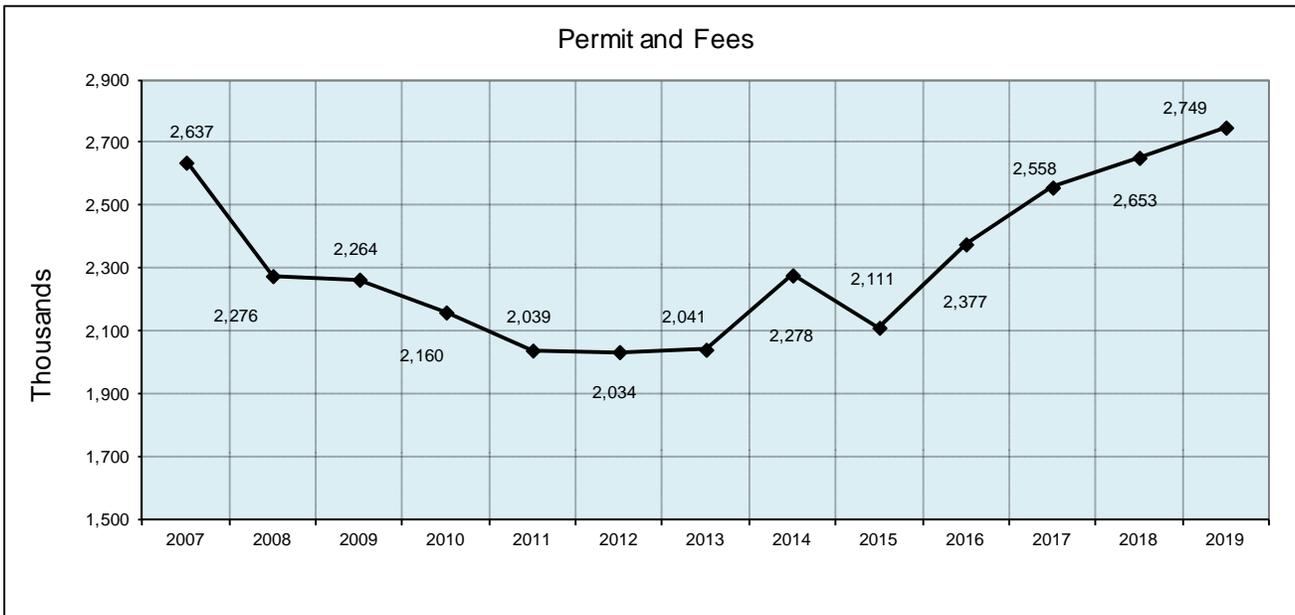


Intergovernmental Revenue: For FY 2016 revenues for the half-cent sales tax and the municipal revenue sharing show an increase due to an increase in the State estimates. For FY 2016 to FY 2019, moderate increases are projected for these revenues.

FOUR YEAR REVENUE PROJECTIONS

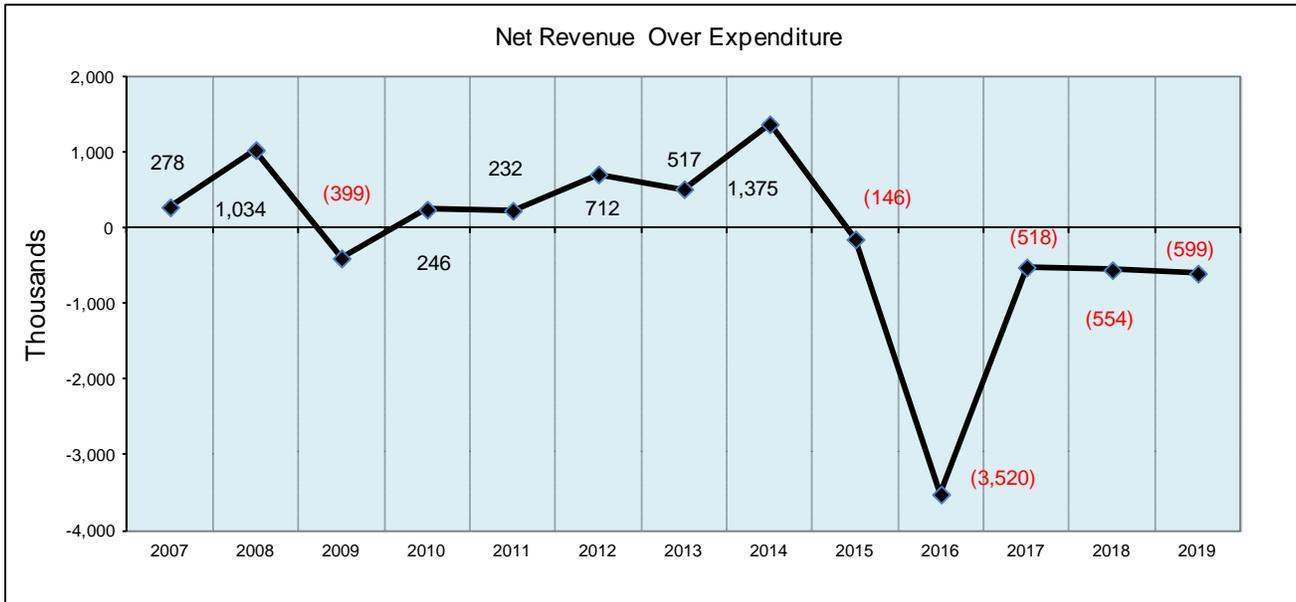


Utility Service Taxes: FY 2016 budgeted collections for these taxes include; Electric \$2.1 million; Water \$475 thousand; and Gas \$55 thousand. FY 2016 through FY 2018 projections are based on historical trending.



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. FY 2016 is projected to have an increase over a budgeted decrease in 2015 due to a steady economic recovery.

CHANGE IN FUND BALANCE



The Net Revenue over Expenditure Chart shows the actual change in fund balance from 2007 through 2014 and projected for FY 2015 through 2019, based on revenues and expenditures from the charts on the preceding page. This chart shows that the City maintained efficiencies in its operations that produced a healthy fund balance surplus through fiscal year 2008. 2016 shows a decline in fund balance. This is due to fund transfer to Capital Improvement Project Fund; Parks and Recreation (303) and Recreation and Maintenance (304).

FY 2015 (\$ 146,037)
 FY 2016 (\$3,520,003)
 FY 2017 (\$ 517,751)

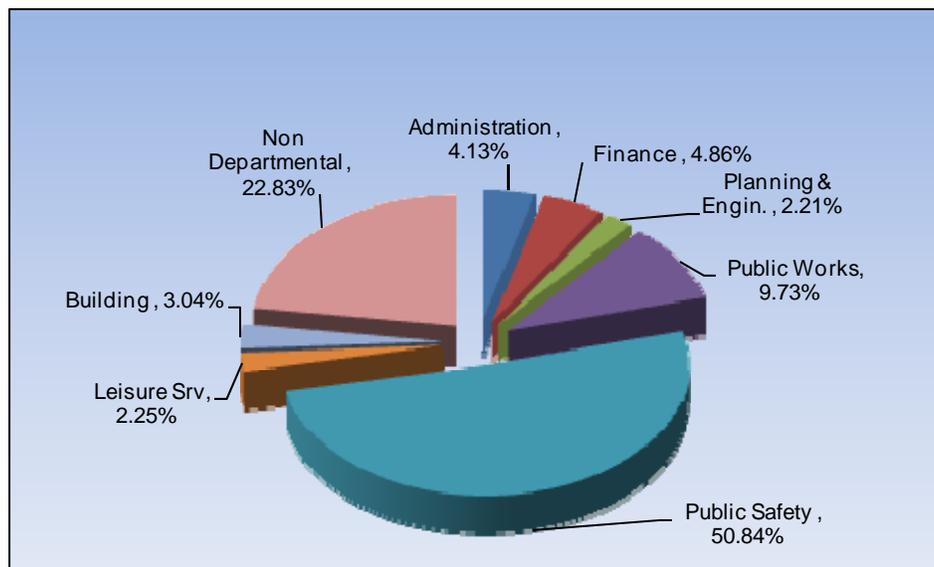
FY 2018 (\$ 554,457)
 FY 2019 (\$ 599,115)

DEPARTMENT EXPENDITURE SUMMARY

FY 2015			FY 2016		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS (before merger/after merger)	BUDGET DOLLARS	% CHG
ADMINISTRATION					
3	\$ 419,866	10-11 City Manager	3	\$ 452,141	7.1%
6 PT	155,897	10-12 Mayor and City Council	6 PT	164,500	5.2%
1	141,957	10-13 Legal Counsel	1	131,109	-8.3%
2	178,066	10-14 Human Resources	2	181,311	1.8%
2	211,041	10-15 City Clerk	2	226,068	6.6%
8 FT / 6 PT	\$ 1,106,827	ADMINISTRATION TOTAL	8 FT / 6 PT	\$ 1,155,129	4.2%
FINANCE					
2.5	\$ 299,397	20-21 Office of the Director	2.5	\$ 301,887	0.8%
6	488,056	20-22 Financial Operations	6	488,824	0.2%
1.5	118,734	20-23 Purchasing	1.5	120,481	1.5%
3	431,319	20-26 Information Technology	3	446,550	3.4%
13	\$ 1,337,506	FINANCE TOTAL	13	\$ 1,357,742	1.5%
PLANNING AND ENGINEERING					
6	\$ 598,426	30-31 Office of the Director	6	\$ 618,448	3.2%
6	\$ 598,426	PLANNING & ENGIN. TOTAL	6	\$ 618,448	3.2%
PUBLIC WORKS					
2	\$ 185,494	40-41 Office of the Director	2	\$ 189,504	2.1%
6	793,062	40-42 Roads & Drainage	8	855,222	7.3%
3	660,180	40-43 Vehicle Maintenance	3	408,821	-61.5%
3	592,968	40-44 Building Services	3	663,914	10.7%
6 FT 2 PT	544,276	40-46 Parks & Grounds	6 FT 2 PT	602,666	9.7%
20 FT 2 PT	\$ 2,775,980	PUBLIC WORKS TOTAL	22 FT 2 PT	\$ 2,720,127	-2.1%
PUBLIC SAFETY					
2	\$ 257,185	50-51 Office of the Director	2 / 0	\$ 86,827	-196.2%
41	4,244,521	50-53 Law Enforcement Op Div	41 / 0	7,501,312	43.4%
42	4,977,164	50-55 Fire Rescue	47	5,587,700	10.9%
30 FT 1 PT	2,876,277	50-57 Support Services	30 FT 1 PT / 0	1,072,285	-168.2%
115 FT 1PT	\$ 12,355,147	PUBLIC SAFETY TOTAL	119 FT 1 PT / 47	\$ 14,248,124	13.3%

DEPARTMENT EXPENDITURE SUMMARY

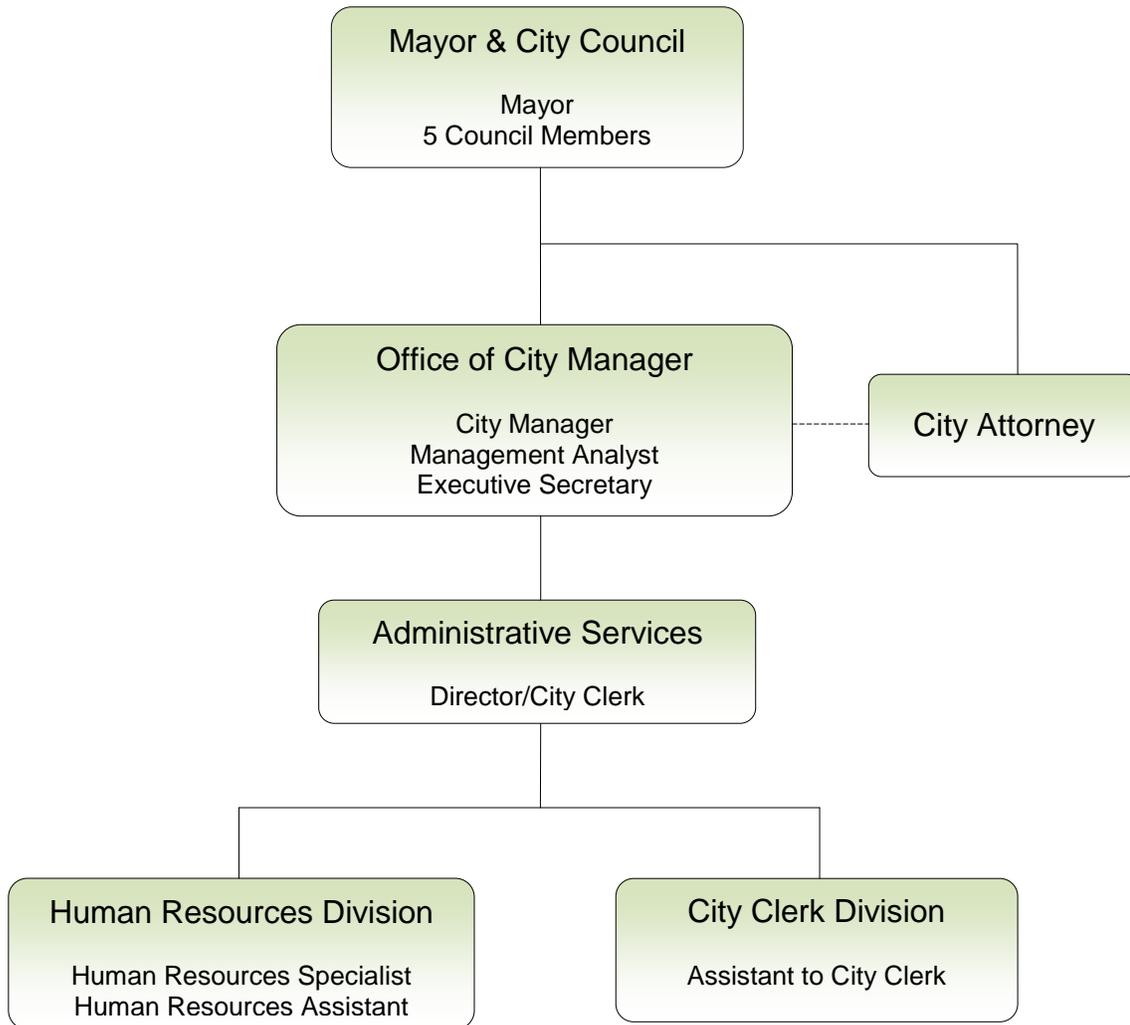
FY 2015			FY 2016		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS (before merger/after merger)	BUDGET DOLLARS	% CHG
LEISURE SERVICE					
2	\$ 199,429	60-61 Office of the Director	2	\$ 207,938	4.1%
1 FT 5 ² PT	307,281	60-65 Community Programs	2 FT 5 PT	420,336	26.9%
3 FT 5² PT	\$ 506,710	LEISURE SERVICE TOTAL	4 FT 5 PT	\$ 628,274	19.3%
BUILDING					
10	\$ 808,005	72-72 Office of the Director	10	\$ 848,799	4.8%
10	\$ 808,005	BUILDING TOTAL	10	\$ 848,799	4.8%
NON DEPARTMENTAL					
	\$ 427,000	80-19 Property Liability & Fleet		\$ 408,839	-4.4%
	1,167,405	80-81 Solid Water Collection		1,190,504	1.9%
	700,000	80-82 Interfund Transfer		4,193,381	83.3%
	437,800	80-83 175/185 Transfers		477,620	8.3%
	13,000	80-84 Inspector General		13,000	0.0%
	100,000	90-91 Contingency		100,000	0.0%
	\$ 2,845,205	NON DEPARTMENTAL TOTAL		\$ 6,383,344	55.4%
178 FT 13 PT	\$ 22,333,806	GENERAL FUND TOTAL	184 FT 14 PT	\$ 27,959,987	20.1%





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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 2015**

Mayor/City Council:

- Adopted policies through the enactment of 19 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Maintained City property taxes while improving the quality of service provided.
- Approved 27 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 enhanced the levels of service.
- 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 civil matters not covered by City's liability insurance, before the appropriate courts of law.
- 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 1,950 employment applications, reviewed fifteen (15) 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 thirteen (13) City-wide employee training programs including Customer Service, Communication with Persons with Disabilities, Harassment Awareness, Ethics (2), 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 181 participants.
- Coordinated the 2014 Presidential Volunteer Service Awards Program.
- Coordinated the Educational Scholarship Program which provided five (5) \$1,500 scholarships to City residents.
- Coordinated Department of Public Safety promotional testing for Police Sergeant and Fire Rescue Lieutenant.

City Clerk/Risk Management:

- Transcribed 39 sets (300 pages) of official minutes for City Council and other board meetings.
- Coordinated seventeen (17) Council meeting agendas with backup material and website publication.
- Coordinated codification of four (4) City ordinances into the City Code.
- In accordance with Florida Statutes, destroyed a total of 266 cubic feet of paper records and deleted many volumes of electronic records that are past their retention requirements.
- Coordinated two (2) events including the Volunteer Boardmember Reception and the PBC League of Cities Membership Meeting/Luncheon.
- Performed 1,277 lien searches and 22 public records requests.
- Registered six (6) 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$357,068	\$346,766	\$386,541	\$420,617
Operating	23,707	23,522	33,325	31,524
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$380,775	\$370,288	\$419,866	\$452,141

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
City Manager	1	1	1	1
Executive Secretary	1	1	1	1
Managemnt Analyst	1	1	1	1
Total Number of Staff	3	3	3	3

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Cost per capita	\$10.00	\$10.86	\$11.16	\$11.61

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 285,970	\$ 260,457	\$ 294,375	\$ 300,962
12-2	Vac/Sick Payout	0	3,912	0	0
14-1	Overtime	0	0	0	0
15-1	Special Pay	7,000	6,500	8,000	8,000
21-1	Fica Taxes	16,532	15,212	18,446	22,402
22-1	Retirement Contributions (FRS)	18,609	35,699	35,752	41,187
22-2	FLC Gen Retirement Contribution	1,387	164	2,907	2,955
22-3	FLC Gen Retirement Match	693	82	1,453	1,476
23-1	Life & Health Ins - Employee	19,299	17,235	17,080	26,506
23-2	Dependent Insurance	6,972	6,953	7,581	16,130
24-1	Worker's Compensation	606	552	614	628
25-1	Unemployment Compensation	0	0	333	371
TOTAL PERSONNEL SERVICES		357,068	346,766	386,541	420,617
OPERATING EXPENSES					
31-4	Other Professional Service	1,450	300	3,000	3,000
40-4	Ed Train Sem & Assc Exp	2,224	2,147	6,225	4,925
40-5	Business Exp & Mileage	131	0	252	252
41-1	Telephone	38	208	480	480
42-1	Postage & Freight Charges	54	141	200	200
46-3	R & M - Office Equipment	522	504	2,028	2,028
47-1	Printing & Binding	8,073	8,077	9,630	9,210
48-1	City Publicity	680	800	825	800
48-6	Other Promo Activities	4,987	5,598	3,850	3,895
51-2	Office Supplies	1,707	2,297	2,500	2,500
51-4	Copy Paper & Supplies	512	259	1,000	1,000
51-5	Minor Office Equip & Furn	322	0	350	350
51-7	Commemoratives	280	1,267	0	0
54-3	Books,Subsc,Prof Supplies	29	0	400	400
54-4	Memberships & Dues	2,698	1,924	2,585	2,484
TOTAL OPERATING EXPENSE		23,707	23,522	33,325	31,524
DIVISION TOTAL		\$ 380,775	\$ 370,288	\$ 419,866	\$ 452,141

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$108,016	\$110,327	\$112,428	\$117,412
Operating	32,839	33,643	35,969	39,588
Capital	0	0	0	0
Grants and Aids	7,500	7,500	7,500	7,500
General Fund Totals	\$148,355	\$151,470	\$155,897	\$164,500

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 37,644	\$ 37,611	\$ 37,500	\$ 38,942
15-1	Special Pay	30,600	30,573	30,600	30,600
21-1	Fica Taxes	4,574	4,582	4,631	4,567
22-1	Retirement Contributions (FRS)	1,228	2,683	2,669	3,292
22-2	FLC Gen Retirement Contribution	1,500	1,494	1,499	1,558
22-3	FLC Gen Retirement Match	450	525	750	625
23-1	Life & Health Ins - Employee	23,548	24,428	25,597	27,848
23-2	Dependent Insurance	8,328	8,299	9,044	9,839
24-1	Worker's Compensation	144	132	138	141
TOTAL PERSONNEL SERVICES		108,016	110,327	112,428	117,412
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	15,147	14,430	16,000	19,100
40-5	Business Exp & Mileage	85	145	300	290
47-1	Printing & Binding	0	124	160	220
54-3	Books,Subsc,Prof Supplies	0	0	150	150
54-4	Memberships & Dues	17,607	18,944	19,359	19,828
TOTAL OPERATING EXPENSES		32,839	33,643	35,969	39,588
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		\$ 148,355	\$ 151,470	\$ 155,897	\$ 164,500

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$89,679	\$91,907	\$92,907	\$112,064
Operating	66,410	61,952	49,050	19,045
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$156,089	\$153,859	\$141,957	\$131,109

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
City Attorney	1	1	1	1
Total Number of Staff	1	1	1	1

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

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 | <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 72,183	\$ 73,040	\$ 73,909	\$ 80,000
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	0	3,000
21-1	Fica Taxes	5,522	5,588	5,654	5,732
22-1	Retirement Contributions (FRS)	4,100	5,144	4,992	0
22-2	FLC Gen Retirement Contribution	0	0	0	4,000
22-3	FLC Gen Retirement Match	0	0	0	2,000
23-1	Life & Health Ins - Employee	7,730	8,003	8,113	9,036
23-2	Dependent Insurance	0	0	0	8,065
24-1	Worker's Compensation	144	132	150	131
25-1	Unemployment Compensation	0	0	89	100
TOTAL PERSONNEL SERVICES		89,679	91,907	92,907	112,064
OPERATING EXPENSES					
31-1	Legal Expenses	64,686	59,770	46,500	16,500
31-4	Other Professional Service	0	0	0	0
40-4	Ed Train Sem & Assc Exp	195	600	500	500
40-5	Business Exp & Mileage	14	3	150	150
51-5	Minor Office Equip & Furn	0	0	150	150
54-3	Books,Subsc,Prof Supplies	1,140	1,204	1,350	1,345
54-4	Memberships & Dues	375	375	400	400
TOTAL OPERATING EXPENSES		66,410	61,952	49,050	19,045
DIVISION TOTAL		\$ 156,089	\$ 153,859	\$ 141,957	\$ 131,109

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$117,020	\$100,300	\$132,482	\$127,445
Operating	26,367	38,986	45,584	53,866
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$143,387	\$139,286	\$178,066	\$181,311

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Human Resources Specialist	1	1	1	1
Administrative Services Assistant	1	0	0	0
Human Resources Assistant ¹	0	1	1	1
Total Number of Staff	2	2	2	2

¹ 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of personnel files maintained	196	211	211	211
No. of applications processed	930	1,200	1,500	1,500
No. of new hires processed	19	49	35	35
No. of health insurance participants	177	185	185	185
No. of retirement plan participants	180	180	180	180
No. of In-house training sessions provided	13	13	13	13
No. of documents scanned	9,007	11,986	12,000	12,000
No. of employment verifications	49	55	55	55

EFFICIENCY MEASURES

Avg. cost per hire	\$346	\$300	\$377	\$473
Avg. cost per employee – benefits admin.	\$489	\$514	\$519	\$519
Avg. cost per employee – health/dental insurance	\$7,383	\$7,672	\$8,056	\$8,861
Avg. cost per dependent – health/dental insurance	\$4,875	\$5,066	\$5,319	\$5,851
Avg. cost per employee – in-house training	\$23	\$36	\$38	\$38
Ratio of HR staff to 100 FTE employees	1.37	1.37	1.33	1.33

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	99%	99%	100%	100%
Health insurance claims loss ratio	74%	92%	85%	85%

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

GOALS & OBJECTIVES

- | | |
|-----------|---|
| Goal | Provide training and guidance to employees to encourage high performance, self-development and advancement within the City. |
| Objective | <ul style="list-style-type: none"> • Maintain the number of employee in-house training programs at 13. • Maintain a Performance Evaluation Program. |
| Goal | Provide a competitive benefits package in order to retain an excellent work force. |
| Objective | <ul style="list-style-type: none"> • Maintain 6 benefit articles to educate employees on cost effective measures to reduce premium cost. • Maintain City-wide Wellness Program by implementing Employee Fitness Challenges. |
| Goal | Provide a hiring process that is based on knowledge, skills and abilities in order to provide equal opportunities for City staffing needs. |
| Objective | <ul style="list-style-type: none"> • Maintain the review of interview questions for all positions. • Maintain the ongoing review of position descriptions to ensure a comprehensive description of essential duties and responsibilities. |

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

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES				
12-1 Salaries & Wages	\$ 88,543	\$ 73,863	\$ 97,308	\$ 100,831
15-1 Special Pay	0	333	0	2,000
21-1 Fica Taxes	6,481	5,459	7,415	7,867
22-1 Retirement Contributions (FRS)	0	0	0	0
22-2 FLC Gen Retirement Contribution	3,423	2,979	4,865	5,041
22-3 FLC Gen Retirement Match	1,419	1,489	2,433	2,521
23-1 Life & Health Ins - Employee	13,268	11,628	16,226	8,853
23-2 Dependent Insurance	3,686	3,590	3,920	0
23-3 Short Term Disability	0	775	0	0
24-1 Worker's Compensation	200	184	198	209
25-1 Unemployment Compensation	0	0	117	123
TOTAL PERSONNEL SERVICES	117,020	100,300	132,482	127,445
OPERATING EXPENSES				
31-4 Other Professional Service	375	547	1,165	1,405
31-5 Physical Exams	4,265	14,700	9,805	15,590
34-4 Other Contractual Service	3,654	5,414	3,654	4,126
40-2 Tuition Reimbursement	2,335	2,934	7,500	7,500
40-3 Personnel Recruiting Exp	0	0	500	500
40-4 Ed Train Sem & Assc Exp	1,262	1,793	2,750	2,750
40-5 Business Exp & Mileage	0	0	50	50
45-2 Notary Fees	73	0	0	0
46-3 R & M - Office Equipment	0	0	800	800
48-6 Other Promo Activities	2,493	1,694	2,800	2,825
49-7 Computer Software & Prog	0	0	3,500	3,500
49-9 Classified Ads	5,565	4,778	2,750	3,275
51-2 Office Supplies	134	93	170	260
51-5 Minor Office Equip & Furn	248	235	100	100
51-7 Commemoratives	4,491	5,315	7,880	8,970
54-3 Books,Subsc,Prof Supplies	1,072	903	1,600	1,650
54-4 Memberships & Dues	400	580	560	565
TOTAL OPERATING EXPENSES	26,367	38,986	45,584	53,866
DIVISION TOTAL	\$ 143,387	\$ 139,286	\$ 178,066	\$ 181,311

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

PRIMARY FUNCTION NARRATIVE

The City Clerk Division is responsible for meeting coordination for 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$154,250	\$164,505	\$169,547	\$176,751
Operating	11,653	40,274	41,494	49,317
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$165,903	\$204,779	\$211,041	\$226,068

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Director of Admin Services/ City Clerk	0	1	1	1
City Clerk ¹	1	0	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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of ordinances, resolutions, proclamations	47	60	50	55
No. of meeting minutes transcribed	41	40	40	40
No. of lien searches/letters processed	1,205	1,300	1,350	1,355
No. of public records requests processed	19	24	40	40
No. of documents scanned	7,545	6,000	9,000	9,000
No. of phone/e-mail/walk-in requests processed	11,581	12,500	10,200	12,000
No. of property loss claims processed	26	21	20	20
No. of new liability loss claims processed	2	1	1	1
No. of W/C claims	49	31	30	30
No. of City registered voters	19,551	20,004	20,004	19,389

EFFICIENCY MEASURES

Avg. cost to prepare one page of minutes	\$6.81	\$6.73	\$7.95	\$13.49
Avg. administrative cost to prepare lien searches	\$5.45	\$5.95	\$5.07	\$5.98
Avg. administrative cost per employee – risk management	\$125	\$141	\$147	\$147
Avg. cost of municipal election	*\$0	\$21,464	\$26,453	\$27,702

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)	15.0%	18.0%	30.0%	30.0%
% W/C claims loss ratio (premiums/losses)	24.2%	31.8%	30.0%	30.0%
% Registered voter participation in Municipal Election	*0%	5.95%	5.36%	6.0%

*No Election

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

GOALS & OBJECTIVES

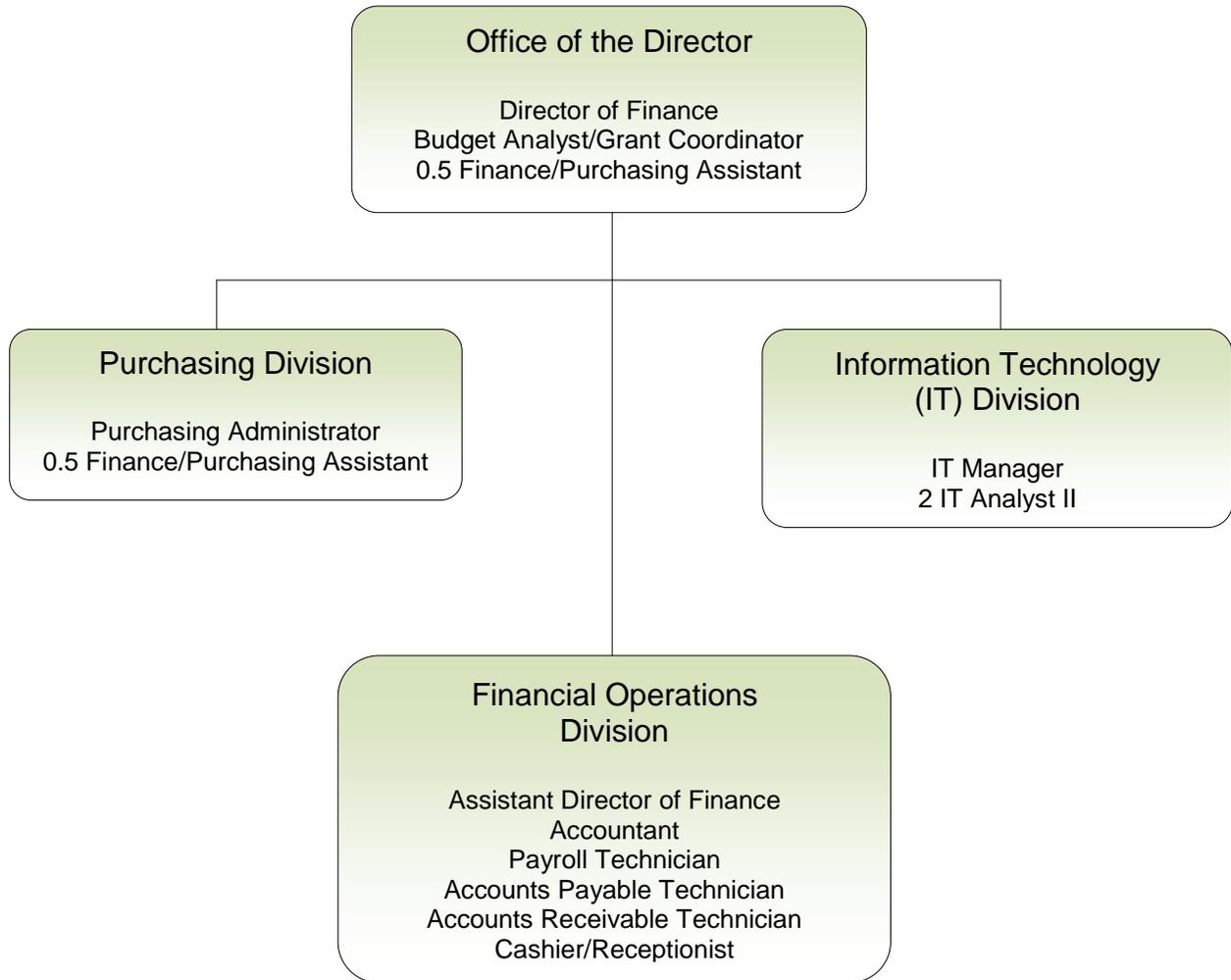
- | | |
|-----------|---|
| Goal | Maintain a City-Wide Records Management Program to enhance access to public records and minimize costs associated with time and storage. |
| Objective | <ul style="list-style-type: none"> • Maintain the number of meetings with departmental Records Custodians and Alternates at 4 per year. • Maintain annual destruction of paper records at 1 per year, and destruction of electronics records at 1 per year. |
| Goal | Provide support to City Council and City Boards to meet Florida Statutes requirements. |
| Objective | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Maintain the administration and supervision of the annual municipal election for sixteen (16) precincts and 19,389 registered voters. |
| Goal | Provide competent risk management services to minimize liability for the City. |
| Objective | <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 119,501	\$ 124,783	\$ 129,359	\$ 134,582
12-2	Vac/Sick Payout	0	1,826	0	0
21-1	Fica Taxes	8,681	9,259	9,896	9,820
22-1	Retirement Contributions (FRS)	6,560	8,764	9,126	9,771
23-1	Life & Health Ins - Employee	14,946	15,488	16,226	17,331
23-2	Dependent Insurance	4,302	4,149	4,522	4,812
24-1	Worker's Compensation	260	236	263	274
25-1	Unemployment Compensation	0	0	155	161
TOTAL PERSONNEL SERVICES		154,250	164,505	169,547	176,751
OPERATING EXPENSES					
31-4	Other Professional Service	0	430	0	0
34-4	Other Contractual Service	189	266	250	250
40-4	Ed Train Sem & Assc Exp	200	249	1,400	1,909
42-1	Postage & Freight	0	0	0	0
45-2	Notary Fees	88	0	0	100
46-3	R & M - Office Equipment	0	0	0	0
46-5	R & M - Other Equipment	0	75	600	600
48-6	Other Promo Activities	215	597	2,025	2,700
49-1	Legal Ads	2,017	3,143	2,500	5,500
49-2	Election Expenses	695	23,548	23,989	28,258
49-3	Titles, Tags & Taxes	1,699	1,279	1,430	640
49-8	Recording Fees	3,200	3,000	3,500	3,500
51-2	Office Supplies	28	7	60	60
51-5	Minor Office Equip & Furn	1,750	0	0	0
54-2	Code Supplements & Updates	550	6,633	4,700	4,700
54-3	Books,Subsc,Prof Supplies	282	282	325	350
54-4	Memberships & Dues	740	765	715	750
TOTAL OPERATING EXPENSES		11,653	40,274	41,494	49,317
DIVISION TOTAL		\$ 165,903	\$ 204,779	\$ 211,041	\$ 226,068

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 2015**

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 14-15.
- Received the Special Performance Measure Recognition for the Distinguished Budget Presentation Award for FY 14.
- Received the Distinguished Budget Presentation Award for FY 15.
- Received the Popular Achievement for Financial Reporting Award for FY 13.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for the FY 13.
- 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, 2014.
- Coordinated a total of 9 grants with expenditures estimated at \$636,000.
- Completed negotiations with BankUnited on Service Fees, Earnings Credit and Interest Income for Accounts Payable, Payroll, Master Checking and Money Market accounts.
- Completed negotiations with Nowlen, Holt & Miner, P.A. on Financial Audit Services.

Financial Operations Division:

- Performed system soft close and hard close for fiscal year 2014.
- Coordinated fiscal 2014 year-end financial audit, receiving no management letter comments, and prepared the fiscal 2014 CAFR.
- Applied for the GFOA Certificate of Achievement for Excellence in Financial Reporting Award for the 2013 Fiscal Year.
- Prepared the Annual Financial Report as required by State Statutes and submitted electronically to the Department of Financial Services.
- Performed internal audit of phone and electric utility bills and found no errors or discrepancies.
- Filed Unclaimed Property Report as required by State Statutes 717.117.
- Made timely payments for semi-annual debt service and bi-weekly payroll taxes; filed quarterly 941 returns with IRS for payroll taxes.
- Prepared two resolutions (2014-29 & 2015-04) to impose 474 solid waste liens totaling \$105,409.43, and four resolutions (2014-34, 2015-10, 2015-16 & 2015-31) to release 263 solid waste liens totaling \$85,904.54.

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 Original Section Drainage Improvements First Street Phase 1, Community Center Expansion, Tennis Court Resurfacing, Park Restroom Renovations Project, Financial Audit Services, Specialized Debt Collection Services, Fireworks Display, and Printing Services for City Publications.
- Sold a total of six (six) items on Public Surplus totaling \$10,812.50
- Sold a total of seven (7) vehicles with Manheim Palm Beach Auction totaling \$12,609.75
- Maintained twenty eight (28) current City purchasing contracts.

Information Technology Division:

- Delivered and setup thirty six (36) new computers to various City departments.
- Refurbished and donated thirty three (33) computers to various City schools.
- Assisted Public Works to select and implement a new fuel management system.
- Assisted the City to select and implement a new banking service.
- Assisted New World & Building to finalize the setup of ePermits & eLicense.

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

PRIMARY FUNCTION NARRATIVE

The responsibility of the Office of the Director is to oversee and regulate the financial management of the City, including the financial operations division, investments, debt management, purchasing division, and information technology division. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$226,946	\$233,725	\$247,387	\$251,954
Operating	41,596	46,335	51,310	49,933
Capital	510	1,205	700	0
Other	0	0	0	0
General Fund Totals	\$269,052	\$281,265	\$299,397	\$301,887

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grant Coordinator ¹	1	1	1	1
Finance/Purchasing Asst	0.5	0.5	0.5	0.5
Total Number of Staff	2.5	2.5	2.5	2.5

¹ 2014 title changed from Finance/Budget Analyst to Budget Analyst/Grant Coordinator

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

ACTIVITY 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 | <ul style="list-style-type: none"> • To publish a Comprehensive Annual Financial Report (CAFR) that meets the Government Finance Officers Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award. • To receive the prestigious and 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	173,931	181,391	187,649	195,225
15-1	Special Pay	4,653	4,320	4,320	4,320
21-1	Fica Taxes	13,480	14,047	14,014	15,072
22-2	FLC Gen Retirement Contribution	7,921	8,942	9,382	9,281
22-3	FLC Gen Retirement Match	3,960	4,471	4,691	4,641
23-1	Life & Health Ins - Employee	16,975	19,769	20,637	22,174
23-2	Dependent Insurance	397	417	6,079	596
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	404	368	390	406
25-1	Unemployment Compensation	5,225	0	225	239
TOTAL PERSONNEL SERVICES		226,946	233,725	247,387	251,954
OPERATING EXPENSES					
31-4	Other Professional Service	940	990	1,020	1,020
32-1	Accounting & Auditing	39,420	43,827	44,800	36,000
34-4	Other Contractual Service	0	0	0	7,650
40-4	Ed Train Sem & Assc Exp	352	274	3,325	2,318
42-1	Postage & Freight Charges	0	19	50	50
45-2	Notary Fees	96	129	0	0
46-3	R & M - Office Equipment	185	18	200	200
47-1	Printing & Binding	0	480	885	1,320
51-5	Minor Office Equip & Furn	158	0	300	750
52-8	Uniforms & Clothing	0	0	0	0
54-3	Books,Subsc,Prof Supplies	225	378	450	400
54-4	Memberships & Dues	220	220	280	225
TOTAL OPERATING EXPENSES		41,596	46,335	51,310	49,933
CAPITAL OUTLAY					
64-5	Office Furniture	510	1,205	700	0
TOTAL CAPITAL OUTLAY		510	1,205	700	0
DIVISION TOTAL		\$ 269,052	\$ 281,265	\$ 299,397	\$ 301,887

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$405,708	\$409,180	\$425,171	\$434,034
Operating	58,826	57,139	58,885	54,790
Capital	0	830	4,000	0
Other	0	0	0	0
General Fund Totals	\$464,534	\$467,149	\$488,056	\$488,824

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
A/P invoices processed for payment	5,124	4,503	4,000	4,100
ACH Payments	30	35	36	40
Payroll Checks Issued	21	36	30	25
Payroll Direct Deposits	5,147	4,947	5,154	5,340
Cashier Payments Processed	21,175	23,134	20,516	21,400
Solid Waste Bills Issued	13,486	13,524	13,552	13,690
Initial Ambulance Invoices	2,751	2,810	2,810	2,850
Number of Items Scanned	104,460	70,045	64,000	70,000
Fixed Assets Maintained	1,355	1,358	1,380	1,400

EFFICIENCY MEASURES

% of Payroll checks direct deposited	99.6%	99.3%	99.4%	99.5%
Cost Per Solid Waste Bill Processed	\$2.31	\$2.30	\$2.33	\$2.32
Cost Per Initial Ambulance Invoice	\$10.59	\$10.53	\$10.04	\$10.02
Cost per Accounts Payable Invoice Processed	\$5.93	\$6.64	\$7.29	\$7.09

EFFECTIVENESS MEASURES

# of Audit Findings	0	0	0	0
% of EMS Bills Collected	60.7%	59.5%	62.6%	61.0%
% of Solid Waste Bills Collected	97.4%	100.5%	98.7%	99.0%

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 312,409	\$ 313,164	\$ 325,515	\$ 330,180
14-1	Overtime	0	0	0	0
21-1	Fica Taxes	23,670	23,800	24,576	25,053
22-2	FLC Gen Retirement Contribution	15,554	15,628	16,275	16,507
22-3	FLC Gen Retirement Match	7,777	7,814	8,138	8,255
23-1	Life & Health Ins - Employee	44,838	46,464	48,678	51,995
23-2	Dependent Insurance	796	834	936	977
23-3	Short Term Disability Pay	0	900	0	0
24-1	Worker's Compensation	664	576	662	671
25-1	Unemployment Compensation	0	0	391	396
TOTAL PERSONNEL SERVICES		405,708	409,180	425,171	434,034
OPERATING EXPENSES					
34-4	Other Contractual Service	5,006	8,328	4,900	6,000
40-4	Ed Train Sem & Assc Exp	696	1,910	2,545	1,830
40-5	Business Exp & Mileage	12	45	50	50
41-1	Telephone	2	2	10	10
42-1	Postage,Frt & Exp Charges	43,783	40,213	42,880	38,110
46-3	R & M - Office Equipment	1,284	1,925	1,730	1,520
47-1	Printing & Binding	3,040	723	2,220	2,220
49-10	Property Tax	70	0	0	0
49-6	Misc Expense	30	10	0	0
49-7	Computer Software & Prog.	2,250	2,250	2,250	2,250
51-5	Minor Office Equip & Furn	1,017	95	300	300
54-3	Books,Subsc,Prof Supplies	1,346	1,438	1,705	2,205
54-4	Memberships & Dues	290	200	295	295
TOTAL OPERATING EXPENSES		58,826	57,139	58,885	54,790
CAPITAL OUTLAY					
64-6	Office Equipment	0	830	4,000	0
TOTAL CAPITAL OUTLAY		0	830	4,000	0
DIVISION TOTAL		\$ 464,534	\$ 467,149	\$ 488,056	\$ 488,824

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$113,463	\$84,380	\$103,675	\$105,187
Operating	12,146	13,791	15,059	15,294
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$125,609	\$98,171	\$118,734	\$120,481

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Purchasing Administrator	1	1	1	1
Finance/Purchasing Asst	0.5	0.5	0.5	0.5
Total Number of Staff	1.5	1.5	1.5	1.5

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

PERFORMANCE MEASURES 

WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Purchase Orders Issued	1,042	1,040	1,045	1,300
Purchase Order Amounts	\$ 3,573,196	\$ 7,632,095	\$ 7,800,000	\$ 9,000,000
Bids/RFPs Issued	7	10	7	9
Central Store Requests	112	131	90	100
Contracts Managed	28	28	28	28
Purchasing Card Purchases	\$ 140,297	\$ 159,983	\$ 145,200	\$ 180,000
Purchasing Card Transactions	1,311	1,941	1,350	2,000
# of Training Sessions Conducted	1	6	3	3
# of Mobile Telephones supported	33	33	33	33

EFFICIENCY MEASURES

Cost per Purchase Order Issued	\$ 31.85	\$ 38.35	\$ 46.15	\$ 37.10
% of purchases under \$500 made with a Purchasing Card	56%	65%	56%	61%
Cost per Contract Managed	\$ 175.18	\$ 166.97	\$ 201.91	\$ 201.91

EFFECTIVENESS MEASURES

% of internal customers rating the Purchasing Division services as good or excellent	N/A	100%	100%	100%
Number of Bid Protests	0	0	0	0
Saving Amount Realized through Alternative Purchasing	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 72,005	\$ 60,704	\$ 74,050	\$ 77,040
12-2	Vac/Sick Payout	20,131	0	0	0
15-1	Special Pay	333	0	0	0
21-1	Fica Taxes	6,991	4,459	5,584	5,567
22-2	FLC Gen Retirement Contribution	3,269	3,011	3,702	3,373
22-3	FLC Gen Retirement Match	690	409	1,852	1,686
23-1	Life & Health Ins - Employee	9,543	11,616	12,170	12,998
23-2	Dependent Insurance	301	2,849	6,078	4,274
23-3	Short Term Disability Pay	0	1,200	0	0
24-1	Worker's Compensation	200	132	150	157
25-1	Unemployment Compensation	0	0	89	92
TOTAL PERSONNEL SERVICES		113,463	84,380	103,675	105,187
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	1,098	2,622	2,599	2,599
40-5	Business Exp & Mileage	0	0	0	0
42-1	Postage & Freight Charges	42	52	75	75
45-2	Notary Fees	0	99	0	0
47-1	Printing & Binding	588	606	650	650
49-1	Legal Ads	1,830	3,152	2,300	2,300
51-2	Office Supplies	3,002	3,024	4,000	4,000
51-4	Copy Paper & Supplies	4,710	2,896	4,000	4,000
51-5	Minor Office Equip & Furn	0	142	200	450
54-3	Books,Subsc,Prof Supplies	135	505	600	600
54-4	Memberships & Dues	695	470	585	570
55-5	Erroneous Issues	46	223	50	50
TOTAL OPERATING EXPENSES		12,146	13,791	15,059	15,294
DIVISION TOTAL		\$ 125,609	\$ 98,171	\$ 118,734	\$ 120,481

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$261,057	\$268,110	\$278,770	\$290,346
Operating	83,231	102,972	145,049	156,204
Capital	3,809	0	7,500	0
Other	0	0	0	0
General Fund Totals	\$348,097	\$371,082	\$431,319	\$446,550

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Information Tech. Manager	1	1	1	1
Information Tech. Analyst II	1	2 ¹	2	2
Information Tech. Analyst I	1	0 ¹	0	0
Total Number of Staff	3	3	3	3

¹ Information Tech. Analyst I reclassified to Information Tech. Analyst II FY 2014.

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Servers/Midrange Computers Maintained	22	26	26	26
Workstations on the Network	177	158	159	160
# of User Accounts on the Network	N/A	N/A	251	251
# of Email Accounts Supported	N/A	N/A	209	210
# of Printers Supported	N/A	N/A	97	97
# of Network Equipment Maintained (A/P & Switches)	N/A	N/A	23	25
# of Service Requests Processed	1,414	1008	500	500

EFFICIENCY MEASURES

# of Desktop/Laptop Computers supported per IT Analyst	70.8	32.2	63.6	64
Average cost per Workstation Maintained	\$1,966	\$2,388	\$2,712	\$2,813
Average cost per User Account Maintained	\$1,776	\$1,896	\$2,044	\$2,133

EFFECTIVENESS MEASURES

% of Customers rating the IT Division services as good or excellent	N/A	N/A	66%	90%
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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.

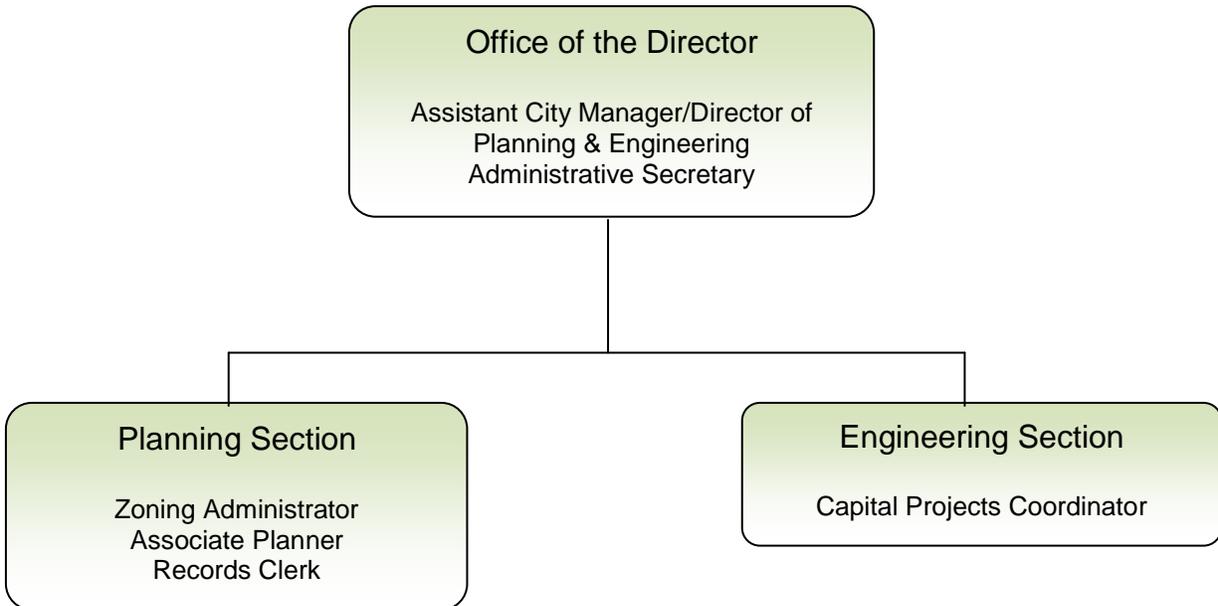
Objective
 - Maintain a Web Filter and File Security system.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 207,737	\$ 213,117	\$ 220,904	\$ 229,823
15-1	Special Pay	2,000	2,000	2,000	2,000
21-1	Fica Taxes	15,695	16,091	16,807	17,287
22-2	FLC Gen Retirement Contribution	10,341	10,601	11,045	11,493
22-3	FLC Gen Retirement Match	4,851	5,301	5,523	5,745
23-1	Life & Health Ins - Employee	15,439	16,014	16,783	17,949
23-2	Dependent Insurance	4,562	4,566	4,990	5,300
24-1	Worker's Compensation	432	420	453	471
25-1	Unemployment Compensation	0	0	265	278
TOTAL PERSONNEL SERVICES		261,057	268,110	278,770	290,346
OPERATING EXPENSES					
31-4	Other Professional Svc	0	0	0	7,000
34-4	Other Contractual Service	0	300	2,500	2,500
40-4	Ed Train Sem & Assc Exp	898	2,743	12,925	13,799
40-5	Business Exp & Mileage	11	0	100	100
41-1	Telephone	9,788	5,508	8,190	4,665
42-1	Postage & Freight Charges	6	73	50	50
46-7	R & M - Computer Equip	8,513	12,192	17,623	26,617
49-7	Computer Software & Program	61,381	81,216	101,991	96,723
51-5	Minor Office Equip & Furn	1,203	521	1,200	2,700
52-5	Consumables & Small Tools	1,256	244	250	1,800
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	175	175	220	250
TOTAL OPERATING EXPENSES		83,231	102,972	145,049	156,204
CAPITAL OUTLAY					
64-9	Comp Hardware/Software	3,809	0	7,500	0
TOTAL CAPITAL OUTLAY		3,809	0	7,500	0
DIVISION TOTAL		\$ 348,097	\$ 371,082	\$ 431,319	\$ 446,550

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 2015**

- 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.
- Obtained grant funds through the Community Development Block Grant (CDBG) program.
- Participated in coordinated county-wide effort to modernize coordinated school planning.
- Updated the Recreation and Open Space Element of the Comprehensive Plan to incorporate new population projections and update the park inventory.
- Compiled data and filed appeal of draft Flood Insurance Rate Maps with FEMA. If successful, over 3,000 parcels will be removed from the Special Flood Hazard Area.
- Completed the construction of Capital Improvement Projects: Drainage improvements and sidewalk installation for the Ramblewood neighborhood; Phase 4&5 of the sanitary sewer system for 10th Avenue North; and Upgrades to the restrooms at Community Park, Ira Van Bullock Park, and Veterans Park.

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$481,222	\$498,297	\$521,082	\$541,698
Operating	53,593	58,062	77,344	76,750
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$534,815	\$556,359	\$598,426	\$618,448

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Assistant City Manager/ Director	1	1	1	1
Zoning Administrator	1	1	1	1
Associate Planner	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	6	6	6	6

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Annexations	0	3	2	3
Comprehensive Plan Amendments	1	4	6	5
Zoning Changes	1	3	6	5
Special Exceptions	5	5	7	5
Site Plans	5	5	6	5
Site Plan Amendments	14	15	10	15
Variances	4	1	4	3
Zoning Text Amendments	1	6	1	3
Temporary Use Permits	25	26	40	34
Building Permit Review for Zoning	314	240	256	264
Engineering Permits, Plats & TCJA's ¹	30	20	25	27
Capital Improvement Projects	10	10	9	7
Grant Applications	2	1	1	1
Landscape Inspections	283	196	184	185
Zoning Inspections	71	106	126	90
Engineering Inspections	63	112	80	79
Documents Scanned	30,415	51,518	56,106	43,677

EFFICIENCY MEASURES

Case Reviews per Planner (2)	15.5	22	21	23
Annexed Acres per Case Processed	0	3.51	4.75	3.11
Landscape Inspections per Inspector (2)	142	98	92	93
Cost per Document Scanned In House	\$1.52	\$0.89	\$0.85	\$1.14

EFFECTIVENESS MEASURES

Grant \$ Awarded per Grant Submitted	\$455,761	\$89,231	\$125,767	\$100,000
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¹ TCJA - Traffic Control Jurisdiction Agreement

DEPARTMENT	<u>Planning and Engineering</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

GOALS & OBJECTIVES

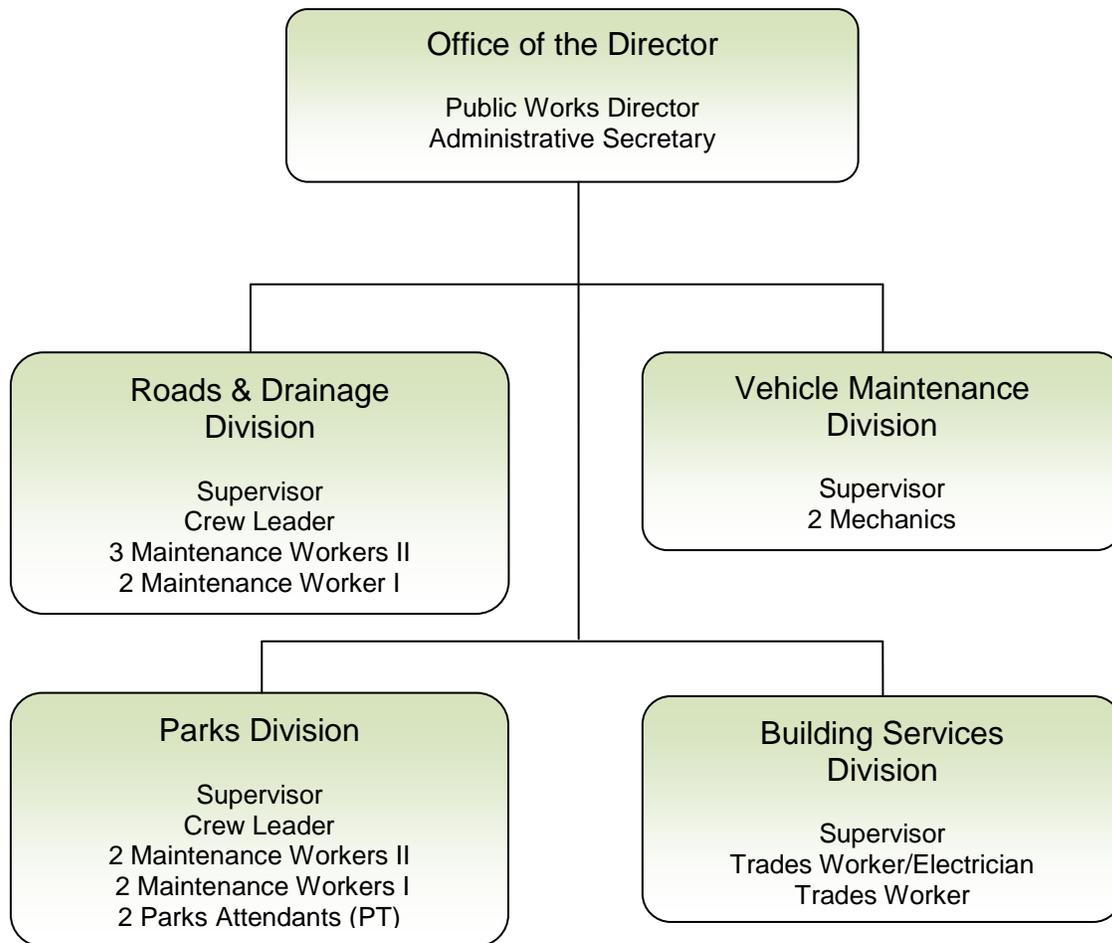
- | | |
|------------|--|
| Goal | To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City. |
| Objectives | <ul style="list-style-type: none"> • Increase the area of the Original Section served by an effective stormwater drainage system. |
| Goal | To promote the growth of the City and its economic base by encouraging annexation. |
| Objective | <ul style="list-style-type: none"> • Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation. |
| Goal | To provide a fair and consistent regulatory environment for residents and businesses in order to promote excellent customer service. |
| Objectives | <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	PERSONNEL SERVICES				
11/12-1	Salaries & Wages	368,412	380,517	395,442	411,398
13-1	Other Salaries & Wages	287	0	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	27,588	28,507	29,183	30,706
22-2	FLC Gen Retirement Contribution	17,096	18,935	19,771	18,889
22-3	FLC Gen Retirement Match	6,949	7,163	9,886	9,446
23-1	Life & Health Ins - Employee	44,658	46,896	49,091	52,503
23-2	Dependent Insurance	11,136	11,102	12,102	13,092
23-3	Short Term Disability Pay	0	125	0	0
24-1	Worker's Compensation	776	732	812	845
25-1	Unemployment Compensation	0	0	475	499
	TOTAL PERSONNEL SERVICES	481,222	498,297	521,082	541,698
	OPERATING EXPENSES				
31-2	Engineering & Archit Fees	16,166	15,531	21,808	23,201
31-4	Other Professional Service	19,760	21,526	29,348	28,208
40-4	Ed Train Sem & Assc Exp	2,080	2,356	1,575	2,710
40-5	Business Exp & Mileage	223	139	252	265
42-1	Postage & Freight Charges	41	42	150	75
46-3	R & M - Office Equipment	2,587	2,220	5,456	2,459
46-5	R & M - Other Equipment	255	0	0	0
47-1	Printing & Binding	177	332	702	740
49-1	Legal Ads	6,289	11,081	11,046	11,875
49-7	Computer Software & Program	450	250	250	250
51-2	Office Supplies	539	991	838	1,370
51-4	Copy Paper & Supplies	865	785	1,048	1,342
51-5	Minor Office Equip & Fur	0	0	0	0
52-8	Uniforms and Clothing	0	0	0	0
54-3	Books,Subsc,Prof Supplies	1,767	419	2,097	1,566
54-4	Memberships & Dues	2,394	2,390	2,774	2,689
	TOTAL OPERATING EXPENSES	53,593	58,062	77,344	76,750
	DIVISION TOTAL	\$ 534,815	\$ 556,359	\$ 598,426	\$ 618,448

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: 22
Part Time: 2

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2015**

Office of the Director:

- Coordinated 10 Capital Improvement Projects.
- Processed approximately 310 citizen requests within 24 hours of receipt.
- Received 22 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 pipe at Rome Court and two headwall/outfall repairs at Empire Lake.
- Coordinated asphalt overlay and striping of parking areas along Martin and Perry Avenues adjacent to Ira Van Bullock Park and the addition of a City bus parking area on Martin Avenue.
- Coordinated asphalt overlay and striping of Martin and Perry Avenues.
- Assisted in the development of a rejuvenation plan for Jog Road Medians.
- Coordinated the trimming of trees Sable Palm and Live Oak Trees on City right of ways.

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.
- Coordinated the completion of approximately 1,250 repair and preventative maintenance orders.
- Received and installed associated standard equipment on five (5) Public Safety vehicles and one (1) Public Works truck.
- Coordinated the replacement of four pieces of off-road and ancillary on road equipment used by the Public Works Department.
- Coordinated the installation, implementation and training for the City Fuel Management System.
- Provided various Departments with technical assistance for the Vehicle Replacement Program.

Building Services Division:

- Coordinated the exterior painting of Freedom Park North Restroom/Press Box and Community Park Main Pavilion.
- Provided technical assistance with the Community Center Expansion, Park Restroom Upgrade and the Relocation of City Radio Equipment projects.
- Coordinated the energy efficient upgrade of light fixtures at Community Center parking area and the north pathway at Freedom Park.
- Coordinated the completion of approximately 900 public facility repair and maintenance work orders.
- 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 pressure cleaning of sidewalk and common areas at City buildings and parks.
- Coordinated the replacement of the outfield sod at Veterans Memorial Park.
- Coordinated removal and installation of play surface and play structure at Community Park and Community Hall.
- Assisted with six community events.

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$169,915	\$172,352	\$178,763	\$182,680
Operating	7,531	6,290	6,731	6,824
Capital	4,146	0	0	0
Other	0	0	0	0
General Fund Totals	\$181,592	\$178,642	\$185,494	\$189,504

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of service contracts coordinated	8	6	6	6
No. of annual licenses & reports submitted	7	7	7	7
No. of solid waste complaints processed	9	10	14	14
No. of citizen requests processed	181	224	225	225
No. of community events coordinated	2	2	2	2
No. of tons of residential recycling collected	1,838	1,636	1,717	1,717
No. of tons of residential vegetation collected	1,672	2,672	2,172	2,172
No. of tons of residential solid waste collected	10,316	9,728	10,100	10,100
No. of Capital Improvement Projects coordinated	7	13	12	11

EFFICIENCY MEASURES

Avg. cost per service contract coordinated	\$2,393	\$2,475	\$2,539	\$2,615
Avg. cost per license/report prepared	\$711	\$720	\$772	\$796
Avg. administrative cost per citizen request	\$6.00	\$6.15	\$6.41	\$6.60
Avg. cost per event coordinated	\$815	\$849	\$867	\$893
Annual collection cost per household (curbside) solid waste service	\$90.00	\$92.04	\$94.20	\$96.37

EFFECTIVENESS MEASURES

% of licenses renewed and reports submitted on time	100%	100%	100%	100%
% of total waste stream recycled	18%	17%	17%	17%

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	133,225	134,416	139,039	143,316
14-1	Overtime	0	0	298	385
15-1	Special Pay	6,320	6,320	6,320	6,320
21-1	Fica Taxes	10,666	10,756	11,114	11,460
22-2	FLC Gen Retirement Contribution	6,583	6,735	6,966	7,185
22-3	FLC Gen Retirement Match	2,628	3,367	3,483	3,593
23-1	Life & Health Ins - Employee	8,274	8,610	8,961	9,721
23-2	Dependent Insurance	175	184	206	215
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	2,044	1,964	2,208	305
25-1	Unemployment Compensation	0	0	168	180
TOTAL PERSONNEL SERVICES		169,915	172,352	178,763	182,680
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	859	1,811	1,600	1,600
40-5	Business Exp & Mileage	549	558	500	100
41-1	Telephone	44	35	60	60
42-1	Postage & Freight Charges	49	0	50	50
45-2	Notary Fees	0	0	117	0
46-3	R & M - Office Equipment	978	412	389	389
46-4	R & M-Communication Equip	2,187	111	700	700
47-1	Printing & Binding	79	0	50	60
48-6	Other Promo Activities	0	0	0	500
51-2	Office Supplies	1,765	1,610	1,800	1,800
51-4	Copy Paper & Supplies	222	254	300	300
51-5	Minor Office Equip & Furn	427	1,028	700	800
54-3	Books,Subsc,Prof Supplies	203	297	250	250
54-4	Memberships & Dues	169	174	215	215
TOTAL OPERATING EXPENSES		7,531	6,290	6,731	6,824
CAPITAL OUTLAY					
64-8	Office Equipment	4,146	0	0	0
TOTAL CAPITAL OUTLAY		4,146	0	0	0
DIVISION TOTAL		\$ 181,592	\$ 178,642	\$ 185,494	\$ 189,504

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, 201,048 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 2,073 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$359,344	\$359,914	\$375,663	\$456,774
Operating	327,368	324,971	417,399	398,448
Capital	5,272	0	0	0
Other	0	0	0	0
General Fund Totals	\$691,984	\$684,885	\$793,062	\$855,222

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	3 ¹	3	3	3
Maintenance Worker I	1 ²	1	1	3
Total Number of Staff	6	6	6	8

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				FY 2013	FY 2014	FY 2015	FY 2016
	WORKLOAD	ACTUAL	ACTUAL	PROJECTED	ADOPTED		
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80			
No. of linear feet of sidewalks maintained	200,476	200,746	201,048	201,048			
No. of street name signs maintained	490	493	493	493			
No. of traffic control signs maintained	1193	1184	1184	1200			
No. of medians maintained	72	72	72	72			
No. of trees on medians/right-of-ways, and green areas maintained		2,058	2,073	2,100			
No. of stormwater structures maintained	639	632	632	632			
No. of FPL streetlights inspected	1262	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	443	428	550	550			
No. of Capital Improvement Projects coordinated	3	3	3	3			
EFFICIENCY MEASURES							
Cost per capita for repair and maintenance of roads and drainage infrastructure	\$18.13	\$17.75	\$20.25	\$19.90			
Cost per stormwater inlet cleaned	\$119.68	\$421.36	\$142.23	\$146.50			
Labor cost per mile of alleyways maintained	\$3,439	\$4,130	\$3,086	\$3,153			
Avg. cost per s.f. of sidewalk repaired	\$5.63	\$8.25	\$12.90	\$13.19			
Avg. cost per underground locate request	\$18.17	\$19.68	\$20.41	\$20.98			
Avg. cost per tree trimmed	N/A	\$85.75	\$53.25	\$46.72			
EFFECTIVENESS MEASURES							
% of inlets cleaned annually	24%	2%	18%	18%			
% of trees trimmed annually	8%	10%	73%	39%			
% of roadways with favorable drivability ratings	N/A	88%	91%	91%			

DEPARTMENT	<u>Public Works</u>
COST CENTER	<u>Roads and Drainage</u>
COST CENTER NO.	<u>40-42</u>

GOALS & OBJECTIVES

- | | |
|-----------|---|
| Goal | Provide well maintained, safe, and healthy landscaping and streetscaping on City streets, sidewalks, right-of-ways, medians, and alleyways. |
| Objective | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 255,106	\$ 250,828	\$ 259,742	\$ 307,105
12-2	Vac/Sick Payout	0	1,273	0	0
14-1	Overtime	0	229	299	2,658
15-1	Special Pay	600	600	600	800
21-1	Fica Taxes	19,233	19,020	19,327	23,116
22-1	Retirement Contributions (FRS)	8,584	12,506	13,092	7,785
22-2	FLC Gen Retirement Contribution	5,530	5,376	5,605	10,126
22-3	FLC Gen Retirement Match	1,929	1,861	2,803	4,159
23-1	Life & Health Ins - Employee	44,838	46,464	48,672	67,913
23-2	Dependent Insurance	4,340	4,333	4,728	8,405
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	19,184	17,424	20,481	24,334
24-2	City Shares Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	314	373
TOTAL PERSONNEL SERVICES		359,344	359,914	375,663	456,774
OPERATING EXPENSES					
31-2	Engineering & Archit Fee	0	0	0	0
31-5	Physical Exams	210	490	0	0
34-2	Aquatic Weed Control	3,864	4,257	5,700	5,220
34-4	Other Contractual Service	1,560	4,200	71,720	37,900
34-41	D.O.C. Services	59,481	60,966	58,812	60,537
40-4	Ed Train Sem & Assc Exp	1,920	1,701	1,750	3,400
43-2	Street Lights	176,202	189,009	183,904	193,600
43-5	Disposal Fees	21,140	25,930	30,232	28,740
44-1	Equipment Rental	119	0	300	300
52-3	Custodial, Liab & Chem Sup	2,912	3,252	3,550	4,300
52-5	Consumables & Small Tools	3,316	3,448	3,075	3,075
52-7	Medical Supplies	202	64	250	250
52-8	Uniforms & Clothing	1,854	1,635	1,860	2,880
53-1	Roads & Bridges	14,559	3,330	16,450	18,450
53-2	Traffic Control	4,513	5,829	5,950	5,950
53-3	Drainage	35,347	20,601	33,546	33,546
54-3	Books,Subsc,Prof Supplies	0	85	100	100
54-4	Memberships & Dues	169	174	200	200
TOTAL OPERATING EXPENSES		327,368	324,971	417,399	398,448
CAPITAL OUTLAY					
63-1	Roads and Bridges	5,272	0	0	0
64-8	Other Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		5,272	0	0	0
DIVISION TOTAL		\$ 691,984	\$ 684,885	\$ 793,062	\$ 855,222

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$174,548	\$182,659	\$196,766	\$161,613
Operating	410,969	423,182	459,714	247,208
Capital	2,665	0	3,700	0
Other	0	0	0	0
General Fund Totals	\$588,182	\$605,841	\$660,180	\$408,821

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic*	2	2	2	2
Total Number of Staff	3	3	3	3

*One Mechanic position budgeted for 4 months due to Public Safety Officers merger with Palm Beach County Sheriff.

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of public safety patrol cars maintained	34	34	34	34
No. of administrative vehicles maintained	16	13	13	13
No. of med/light duty trucks/vans maintained	33	36	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	141	156	156	156
No. of repair orders completed	1,161	1,285	1,000	1,250
No. of vehicle preventive maintenance (PM) services performed	372	346	334	325
No. of Capital Improvement Projects coordinated	1	4	2	2

EFFICIENCY MEASURES

Avg. operation and maintenance cost per mile (all vehicles)	\$0.70	\$0.80 ¹	\$0.83	\$0.87
No. of vehicles maintained per mechanic	45	45	45	45
Avg. completed repair orders per mechanic	528	584	568	568
Avg. completed PM per mechanic	169	157	152	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%

¹Figures prior to 2014 do not include labor costs

DEPARTMENT	<u>Public Works</u>
COST CENTER	<u>Vehicle Maintenance</u>
COST CENTER NO.	<u>40-43</u>

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 123,859	\$ 133,128	\$ 137,979	\$ 114,801
12-2	Vac/Sick Payout	5,576	0	0	0
14-1	Overtime	0	0	304	497
15-1	Special Pay	900	900	900	900
21-1	Fica Taxes	9,677	9,866	10,160	8,505
22-1	Retirement Contributions (FRS)	1,922	0	0	0
22-2	FLC Gen Retirement Contribution	4,338	5,630	6,914	5,765
22-3	FLC Gen Retirement Match	2,169	2,662	3,457	2,882
23-1	Life & Health Ins - Employee	19,283	23,232	24,339	20,220
23-2	Dependent Insurance	3,224	4,149	8,838	4,812
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,600	3,092	3,709	3,092
25-1	Unemployment Compensation	0	0	166	139
TOTAL PERSONNEL SERVICES		174,548	182,659	196,766	161,613
OPERATING EXPENSES					
34-4	Other Contractual Service	1,973	1,433	2,568	2,568
40-4	Ed Train Sem & Assc Exp	1,986	2,302	3,100	3,100
41-1	Telephone	14	10	60	60
43-5	Dumping Fees	580	762	1,000	1,500
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,186	1,317	1,301	1,300
46-2	R & M - Vehicles	67,666	71,906	72,000	45,065
46-21	R & M - Veh Other Contract	42,520	40,712	44,530	29,118
46-5	R & M - Other Equipment	7,826	11,103	11,500	11,500
46-51	R & M - Other Equip Contract	1,617	842	3,500	3,500
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	1,608	1,608	2,550	2,650
52-1	Fuel & Lubricants	281,321	286,757	313,270	142,512
52-5	Consumables & Small Tools	1,309	2,894	2,500	2,500
52-7	Medical Supplies	165	0	50	50
52-8	Uniforms & Clothing	464	1,136	935	935
54-3	Books,Subsc,Prof Supplies	334	0	250	250
54-4	Memberships & Dues	150	150	150	150
TOTAL OPERATING EXPENSES		410,969	423,182	459,714	247,208
CAPITAL OUTLAY					
64-5	Other Furniture	0	0	3,700	0
64-8	Other Equipment	2,665	0	0	0
TOTAL CAPITAL OUTLAY		2,665	0	3,700	0
DIVISION TOTAL		\$ 588,182	\$ 605,841	\$ 660,180	\$ 408,821

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 10 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$190,457	\$192,868	\$205,005	\$216,866
Operating	397,820	402,019	385,463	438,748
Capital	4,099	9,864	2,500	8,300
Other	0	0	0	0
General Fund Totals	\$592,376	\$604,751	\$592,968	\$663,914

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 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	864	917	1,025	935
No. of service contracts coordinated	15	14	14	14
No. of Capital Improvement Projects coordinated	2	4	5	3

EFFICIENCY MEASURES

Avg. maintenance cost per s.f. of building	\$2.36	\$2.26	\$2.36	\$2.62
Avg. completed work orders per employee	346	360	360	380
Custodial costs per s.f.	\$1.87	\$1.29	\$1.38	\$2.03

EFFECTIVENESS MEASURES

% of customers satisfied with service (Based on customer survey)	100%	100%	100%	100%
Number of custodial complaints received	36	25	22	12

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; ensure 24 hour resolution to custodial issues.
 - 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, LED light fixtures and environmentally friendly chemicals).

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 143,564	\$ 142,543	\$ 147,510	\$ 152,291
14-1	Overtime	292	454	310	879
15-1	Special Pay	1,300	300	300	300
21-1	Fica Taxes	11,170	11,028	11,302	11,372
22-1	Retirement Contributions (FRS)	5,740	7,353	7,630	11,777
22-2	FLC Gen Retirement Contribution	1,924	1,900	1,983	2,071
22-3	FLC Gen Retirement Match	962	950	991	1,037
23-1	Life & Health Ins - Employee	18,323	23,232	24,339	25,997
23-3	Short Term Disability	525	0	0	0
23-2	Dependent Insurance	257	184	4,522	4,812
24-1	Worker's Compensation	5,732	4,924	5,941	6,146
24-2	City Shared Worker's Comp	668	0	0	0
25-1	Unemployment Compensation	0	0	177	184
TOTAL PERSONNEL SERVICES		190,457	192,868	205,005	216,866
OPERATING EXPENSES					
34-4	Other Contractual Service	91,242	72,790	71,564	104,729
40-4	Ed Train Sem & Assc Exp	1,117	1,572	1,700	1,700
41-1	Telephone	83,820	86,101	84,552	95,496
43-1	Electricity	123,279	130,935	124,452	126,000
43-4	Water & Sewer	35,426	36,940	38,880	41,208
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	22,877	24,993	27,500	28,750
46-11	R & M Building Other Cont.	35,984	42,546	32,785	36,685
46-5	R & M - Other Equipment	223	47	150	150
52-3	Custodial, Lab & Chem Sup	674	771	950	950
52-5	Consumables & Small Tools	2,340	4,366	1,650	1,650
52-7	Medical Supplies	0	0	50	50
52-8	Uniforms & Clothing	838	958	930	1,080
54-3	Books,Subsc,Prof Supplies	0	0	100	100
TOTAL OPERATING EXPENSES		397,820	402,019	385,463	438,748
CAPITAL OUTLAY					
62-1	Office Buildings	0	6,311	0	0
62-2	Public Safety Building	4,099	0	2,500	0
62-5	Parks & Rec Blds	0	3,553	0	0
62-6	Public Works Buildings	0	0	0	8,300
TOTAL CAPITAL OUTLAY		4,099	9,864	2,500	8,300
DIVISION TOTAL		\$ 592,376	\$ 604,751	\$ 592,968	\$ 663,914

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 4,403 trees. The Division also conducts evening and week-end park patrol and provides support to City events.

EXPENDITURES

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$312,804	\$311,217	\$347,795	\$362,705
Operating	157,208	144,321	191,781	239,961
Capital	0	745	4,700	0
Other	0	0	0	0
General Fund Totals	\$470,012	\$456,283	\$544,276	\$602,666

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Parks Maintenance Supvr	1	1	1	1
Crew Leaser	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I	2	2	2	2
Parks Attendant	2 PT	2 PT	2 PT	2 PT
Total Number of Staff	6 FT / 2 PT			

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 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	64	70	70	70
No. of landscape cuts performed for public building grounds	42	36	36	36
No. of landscape cuts performed for parks grounds	40	40	40	40
No. of athletic fields maintained	10	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	4,194	4,253	4,403	4,500
No. of community events assisted	6	6	6	12
No. of Capital Improvement Projects coordinated	1	2	1	1

EFFICIENCY MEASURES

Avg. cost per irrigation system to maintain	\$571	\$760	\$760	\$801
Avg. cost per athletic field to maintain	\$15,813	\$18,103	\$18,356	\$19,530
Avg. cost per acre to maintain (parks and buildings grounds)	\$3,527	\$3,404	\$4,079	\$4,201
Avg. cost per tree trimmed	\$23.95	\$64.98	\$88.35	\$94.66
Avg. cost per court maintained	\$876	\$497	\$944	\$972
Avg. cost per week to remove trash	\$1,238	\$1,204	\$1,306	\$1,345

EFFECTIVENESS MEASURES

% of monthly safety inspections completed at building and park grounds	100%	100%	100%	100%
% acres mowed according to schedules	93%	100%	100%	100%
% of trees trimmed annually	5%	11%	11%	20%

DEPARTMENT	<u>Public Works</u>
COST CENTER	<u>Parks and Grounds</u>
COST CENTER NO.	<u>40-46</u>

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

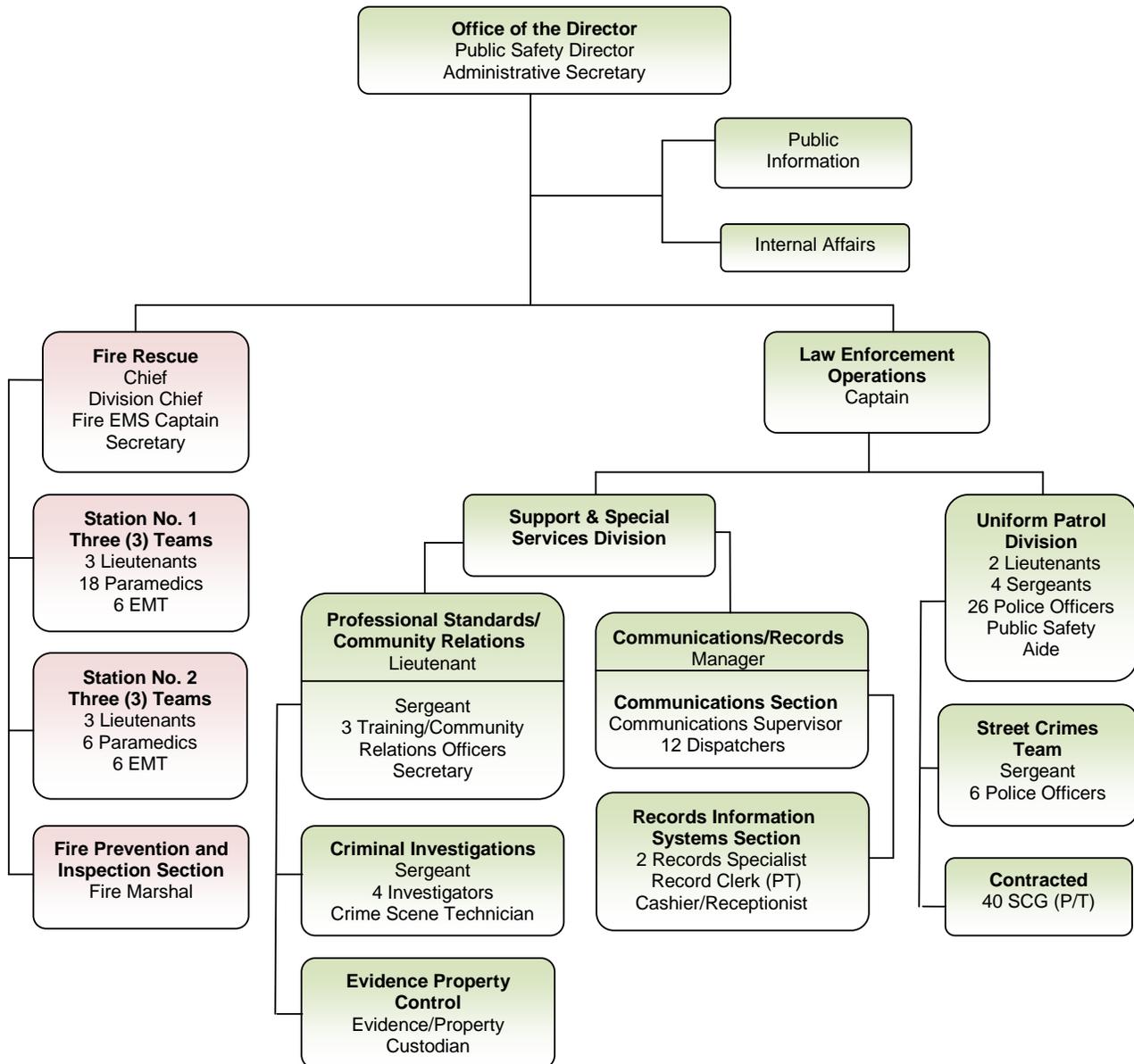
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 212,207	\$ 207,208	\$ 231,523	\$ 242,884
12-2	Vac/Sick Payout	0	2,841	0	0
13-1	Other Salary	18,229	21,122	22,820	23,597
14-1	Overtime	0	136	271	2,102
15-1	Special Pay	600	1,000	2,600	2,600
21-1	Fica Taxes	17,427	17,677	18,990	20,711
22-1	Retirement Contributions (FRS)	3,218	4,163	4,330	4,670
22-2	FLC Gen Retirement Contribution	6,711	5,561	8,520	8,291
22-3	FLC Gen Retirement Match	2,339	1,764	4,260	4,147
23-1	Life & Health Ins - Employee	40,448	39,986	40,709	43,516
23-2	Dependent Insurance	3,399	1,514	4,522	456
24-1	Worker's Compensation	8,008	7,416	8,944	9,406
24-2	City Shared Worker's Comp.	218	237	0	0
25-1	Unemployment Compensation	0	592	306	325
TOTAL PERSONNEL SERVICES		312,804	311,217	347,795	362,705
OPERATING EXPENSES					
31-5	Physical Exams	70	0	0	0
34-4	Other Contractual Service	0	0	25,000	72,440
40-4	Ed Train Sem & Assc Exp	2,600	2,544	3,371	2,275
41-1	Telephone	55	151	66	66
43-1	Electricity	87,196	86,768	87,564	90,000
44-1	Equipment Rental	729	0	1,000	1,000
46-5	R & M - Other Equipment	10,017	10,409	12,250	12,250
46-6	R & M-Parks & Athletic Fd	6,538	4,257	11,750	10,750
46-61	R & M Parks Other Contract	16,716	12,272	7,000	9,500
52-2	Parks & Grounds Supplies	15,111	10,009	23,500	21,000
52-3	Custodial, Lab & Chem Sup	13,198	12,896	15,000	15,000
52-5	Consumables & Small Tools	2,030	1,660	1,650	1,650
52-7	Medical Supplies	6	0	150	150
52-8	Uniforms & Clothing	2,942	3,355	3,380	3,780
54-3	Books,Subsc,Prof Supplies	0	0	100	100
TOTAL OPERATING EXPENSES		157,208	144,321	191,781	239,961
CAPITAL OUTLAY					
64-5	Other Equipment	0	745	0	0
64-7	Park Equipment	0	0	4,700	0
TOTAL CAPITAL OUTLAY		0	745	4,700	0
DIVISION TOTAL		\$ 470,012	\$ 456,283	\$ 544,276	\$ 602,666



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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.

Before Merger / After Merger

Full Time Sworn:	51	0
Full Time Fire Rescue:	41	46
Full Time Civilian:	23	1
Part Time Civilian:	1	0
Total:	116	47

**DEPARTMENT OF PUBLIC SAFETY
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2015**

Office of the Director:

- Successfully negotiated a Collective Bargaining Agreement between the City and the International Association of Firefighters.
- Successfully completed three (3) Grant projects that were awarded to the Public Safety Department.
- Coordinated five (5) Capital Improvement Projects within their 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 2015 Chevrolet Caprice police vehicle, as a result of the Click It or Ticket challenge.
- Completed in-car thermal printer project which utilized JAG Grants funds which outfitted Uniform Patrol cars.

Fire Rescue Division:

- Purchased four (4) Automatic Stretchers with a grant from Palm Beach County Emergency Management.
- Participated along with the other local Fire Departments with the Third Mass CPR Day which taught local residents Hands Only CPR. Greenacres once again lead all agencies with teaching over 54 students and certified over 130 students in BLS Heart saver CPR.
- Successfully dropped the City’s ISO rating down to a two (2) from a previous three (3).
- Conducted over 108 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 Celebration’s 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 and job fairs promoting Public Safety and the Fire Rescue Division.
- Provided over 248 blood pressure screenings.
- Maintained an average 6.1 minute response time from receipt of call to arrival on all medical and fire responses events.
- The Fire Marshal conducted 1,450 residential and commercial inspections.
- Reviewed 109 occupational licenses.
- Created a three (3) week in-house training class for new hires, which includes medical, fire, driving, map familiarization and extrication. This has given three (3) new firefighter hires a good grasp of what they are to expect during the start of their new career.
- Collected over \$9,000 dollars for Muscular Dystrophy.
- Assisted with the creation and production of a (NIST) National Institute of Safety Video showing how firefighters can safely attack fires using Transitional Fire Fighting Tactics.
- Station Two C Shift received the call of the quarter from Delray Trauma Center and the Palm Beach County Health Care District for their efforts in saving the life of a severely critically injured 17 year old patient.
- Remodeled the Fire Rescue Report Writing Room and the kitchen at Public Safety Headquarters.

Support & Special Services Bureau:

- Successfully launched CompStat Dashboard that gives management the ability to use intelligent based policing methods based on the data presented.
- The Florida Department of Law Enforcement conducted an audit and found that we exceeded all their requirements.
- Cross Trained Record's Personnel so that long absences would not interfere with productivity.
- Implemented a new traffic/citation software, (TRACs) and trained all our officers and went live.
- Implemented the electronic submission of non criminal citations and crash reports.
- Florida Highway Safety and Motor Vehicle conducted an onsite DAVID audit. It was determined that we had proper measures in place to protect personal identifiable information from being exploited for non criminal justice purpose.
- Conducted the yearly Shop With A Cop Program involving twenty (25) at risk youths who are Greenacres residents attending Palm Beach County schools.
- Conducted our Second Annual "National Night Out" Event to prevent crime. Over 400 residents and guests attended this event.
- Remodeled the armory with new, secure storage cabinets.
- Remodeled the equipment room. New shelving for forms and equipment were installed. Secure lockers for the less lethal weapons were installed.
- Mandatory retraining requirements were successfully updated and completed for the officers whose certifications were expiring with Florida Department of Law Enforcement (FDLE).

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$236,729	\$235,531	\$249,962	\$86,342
Operating	2,340	2,088	3,439	485
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$239,069	\$238,302	\$257,185	\$86,827

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Public Safety Director	1	1	1	1
Administrative Secretary	1	1	1	1
Total Number of Staff	2	2	2	2

Note: Department budgeted and Personnel Staffing for 4 months due to Public Safety Officers merge with Palm Beach County Sheriff

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.
- Coordinates 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Number of Capital Improvement Projects Coordinated	4	5	4	7
Number of Departmental Grants	3	3	3	3
Number of Internal Affairs Complaints Investigated	6	13	5	8
Number of Employee Traffic Crashes Investigated	6	10	11	9

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	175,725	174,042	180,327	62,891
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	0
15-1	Special Pay	2,080	3,580	2,100	1,327
21-1	Fica Taxes	12,580	12,018	13,317	4,668
22-1	Retirement Contributions (FRS)	19,331	24,043	24,708	9,812
22-2	FLC Gen Retirement Contribution	2,486	2,495	2,599	918
22-3	FLC Gen Retirement Match	1,243	1,247	1,300	458
22-4	FLC P/S FF Retirement	0	0	0	0
23-1	Life & Health Ins - Employee	15,374	10,458	16,729	3,135
23-2	Dependent Insurance	3,786	3,796	4,152	1,469
24-1	Worker's Compensation	4,124	3,852	4,514	1,587
25-1	Unemployment Compensation	0	0	216	77
TOTAL PERSONNEL SERVICES		236,729	235,531	249,962	86,342
OPERATING EXPENSES					
31-4	Other Professional Service	0	0	0	0
40-4	Ed Train Sem & Assc Exp	1,298	1,092	2,000	0
40-5	Business Exp & Mileage	184	168	400	0
45-2	Notary Fees	0	0	0	0
48-2	Crime & Fire Prevention	0	0	0	0
51-5	Minor Office Equip & Furn	0	0	0	0
52-5	Consumables & Small Tool	0	0	0	285
52-8	Uniforms & Clothing	93	93	234	0
54-3	Books,Subsc,Prof Supplies	90	60	130	0
54-4	Memberships & Dues	675	675	675	200
TOTAL OPERATING EXPENSES		2,340	2,088	3,439	485
CAPITAL OUTLAY					
64-5	Office Furniture	0	683	3,784	0
TOTAL CAPITAL OUTLAY		0	683	3,784	0
DIVISION TOTAL		\$ 239,069	\$ 238,302	\$ 257,185	\$ 86,827

DEPARTMENT	Public Safety
COST CENTER	Law Enforcement 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$4,693,024	\$3,588,352	\$3,842,188	\$1,343,255
Operating	373,902	400,431	396,333	6,158,057
Capital	0	18,111	6,000	0
General Fund Totals	\$5,066,926	\$4,006,894	\$4,244,521	\$7,501,312

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Captain	1	1	1	1
Secretary	1	0 ¹	0	0
Watch Commander Lt	2	2	2	2
Sergeants	6 ¹	5	5	5
Police Officers	30	30	32	32
Training Officer	2	0 ¹	0	0
Investigator	4	0 ¹	0	0
Crime Scene Tech	1	0 ¹	0	0
Public Safety Aide	1	1	1	1
Total Number of Staff	48	39	41	41

¹ Position moved to Support & Special Services

Note: Department budgeted and Personnel Staffing for 4 months due to Public Safety Officers merger with Palm Beach County Sheriff

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Total Calls for Service	19,214	20,389	20,856	20,153
Offense Reports Taken	3,041	3,147	3,122	3,103
No. of Persons Arrested	1,719	1,696	1,576	1,663
Total Traffic Crashes	1,146	1,499	1,432	1,359
Total Traffic Stops ²	4,846	3,974	3,024	3,948
Total Traffic Citations	5,747	4,415	2,960	4,374

EFFICIENCY MEASURES

Calls per Officer	640	680	695	672
Offense Reports per Officer	105	109	108	107
Number of reports reviewed per Sergeant ⁴	608	629	624	620
Number of calls supervised per Sergeants ⁴	3,843	4,078	4,171	4,031
Hours of SRT Utilization ¹	540	1314	850	902

EFFECTIVENESS MEASURES

Average Response Time for Priority 1 Calls ³	3 min 44 sec	3 min 53 sec	3 min 44 sec	3 min 44 sec
Average Response Time for Priority 2 Calls ³	5 min 25 sec	5 min 15 sec	5 min 25 sec	5 min 25 sec
Average Response Time for Priority 3 Calls ²	5 min 33 sec	5 min 21 sec	5 min 33 sec	5 min 33 sec
Crashes per 1,000 Population	30.15	39.44	37.68	35.76

¹ Special Response Team

² Added in FY 2012

³ Changed from % to Average response time

⁴ Added in FY 2015

DEPARTMENT	<u>Public Safety</u>
COST CENTER	<u>Law Enforcement Operations / Uniform Patrol</u>
COST CENTER NO.	<u>50-53</u>

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 Law Enforcement Operations / Uniform Patrol
COST CENTER NO. 50-53

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 2,903,729	\$ 2,330,657	\$ 2,476,974	\$ 902,518
12-2	Vac/Sick Payout	10,488	0	0	0
14-1	Overtime	233,309	135,590	194,708	43,232
15-1	Special Pay	140,587	64,054	67,664	17,310
21-1	Fica Taxes	233,869	181,320	197,088	62,509
22-1	Retirement Contributions (FRS)	74,230	78,734	75,227	31,330
22-2	FLC Gen Retirement Contribution	3,053	1,602	1,783	595
22-3	FLC Gen Retirement Match	1,206	28	892	0
22-4	FLC P/S FF Retirement	554,272	369,592	321,861	106,400
23-1	Life & Health Ins - Employee	327,750	277,922	325,068	118,431
23-2	Dependent Insurance	104,248	66,385	88,453	28,100
23-3	Short Term Disability Pay	5,825	2,800	0	0
24-1	Worker's Compensation	100,308	78,124	89,264	31,674
24-2	City Shared Worker's	150	1,544	0	0
25-1	Unemployment Compensation	0	0	3,206	1,156
TOTAL PERSONNEL SERVICES		4,693,024	3,588,352	3,842,188	1,343,255
OPERATING EXPENSES					
34-4	Other Contractual Service	307,480	299,863	336,143	157,468
34-42	Contract with PBSO	0	0	0	5,988,486
40-4	Ed Train Sem & Assc Exp	10,287	7,691	0	0
44-3	Other Rentals	4,210	5,280	5,300	0
46-5	R & M - Other Equipment	9,351	16,068	9,610	3,125
49-5	Witness Fees, Info & Evid	3,003	2,768	4,500	1,500
51-4	Copy Paper & Supplies	1,009	1,147	4,260	600
51-5	Minor Office Equip & Furn	1,711	797	850	150
52-3	Custodial,Lab & Chem Supplies	3,511	2,452	0	0
52-4	Ammo, Weapons, Cleaning	13,391	12,472	0	0
52-5	Consumables & Small Tools	1,142	2,503	2,815	998
52-8	Uniforms & Clothing	13,624	46,201	27,430	3,000
52-9	Tapes, Film & Film Supply	1,419	675	0	0
53-2	Traffic Control	1,467	427	1,975	300
54-3	Books,Subsc,Prof Supplies	1,902	1,882	2,780	2,430
54-4	Memberships & Dues	395	205	670	0
TOTAL OPERATING EXPENSES		373,902	400,431	396,333	6,158,057
CAPITAL OUTLAY					
64-4	Communication Eq	0	0	6,000	0
64-5	Office Furniture	0	18,111	0	0
TOTAL CAPITAL OUTLAY		0	18,111	6,000	0
DIVISION TOTAL		\$ 5,066,926	\$ 4,006,894	\$ 4,244,521	\$ 7,501,312

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, 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$4,542,061	\$4,403,812	\$4,798,219	\$5,381,022
Operating	125,575	127,375	167,321	202,778
Capital	0	8,256	11,624	3,900
Other	0	0	0	0
General Fund Totals	\$4,667,636	\$4,539,443	\$4,977,164	\$5,587,700

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Fire Chief	0	0	0	1
Division Chief	1	1	1	1
Fire/EMS Captain	0	0	0	1
Lieutenant	6	6	6	6
Firefighter/Paramedic ¹	18	18	21	24
Firefighter/EMT	12	12	12	12
Fire Marshal	1	1	1	1
Secretary	1	1	1	1
Total Number of Staff	39	39	42	47

¹ Three new positions added in FY 2015.

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Total Calls for Service	5,262	5,211	5,034	5,169
Calls for Service to Atlantis ¹	561	610	586	585
Fire Safety Inspections	1,491	1,760	1,582	1,611
Blood Pressure Screenings	271	256	258	267
Patients Treated	4,737	5,119	5,034	4,963
Patients Treated Atlantis ¹	470	490	534	498
No. of ALS ² Transports	1,819	2,024	2,352	2,065
No. of BLS ³ Transports	870	864	982	905
Atlantis Transports ¹	315	333	372	340
Station Tours and Safety Presentations	125	110	115	117
No. of Cardio Pulmonary Resuscitation Students Certified	70	86	121	92
EFFICIENCY MEASURES				
Cost per Call for Service	\$887	\$871	\$988	\$1,451
Cost Per Transport	\$1,554	\$1,573	\$1,498	\$2,526
Cost per Fire Inspection	\$77	\$77	\$78	\$77
EFFECTIVENESS MEASURES				
Avg. Response Times for Fire Rescue Calls	5.5 min	5.8 min ⁴	5.9min ⁴	5.9 min ⁴
ISO PPC Fire Rating	3	3	2 ⁵	2 ⁵

¹ Included in Total

² Advanced Life Support

³ Basic Life Support

⁴ Computation Based on Fractional Reporting Criteria

⁵ New ISO rating as of FY 2015

DEPARTMENT	<u>Public Safety</u>
COST CENTER	<u>Fire Rescue</u>
COST CENTER NO.	<u>50-55</u>

GOALS & OBJECTIVES

- | | |
|-------------------|---|
| Goal
Objective | <p>Evolve as a Division to continually meet the needs of our community, citizens and visitors.</p> <ul style="list-style-type: none"> • Monitor and Implement new Protocols as science shows a more efficient way of treatment as it pertains to the patients that we treat. • 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. • Implement a new EPCR reporting Writing Program and Hardware that will cut down reporting errors and allow for a much more thorough quality assurance program. |
| Goal
Objective | <p>Continue to meet or exceed the response time criteria set by the Standards of the Industry.</p> <ul style="list-style-type: none"> • 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
Objective | <p>Decrease property loss and injury due to fire.</p> <ul style="list-style-type: none"> • Complete a minimum of 1,500 commercial/residential fire safety inspections. • Conduct and continue to promote fire safety presentations. • Conduct fire safety and code violation inspections. • Continue to monitor and update Pre-Fire Plans and target hazards on new and existing businesses throughout our response area. |
| Goal
Objective | <p>Maintain fire rescue vehicles and related equipment in optimum working condition.</p> <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 2,648,942	\$ 2,606,983	\$ 2,852,318	\$ 3,322,760
12-2	Vac/Sick Payout	0	11,345	0	0
14-1	Overtime	526,418	504,746	567,481	537,487
15-1	Special Pay	12,733	12,825	12,820	12,410
21-1	Fica Taxes	227,390	223,520	243,671	249,870
22-1	Retirement Contributions (FRS)	81,418	102,303	87,275	98,340
22-2	FLC Gen Retirement Contribution	1,717	1,699	1,770	2,186
22-3	FLC Gen Retirement Match	858	849	884	1,093
22-4	FLC P/S FF Retirement Contribution	511,180	429,164	407,169	446,253
23-1	Life & Health Ins - Employee	288,739	294,072	340,738	405,478
23-2	Dependent Insurance	112,382	105,968	142,765	144,374
23-3	Short Term Disability Pay	7,650	1,700	0	0
24-1	Worker's Compensation	117,560	106,126	137,224	156,124
24-2	City Shared Worker's Comp.	5,074	2,512	0	0
25-1	Unemployment Compensation	0	0	4,104	4,647
TOTAL PERSONNEL SERVICES		4,542,061	4,403,812	4,798,219	5,381,022
OPERATING EXPENSES					
31-4	Other Professional Service	21,000	21,000	21,000	22,000
34-4	Other Contractual Service	1,554	1,596	1,700	1,700
40-4	Ed Train Sem & Assc Exp	5,952	9,050	15,642	22,027
41-1	Telephone	0	0	0	3,210
44-1	Equipment Rental	1,901	1,653	2,369	2,369
45-2	Notary Fees	0	0	105	0
46-3	R & M - Office Equipment	0	0	0	3,480
46-5	R & M - Other Equipment	18,911	15,879	19,755	31,457
47-1	Printing & Binding	0	0	0	1,150
48-6	Other Promo Activities	690	822	735	1,105
49-6	Miscellaneous Expense	1,552	1,700	1,665	1,850
49-7	Computer Software & Program	1,450	1,450	1,450	1,450
51-2	Office Supplies	0	0	0	5,500
51-4	Copy Paper & Supplies	0	0	0	1,650
51-5	Minor Office Equip & Furn	0	0	826	0
51-7	Commemoratives	0	0	0	500
52-3	Custodial, Lab & Chem Supplies	3,364	2,170	2,000	2,000
52-5	Consumables & Small Tools	1,056	3,949	4,125	12,525
52-7	Medical Supplies	49,858	47,914	57,500	57,500
52-8	Uniforms & Clothing	15,995	18,019	36,458	29,480
52-9	Tapes, Film & Film Supply	518	582	400	0
54-3	Books, Subsc, Prof Supplies	1,359	1,166	1,166	1,300
54-4	Memberships & Dues	415	425	425	525
TOTAL OPERATING EXPENSES		125,575	127,375	167,321	202,778

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	CAPITAL OUTLAY				
64-5	Office Furniture	0	8,256	11,624	2,400
64-8	Other Equipment	0	0	0	0
64-9	Comp Hardware/Software	0	0	0	1,500
TOTAL CAPITAL OUTLAY		0	8,256	11,624	3,900
DIVISION TOTAL		\$ 4,667,636	\$ 4,539,443	\$ 4,977,164	\$ 5,587,700

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

EXPENDITURES

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$1,364,820	\$2,061,314	\$2,509,460	\$838,841
Operating	165,005	210,445	357,768	233,444
Capital	1,327	13,580	9,049	0
General Fund Totals	\$1,531,152	\$2,285,339	\$2,876,277	\$1,072,285

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Captain	1	0	0	0
Professional Standards/Comm. Relations Lieutenant	1	1	1	1
Communication Records Mgr	0	1	1	1
Sergeant	0	2 ¹	2	2
Secretary	0	1	1	1
Investigator	0	4 ¹	4	4
Training/Comm. Rltns. Officers	1	3 ¹	3	3
Communication Supervisor	1	1	1	1
Public Safety Dispatcher	11	12	12	12
Crime Scene Tech	0	1 ¹	1	1
Records Specialist	0	2	2	2
Records Custodian	1	0	0	0
Records Clerk	1	0	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	30 FT/ 1 PT	30 FT/ 1 PT	30 FT/ 1 PT

¹ Positions moved from Operations/Uniform Patrol

Note: Department budgeted and Personnel Staffing for 4 months due to Public Safety Officers merger with Palm Beach County Sheriff

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

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Long Term CAD Calls	25,287	25,053	24,404	24,915
Admin Calls	63,719	62,934	49,542	58,732
911 Calls Received	17,068	16,922	15,046	16,345
DCF Referrals Reviewed ¹	220	n/a	n/a	na
Evidence Transactions ²	3,581	4,816	6,752	5,050
Evidence Destruction Transactions ⁴	1,292	1,638	1,772	1,567
Records Requests Processed	6,410	6,297	5,898	6,202
Reports Processed	4,206	4,646	4,528	4,460
Arrest Processed	1,719	1,696	1,644	1,686
Visitors Logged	864	942	744	850
Law Enforcement Training Hours ³	3,844	10,104	7,468	7,139
Fire Rescue Training Hours	856	2,379	2,488	1,908
Communication Training Hours ³	303	2,663	1,332	1,433
Open Range Sessions ³	7	6	12	12
Total Cases Investigated (CIB) ³	367	381	374	374
Cases Cleared (CIB) ³	198	260	204	220
Total No. of Cases Reviewed for Assignment by Sgt.	485	486	678	550
Crime Scenes Processed	218	167	176	187

EFFICIENCY MEASURES

Avg. Long Term CAD Call created per Dispatcher (12 in FY 14)	2,299	2,088	2,168	2,076
Avg. Telephone Calls per Dispatcher (12 FY 14)	7,344	6,655	5,382	6,256
Avg. Records Request Processed/Day	25	24	23	24
Avg. Reports Processed/Day	16	18	17	17
Avg. Arrests Processed /Day	7	7	6	6
Avg. Evidence Transactions/Day	19	25	33	25
Cases per Investigator	92	95	94	94
Percentage of report calls Crime Scene utilized ³	7.2%	5.3%	5.6%	6%

EFFECTIVENESS MEASURES

Avg. Answer Time of 911 Calls in Seconds	3.4	4.6	4.9	4.3
Clearance Rate on Cases Investigated	54%	68%	55%	60%

¹ No longer required to maintain after FY13
² Replaces Evidence Vault Audits in FY 2012
³ Moved from cost center 50-53
⁴Added in FY 2015

DEPARTMENT	<u>Public Safety</u>
COST CENTER	<u>Support and Special Services</u>
COST CENTER NO.	<u>50-57</u>

GOALS & OBJECTIVES

- | | |
|-----------|---|
| Goal | Maintain a timely response to all 911 calls. |
| Objective | <ul style="list-style-type: none"> • Maintain an Avg. call answer time of 7 seconds or less. |
| Goal | Demonstrate compliance with the PBC Child Abuse Investigations Protocol. |
| Objective | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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

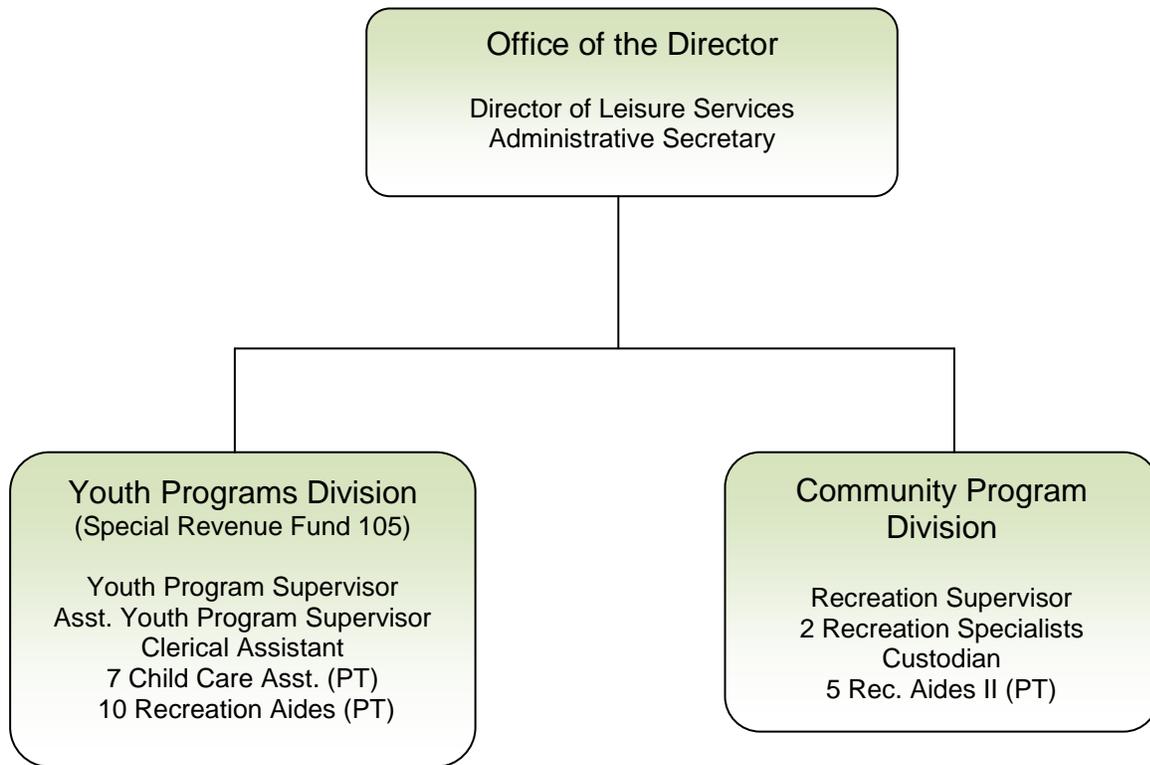
ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	\$ 908,193	\$ 1,354,125	\$ 1,639,676	\$ 559,272
12-2	Vac/Sick Payout	13,910	0	0	0
13-1	Other Salaries & Wages	37,958	34,894	63,167	20,614
14-1	Overtime	71,267	106,678	148,832	32,832
15-1	Special Pay	11,085	23,125	20,490	7,616
21-1	Fica Taxes	77,753	109,925	136,816	42,424
22-1	Retirement Contributions (FRS)	33,739	27,303	26,270	10,684
22-2	FLC Gen Retirement Contribution	29,294	26,536	41,422	12,427
22-3	FLC Gen Retirement Match	13,057	12,582	20,712	6,215
22-4	FLC P/S FF Retirement	17,088	100,262	99,510	33,700
23-1	Life & Health Ins - Employee	115,672	180,324	219,891	78,383
23-2	Dependent Insurance	22,416	55,624	61,294	23,336
23-3	Short Term Disability Pay	2,700	5,725	0	0
24-1	Worker's Compensation	10,688	23,684	29,157	10,594
24-2	City Shared Worker's Comp	0	527	0	0
25-1	Unemployment Compensation	0	0	2,223	744
	TOTAL PERSONNEL SERVICES	1,364,820	2,061,314	2,509,460	838,841
	OPERATING EXPENSES				
34-4	Other Contractual Service	6,133	5,427	21,200	2,600
40-4	Ed Train Sem & Assc Exp	12,107	9,642	46,220	0
41-1	Telephone	29,396	26,970	29,558	8,740
42-1	Postage & Freight Charges	1,465	1,414	2,835	813
44-1	Equipment Rental	341	720	720	0
45-2	Notary Fees	0	0	110	0
46-3	R & M - Office Equipment	1,326	1,294	2,540	450
46-4	R & M - Communication Equip	55,412	56,440	64,972	63,348
46-5	R & M - Other Equipment	15,086	8,225	30,587	18,640
46-7	R & M - Computer Eq	10,683	4,351	7,950	8,550
47-1	Printing & Binding	1,125	1,296	2,300	0
48-2	Crime & Fire Prevention	1,420	1,079	1,200	1,450
49-7	Computer Software & Prog	10,858	70,018	95,189	126,663
51-2	Office Supplies	9,484	10,111	12,000	0
51-4	Copy Paper & Supplies	1,672	1,702	2,500	0
51-5	Minor Office Equip & Furn	0	2,045	2,000	0
51-7	Commemoratives	663	607	1,000	0
52-3	Custodial, Lab & Chem Supplies	150	157	4,550	1,150
52-4	Ammo, Weapons, Cleaning	0	6,099	20,355	0
52-5	Consumables & Small Tools	3,714	1,224	2,060	290
52-8	Uniforms & Clothing	1,210	1,508	3,797	500
52-9	Tapes, Film & Film Supply	0	0	1,500	250
54-3	Books, Subsc, Prof Supplies	320	0	0	0
54-4	Memberships & Dues	2,440	116	2,625	0
	TOTAL OPERATING EXPENSES	165,005	210,445	357,768	233,444

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	CAPITAL OUTLAY				
63-3	Fencing	0	0	0	0
64-4	Communications Equipment	0	0	0	0
64-5	Other Furniture	0	3,844	3,780	0
64-8	Other Equipment	1,327	9,736	2,500	0
64-9	Computer Hardware/Software	0	0	2,769	0
	TOTAL CAPITAL OUTLAY	1,327	13,580	9,049	0
	DIVISION TOTAL	\$ 1,531,152	\$ 2,285,339	\$ 2,876,277	\$ 1,072,285

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: 9
Part Time: 22

**DEPARTMENT OF LEISURE SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2015**

Office of the Director:

- Coordinated 21 Independent Contractor Agreements for services such as; athletic league officials, enrichment programs, event entertainers, food and craft vendors.
- Processed 23,500 citizen requests inquiring about; classes, facility rentals, afterschool services, camps, trips, events, and athletic leagues.
- Received \$18,836 in sponsorship and event revenue from vendors to offset expenses for four (4) City sponsored and one (1) co-sponsored community events.
- Coordinated 4 Service Agreements/Contracts—2 of which generated \$303,725 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 28 qualified residents with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling \$1,528.75 for Co-ed Youth Soccer and Basketball.

Community and Recreation Services:

- Served a total of 524 youth through athletic programs (Basketball—110, Soccer—284, Little League—130) with a 66% Greenacres resident participation rate.
- Organized two (2) Neighborhood events (the August Back-to-School Block Party and the November Thanksgiving Dinner) with over 700 households in attendance.
- The Center facilitated 1,641 rental reservations generating \$105,116 in revenue (facility rentals—701 {209 days by 5 different religious organizations}, field rentals—813, and pavilion rentals—127).

Youth Programs:

- Obtained a Quality Improvement System (QIS) annual monitoring score of 4.79 out of a possible 5.
- Recognized by the National League of Cities for receiving gold medals for all five (5) “*LetsMove!*” Program goals: Goal I - Start Early, Start Smart; Goal II - My Plate, Your Plate; Goal III - Smart Servings for Students; Goal IV – Model Food Service; Goal V – Active Kids at Play.
- 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), visiting the Coral Bay Healthcare and Rehabilitation center to share holiday joy by caroling and passing out poems, decorating for the Senior Congregate Meal Program room, and conducting on-going canned food drives to benefit the Salvation Army.
- City Council recognized 10 students, earning 1,596 volunteer hours, with the Presidential Volunteer Services Awards in March.
- Achieved a 50% participation rate for members volunteering at 8 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 Early Learning Coalition (1).

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$184,913	\$187,780	\$194,873	\$203,307
Operating	3,234	3,664	4,556	4,631
Capital	692	0	0	0
Other	0	0	0	0
General Fund Totals	\$188,839	\$191,444	\$199,429	\$207,938

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of Serv. Agreements/Contracts	4	4	4	4
No. of Collaborative Partnerships	18	21	16	18
No. of Independent Contractor Agreements Coordinated	25	32	22	28
No. of Citizen Requests Processed	18,245	24,021	25,568	24,800

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination for Youth Programs	\$5,921	\$5,177	\$5,600	\$5,750
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EFFECTIVENESS MEASURES

% of Monthly Youth Programs Attendance	97%	95%	98%	97%
Reimbursement Billed vs. Actual Received				
% Customers Satisfied with Service	94%	95%	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.
 - Increase the number of collaborative partnerships from 16 to 18 with local organizations, schools and area businesses.

- Goal** To provide sustainable community programs through enhanced marketing strategies in order to generate new customers and assist each 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

 - Increase community events from 6 to 12 (11 City sponsored & 1 co-sponsored).
 - Maintain 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	131,841	133,349	138,123	143,700
14-1	Overtime	26	580	0	0
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	9,320	9,481	9,872	10,060
22-2	FLC Gen Retirement Contribution	6,559	6,658	6,906	7,185
22-3	FLC Gen Retirement Match	3,280	3,329	3,453	3,592
23-1	Life & Health Ins - Employee	15,334	15,897	16,582	17,841
23-2	Dependent Insurance	13,945	13,906	15,162	16,130
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	288	260	289	301
25-1	Unemployment Compensation	0	0	166	178
TOTAL PERSONNEL SERVICES		184,913	187,780	194,873	203,307
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,157	1,005	1,620	1,620
40-5	Business Exp & Mileage	0	0	60	60
45-2	Notary Fees	0	0	135	0
48-1	City Publicity	523	632	500	650
51-2	Office Supplies	784	1,518	1,495	1,495
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Furn	185	0	115	115
52-8	Uniforms & Clothing	0	0	30	30
54-4	Memberships & Dues	585	509	601	661
TOTAL OPERATING EXPENSES		3,234	3,664	4,556	4,631
CAPITAL OUTLAY					
64-5	Office Furniture	692	0	0	0
TOTAL CAPITAL OUTLAY		692	0	0	0
DIVISION TOTAL		\$ 188,839	\$ 191,444	\$ 199,429	\$ 207,938

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 quality manner. The Division coordinates Neighborhood Events, the City’s Athletic Provider Agreements, PBC School Board Interlocal 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 marquees.

EXPENDITURES

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$184,758	\$169,503	\$180,518	\$255,479
Operating	106,391	77,639	125,712	156,512
Capital	3,135	5,264	1,051	8,345
Other	0	0	0	0
General Fund Totals	\$294,284	\$252,406	\$307,281	\$420,336

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Recreation Supervisor	0	0	0	1
Recreation Specialist	2	2	2	2
Custodian	1	1	1	1
Recreation Aide II (PT)	2	3 ¹	5 ²	5
Total Number of Staff	3 FT/ 2 PT	3 FT/ 3 PT	3 FT/ 5 PT	4 FT/ 5 PT

¹ Increased Recreation Aide II positions from two (2) to three (3) in FY14.

² Increased Recreation Aide II positions from three (3) to five (5) in FY15.

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Community and Recreation Programs</u>
COST CENTER NO.	<u>60-65</u>

PERFORMANCE MEASURES



WORKLOAD	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of Community Events	6	6	5	12
No. of Neighborhood Events	2	2	2	2
No. of Senior Trips Scheduled	5	0	6	6
No. of Athletic Leagues Organized	5	4	5	5
No. of Youth Athletic Participants	436	830	690	710
No. of Comm. Center Rentals	843	812	880	694
No. of Pavilion Rentals	104	103	100	120
No. of Field Rentals	724	622	630	723

EFFICIENCY MEASURES

Avg. Cost per Community Event	\$2,610	\$3,291	\$3,452	\$4,042
Avg. Charge per Comm. Center Rental	\$58	\$59	\$60	\$77
Avg. Cost per Youth (Athletics)	\$86	\$82	\$80	\$87
Avg. Cost per Field Rental	\$47	\$54	\$50	\$51
Avg. No. of Participants per Sr. Trip	70	0	48	61

EFFECTIVENESS MEASURES

% of Comm. Center expenses covered by Rentals	65%	43%	32%	43%
% of event expenses covered by sponsorships and Vendor fees	57%	34%	23%	13%
% of Households invited attending Neighborhood Events	45%	49%	43%	45%

GOALS & OBJECTIVES

Goal	To increase the participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.
Objective	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Maintain 2 Neighborhood Events (Back-to-school and Community Thanksgiving Dinner). 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	PERSONNEL SERVICES				
12-1	Salaries & Wages	102,122	94,327	104,107	146,810
13-1	Other Salaries & Wages	33,117	27,867	26,421	36,584
14-1	Overtime	5,183	6,892	5,272	7,812
15-1	Special Pay	0	0	0	0
21-1	Fica Taxes	10,862	9,848	9,981	14,590
22-2	FLC Gen Retirement Contribution	5,258	4,753	5,113	7,731
22-3	FLC Gen Retirement Match	1,832	2,235	2,557	3,865
23-1	Life & Health Ins - Employee	22,557	21,346	24,482	34,877
23-2	Dependent Insurance	405	418	468	488
23-3	Short Term Disability Pay	1,750	325	0	0
24-1	Worker's Compensation	1,672	1,492	1,954	2,493
25-1	Unemployment Compensation	0	0	163	229
	TOTAL PERSONNEL SERVICES	184,758	169,503	180,518	255,479
	OPERATING EXPENSES				
31-4	Other Professional Svc	1,461	1,345	1,364	1,459
31-5	Physical Exams	0	0	0	200
34-4	Other Contractual Service	27,738	15,125	30,320	27,120
40-1	Senior Trips	12,782	0	13,176	12,173
40-4	Ed Train Sem & Assc Exp	844	729	1,235	1,360
40-5	Business Exp & Mileage	0	0	306	306
41-1	Telephone	2	2	12	252
42-1	Postage & Freight Charges	0	0	75	75
46-3	R & M - Office Equipment	2,897	1,620	5,822	6,894
46-5	R & M - Other Equipment	85	450	3,061	3,030
47-1	Printing & Binding	9,020	9,020	9,360	9,716
48-17	City Events	1,498	2,067	1,400	23,713
48-3	Daddy Daughter Event	1,589	1,710	2,120	2,225
48-34	Egg Hunt	3,368	3,524	3,800	7,700
48-4	July 4th Event	18,158	20,291	19,185	24,830
48-71	L/S Sponsoring Exp	4,000	0	4,000	7,250
48-9	Organized Athletics	0	0	0	0
48-91	Youth Athletics	7,379	10,030	15,927	9,818
49-7	Computer Software & Prog.	1,782	1,782	2,622	2,841
51-2	Office Supplies	204	23	0	0
51-4	Copy Paper, Printer Supplies	396	0	0	0
51-5	Minor Office Equip & Furn	5,382	2,919	4,749	3,546
52-3	Custodial, Lab & Chem Supplies	5,168	5,475	4,780	5,301
52-5	Consumables & Small Tool	136	0	440	72
52-6	Recreation Supplies	1,968	811	730	5,218

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

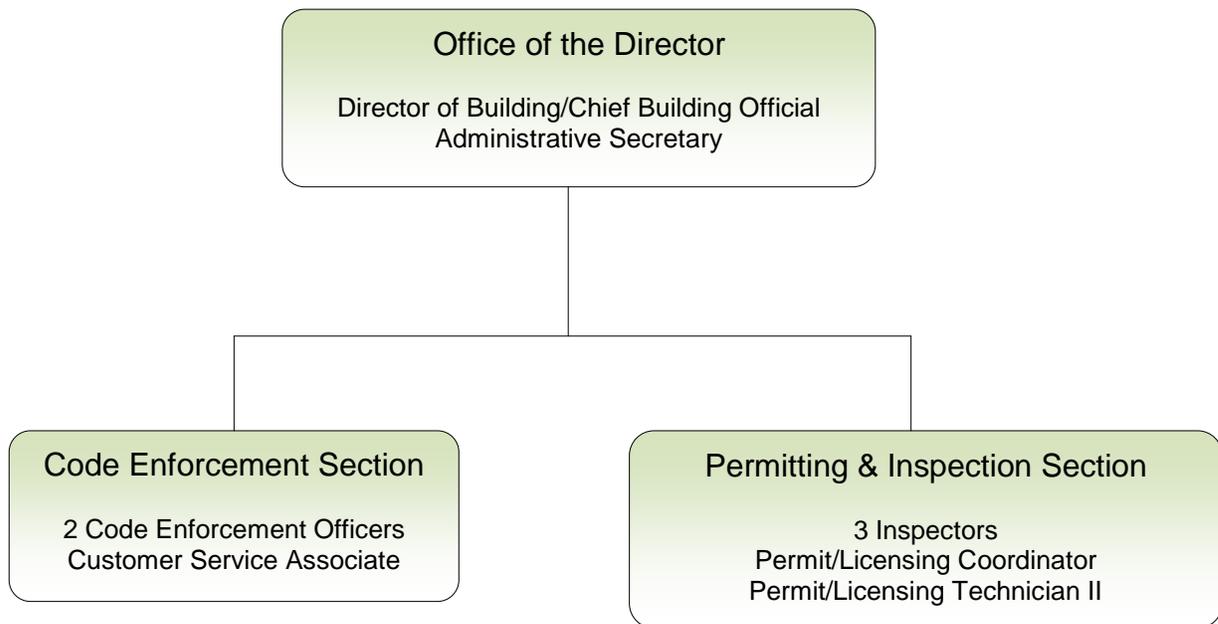
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
	OPERATING EXPENSES CONT.				
52-7	Medical Supplies	177	154	340	390
52-8	Uniforms & Clothing	37	242	370	505
54-4	Memberships & Dues	320	320	518	518
TOTAL OPERATING EXPENSES		106,391	77,639	125,712	156,512
	CAPITAL OUTLAY				
64-8	Other Equipment	3,135	5,264	1,051	8,345
TOTAL CAPITAL OUTLAY		3,135	5,264	1,051	8,345
DIVISION TOTAL		\$ 294,284	\$ 252,406	\$ 307,281	\$ 420,336



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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 2015**

- Set up, configured, tested and implemented the new New World Systems Logos software for Permit, Licensing and E-Suite Modules.
- Assisted in conversion and testing of over 20 years of permit and licensing data from the old AS400 system to the new Logos system.
- Manipulated and Imported all city parcel data from the GIS consultants into the new Logos system.
- Coordinated and assisted in the International Coastal Cleanup event and the Great American Cleanup by organizing and helping volunteers to cut grass and remove trash and debris from several abandoned homes and right-of-ways.
- Helped initiate and implement a new volunteer cleanup event with the Community Christian Church to assist residents with painting their homes, fences, and cleaning up right-of-ways with over 300 volunteers.
- Attended Logos 2014 Customer Conference and various New World Systems User Group meetings to assist in the design and implementation of the New World Logos Software.
- Scanned and indexed over 13,000 pages of permits, code cases, business tax receipts, and miscellaneous records into the Laserfiche system.
- Officially destroyed eighteen (18) 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.
- Reviewed and implemented NPDES report year 4 and 5 requirements including illicit discharge inspection and storm-water erosion control for construction activities.
- Developed a new Flood Plain Management Ordinance to recognize the newly implemented flood regulations in the Florida Building Code.
- Implementing the Community Rating System (CRS) program through the Insurance Services Organization (ISO) aiming to achieve an initial score of 7. Each point below a score of 10 will save residents 5% off of flood insurance rates.
- Continued to assist Mil-Run Estates III residents in implementing running an HOA. Maintenance fee collection has started, FPL has reinstalled the street lights, bids have been obtained for repairing the drainage system and the 2015 annual report was filed.
- Cheryl McMacken, Permit/Licensing Coordinator was elected as the President of the local chapter of the Florida Association of Business Tax Officials (FABTO). Cheryl was also re-elected to the State Board of Directors of FABTO.
- Two staff members were certified by the Florida DEP as Stormwater Management Inspectors.

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Personnel Services	\$746,646	\$753,430	\$782,453	\$817,507
Operating	13,281	16,403	25,552	31,292
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$759,927	\$769,833	\$808,005	\$848,799

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 Coord.	1	1	1	1
Permit/Licensing Tech II	1	1	1	1
Permit/Licensing Tech I ¹	0.5	0	0	0
Customer Service Associate ²	0	1	1	1
Administrative Secretary	1	1	1	1
Total Number of Staff	9.5	10	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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
Permits Issued	2,250	2,180	2,000	2,200
Inspections	7,149	5,700	5,900	6,400
Permit Value (Million\$)	\$15.2	\$17.2	\$17.0	\$17.0
Business Tax Receipts	2,372	2,198	2,300	2,400
Contractor Registrations	1,283	757	700	650
Code Enforcement Inspections	1,882	1,615	1,500	1,900
Code Enforcement Violations	1,650	1,477	1,500	1,700
Code Enforcement Cases	465	387	425	500
Illicit Discharge Inspections	73	47	80	90

EFFICIENCY MEASURES

Avg. cost per permit to process	\$34.57	\$37.15	\$39.85	\$39.10
Avg. Building inspections per day per inspector	10	8	9	10
Avg. cost per inspection	\$21.32	\$25.36	\$25.00	\$25.43
Avg. process time per Business tax in minutes	19.34	19.94	19.64	19.32
Avg. cost per code enforcement case	\$376.85	\$446.26	\$412.32	\$350.47
Avg. cost per code enforcement violation	\$106.20	\$116.93	\$116.82	\$103.08

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	90%	87%	90%	85%
Insurance Services Organization BCEGS (Residential)	4,3	4,3	3	3
Insurance Services Organization BCEGS (Commercial)	3	3	3	3

DEPARTMENT	<u>Building</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>72-72</u>

GOALS & OBJECTIVES

- | | |
|-------------------|--|
| Goal
Objective | <p>To provide efficient services to protect the health and safety of City residents.</p> <ul style="list-style-type: none"> • 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 participation in community volunteer events from 3 to 4 per year. |
| Goal
Objective | <p>To provide efficient services to maintain a high level of customer satisfaction.</p> <ul style="list-style-type: none"> • Maintain rate of performing inspections within 24 hours at 99%. • Maintain 80% rate of issuing a Business Tax Receipt over-the-counter. • Implement online permit tracking and Business Tax Receipt renewal process. |
| Goal
Objective | <p>To provide efficient Code Enforcement to maintain a safe and attractive community.</p> <ul style="list-style-type: none"> • 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	536,819	539,803	560,514	580,421
12-2	Vac/Sick Payout	4,331	0	0	0
14-1	Overtime	164	0	0	0
15-1	Special Pay	5,320	5,320	5,420	4,320
21-1	Fica Taxes	38,303	38,041	39,049	40,469
22-1	Retirement Contributions (FRS)	8,580	10,952	11,532	12,345
22-2	FLC Gen Retirement Contribution	18,854	19,163	19,849	20,518
22-3	FLC Gen Retirement Match	9,426	9,581	9,924	10,260
23-1	Life & Health Ins - Employee	75,022	77,768	81,413	87,085
23-2	Dependent Insurance	41,359	43,993	44,989	51,996
23-3	Short Term Disability Pay	0	925	0	0
24-1	Worker's Compensation	8,468	7,884	9,090	9,391
25-1	Unemployment Compensation	0	0	673	702
TOTAL PERSONNEL SERVICES		746,646	753,430	782,453	817,507
OPERATING EXPENSES					
34-4	Other Contractual Service	0	0	8,000	12,030
40-4	Ed Train Sem & Assc Exp	4,938	1,918	4,275	6,675
40-5	Business Exp & Mileage	219	219	275	275
42-1	Postage, Frt & Exp Charges	0	0	50	50
45-2	Notary Fees	158	159	160	170
46-2	R & M - Vehicles	25	6	108	108
46-3	R & M - Office Equipment	23	207	425	425
46-4	R & M - Communication Equip	40	1,365	400	400
47-1	Printing & Binding	661	32	1,400	200
49-7	Computer Software & Prog.	2,196	2,696	2,500	3,200
51-2	Office Supplies	2,584	2,885	2,500	2,500
51-4	Copy Paper & Supplies	3	95	0	0
51-5	Minor Office Equip & Furn	436	2,296	1,100	200
52-5	Consumables & Small Tools	486	1,574	1,150	1,200
52-8	Uniforms & Clothing	241	360	560	560
54-2	Code Supplements & Update	0	0	700	700
54-3	Books,Subsc,Prof Supplies	394	1,556	700	700
54-4	Memberships & Dues	877	1,035	1,249	1,899
TOTAL OPERATING EXPENSES		13,281	16,403	25,552	31,292
DIVISION TOTAL		\$ 759,927	\$ 769,833	\$ 808,005	\$ 848,799

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.

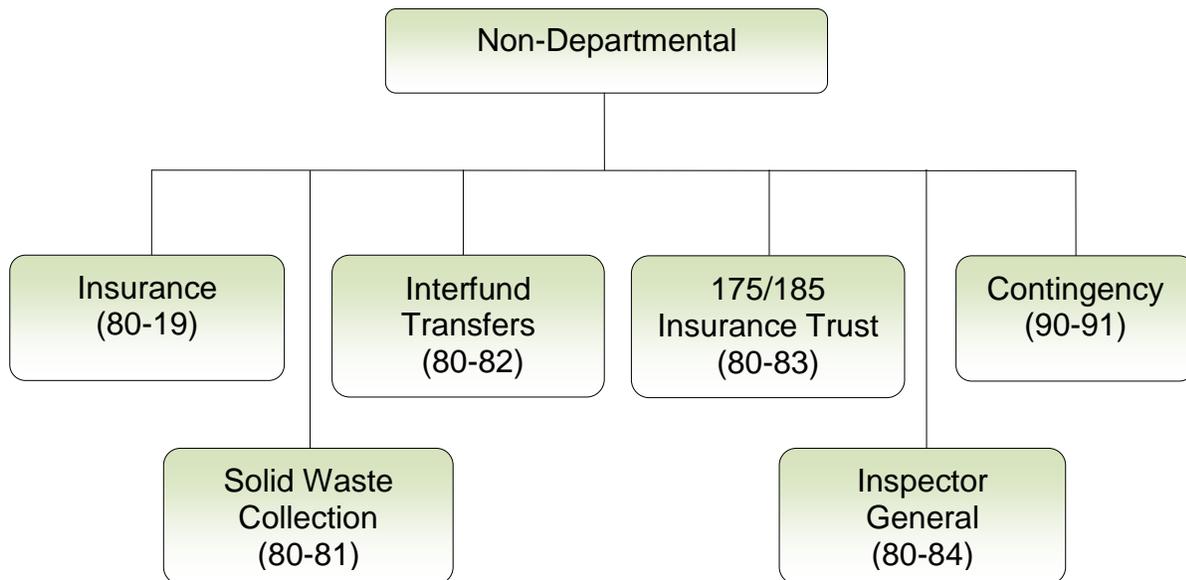
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste and bulk pickup. Residential customers are billed directly from the City on a semi-annual basis 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Property, Liab & Fleet	\$412,964	\$413,993	\$416,000	\$346,839
Insurance Claim Repr	19,659	12,651	11,000	11,000
Misc Exp	464	20	0	51,000
General Fund Totals	\$433,087	\$426,664	\$427,000	\$408,839

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Solid Waste Coll & Disp	\$1,115,473	\$1,137,558	\$1,167,405	\$1,190,504
General Fund Totals	\$1,115,473	\$1,137,558	\$1,167,405	\$1,190,504

ACTIVITY/PERFORMANCE MEASURES

16,814 residential units served as of April 30, 2015.

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 2016, \$410,000 will be transferred to the Municipal Complex Debt Service Fund, \$20,000 will be transferred to fund the Youth Program, \$2,100,000 to fund the Community Center Expansion, and \$1,663,381 for various projects in the Reconstruction and Maintenance Fund.

EXPENDITURES

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Fund Tran-Youth Program	\$0	\$50,000	\$20,000	\$20,000
Fund 211-Mun Complex	410,000	410,000	480,000	410,000
Fund 303-Park and Recreation	0	0	0	2,100,000
Fund 304-Reconstruction and Maintenance	0	0	200,000	1,663,381
General Fund Totals	\$410,000	\$460,000	\$700,000	\$4,193,381

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Operating	\$438,413	\$477,622	\$437,800	\$477,620
General Fund Totals	\$438,413	\$477,622	\$437,800	\$477,620

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Contingency (Hurricane)	\$0	\$0	\$0	\$0
Contingency (Council)	0	29,900	100,000	100,000
General Fund Totals	\$0	\$29,900	\$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.

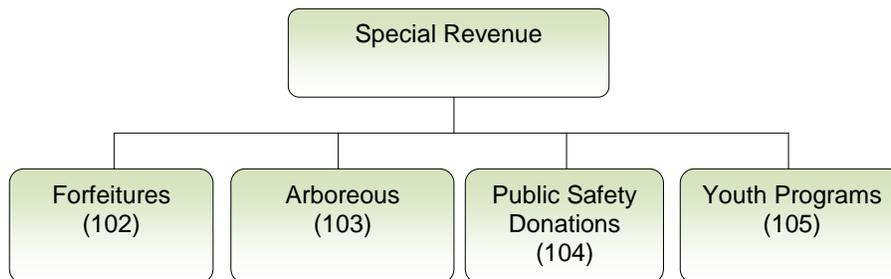
The **Forfeitures Fund** (102) was established in fiscal year 1989 to account for the funds generated from law enforcement confiscation actions. They are also restricted as to how the funds are utilized. According to §932.7055(9) Fla. Stat., budgeting revenue for these funds is prohibited. The funds and interest shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs, or other law enforcement purpose, such as cost of protracted or complex investigations, additional equipment or expertise, automated external defibrillators for use in law enforcement vehicles and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency. If an agency acquired at least \$15,000 within a fiscal year, the agency must expend or donate no less than 15% to support or operate such programs as drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). Council approval is required for all expenditures in the fund according to §932.7055(5)(b) 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 Statute 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUE				
351-200 Forfeitures	\$ 44,394	\$ 73,061	N/A	N/A
361-120 SBA Interest	442	276	N/A	N/A
361-150 Bank Investment	0	0	N/A	N/A
364-410 Surplus Sales	0	0	N/A	N/A
TOTAL REVENUES	\$ 44,836	\$ 73,337	N/A	N/A

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
EXPENSES				
64-8 Other Equipment	\$ 108,039	\$ 30,679	\$ 118,854	\$ 300,588
TOTAL EXPENSES	\$ 108,039	\$ 30,679	\$ 118,854	\$ 300,588

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

FUND BALANCE:	
Projected Beginning Fund Balance	\$ 300,588
Net Change	(300,588)
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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 48	\$ 25	\$ 10	\$ 0
324-150 Bank Investment	0	0	0	33
324-220 Impact Fee	3,000	6,400	2,750	13,750
TOTAL REVENUES	\$ 3,048	\$ 6,425	\$ 2,760	\$ 13,783

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 16,429	\$ 7,715	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 16,429	\$ 7,715	\$ 7,000	\$ 7,000

FUND BALANCE:
 Projected Beginning Fund Balance \$ 8,521
 Net Change 6,783
 Projected Ending Fund Balance \$ 15,304

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 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 47	\$ 30	\$ 41	\$ 0
361-150 Bank Investment	0	0	0	70
366-902 Bullet Proof Vest	0	0	0	0
366-903 EMS Donations	2,138	1,255	0	0
366-904 Misc P/S Donations	5,020	400	800	800
TOTAL REVENUES	\$ 7,205	\$ 1,685	\$ 841	\$ 870

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
EXPENSES				
52-5 Consumables & Small Toc	\$ 0	\$ 0	\$ 0	\$ 0
52-7 Medical Supplies	0	0	0	0
52-8 Uniform & Clothing	525	0	0	0
64-8 Other Equipment	3,016	13,141	14,017	12,445
TOTAL EXPENSES	\$ 3,541	\$ 13,141	\$ 14,017	\$ 12,445

FUND BALANCE:
 Projected Beginning Fund Balance \$ 11,575
 Net Change (11,575)
 Projected Ending Fund Balance \$ 0

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

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 nine (9) 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 Early Learning Coalition, the Florida Department of Health Child Care Food Program, Prime Time of Palm Beach County, and the City.

PERSONNEL STAFFING

POSITION TITLE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Youth Programs Supervisor	1	1	1	1
Asst. Youth Program Supervisor	1	1	1	1
Child Care Assistant (PT)	7	7	7	7
Recreation Aide II (PT) ¹²	4	5	10	10
Clerical Assistant	1	1	1	1
Total Number of Staff	3 FT/11PT	3 FT/12PT	3 FT/17PT	3 FT/17PT

¹ Increased Recreation Aide II positions from four (4) to five (5) in FY14.

² 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
No. of Participants (CARES/Cool Zone)	125	127	135	150
No. of Participants in FSA Tutorial (K-5 th)*	15	5	5	N/A
No. of Licenses Coordinated	1	1	1	1
No. of Independent Contractor Agreements	1	1	4	4
No. of Part. in Junior Counselor/CIT	15	11	15	15
No. of Part. In Life Skills Training Program	15	12	15	15
No. of Hot Spot Part. in Mentoring Program	15	15	15	15
No. of Presidential Volunteer Service Hrs	2,822	2,614	3,200	3,000

*FCAT/FSA Tutorial Program on Hiatus

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

PERFORMANCE MEASURES CONT.	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
EFFICIENCY MEASURES				
Avg. Cost per CARES/CZ Participant	\$3,768	\$3,615	\$3,400	\$3,603
Staff to Student Ratio (CARES/CZ)	1:15	1:15	1:18	1:18
Avg. Cost per participant in FCAT/FSA*	\$103	\$356	N/A	N/A

*FCAT/FSA Tutorial Program on Hiatus

EFFECTIVENESS MEASURES				
% of Daily Attendance	89%	91%	90%	85%
% of Youth with Improved Grades	73%	73%	70%	72%
% of Youth with Improved FCAT/FSA*	87%	100%	85%	N/A
FCI-QIS Score	4.68	4.68	4.79	4.75

*FCAT/FSA Tutorial Program on Hiatus

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 PROJECTED	FY 2016 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 12,110	\$ 16,005	\$ 11,400	\$ 11,400
337-710 Youth Program Grant	296,944	303,059	292,325	355,736
347-313 Children's Camps Fees	17,640	19,841	63,232	59,280
347-315 Greenacres Cares Fees	96,772	105,802	100,112	106,928
347-318 Cool Zone Fees	12,495	17,076	8,550	8,550
361-120 SBA Interest	22	117	30	0
361-150 Bank Investment	0	0	0	100
366-900 Contributions	5,450	2,500	2,660	760
369-900 Refund-Current Year	0	0	0	0
369-915 Leisure Svcs Fundraiser	787	948	475	475
369-999 Miscellaneous Revenue	13	79	0	0
381-000 Interfund Transfer	0	50,000	20,000	20,000
TOTAL REVENUES	\$ 442,233	\$ 515,427	\$ 498,784	\$ 563,229

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	\$ 101,648	\$ 105,177	\$ 109,877	\$ 114,313
13-1 Other Salaries & Wages	134,527	147,724	163,863	179,900
14-1 Overtime	79	71	0	0
21-1 Fica Taxes	17,958	18,895	20,941	22,047
22-2 FLC Gen Retir. Contrib.	4,306	4,415	5,494	5,715
22-3 FLC Gen Retir Match	1,898	2,207	2,746	2,858
23-1 Life & Health Ins - Employee	21,654	22,537	24,339	25,998
23-2 Dependent Insurance	391	5,138	8,050	5,300
23-3 Short Term Disability Pay	500	0	0	0
24-1 Worker's Compensation	2,564	2,280	2,967	3,189
24-2 City Shared Worker's Comp	0	338	0	0
25-1 Unemployment Compensation	0	287	328	353
31-4 Other Professional Svc	3,481	7,550	10,620	4,881
31-5 Physical Exams	1,760	2,750	2,190	2,500
34-1 Interfund Admin Charges	23,800	23,800	23,800	23,800
34-3 Solid Waster Coll & Disp	6,648	6,564	6,397	6,000
34-4 Other Contractual Service	2,902	5,497	5,100	5,450
34-7 Sponsored Events	39,851	37,735	35,360	47,670
40-4 Ed train Sem & Assc Exp	260	291	1,270	1,570
40-5 Business Exp & Mileage	3,806	2,877	4,426	4,205
41-1 Telephone	769	775	792	792
42-1 Postage & Freight Charges	0	0	0	0
43-1 Electricity	12,108	10,539	12,000	12,000
43-4 Water & Sewer	1,393	1,721	1,200	1,200
45-1 Liability & Fleet Ins.	5,169	5,169	5,440	5,440
46-1 R & M - Buildings	409	378	900	900
46-2 R & M - Vehicles	-	1,810	2,000	1,800
46-3 R & M - Office Equipment	3,208	3,065	3,410	3,010
46-4 R & M - Communication Equip	323	347	800	800
51-2 Office Supplies	1,768	1,798	2,004	2,004
51-4 Copy Paper.Printer Supplies	7	29	0	0
52-0 Food Supplies	20,935	22,209	21,635	28,250
52-3 Custodial, Lab & Chem Supplies	409	575	1,200	1,200
52-6 Recreation Supplies	7,549	9,693	9,775	13,775
52-7 Medical Supplies	350	156	1,220	1,420
52-8 Uniforms & Clothing	344	438	450	553
54-3 Books,Subsc,Prof Supplies	0	35	125	125
54-4 Memberships & Dues	0	0	90	260
64-1 Vehicles	0	0	0	0
64-5 Office Furniture	0	0	9,425	10,000
TOTAL EXPENSES	\$ 422,774	\$ 454,870	\$ 500,234	\$ 539,278

FUND BALANCE:

Projected Beginning Fund Balance	\$ 66,079
Net Change	23,951
Projected Ending Fund Balance	\$ 90,030



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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.

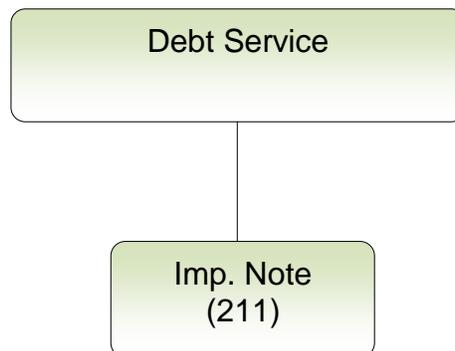
Municipalities may, without requiring a voter referendum, also issue Revenue Bonds that do not pledge the full faith and credit of the government. Ad valorem millage may not be pledged to retire these bonds. Normally, the pledging of other specific revenue streams, such as special assessment district 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 Improvement Note 2004A. The City will have \$3,018,530 principal outstanding at the close of FY 2015 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2016 is \$403,260. At the end of fiscal year 2014, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures were 1.70%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total revenues; in FY 2014 it was 1.70%, and is expected to be around 1.8% in FY 2015. 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 2014 and 2015 it is under ½%. The City currently has no capital lease obligations.

The approved FY 2015 Budget included an additional loan to be acquired for expansion of the Community Center. This project did not transpire in 2015 but will in 2016. General fund reserve balance will fund this project.

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.

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 1,400	\$ 1,017	\$ 952	\$ 0
361-150 Bank Investment	0	0	0	2,500
381-000 Interfund Trans	410,000	410,000	480,000	410,000
TOTAL REVENUES	\$ 411,400	\$ 411,017	\$ 480,952	\$ 412,500

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
EXPENSES				
71-1 Principal	\$ 252,277	\$ 262,552	\$ 308,190	\$ 284,376
72-1 Interest	150,928	140,607	165,014	118,884
TOTAL EXPENSES	\$ 403,205	\$ 403,159	\$ 473,204	\$ 403,260

FUND BALANCE:
 Projected Beginning Fund Balance \$ 547,700
 Net Change 9,240
 Projected Ending Fund Balance \$ 556,940

**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
		PAYMENT PER YEAR	2

PMNT #	START OF PERIOD	ANNUAL INTEREST RATE	DEBT BALANCE	SCHEDULED PAYMENT	INTEREST PORTION	PRINCIPAL PORTION
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	\$ 3,629,339	\$ 610,810	\$ 3,018,529



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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 clearing.

An impact fee is a regulatory fee charged against new developments to offset the increase in capital facilities cost due to the increase in population from the build out of the new construction whether it is a commercial or residential unit.

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

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.

In 2015, the City began a lease agreement for a cell tower near the Public Works building. This cell tower accounts for approximately \$43,000 of revenue per year.

The **Park and Recreation** (303) fund provides for construction and refurbishment of park facilities within City limits. The City's eleven active 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 basketball and tennis 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.

Impact fees are received from developers who provide payment in lieu of parks and recreation land dedication for their development impact.

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

Lease revenue from two cell towers located in one of the City's parks is applied toward the Park and Recreation Capital fund. These funds are to be used for capital improvement enhancements 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 will transfer \$2,100,000 from the General fund to Park and Recreation to cover the cost of constructing an expansion of the community center.

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.

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. \$1,163,381 will be transferred in FY 2016 from the general fund balance.

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.

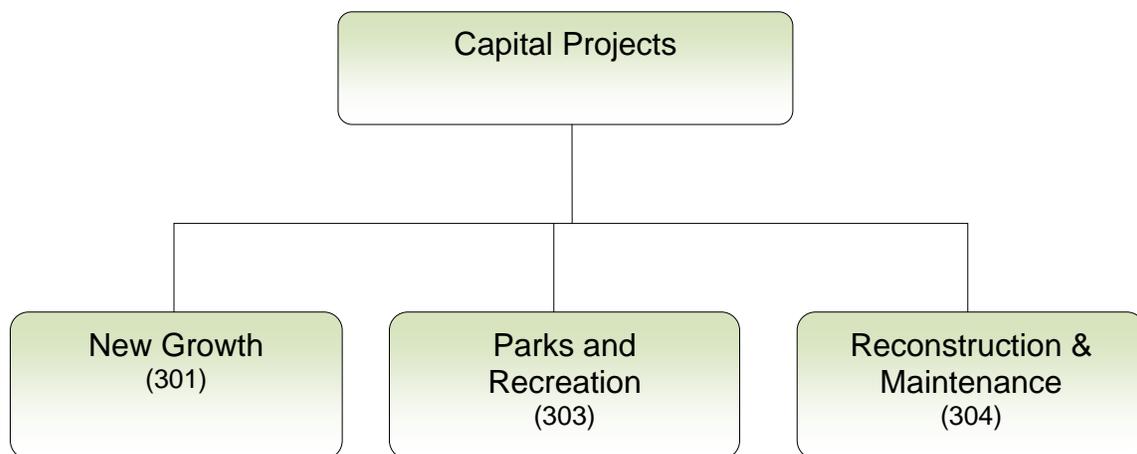
The CIP budget process begins with a review of all open CIP projects determining their completion date and completion cost.

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 2015 – 2021 COST BY FUND**

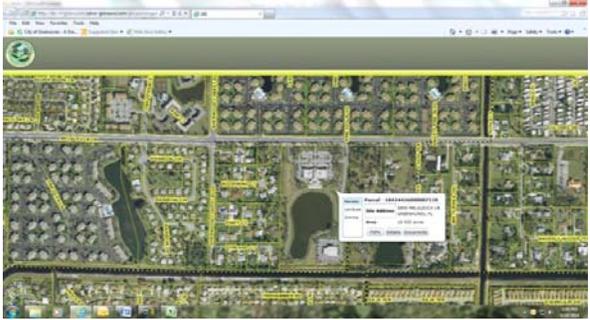
PR# DESCRIPTION	BUDGET		ADOPTED				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
NEW GROWTH 301							
043 Geographic Info System	\$ 115,000	\$ 15,000	\$25,000	\$15,000	\$ 0	\$ 0	\$ 0
104 Tenth Ave Corr Impr	110,500	120,000	106,500	205,000	0	0	0
129 Microsoft upgrade	0	30,000	0	35,000	0	35,000	0
178 Haverhill and Melaleuca	0	0	115,000	0	0	0	0
192 Bowman Street Improvement	0	0	0	0	150,000	0	0
202 Compstat Dashboard	30,260	0	0	0	0	0	0
203 Communication Center Replacement	440,000	0	0	0	0	0	0
204 Firearm Storage Enhancement	16,475	0	0	0	0	0	0
211 Dillman Road Sidewalk	0	42,250	52,500	0	0	0	0
212 Fire Rescue Tablets & Software	0	30,000	0	0	0	0	0
216 Swain Blvd Sewer Feasibility Study	0	20,000	0	0	0	0	0
TOTAL NEW GROWTH	\$ 712,235	\$ 257,250	\$ 299,000	\$ 255,000	\$ 150,000	\$ 35,000	\$ 0
PARKS & RECREATION - FUND 303							
032 City Parks Improv	\$ 116,300	\$ 121,500	\$170,000	\$207,000	\$125,000	\$115,000	\$55,000
048 Parks Court Resurfacing	0	30,000	0	45,000	50,000	30,000	15,000
160 Parks/Building Parking Resurf	52,000	55,000	35,000	100,000	45,000	55,000	30,000
186 Public Grounds Rejuvenation	0	20,000	10,000	20,000	10,000	20,000	10,000
190 Park Lighting Enhancement	55,000	60,000	42,000	32,000	15,000	0	0
198 Community Center Expansion	3,250,000	3,500,000	0	0	0	0	0
199 Park Restroom Upgrade	90,000	0	0	0	0	0	0
206 Park Surveillance Cameras	0	0	50,000	0	0	0	0
207 New Park Equipment	0	0	75,000	0	0	0	0
TOTAL PARKS & RECREATION	\$ 3,563,300	\$ 3,786,500	\$ 382,000	\$ 404,000	\$ 245,000	\$ 220,000	\$ 110,000
RECONSTRUCTION & MAINTENANCE - FUND 304							
049 Public Works Equip. Replacement	\$ 22,200	\$ 36,400	\$48,500	\$20,200	\$18,000	\$41,200	\$43,500
069 Copier Replacement	0	37,400	21,500	11,000	31,500	0	0
073 JAG Law Enfor Eq	15,944	0	0	0	0	0	0
088 Vehicle Replacement	233,000	125,400	84,290	194,444	98,638	176,152	400,517
091 Computer Terminal Hardware Repl	54,200	73,100	33,600	88,000	38,200	40,000	12,000
141 Park Surveillance Camera	0	77,378	0	0	0	0	0
150 Roof Replacement	0	0	97,000	26,000	45,000	20,000	0
151 Exterior/Interior Painting	14,500	107,500	39,200	10,000	71,900	12,500	16,000
152 Storm Water Pipe	20,000	60,000	25,000	25,000	25,000	25,000	25,000
161 Road Resurfacing Striping	108,000	108,000	115,000	120,000	140,000	75,000	150,000
163 AC replacement	30,000	30,000	94,300	86,000	23,000	17,500	77,000
191 Public Safety HQ Renovation	10,000	150,000	0	0	0	0	0
193 Original Section Drainage Improv	474,400	195,000	416,000	242,000	220,000	352,000	0
201 Radio Equipment Relocation	15,750	0	0	0	0	0	0
209 EMS Stretcher Replacement	55,000	0	0	0	0	0	0
210 Median Landscaping Rejuvenation	25,000	100,000	100,000	100,000	100,000	100,000	100,000
215 Fire Rescue Bunker Gear Replacem	0	48,000	0	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 1,077,994	\$ 1,148,178	\$ 1,074,390	\$ 922,644	\$ 811,238	\$ 859,352	\$ 824,017
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 5,353,529	\$ 5,191,928	\$ 1,755,390	\$ 1,581,644	\$ 1,206,238	\$ 1,114,352	\$ 934,017

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

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUE				
Interest				
FMIT Interest	\$ (3,641)	\$ 8,109	\$ 6,880	\$ 4,800
SBA interest	1,606	516	643	0
Bank Investment	0	0	0	3,250
Contribution(ROW)	8,400	47,321	0	0
CDBG	172,693	0	0	0
Palm Beach County	29,926	14,930	55,000	0
Residential Impact fees	63,691	0	9,715	22,315
Commercial Impact fees				
Walgreen's	14,027	0	0	0
Kids College	0	0	14,175	0
Beulah Church	0	0	0	10,940
Wawa	0	0	0	13,500
Potentia Academy	7,416	0	0	0
Cumberland	0	9,545	5,427	0
Sai Baba	0	23,791	0	0
Nissan	0	0	0	86,099
Globex Inc	0	22,500	0	0
Cell Tower Rental	0	0	0	43,223
TOTAL REVENUE	\$ 294,118	\$ 126,712	\$ 91,840	\$ 184,127
EXPENDITURE				
000 ROW Acquisition	8,400	0	0	0
043 Geographic Info System	38,772	20,261	115,000	15,000
082 Upgrade Hardware & Software	344,973	381,988	0	0
104 Tenth Ave Corr Improvement	650	27,803	110,500	120,000
129 Microsoft upgrade	8,212	0	0	30,000
168 Wireless LAN	58,653	0	0	0
179 Sewer Syst 10 Ave North	493,419	66,205	0	0
192 Bowman Street Improvement	0	6,251	0	0
194 Flood Control Equipment	0	18,334	0	0
196 Public Safety #2 Cameras	0	18,156	0	0
197 WebTrac Software upgrade	0	7,885	0	0
202 CompStat Dashboard	0	0	30,260	0
203 Communication Center Replacement	0	0	440,000	0
204 Firearm Storage Enhancement	0	0	16,475	0
211 Dillman Road Sidewalk	0	0	0	42,250
212 Fire Rescue Tablest & Software	0	0	0	30,000
216 Swain Blvd Sewer Feasibility Study	0	0	0	20,000
TOTAL EXPENDITURE	\$ 953,079	\$ 546,883	\$ 712,235	\$ 257,250
FUND BALANCE				
Beginning fund balance*	\$ 3,214,481	\$ 2,555,520	\$ 2,135,349	\$ 1,389,527
Net Change	(658,961)	(420,171)	(620,395)	(73,123)
Prior year Rollover	0	0	(120,000)	0
Un-realized Revenue**	0	0	(5,427)	0
Ending Fund Balance	\$ 2,555,520	\$ 2,135,349	\$ 1,389,527	\$ 1,316,404

*Based on Comprehensive Annual Financial Report

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

Project Description	
<p>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 2015, the drainage layer was updated and the link between the GIS map tool and the City's existing scanned records (Laserfiche) was implemented and aerial mapping of topography for flood map updates was undertaken. FY 2016 will include further development of the GIS to add topographic information as well as updates to the street lighting layer and various maps. In FY 2017, flood plain information will be added and public access explored.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Description of Operating Impact: Cost of data hosting agreement</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Eq/Software	\$115,000	\$15,000	\$25,000	\$15,000				\$170,000
Estimated Total Cost	\$115,000	\$15,000	\$25,000	\$15,000				\$170,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$115,000	\$15,000	\$25,000	\$15,000				\$170,000
County								
State								
Federal								
Estimated Total Revenue	\$115,000	\$15,000	\$25,000	\$15,000				\$170,000

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

Project Description	
<p>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 2016. Landscaping of the gateway property is to follow in FY 2017, including construction of an entry feature. In FY 2018, the center turn lane will be treated to create a textured brick appearance to calm traffic and improve aesthetics.</p>	
<p>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.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Landscaping			\$24,000					\$24,000
Street Printing				\$205,000				\$205,000
Marker, Trellis, Signs			\$82,500					\$82,500
Property Acq	\$110,500	\$120,000						\$230,500
Estimated Total Cost	\$110,500	\$120,000	\$106,500	\$205,000	\$0	\$0	\$0	\$542,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$110,500	\$120,000	\$106,500	\$205,000				\$542,000
County								
State								
Federal								
Estimated Total Revenue	\$110,500	\$120,000	\$106,500	\$205,000	\$0	\$0	\$0	\$542,000

PROJECT NAME Microsoft Office Professional Upgrade
DEPARTMENT Finance
PROJECT NO. 301-129

Project Description	
<p>This project provides for upgrading Microsoft Office Professional Plus on 150 computers. By funding this project, the City will stay current with technological advances.</p>	  <p style="color: #c00000; font-weight: bold;">Microsoft Office 2013</p>
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 5 Description of Operating Impact:</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Material & Labor								
Software		\$30,000		35,000		35,000		\$100,000
Estimated Total Cost	\$0	\$30,000	\$0	\$35,000	\$0	\$35,000	\$0	\$100,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City		\$30,000		\$35,000		\$35,000		\$100,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$30,000	\$0	\$35,000	\$0	\$35,000	\$0	\$100,000

PROJECT NAME Dillman Road Sidewalk
DEPARTMENT Planning & Engineering
PROJECT NO. 301-211

Project Description	
<p>This project will provide a sidewalk along the south side of Dillman Road between South Jog Road and Cleary Road in order to provide safe access to Cholee Lake Elementary School for children living south of the school. The sidewalk will also reduce the need to cross children across Dillman Road in 2 places. Reduction in crossings during school dismissal will allow more vehicles to exit onto South Jog Road when leaving the school. Right-of-way must be purchased from the Lake Worth Drainage District, following the pattern set by the Kids College project on the southwest corner of Dillman Road and South Jog Road. Construction will be timed to follow completion of the sidewalk along the north side of the Kid's College project.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 30 years+ Description of Operating Impact: The sidewalk will require periodic inspections and repair of any defects.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design		\$9,000						\$9,000
Right-of-Way		\$33,250						\$33,250
Construction			\$52,500					\$52,500
Estimated Total Cost	\$0	\$42,250	\$52,500	\$0	\$0	\$0	\$0	\$94,750
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City		\$42,250	\$52,500					\$94,750
County								
State								
Federal								
Estimated Total Revenue	\$0	\$42,250	\$52,500	\$0	\$0	\$0	\$0	\$94,750

PROJECT NAME Fire Rescue Tablet Purchase Program
DEPARTMENT Public Safety
PROJECT NO. 301-212

Project Description	
<p>This project provides for the the funding and purchase of six Fire Rescue Tablets and software for all Fire Rescue vehicles. This will allow Fire Rescue personnel the ability to complete medical reports out in the field.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 5 years Description of Operating Impact: Maintenance/Warranty for years 2-5 for laptops in budget.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
F/R Tablets w/software		\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Estimated Total Cost		\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City		\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
County								
State								
Federal								
Estimated Total Revenue		\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

PROJECT NAME Swain Boulevard Sewer Feasibility Study
DEPARTMENT Planning & Engineering
PROJECT NO. 301-216

Project Description	
<p>This project entails a study to determine the feasibility, options, and costs to provide sanitary sewer service to properties along Swain Boulevard from Lake Worth Road northwards to approximately 300 feet south of 10th Avenue North (limits of 10th Avenue North sewer system). Future construction costs will be budgeted if system is feasible and City determines to undertake the project.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 5 years Description of Operating Impact: None as this is only a study at this point.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Study		\$20,000						\$20,000
Estimated Total Cost	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City		\$20,000						\$20,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

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

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUES				
Interest				
FMIT Interest	(4,826)	10,463	11,644	12,000
Bank Investment	0	0	0	5,000
SBA interest	2,405	2,190	1,700	0
2015 Bank Note**	0	0	2,000,000	0
Impact Fees - Residential	159,227	0	24,286	55,786
Impact Fees - Commercial	(150)	0	0	0
CDBG	0	235,142	0	0
Cell Tower Rental	184,114	226,123	226,123	162,768
Interfund Transfer	0	0	0	2,100,000
TOTAL REVENUE	\$ 340,770	\$ 473,918	\$ 2,263,753	\$ 2,335,554
EXPENDITURES				
032 City Parks Improv	99,827	92,396	116,300	121,500
048 Parks Court Resurfacing	0	0	0	30,000
160 Parks/Building Parking Resurf	12,748	22,000	52,000	55,000
182 Community Hall Renov	16,594	395,410	0	0
186 Public Grounds Landscaping	0	15,090	0	20,000
187 Ramblewood Park Sidewalk	6,933	1,613	0	0
190 Com. Park Tennis Crt Lights	0	38,572	55,000	60,000
198 Community Center Expansion	0	0	3,250,000	3,500,000
199 Park Restroom Upgrade	0	0	90,000	0
TOTAL EXPENDITURE	\$ 136,102	\$ 565,081	\$ 3,563,300	\$ 3,786,500
FUND BALANCE				
Beginning fund balance*	\$ 3,267,947	\$ 3,472,615	\$ 3,381,452	\$ 1,361,094
Net Change	204,668	(91,163)	(1,299,547)	(1,450,946)
Un-realized Rev / Exp**	0	0	(720,811)	1,250,000
Ending Fund Balance	\$ 3,472,615	\$ 3,381,452	\$ 1,361,094	\$ 1,160,148

* Based on Comprehensive Annual Financial Report

** Revenue/Expenses not accounted for during budgeting

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

Project Description	
<p>This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history and cost are taken into account in the planned replacement of each item. Improvements are replaced according to the attached matrix. In FY 2016, the following are scheduled: replace sports turf at Freedom Park, Ira Van Bullock Park, and Veterans Park; exercise station replacement at Bowman Park; fence replacement at Gladiator and Rambo Parks; and entry signage refurbishment at Freedom Park and Ira Van Bullock Park.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$1,500 Estimated Useful Life: Exercise Stations 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.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Sport Turf	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$315,000
Sod	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Equipment	\$35,300	\$25,000	\$100,000	\$135,000	\$50,000	\$60,000	\$0	\$405,300
Fencing	\$20,000	\$33,000	\$15,000	\$14,000	\$20,000	\$0	\$0	\$102,000
Sign Refurbishment	\$6,000	\$8,500	\$0	\$3,000	\$0	\$0	\$0	\$17,500
Estimated Total Cost	\$116,300	\$121,500	\$170,000	\$207,000	\$125,000	\$115,000	\$55,000	\$909,800
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$116,300	\$121,500	\$170,000	\$207,000	\$125,000	\$115,000	\$55,000	\$909,800
County								
State								
Federal								
Estimated Total Revenue	\$116,300	\$121,500	\$170,000	\$207,000	\$125,000	\$115,000	\$55,000	\$909,800

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

Location/Fixture	2016	2017	2018	2019	2020	2021
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)	\$25,000					
Burrowing Owl Park (2001)				\$50,000		
Community Hall/Perry Building Large Play Structure (2004)		\$100,000				
Community Hall/Perry Building Basketball Structure (2014)						
Community Park Large Play Structure (2005)					\$60,000	
Community Park Small Play Structure (2014)						
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						
Empire Park						
Freedom Park						
Gladiator Park	\$8,000					
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park	\$25,000					
Veterans' Memorial Park		\$15,000				
Entry Sign Refurbishing						
Bowman Park (2014)						
Burrowing Owl Park (2014)						
Community Park (2007)						
Empire Park (2015)						
Freedom Park (2002)	\$6,000					
Gladiator Park (2012)						
Heather Estates Park (2015)						
Ira Van Bullock Park (2000)	\$2,500					
Oasis Park (2014)						
Ramblewood Park (2014)						
Rambo Park (2014)						
Veterans' Memorial Park (2009)			\$3,000			
Totals	\$121,500	\$170,000	\$207,000	\$125,000	\$115,000	\$55,000

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

Project Description

This project provides for the resurfacing of 5 tennis courts and 10 basketball courts in Parks throughout the City. The Courts' previous re-surfacing occurred in 2009. In Fiscal Year 2016, two tennis courts at Community Park will be resurfaced. In Fiscal Year 2018, six basketball courts at Gladiator, Burrowing Owl and Rambo Parks shall be resurfaced. In FY 2019, two tennis courts at Rambo and Veterans Parks and one basketball court at Veterans Park shall be resurfaced. In FY 2020, two basketball courts at Bowman Park and one tennis court at Gladiator Park will be resurfaced. In FY 2021, six shuffleboard courts at Community Park will be resurfaced. This project will provide an aesthetic enhancement and provide safer playing surfaces.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Asphalt surfaces 8 to 10 years. Concrete surfaces 15 to 20 years .
 Description of Operating Impact: N/A

Project Budget

Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Material & Labor	\$0	\$30,000	\$0	\$45,000	\$50,000	\$30,000	\$15,000	\$170,000
Estimated Total Cost	\$0	\$30,000	\$0	\$45,000	\$50,000	\$30,000	\$15,000	\$170,000

Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$0	\$30,000	\$0	\$45,000	\$50,000	\$30,000	\$15,000	\$170,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$30,000	\$0	\$45,000	\$50,000	\$30,000	\$15,000	\$170,000

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

Park Court ¹	Installation Date	Previous Overlay	Lifespan	2016	2017	2018	2019	2020	2021
Bowman Park Basketball Court (2)	1999	2010	2018-2022					x	
Burrowing Owl Basketball Court (3)	1991	2010	2018-2022				x		
Community Park Racquetball Court (4 concrete)	1990	2012	2027-2032						
Community Park Shuffleboard Court (6)	1990	2009	2018-2022						x
Community Park Tennis Court (2)	1990	2010	2018-2022	x					
Gladiator Basketball Court	1976	2010	2018-2022				x		
Gladiator Tennis Court	1976	2010	2018-2022				x		
Ira Van Bullock Basketball Court (2) ²	2016	-	2024-2026						
Rambo Park Basketball Court (2)	1996	2010	2018-2022			x			
Rambo Park Tennis Court	1980	2010	2018-2022			x			
Veterans Park Basketball Court	1985	2010	2018-2022					x	
Veterans Park Tennis Court	1985	2010	2018-2022					x	
Total:				\$30,000	\$0	\$45,000	\$50,000	\$30,000	\$15,000

¹ Courts are asphalt based unless indicated.

² Will be demolished and relocated as part of FY 15 CIP #303-198

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

Project Description	
<p>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 2016, the parking area at the Community Center will be resurfaced and re-striped. Also in FY 2016, the asphalt pathway at the Municipal Complex will be resurfaced. This project increases safety, handicap accessibility and aesthetics at City parks and public building grounds.</p>	
<p>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.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning &								
Material & Labor	\$52,000	\$55,000	\$35,000	\$100,000	\$45,000	\$55,000	\$30,000	\$372,000
Estimated Total Cost	\$52,000	\$55,000	\$35,000	\$100,000	\$45,000	\$55,000	\$30,000	\$372,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$52,000	\$55,000	\$35,000	\$100,000	\$45,000	\$55,000	\$30,000	\$372,000
County								
State								
Federal								
Estimated Total Revenue	\$52,000	\$55,000	\$35,000	\$100,000	\$45,000	\$55,000	\$30,000	\$372,000

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

Area	Surface Type	Overlay Year	Lifespan	2016	2017	2018	2019	2020	2021
Bowman Park Parking	Asphalt	2009	2019-2029				x		
Bowman Park Pathway	Asphalt	1999	2014-2019				x		
City Hall Parking	Asphalt	2007	2018-2028			x			
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	2015	2035-2040						
Community Hall/CARES Parking (4 th St.)	Asphalt	2015	2035-2040						
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	2015	2035-2040						
Leisure Services (Bus Yard/East Parking)	Asphalt	2009	2024-2029						
Municipal Complex Pathway	Asphalt	2007	2016-2022	x					
Public Works Parking	Asphalt	2007	2017-2027			x			
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:				\$55,000	\$35,000	\$100,000	\$45,000	\$55,000	\$30,000

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

Project Description	
<p>This project provides for the replacement and/or enhancement of landscaping at public buildings in order to maintain an appearance of high quality and account for the replacement of dead plant material.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: Initial watering and fertilization of selected landscape material.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Material & Labor	\$0	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$90,000
Estimated Total Cost	\$0	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$90,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$0	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$90,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$90,000

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

Project Description	
<p>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 2016, the pathway lights around the lake, entry way lights and parking lot lights at Freedom Park will be retrofitted with LED light fixtures. Also in Fiscal Year 2016, the pathway lights at Bowman Park will be retrofitted. In Fiscal Year 2017, the parking lot lights at Public Safety Stations 1 and 2 will be retrofitted. In Fiscal Year 2018, the parking lot lights at the Municipal Complex will be retrofitted. In Fiscal Year 2019, the pathway lights at Veterans Park will be retrofitted.</p> <p>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.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Material & Labor	\$55,000	\$60,000	\$42,000	\$32,000	\$15,000	\$0	\$0	\$204,000
Estimated Total Cost	\$55,000	\$60,000	\$42,000	\$32,000	\$15,000	\$0	\$0	\$204,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$55,000	\$60,000	\$42,000	\$32,000	\$15,000	\$0	\$0	\$204,000
County								
State								
Federal								
Estimated Total Revenue	\$55,000	\$60,000	\$42,000	\$32,000	\$15,000	\$0	\$0	\$204,000

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

Project Description	
<p>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 and the project will be put out to bid. Construction will take place during FY 2016 and completion is expected in early FY 2017. The construction phase was originally to be funded in FY 2015 through 303 Funds and a bank loan. At the direction of the City Council, the project is to be funded in FY 2016 instead through 303 Funds and a transfer from the Budget Stabilization Reserve.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$138,500 Estimated Useful Life: Description of Operating Impact: Additional maintenance and staffing costs for the Public Works and Leisure Services departments, including new Recreation Supervisor.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Material & Labor	\$3,000,000	\$3,000,000						\$6,000,000
Furniture & Equip.	\$250,000	\$500,000						\$750,000
Estimated Total Cost	\$3,250,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$6,750,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$3,250,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$6,750,000
County								
State								
Federal								
Estimated Total Revenue	\$3,250,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$6,750,000

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

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
REVENUE				
Interest				
FMIT Interest	\$ (5,982)	\$ 10,863	\$ 12,702	\$ 7,200
Banking Investment	0	0	0	5,000
SBA interest	1,822	896	340	0
Local Option Gas Tax	0	0	0	131,190
Insurance proceeds	13,532	0	15,000	15,000
JAG	14,278	29,379	15,944	0
CDBG	0	0	89,231	0
FEMA	496,908	16,520	0	0
EMS Palm Beach County	67,999	68,000	55,000	0
Palm Beach County	29,238	70,600	0	0
Contribution	0	27,043	0	0
Interfund Transfer	0	0	200,000	1,663,381
TOTAL REVENUE	\$ 617,795	\$ 223,301	\$ 388,217	\$ 1,821,771
EXPENDITURE				
019 Doc Imaging Scanner	\$ 893	\$ 2,068	\$ 0	\$ 0
049 Equipment Replacem.	0	23,661	22,200	36,400
069 Copier Replacement	20,309	20,666	0	37,400
073/177 JAG Law Enf Eq	21,624	29,381	15,944	0
088 Vehicle Replacement	268,067	443,234	233,000	125,400
091 Computer Terminal Hardware Repl	17,370	39,822	54,200	73,100
105 Card Access System	0	40,097	0	0
141 Park Surveillance Camera	0	0	0	77,378
150 Roof Replacement	59,109	0	0	0
151 Exterior/Interior Painting	0	6,949	14,500	107,500
152 Storm Water Pipe	222,092	33,538	20,000	60,000
153 Emergency Radio Sys	0	30,950	0	0
156 A & B Canal	505,720	2,916	0	0
161 Road Resurfacing Striping	28,939	78,812	108,000	108,000
163 AC replacement	58,492	40,495	30,000	30,000
164 301 Swain Blvd	4,450	70,600	0	0
185 Rambledw/Harwich Storm Sewer	10,685	52,122	0	0
188 Street Lighting Enhancement	18,326	0	0	0
189 Cardiac Monitors	67,999	68,000	0	0
191 Public Safety HQ Renovation	0	76,257	10,000	150,000
193 Original Section Drainage Improv	0	61,370	474,400	195,000
201 Radio Equipment Relocation	0	0	15,750	0
209 EMS Stretcher Replacement	0	0	55,000	0
210 Median Landscaping Rejuvenation	0	0	25,000	100,000
215 Fire Rescue Bunker Gear Replacem	0	0	0	48,000
TOTAL EXPENDITURE	\$ 1,304,075	\$ 1,120,938	\$ 1,077,994	\$ 1,148,178

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

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED
Beginning fund balance*	\$ 4,572,153	\$ 3,885,873	\$ 2,988,236	\$ 2,116,723
Net Change	(686,280)	(897,637)	(689,777)	673,593
Prior year Rollover**			(181,736)	
Ending Fund Balance	\$ 3,885,873	\$ 2,988,236	\$ 2,116,723	\$ 2,790,316

*Based on Comprehensive Annual Financial Report

** Revenue/Expenses not accounted for during budgeting

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 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Equipment	\$22,200	\$36,400	\$48,500	\$20,200	\$18,000	\$41,200	\$43,500	\$230,000
Estimated Total Cost	\$22,200	\$36,400	\$48,500	\$20,200	\$18,000	\$41,200	\$43,500	\$230,000

Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$22,200	\$36,400	\$48,500	\$20,200	\$18,000	\$41,200	\$43,500	\$230,000
County								
State								
Federal								
Estimated Total Revenue	\$22,200	\$36,400	\$48,500	\$20,200	\$18,000	\$41,200	\$43,500	\$230,000

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

Equipment Description	2016	2017	2018	2019	2020	2021
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)	\$4,000					
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)	\$4,200					
1998 CEMENT MIXER (R&D)	\$3,200					
1998 CUSHMAN GROOM MASTER	\$19,000					
1999 GENI LIFT (TRADES SHOP)				\$8,000		
1999 BOBCAT SKID STEER					\$40,000	
1999 BOBCAT TRAILER (refurbished 2009)						
2000 PRESSURE PRO WASHER 4000				\$2,800		
2001 ARROWBOARD	\$4,800					
2002 PONY PUMP w/500-GAL WATER TANK						
2002 HONDA TPG5000H-DX PORTABLE GENERATOR						
2002 EDCO WALK BEHIND CONCRETE 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		\$8,500				
2004 TANDEM TRAILER						
2004 TANDEM TRAILER						
2004 VICON SPREADER PTO (refurbished 2010)						
2005 20 TON SERVICE JACK X2	\$1,200					
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"						
2005 BALDOR 175 KW #216 GENERATOR "WILMA"						
2005 PORTABLE 10KW GENERATOR			\$3,000			
2005 TOP DRESSER						
2005 TORO ROTORY MOWER		\$40,000				
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE						
2006 COATES TIRE CHANGER			\$4,800			
2006 COATES TIRE BALANCER			\$5,200			
2006 JOHN DEERE GATOR				\$7,200		
2006 SPORTS TURF SOD CUTTER						

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

Equipment Description	2016	2017	2018	2019	2020	2021
2007 CHALLENGER PORTABLE LIFT			\$2,000			
2007 CHALLENGER CL10 LIFT						\$3,500
2007 CHALLENGER 30,000LBS LIFT						\$40,000
2007 ROBINAIR AC RECOVERY MACHINE						
2007 FRIGIDAIRE STACK WASHER/DRYER			\$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"						
2015 SCAG (72")						
2015 CHAMPION AIR COMPRESSOR						
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)						
TOTALS:	\$36,400	\$48,500	\$20,200	\$18,000	\$41,200	\$43,500

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

Project Description								
<p>Provides for the orderly replacement of the twelve copiers, and large documents copier and scanner used in the City. Four copiers are heavy duty, mass-volume copiers, with sorters, located in the Department of Administration, Planning and Building, and Public Safety. Six medium duty copiers with sorters are in the Department of Public Works (1), Public Safety (2) and Leisure Services (3). Two low volume light duty copiers are located in the Department of Building and Finance.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture, Equipment & Software	\$0	\$37,400	\$21,500	\$11,000	\$31,500	\$0	\$0	\$101,400
Estimated Total Cost	\$0	\$37,400	\$21,500	\$11,000	\$31,500	\$0	\$0	\$101,400
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$0	\$37,400	\$21,500	\$11,000	\$31,500	\$0	\$0	\$101,400
County								
State								
Federal								
Estimated Total Revenue	\$0	\$37,400	\$21,500	\$11,000	\$31,500	\$0	\$0	\$101,400

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

Fixed Asset #	Purchase Date	Department	Size/Type	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
8740	3/6/2012	Public Safety Cells	Medium Duty Ricoh MP 3350						
8741	2/9/2012	Public Safety Station 2	Medium Duty Ricoh MP 3350		8,000				
8851	12/20/2012	Public Safety Recept. Desk	Heavy Duty Ricoh 6002						
7278	11/1/2010	Planning/ Building	Heavy Duty Color Ricoh MPC6501	18,000					
8125	2/7/2012	Finance Cashier	Light Duty Canon Ricoh MP 201		3,500				
7279	10/1/2013	Planning / Engineering	HP Plotter 815 MFP						
8607	3/6/2012	Leisure Services (Comm. Hall)	Medium Duty Ricoh MP 4000		10,000				
8059	9/10/2010	Public Safety Admin.	Heavy Duty Ricoh 6001	14,000					
8126	12/20/2012	Administration / Finance	Heavy Duty Ricoh 6002			11,000			
8894	10/28/2013	Public Works	Medium Duty Canon IR 4035				8,000		
8410	10/28/2013	Building	Light Duty Canon 1025N				3,500		
8612	10/28/2013	Leisure Services	Medium Duty Color Canon C5240				20,000		
8603	3/8/2010	Leisure Services Comm. Center	Medium Duty Ricoh 2500	5,400					
Total				\$ 37,400	\$ 21,500	\$ 11,000	\$ 31,500	\$ -	\$ -

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

Project Description	
<p>This project provides for the orderly replacement of vehicles in all departments within the City. Mileage, age, and repairs take a toll on vehicles. Vehicles are tracked on each of the three elements. A CIP vehicle review team evaluated each vehicle's records for replacement timing. A matrix showing the schedule of replacement from 2016-2021 is attached. Funds have also been reserved for unexpected vehicle replacement.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Average 6 years Description of Operating Impact: Cost of maintenance will decrease as a result of replacing vehicles.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Vehicles	\$233,000	\$ 125,400	\$ 84,290	\$ 194,444	\$ 98,638	\$ 176,152	\$ 400,517	\$1,312,442
Estimated Total Cost	\$233,000	\$125,400	\$84,290	\$194,444	\$98,638	\$176,152	\$400,517	\$1,312,442
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$233,000	\$125,400	\$84,290	\$ 194,444	\$ 98,638	\$ 176,152	\$ 400,517	\$1,312,442
County								
State								
Federal								
Estimated Total Revenue	\$233,000	\$125,400	\$84,290	\$194,444	\$98,638	\$176,152	\$400,517	\$1,312,442

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

DEPART.	MODEL YR	ASSET#	VIN#	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
BUILDING (6)									
	2000	Cherokee	7013 9756			31,000			
	2000	Taurus	5914 3406			20,500			
	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				32,500		
FINANCE (2)									
	2005	Caravan / SE	7420 0502					28,500	
	2014	Ford Escape	8394 8425						
LEISURE SERVICES (5)									
	1992	3800/Bus 60 Pass.(refurb)	6735 8066		10,000				
	1995	3600 Thmas Bus 30 Pass.(refurb)	6285 3509					10,000	
	1995	3800/Bus 60 Pass. (refurb)	7062 5863					10,000	
	2013	Ford Econoline E350 15 Pass.	9999 4500						
	2013	Dodge Caravan	8608 4355						
PUBLIC SAFETY (55)									
	2000	2500 Van (CSI)	6824 2581						
	2001	4700 LP Int'l Amb (SRT)	7264 1034						
	2002	SCT van E-350(donation)	8545 6522						
	2005	Explorer (EMS)	8049 3262						
	2007	Crown Vic (patrol)	8236 2790						
	2007	Crown Vic (patrol)	8237 2791						
	2007	Crown Vic (patrol)	8238 2792						
	2008	Impala (patrol)	8527 3456						
	2008	Impala (patrol)	8512 4303						
	2008	Impala (patrol)	8513 5835						
	2008	Impala (admin)	8381 7364						
	2008	Impala (patrol)	8515 8579						
	2009	Impala (patrol)	8550 2786						
	2009	Impala (patrol)	8552 4234						
	2009	Impala (patrol)	8556 7314						
	2009	Malibu (CIS)	8551 6602						
	2010	Impala (watch commander)	8725 6138						
	2010	Impala (watch commander)	8726 6479						
	2010	Malibu (training)	8559 5396						
	2010	Malibu (CIS)	8560 5496						
	2011	HHR (EMS)	8735 1762						
	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						

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

DEPART.	MODEL YR	ASSET#	VIN#	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	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)	8953	3296						
	2015 Jeep Gran Cherokee(SCT)	8963	3686						
	2015 Ford Interceptor (detective)	9999	9999						
	2015 Ford Interceptor (detective)	9999	9999						
	2015 Ford Interceptor (detective)	9999	9999						
	2015 Ford Interceptor (patrol)	9999	9999						
PUBLIC WORKS (21)									
	1986 S1700 Water Tanker (refurb)	7055	6237						7,500
	1993 4700LP Flat Bed 1.1/2	6460	0877						4,000
	1996 F350 Pick Up	6161	2820						
	1999 3500 SIERRA Dump	6998	9468					48,000	
	2000 Dakota 4x4	5913	9221	29,000					
	2001 Caravan (loaner)	7221	3000						
	2001 1500 Club Cab	6844	4656			37,000			
	2001 4700 Dump	7020	5454						
	2002 Express cargo Van (Bldg Serv)	6511	2533			44,500			
	2002 F-150 Pick Up	6513	5961				31,000		
	2002 F-250 Super Duty	6512	9073						34,500
	2002 Ram 1500 ST	7245	5965			29,500			
	2003 F-350 Pick Up	6519	1426		35,250				
	2005 F-350 4X4	7075	2326					41,000	
	2006 F-350 Crew Cab	8151	5657						54,000
	2007 E350 Van 15 Pass	8364	7682						
	2007 E-350 Van (Bldg Serv)	8363	7816						
	2008 4300 (trash truck) (refurb)	8373	1272		10,000				
	2013 F-250 Super Duty	8659	9679						
	2013 F-250 Super Duty	8658	4518						
	2015 F 350 Service Truck	9999	9999						
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						258,000
	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	8960	3796						
	2016 Fire Admin Captain			35,000					
	2016 Fire Chief			35,000					
ALL DEPARTMENTS									
	Allowance for total loss	9999	9999	26,400	29,040	31,944	35,138	38,652	42,517
GRAND TOTAL 98				\$ 125,400	\$ 84,290	\$ 194,444	\$ 98,638	\$ 176,152	\$ 400,517

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

Project Description	
<p>This project provides for the orderly replacement of User Desktop/Laptop Computers and Servers. By funding this project, the City will stay current with technological advances in the information technology field.</p>	
<p>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's Division budget.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Tablet/Laptops	\$8,000	\$11,700	\$30,600	\$0	\$3,200	\$12,000	\$6,000	\$71,500
Desktops	46,200	8,400	3,000	28,000	35,000	28,000	6,000	154,600
Servers	\$0	53,000		60,000				113,000
Estimated Total Cost	\$54,200	\$73,100	\$33,600	\$88,000	\$38,200	\$40,000	\$12,000	\$339,100
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$54,200	\$73,100	\$33,600	\$88,000	\$38,200	\$40,000	\$12,000	\$339,100
County								
State								
Federal								
Estimated Total Revenue	\$54,200	\$73,100	\$33,600	\$88,000	\$38,200	\$40,000	\$12,000	\$339,100

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

Department	Position Title	Suggested Model
ADMINISTRATION	COUNCIL PRESENTATION	LATITUDE E5440
FINANCE	PAYROLL TECHNICIAN	OPTIPLEX 9020 SFF
FINANCE	SCANNING STATION	OPTIPLEX 9020 SFF
FINANCE	PURCHASING ASSISTANT	OPTIPLEX 9020 SFF
FINANCE	PURCHASING ADMINISTRATOR	LATITUDE E6540
FINANCE	ASSISTANT FINANCE DIRECTOR	OPTIPLEX 9020 SFF
BUILDING	DIRECTOR	LATITUDE E6540
PLANNING	CIP COORDINATOR	OPTIPLEX 9020 SFF
PLANNING	SECRETARY	OPTIPLEX 9020 SFF
LEISURE SERVICES	DIRECTOR	LATITUDE E6540
PUBLIC SAFETY	FIRE/EMS CAPTAIN	LATITUDE E6540
PUBLIC SAFETY	FIRE CHIEF	LATITUDE E6540
PUBLIC WORKS	DIRECTOR	LATITUDE E6540

PROJECT NAME Park Surveillance Cameras
DEPARTMENT Public Safety
PROJECT NO. 304-141

Project Description	
<p>This project provides for Rambo Park and the baseball fields at Ira Van Bullock Park to be equipped with a camera surveillance system. These systems would allow for the monitoring of the two park locations. This proposed surveillance system will give added security and will also allow for monitoring by Public Safety staff.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Description of Operating Impact: 2nd Year Maintenance Agreement total \$2,700.00 for FY 17</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Material & Labor	\$0	\$77,378	\$0	\$0	\$0	\$0	\$0	\$77,378
Estimated Total Cost		\$77,378	\$0	\$0	\$0	\$0	\$0	\$77,378
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$0	\$77,378	\$0	\$0	\$0	\$0	\$0	\$77,378
County								
State								
Federal								
Estimated Total Revenue	\$0	\$77,378	\$0	\$0	\$0	\$0	\$0	\$77,378

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

Project Description	
<p>This project provides for the orderly exterior and interior maintenance of public building and park facilities through weather proofing and painting. Age, usage, maintenance and repairs, and color-fading are taken into account as part of the analysis to determine when each facility will be painted. A matrix showing the schedule of painting from FY 2016 through FY 2021 is attached.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Equipment	\$14,500	\$107,500	\$39,200	\$10,000	\$71,900	\$12,500	\$16,000	\$271,600
Estimated Total Cost	\$14,500	\$107,500	\$39,200	\$10,000	\$71,900	\$12,500	\$16,000	\$271,600
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$14,500	\$107,500	\$39,200	\$10,000	\$71,900	\$12,500	\$16,000	\$271,600
County								
State								
Federal								
Estimated Total Revenue	\$14,500	\$107,500	\$39,200	\$10,000	\$71,900	\$12,500	\$16,000	\$271,600

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

Building	Date Painted	Scheduled Year	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
301 Swain Blvd. (exterior)	May-12	2022						
301 Swain Blvd. (interior)	May-12	2022						
500 Perry Ave. (exterior)	June-14	2021						\$5,000
500 Perry Ave. (interior)	June-14	2021				\$3,500		
500 Perry Ave. Gazebo	September-14	2022						
Bowman Park Gazebo	January-99	2016	\$2,200					
Burrowing Owl Park Gazebo	January-12	2022						
City Hall (exterior)	July-07	2016	\$31,500					
City Hall (interior)	July-07	2016	\$35,000					
City Hall Diesel Fuel Tank	March-15	2023						
Community Center ¹ (exterior)	January-07	2016						
Community Center ¹ (interior)	January-07	2016						
Community Hall (exterior)	June-14	2021						\$5,000
Community Hall (interior)	June-14	2021				\$5,000		
Community Park Comfort Station (exterior)	January-12	2019				\$3,000		
Community Park Comfort Station (interior) ¹	January-12	2016						\$3,000
Community Park East Gazebo	January-12	2019				\$2,000		
Community Park West Gazebo	January-12	2017		\$4,200				
Community Park Main Pavilion (new roof)	June-13	2025						
Community Park Main Pavilion (structure)	February-15	2022					\$2,500	
Community Park Main Pavilion Guard Rails	June-13	2018			\$3,000			
Community Park Shuffleboard	April-14	2022						
Empire Park Gazebo	January-00	2016	\$1,600					
Former City Hall (exterior)	June-10	2018				\$7,000		
Former City Hall (interior)	June-10	2017			\$7,000			
Freedom Park Main Pavilion	January-02	2016	\$5,800					
Freedom Park Main Pavilion Guard Rails	April-14	2019				\$2,700		
Freedom Park Small Pavilion	January-02	2016	\$5,000					
Freedom Park North Restroom/Press Box	February-08	2015						
Freedom Park South Restroom/Press Box	December-13	2020					\$10,000	
Freedom Park Dugouts	February-14	2021						\$2,000
Ira Van Bullock Dugouts & Press boxes	May-12	2019				\$2,000		
Ira Van Bullock Pavilion	August-12	2016	\$7,100					
Ira Van Bullock Gazebo	June-09	2016	\$4,500					
Leisure Services	March-06	2013						
Public Safety Station #1 (exterior)	July-10	2017		\$15,000				
Public Safety Station #1 (interior)	July-14	2019				\$40,000		
Public Safety Station #1 Bay Doors (4 Red)	July-10	2016	\$1,800					
Public Safety Range (exterior)	June-10	2017		\$5,000				
Public Safety Range (interior)	July-14	2019						
Public Safety #2 (exterior)	March-12	2019				\$5,500		
Public Safety #2 (interior)	May-10	2019						
Public Works (exterior)	July-07	2017		\$10,000				
Public Works (interior)	July-07	2016	\$13,000					
PW Shed at Martin Ave.	March-14	2021						\$1,000
Veterans Park Dugouts	May-12	2019				\$1,200		
Veterans Park Shed	February-08	2016		\$1,000				
Veterans Park Press Box/Restrooms (exterior)	February-08	2018		\$4,000				
Veterans Park Press Box/Restrooms (interior) ¹	September-15	2020						
Total:			\$107,500	\$39,200	\$10,000	\$71,900	\$12,500	\$16,000

¹ Will be painted as part of FY 15 CIP #303-198

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

Project Description	
<p>This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 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 2016 through FY 2021. In FY 2016, the deteriorated culvert under Wry Road south of Chickasaw Road at the L-11 Canal will be repaired and new headwalls installed.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0 Estimated Useful Life: 20-30 Years Description of Operating Impact: Regular maintenance helps avoid the need for costly and disruptive emergency repairs.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Materials & Labor	\$20,000	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$205,000
Estimated Total Cost	\$20,000	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$205,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$20,000	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$205,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$205,000

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

Project Description	
<p>This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2016 through FY 2021 is attached.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 15-20 Years Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Materials & Labor	\$108,000	\$108,000	\$115,000	\$120,000	\$140,000	\$75,000	\$150,000	\$816,000
Estimated Total Cost	\$108,000	\$108,000	\$115,000	\$120,000	\$140,000	\$75,000	\$150,000	\$816,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$108,000	\$108,000	\$115,000	\$120,000	\$140,000	\$75,000	\$150,000	\$816,000
County								
State								
Federal								
Estimated Total Revenue	\$108,000	\$108,000	\$115,000	\$120,000	\$140,000	\$75,000	\$150,000	\$816,000

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

Roadway	Surface Type	Overlay Year	Lifespan	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Appian Way	Asphalt	1997	2017-2022						x
Biscayne Blvd.	Asphalt	1995	2015-2020			x			
Biscayne Dr.	Asphalt	1999	2019-2024					x	
Bowman St.	Asphalt	2000	2020-2025						x
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					x	
Carver St.	Asphalt	1991-1995	2015-2020					x	
Caesar Cir.	Asphalt	1996	2016-2021						x
Centurian Cir.	Asphalt	1996	2016-2021						x
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	2015	2035-2040						
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	2015	2035-2040						
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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
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	2014	2039-2034						
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	
<p>This project provides for the orderly replacement of air conditioning systems at public building 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.</p>	
<p>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.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Materials & Labor	\$30,000	\$30,000	\$94,300	\$86,000	\$23,000	\$17,500	\$77,000	\$357,800
Estimated Total Cost	\$30,000	\$30,000	\$94,300	\$86,000	\$23,000	\$17,500	\$77,000	\$357,800
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$30,000	\$30,000	\$94,300	\$86,000	\$23,000	\$17,500	\$77,000	\$357,800
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$30,000	\$94,300	\$86,000	\$23,000	\$17,500	\$77,000	\$357,800

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

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2016	2017	2018	2019	2020	2021
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				\$23,000		
Former City Hall	Apr-08	COND	Lobby	7.5						
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 (back-up unit)	20						
Community Center	Apr-08	COND	#3 Gym (back-up unit)	20						
Community Center	Dec-14	A/H	#4 Gym	20						
Community Center	Dec-14	COND	#4 Gym	20						
Community Center	Jun-14	COND	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	A/H	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	COND	#2 Classroom & Hall	20						
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						
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	2016	2017	2018	2019	2020	2021
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			\$59,000			
City Hall	Aug-07	PACKAGE	West Wing	25		\$59,000				
City Hall	Aug-07	A/H	Council Chambers	20						\$77,000
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	\$94,300	\$86,000	\$23,000	\$17,500	\$77,000

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

Project Description	
<p>This project provides for the renovation and updating of the interior of the Public Safety Headquarters building. The building is almost 30 years old and will require renovations to increase efficiency and respond to evolving standards in the public safety field. During FY 2016, the former dispatch area (relocated as part of FY 2015's CIP 301-203) will be remodelled into an office and an enlarged breakroom dining area and storage space. The lockerroom shower areas will be renovated, the provisions for evidence processing will be enhanced by removing this activity from the holding cell area, a roof added to help preserve bicycle evidence items, and vehicle parking areas efficiency and accountability improved through the addition of card access control.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 20 years bldg/10 years furniture Description of Operating Impact: Operating and maintenance costs included in operating budget.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Construction	\$10,000	\$137,000						\$147,000
Furniture		\$13,000						\$13,000
Estimated Total Cost	\$10,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$10,000	\$150,000						\$160,000
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$160,000

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

Project Description	
<p>This project will provide improvement 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 on First Street between the E-3 Canal and Swain Boulevard and then proceed in a number of phases based on the plan and priority determined in FY 2014. For FY 2016, the alleyway drainage areas north of First Street, South of the L-11 Canal, and West of Swain Boulevard will be re-shaped to improve holding capacity and conveyance.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design	\$10,000		\$22,206					\$32,206
Construction	\$464,400	\$195,000	\$393,794	\$242,000	\$220,000	\$352,000	\$0	\$1,867,194
Estimated Total Cost	\$474,400	\$195,000	\$416,000	\$242,000	\$220,000	\$352,000	\$0	\$1,899,400
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$385,169	\$69,233	\$316,000	\$142,000	\$120,000	\$252,000	\$0	\$1,284,402
County								
State								
Federal (CDBG)	\$89,231	\$125,767	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$614,998
Estimated Total Revenue	\$474,400	\$195,000	\$416,000	\$242,000	\$220,000	\$352,000	\$0	\$1,899,400

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

Task	Total	Fiscal Year
Phase 1 First Street Phase 1 (Planning and Design)	10,000	2015
Phase1 First Street Phase 1 (Construction)	\$464,400	
Phase 2 Ditch 1, 2, 3 and 4	\$195,000	2016
Phase 3 First Street Phase 2 (Planning and Design)	\$22,206	2017
Phase 3 First Street Phase 2 (Construction)	\$393,794	
Phase 4 Ditch 5, 8, 9, 10 and Lake Worth Road	\$242,000	2018
Phase 5 Ditch 11, 12, 13 and 14	\$220,000	2019
Phase 6 Ditch 15, 16 and 17	\$353,000	2020
GRAND TOTAL	\$1,899,400	

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

Project Description	
<p>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.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: Careful plant selection should reduce maintenance expenses.</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design	\$25,000							\$25,000
Construction		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Estimated Total Cost	\$25,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$625,000
Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City	\$25,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$625,000
County								
State								
Federal								
Estimated Total Revenue	\$25,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$625,000

PROJECT NAME Fire Rescue Bunker Gear Replacement
DEPARTMENT Public Safety
PROJECT NO. 304-215

Project Description	
<p>This project provides for the purchase of fifteen (15) sets of Janesville Iso Dry Bunker Gear in Fiscal Year 2016 and fifteen (15) sets in Fiscal Year 2017. This will be a two (2) year Project to replace and update the Fire Protection Gear that Firefighters are required to wear during the course of combat firefighting. The current gear is exceeding the recommended timeframe for its life expectancy.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 10 Years Description of Operating Impact: None</p>	

Project Budget								
Cost by CIP Year	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Planning & Design								
Equipment & Design		\$48,000	\$0	\$0	\$0	\$0	\$0	\$48,000
Estimated Total Cost	\$0	\$48,000	\$0	\$0	\$0	\$0	\$0	\$48,000

Funding Source	Budget 2015	Budget Year 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
City		\$48,000	\$0	\$0	\$0	\$0	\$0	\$48,000
County								
State								
Federal								
Estimated Total Revenue		\$48,000	\$0	\$0	\$0	\$0	\$0	\$48,000



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GLOSSARY OF TERMS

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

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

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, endotracheal intubation, IV therapy, cardiac monitoring and drug administration therapy.

AGENCY FUNDS: Agency funds are used to account for resources that the government is holding in a fiduciary capacity (in trust) for another agency or individual. They are primarily clearing devices for cash collected for others, held briefly, and then disbursed to authorized recipients.

AMENDED BUDGET: The amended budget is the working budget. It is the adopted budget that 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.

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.

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 \times (\$50,000/\$1,000) = 5.0000 \times \$50 = \250.00 .

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The accrual basis of accounting adapted to the governmental fund type, which records revenue when measurable and available, and expenditures when the liability is incurred.

MOBILE DATA TERMINALS (MDT): Ruggedized wireless computing devices that send and receive information over a wireless data network, used by 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.