



CITY OF GREENACRES

Comprehensive Annual Budget Fiscal Year 2017

October 1, 2016 - September 30, 2017

City of Greenacres



Comprehensive Annual Budget

Fiscal Year 2016/2017

October 1, 2016 – September 30, 2017

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

Andrea McCue, 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, 2015

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, 2015.

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 23rd 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 provided to assist in locating information. The following describes each of the major sections:

Introduction

The introduction to the City of Greenacres Budget includes the budget message, city profile/demographics/history, miscellaneous statistics, the City's location/vicinity map, strategic planning and five-year financial forecast, financial policies, budget process, and budget calendar. The budget message explains where the City has been and where it's going in the upcoming year. The letter presents a broad perspective of services provided, and discusses taxes and millage rates, changes in operations, and significant differences in revenues and expenditures.

Budget Overview/Summary

This section provides an organizational chart, personnel summary, budget highlights, budget summary, information on Ad Valorem and property values and comparisons with other Palm Beach County cities.

General Fund

The General Fund section includes Revenues and Expenditures summaries and details, along with charts and graphs depicting five year projections and fund balance information.

Department Budgets

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

Non-Departmental

Non-departmental includes General Fund expenditures for Insurance Claims, Solid Waste Collection, Interfund Transfers, Palm Beach County Law Enforcement, Inspector General, and Contingency.

Special Revenues Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Andrea McCue
City Manager

September 1, 2016

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 2017, covering the period from October 1, 2016, to September 30, 2017.

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 2017 (FY2017) 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 FY2017 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas.

- **Safe City:** The FY2017 budget allocates \$16.4 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 seven (7) positions in the Fire Rescue Department, replacement of thirty-five (35) NXG2 Air Packs and twenty (20) AV 3000 HT Masks, fire truck refurbishment and funding for three (3) additional law enforcement positions with the Palm Beach County Sheriff's Office.
- **Well Planned Attractive Community:** The FY2017 budget allocates \$3.9 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 \$550,008 for the Original Section drainage improvement to mitigate flooding, \$75,600 for the City-wide sidewalk enhancement project and \$170,000 for road resurfacing, striping and marking.

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 FY2017 budget allocates \$6.4 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 \$50,000 to upgrade City information signs and \$40,000 for the development of a new City website.

- **Diversity in Community Life, Leisure, and Recreation:** The FY2017 budget allocates \$2.4 million for community and recreation programs including events, recreational athletic leagues, senior activities and afterschool programs. In FY2017, the City will be offering additional community events within the City and programs at the newly expanded and remodeled Community Center and changes to some existing events to continue to increase attendance. The budget also provides \$566,121 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, 2016, show an increase of 9.1% over the prior year. This would be the fourth 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 has been done in the past, the FY2017 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 FY2017 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 FY2017 are projected to be \$25,952,521 which represents an increase of 6.2% over the budgeted FY2016 revenues. As directed by the City Council, the FY2017 budget maintains the property tax rate at \$6.0854 per one thousand dollars of assessed property value which will generate approximately \$734,860 more revenue compared to the FY2016 budget.

General Fund expenditures for FY2017 are projected to be \$27,028,829 which is 3.3% less than the expenditures budgeted in FY2016. The decrease is primarily the result of a \$2.8 million decrease in transfers to fund capital projects in FY21017.

The General Fund also includes \$410,000 in interfund transfers to the Debt Service Fund, \$20,000 to the Special Revenue Funds, and \$1,000,000 to the Construction and Maintenance Fund.

The FY2017 budget includes the use of \$1,076,308 from fund balance assigned for subsequent year's expenditures, while maintaining an unassigned reserve in excess of 25% of budgeted operating expenditures, as required by the Fund Balance Policy.

Special Revenue Funds

The City maintains four (4) Special Revenue Funds to account for law enforcement forfeitures, fire rescue donations, tree planting activities and afterschool programs where the revenues are restricted for those programs. The total expenditures for those funds in FY2017 are projected to be \$876,610.

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 funded by a transfer from the General Fund.

Capital Improvement Program

The FY2017 budget allocates a total of \$2,586,833 for the Capital Improvement Programs which consist 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 \$348,100. Revenue streams such as impact fees, cell tower rental proceeds, grants and fund balances will be used to fund projects including the following:

- City sidewalk enhancements.
- Design and development of the new City website.
- New maintenance equipment for City storm sewers.
- Upgrading the City Information signs at 2995 South Jog Road and 5095 South Haverhill Road.

The Parks and Recreation Fund contain six (6) projects with a total cost of \$395,500. 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.
- Resurfacing parks basketball and tennis courts.
- Park Lighting upgrades to increase efficiency.
- Parking lot expansion and resurfacing.

The Reconstruction and Maintenance Fund contain fifteen (15) projects with a total cost of \$1,843,233. 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.
- Repair and rehabilitation of storms sewers and drainage basins.
- Maintenance of public buildings including painting, roof repairs, and A/C replacements.
- Scheduled replacement of equipment including computers and copiers
- Renovation of the Public Safety headquarters building.
- Median landscaping rejuvenation.

The total budget for FY2017 is \$30,895,532, which is \$3,518,954 less than the FY2016 budget. It reflects the City's efforts in allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects 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,



Andrea McCue
City Manager

AM/ja
AM1609.01

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 39,066, The City of Greenacres is the eighth largest of the 39 municipalities in Palm Beach County. The City’s over 17,194 (as of 7/31/16) 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 24 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 Okeehetee Park, a regional county park providing over 1,700 acres of recreation. The City’s Community Center is host to a variety of youth, adult, and senior classes and activities.

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 protection, emergency medical services, protective inspections, public works, planning, zoning, engineering, recreation and cultural events.

The City provides solid waste collection and recycling services through a contract with a privately owned sanitation company. 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, 2006	31,734	—
As of April 1, 2016	39,066	—
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 2010-2014)	\$47,417	—

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.

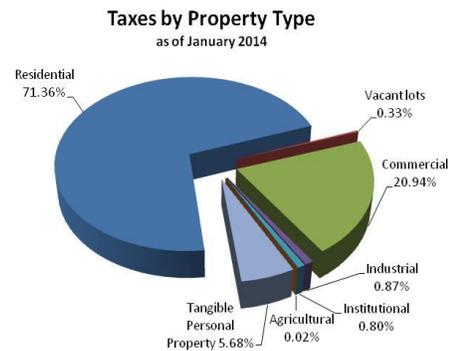
Palm Beach County School District and Palm Beach County Board of County Commissioners are the two largest local employers, with 21,656 and 5,930 employees, respectively. The American Community Survey for Palm Beach County lists the three top trades as: 1) Educational services, health care and social assistance, the largest sector at more than 126,000 employees; 2) Professional, scientific, management, administrative, and waste management services at over 98,000; and 3) Retail trade at over 86,000.

2015 Principal Employers in Palm Beach County

Employer	Employees	Percentage of Total Employment
Palm Beach County School District	21,656	3.30%
Palm Beach County Board of Commissioners	5,930	0.90%
Tenet Healthcare Corp.	4,595	0.70%
NextEra Energy, Inc. (FP&L Headquarters)	4,005	0.61%
Hospital Corporation of America (HCA)	3,476	0.53%
Veterans Health Administration	2,700	0.41%
Florida Atlantic University	2,529	0.38%
Boca Raton Regional Hospital	2,500	0.38%
Jupiter Medical Center	2,195	0.40%
Bethesda Health, Inc.	2,150	0.33%
Total	51,736	7.94%

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 the Palm Beach County Sheriff's

Office for law enforcement would be advantageous for Greenacres residents. This change took place 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, and significantly expanded the Community Center. The City has continued to invest in the "original Section" of the City as part of an economic development effort and to preserve the history of the area.



Greenacres City Hall - 2007

CITY STATISTICS AND SERVICES

City Statistics

Date of Incorporation: 1926 (reincorporated 1947)

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

Municipal Elections: Non-partisan – 19,104 registered voters

Area: 5.85 square miles

Miles of Streets: Approximately 23.37 Center Lane Miles

Dwelling Units 17,194 as of 7/31/16

Employees: Full time – 130, Part time – 28
(73 full-time and 1 part-time transferred to Palm Beach County Sheriff 2/2016)

Population: 2016 – 39,066 (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 effective 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

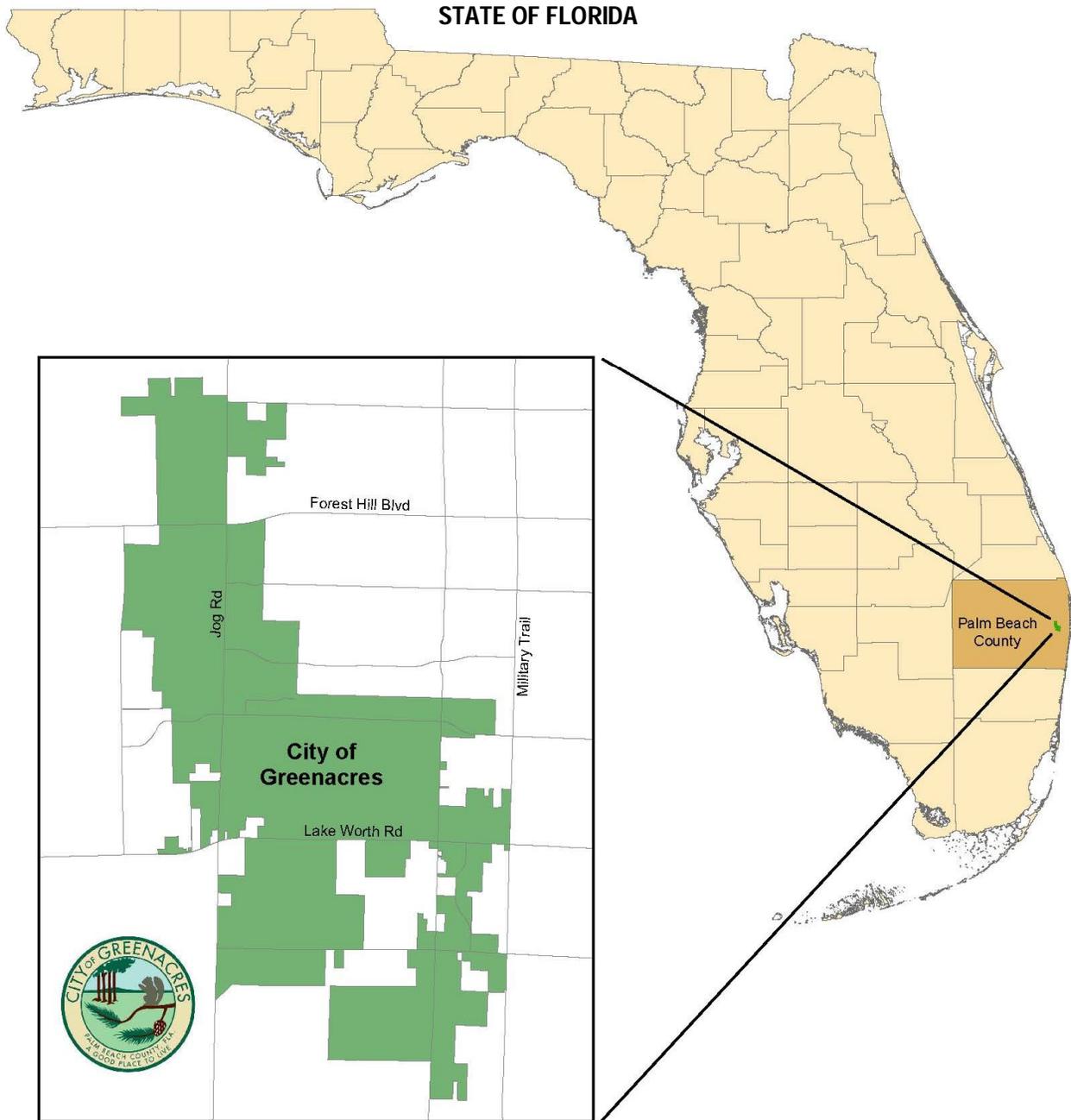
Elementary

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

**Strategic Goal: Well Planned Attractive Community***Short Term Goals:*

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

**Strategic Goal: Efficient & Effective Local Government***Short Term Goals:*

- Maintain implementation of successful business management practices and the use of performance measurement and benchmarking
- Increase efficiency of service delivery through the incorporation of technology
- Maintain communication with residents and businesses by publishing an annual report, city 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
- Increase 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 protect 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 the value of 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 Annual Financial Report 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 provide the basic framework for the overall financial management of the City. The policies which are based on state law, City Charter, council policies and directives cover areas such as budget, revenues, cash management and investments, debt, reserves, capital Improvement programs, accounting and financial reporting and organizational and financial stability. These policies are used in the development of current activities and planning for future programs.

Operating Budget Policies

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 user charges and fees to recover the partial or full cost of providing a service.

4. The City will review fees and charges periodically to ensure they are fair and equitable to all users.
5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.

Cash Management Policies

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 promptly; 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 (Florida Prime State Board of Administration or SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act (Florida Statute Section 163.01);
- Negotiable direct obligations of, or obligations of the principal and interest of which are unconditionally guaranteed by the United States Government at the prevailing market price for such securities (U.S. "Treasuries" and "Agencies");

- U.S. Government Agency Securities and Instrumentalities of Government Sponsored Enterprises carrying the implied faith and credit of the U.S. Government; Interest-bearing time deposits or savings accounts in qualified public depositories as prescribed by the Florida Security for Public Deposits Act, Chapter 280.02, Florida Statutes;
- Certificates of deposit and other evidences of deposit at qualified depositories, bankers' acceptances, and commercial paper, rated in the highest tier by a nationally recognized rating agency;
- Shares of any money market mutual fund that is registered with a Securities and Exchange Commission, has the highest credit quality rating from a nationally recognized statistical rating organization, and has a portfolio which is limited to direct obligations of the United States Government or any agency instrumentally thereof.

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

Debt 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 \$2,000,000.
3. Assigned Fund Balance

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

Capital Assets Policies

1. The City will track all assets with a value greater than \$750 for inventory and control purposes.
2. A physical inventory will be performed annually.
3. The City will set capitalization thresholds for all capital assets with a life greater than one year for all classes of assets. For financial reporting purposes, the thresholds are:

Capitalize & Depreciate

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

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

Capital Improvement Program Policies

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

Accounting and Financial Reporting Policies

1. An independent audit will be performed annually by a certified public accounting firm.
2. The City will produce Comprehensive Annual Financial Reports (CAFR's) in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) within 180 days of the end of the fiscal year.
3. The City will maintain an accounting and financial reporting system that conforms to GAAP and State laws.

4. The City will produce periodic financial reports on a monthly basis, including year-to-date levels of revenues and expenditures and budget-to-actual comparisons.

Organizational Policies

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

Financial Stability Policies

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

BUDGETING PROCESS - FY 2017

The FY 2017 annual budget for the City of Greenacres covers the period from October 1, 2016 to September 30, 2017, 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.

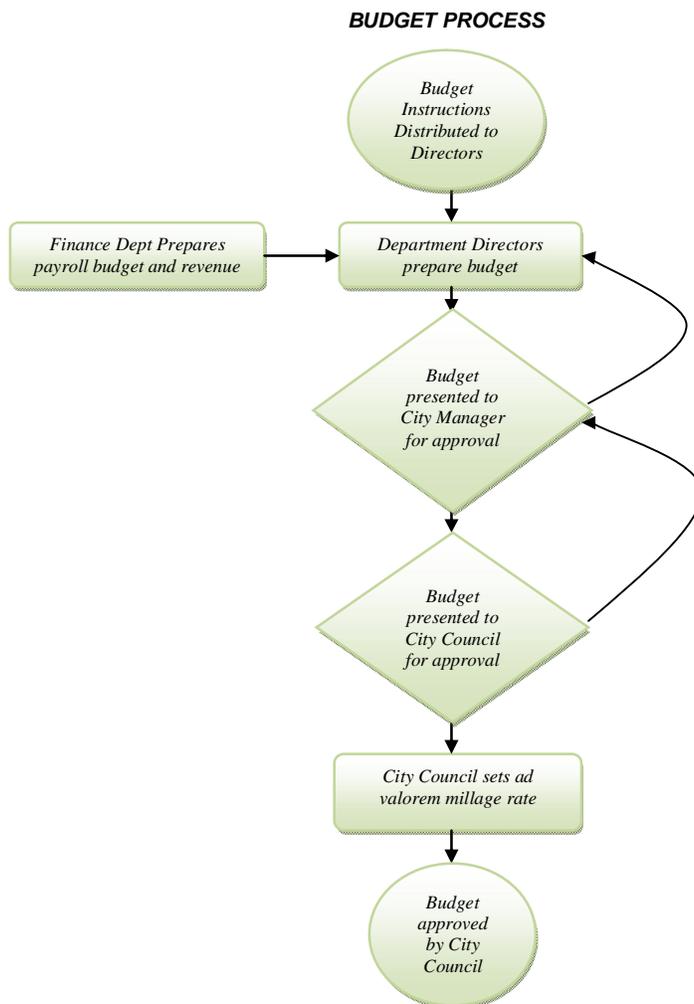
New programs are formulated by Department Directors as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to 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 May 16, 2016, June 20, 2016, July 18, 2016, July 28, 2016, and August 10, 2016 for the FY 2017 budget.

From the public budget workshops, Council directed changes are received and incorporated into 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 2017**

March	
Department of Finance Prepares Budget Module, Budget Request Packages and Guidance Materials	22
Distribution of Budget Instructions	22
April	
Departments Prepare Budget Requests and Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts	1 - 30
Departments prepare Budget Requests for Capital Improvement Funds	1 - 4
Departmental CIP Budget Meetings with the City Manager and Finance Department	5-6
City Council CIP Budget Workshop	18
Departmental Budget Requests Submitted to City Manager	30
May	
Departmental Budget Meetings with the City Manager and Finance Department including CIP revisions	5 - 6
Departmental Revenues and Expenditures locked	9
City Council Budget Workshop – CIP Update and Departmental Budget Update	16
Property Appraiser Provides Preliminary Tax Roll (Estimate of Total Assessed Values)	31
June	
Council Budget Workshop – Budget Presentations	20
July	
Property Appraiser Provides Certification of Taxable Values	1
City Manager Budget Book provided to City Council	8
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	18
City Council Budget Workshop – Personnel Review and Update	28
Department of Finance Provides Ad Valorem Rates to Property Appraiser	29
September	
First Public Hearing on Proposed Budget	8
*Announces Percent by which Computed Millage Exceeds Rolled-Back Rate	
*Adopt Tentative Budget	
*Amendments, if any	
*Re-Compute Proposed Millage, if amended	
Advertise Notice of Proposed Operating Budget	10
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	13
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Department of Revenue	16
Certification of "TRIM" compliance Signed by City Manager and Submitted to Property Appraiser	16
October	
Start new budget year	1

GOVERNMENTAL FUNDS

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

The City of Greenacres uses the following governmental fund types:

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

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

- Forfeitures Fund (#102) - This fund (established in FY 1989) accounts for funds generated from law enforcement confiscations. These funds are legally restricted as to usage per Chapter 932, Florida Statutes. Chapter 932, Florida Statutes, prohibits adoption of a revenue budget on this fund. Fund expenditures need City Council approval.
- Arboreous Fund (#103) - This fund was established in fiscal year 1990 and accounts for funds designated for tree planting and maintenance activities. Revenue is generated from commercial development.
- Fire Rescue Donation Fund (#104) - This fund was established in fiscal year 1996 and accounts for contributions designated for 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.

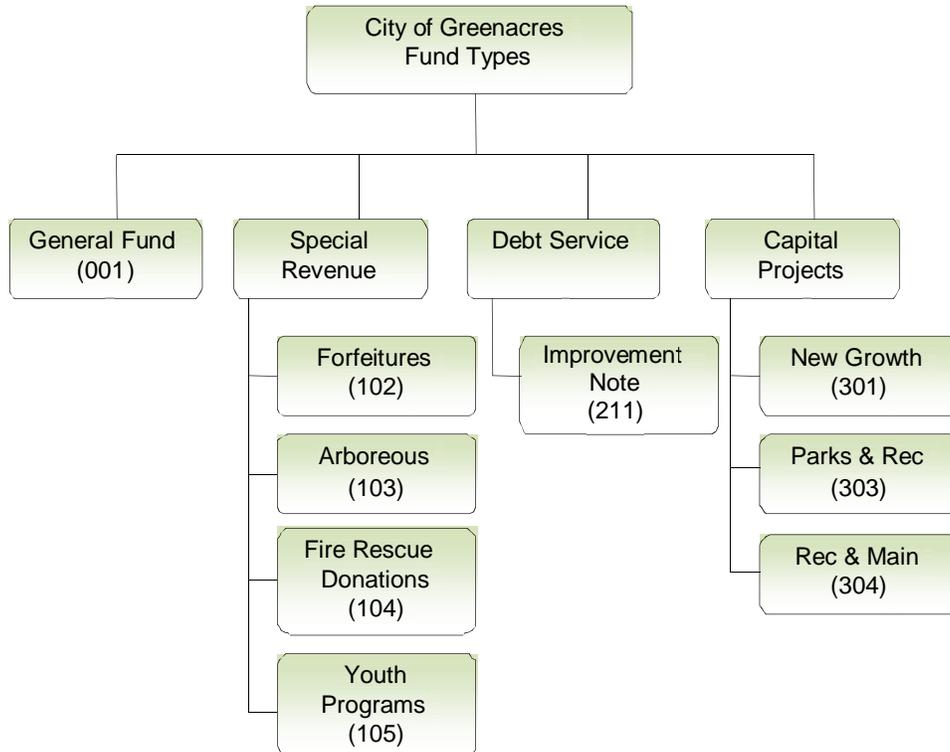
Capital Projects Funds - The City operates three capital projects funds and are all major funds. All funds are supported by various sources including the receipt of grants, inter-fund transfers from the General Fund, impact fees and bond proceeds. The three continuing funds are:

- 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 re-appropriations for open encumbrances at the end of the fiscal year. During the year when the need arises, budget

amendments/adjustments are prepared for City Council's approval.

The City of Greenacres is proud of its outstanding history of fiscally sound business practices and receiving the Certificate of Achievement for Excellence in Financial Reporting (CAFR) for the past 24 years, and the Distinguished Budget Presentation award for the past 23 years.



BASIS OF BUDGETING

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

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

1. Measurement Focus - Flow of financial resources

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

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

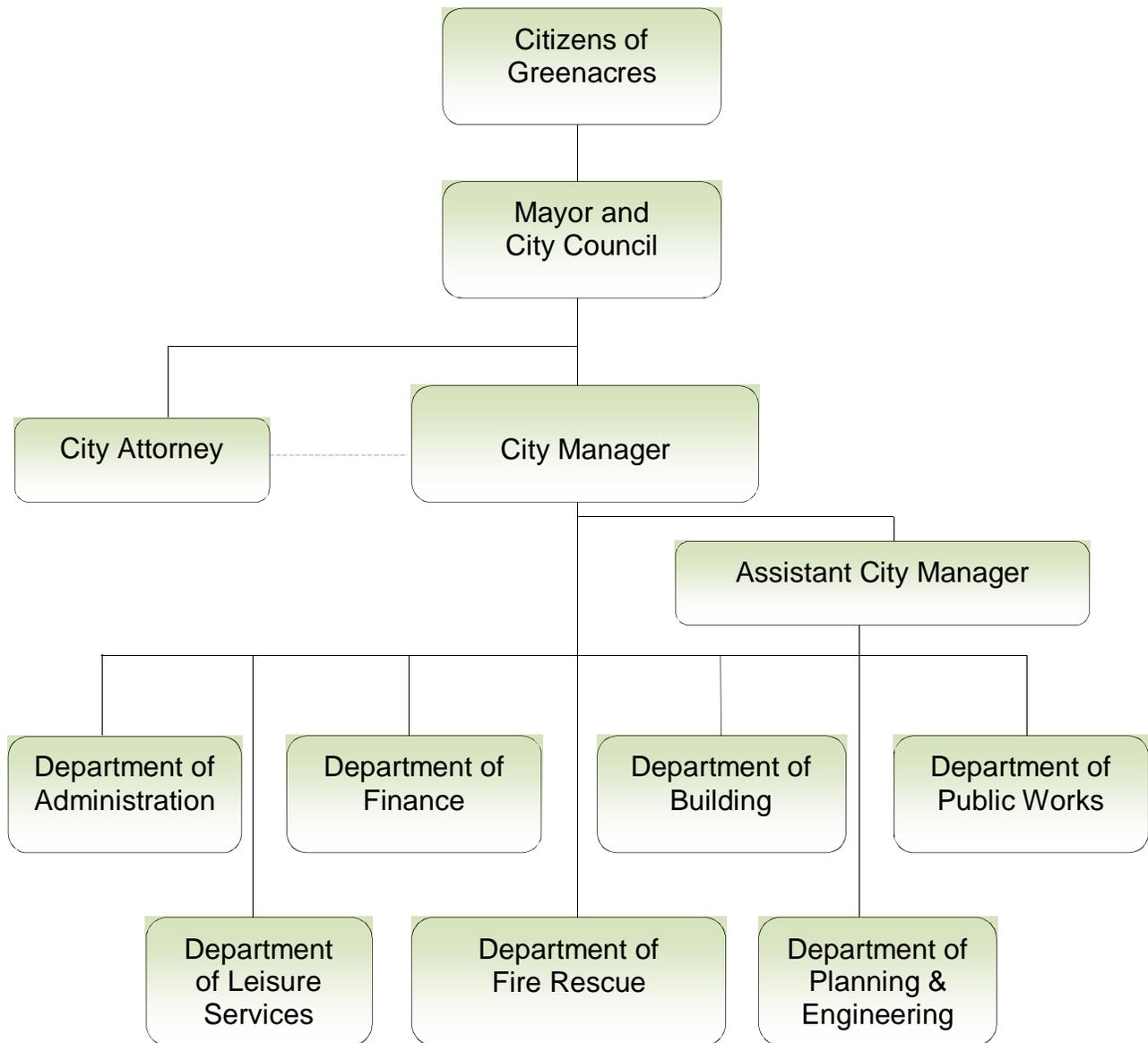
2. Basis of Accounting – Modified accrual

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

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

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

Organizational Chart

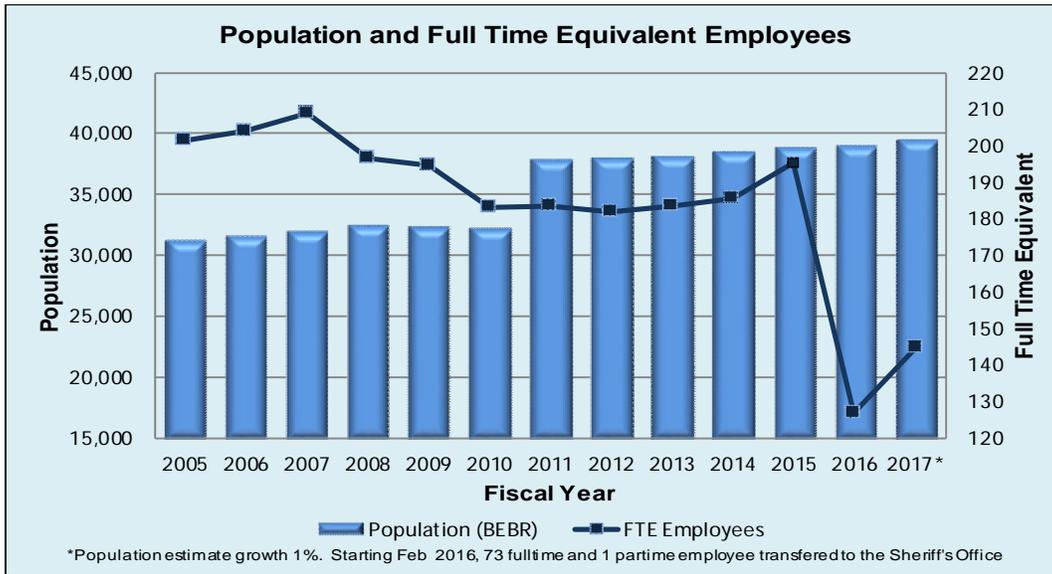


Mission Statement

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

Full Time: 130
Part Time: 28

**PERSONNEL SUMMARY
FY 2015 – 2017**



Personnel Summary FY 2015 - 2017					
Department	FY 2015 Service Levels	Actual Additions / Reductions	FY 2016 Service Levels	Adopted Additions / Reductions	FY 2017 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	+2 -1	21 FT / 2 PT	+3 FT / -2 PT	24 FT / 0 PT
Fire Rescue	115 FT / 1 PT	+ 5 -73 -1 PT	47 FT / 0 PT	+7	54 FT / 0 PT
Leisure Services	8 FT / 22 PT	+1	9 FT / 22 PT	+3 FT / +2PT-2PT	12 FT / 22 PT
Building	10 FT	0	10 FT	+3	13 FT
TOTALS	180 FT / 31 PT	-66 FT / -1 PT	114 FT / 30 PT	+16 FT / -2 PT	130 FT / 28 PT

FT – Full Time; PT – Part Time

The preceding chart shows actual changes between the FY 2015 and FY 2017 service levels, and the proposed additions for the budget year FY 2017. A brief explanation is provided below:

- Department of Administration – Management Analyst to be removed and Human Resources Director to be added for 2017.
- Department of Finance – No staffing changes are proposed for 2017.
- Department of Planning/Engineering – No staffing changes are proposed for 2017.
- Department of Public Works – 1 Mechanic and 2 Maintenance Worker I's to be added for 2017. 2 Park Attendants (PT) transferred to Leisure Services Dept.
- Department of Fire Rescue – 6 Firefighter/EMT and 1 Receptionist to be added for 2017.
- Department of Leisure Services – Custodian, Recreational Specialist, and Youth Specialist to be added for 2017. 1 Recreation Aide II (PT) and 1 Child Care Assistant (PT) to be removed. 2 Park Attendants (PT) transferred from Public Works Dept.
- Department of Building – Code Enforcement Officer, Plans Examiner, and Code Enforcement Tech to be added for 2017.

BUDGET HIGHLIGHTS

This year's budget has been developed by allocating resources for plans, programs, and strategies to achieve the long term goals related to the City's mission of improving the quality of life by providing the best and most cost efficient public services and facilities to the residents and businesses.

There are positive signs that the recovery from the Great Recession is continuing. Overall, the City's General Fund budgeted revenue has increased by \$1,536,337 and the General Fund budgeted expenditures have decreased by \$931,158 compared to FY 2016 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2017 budget.

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

Ad Valorem Tax, the largest single revenue source for the City, reflects an increase of approximately \$734,860 from last year's budget. This is a result of a 9.064% increase in certified assessed property values from FY 2016 to FY 2017 while maintaining the millage rate at 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 2017 revenues are projected to increase from last year's budget by \$56,000.

Permits and Fees includes franchise fees, which are charges imposed upon a utility for the privilege of using municipal rights-of-way to conduct business and for various types of building permits issued by the City. FY 2017 reflects an increase of \$147,680 over the FY 2016 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 2017 projections show an increase of \$112,936 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:

Salaries and Benefits represent approximately 45% of the expenditures in the general fund. For FY 2017, personnel costs will be approximately \$1,060,826 lower than the FY 2016 budgeted amounts. This decrease is due to the contract with the Palm Beach County Sheriff's Department for Police Protection.

Operating Expenditures are \$2,979,447 greater in FY 2017 compared to the FY 2016 budget. This increase in costs is due to contracting law enforcement services with the Palm Beach County Sheriff's Office (PBSO) for a full year. The PBSO contract commenced on February 1, 2016.

Interfund Transfers decreased by \$1,763,381 compared to the FY 2016 budget. This decrease is due to the completion of the Community Center Expansion project.

BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:					
Taxes:					
Ad Valorem Taxes	8,920,299				8,920,299
Utility Service Tax	2,811,000				2,811,000
Other Taxes	2,186,288			138,000	2,324,288
Permits and Fees	2,524,570			224,521	2,749,091
Intergovernmental Revenues	4,956,533	379,243		142,946	5,478,722
Charges for Services	3,925,781	176,529			4,102,310
Fines and Forfeitures	84,400				84,400
Miscellaneous Revenues					
Interest Earned	100,572	149	4,518	76,527	181,766
Rent and Royalties	367,478			205,991	573,469
Other Miscellaneous Revenues	75,600	14,520		0	90,120
Total Revenues	<u>\$25,952,521</u>	<u>\$570,441</u>	<u>\$4,518</u>	<u>\$787,985</u>	<u>\$27,315,465</u>
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		20,000	410,000	1,000,000	1,430,000
Appropriated use of Fund Balance (increase)	1,076,308	286,169	(11,258)	798,848	2,150,067
Total Estimated Revenues and Financing Sources	<u>\$27,028,829</u>	<u>\$876,610</u>	<u>\$403,260</u>	<u>\$2,586,833</u>	<u>\$30,895,532</u>
EXPENDITURES, USES AND RESERVES:					
General Government	5,905,812			468,870	6,374,682
Public Safety	16,065,581	303,489		17,605	16,386,675
Transportation	1,522,048			435,000	1,957,048
Culture / Recreation	1,500,211	566,121		315,500	2,381,832
Physical Environment	605,177	7,000		1,349,858	1,962,035
Debt Service			403,260		403,260
Total Expenditures	<u>\$25,598,829</u>	<u>\$876,610</u>	<u>\$403,260</u>	<u>\$2,586,833</u>	<u>\$29,465,532</u>
Other Financing Uses					
Interfund Transfers - OUT	1,430,000				1,430,000
Total Appropriated Expenditures and other Uses	<u>\$27,028,829</u>	<u>\$876,610</u>	<u>\$403,260</u>	<u>\$2,586,833</u>	<u>\$30,895,532</u>

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

**BUDGET SUMMARY FUND BALANCE
ALL FUNDS**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
ESTIMATED REVENUES:					
Total Revenues	\$25,952,521	\$570,441	\$4,518	\$787,985	\$27,315,465
Other Financing Sources					
Interfund Transfers - IN		20,000	410,000	1,000,000	1,430,000
Appropriated use of Fund Balance	1,076,308	286,169	(11,258)	798,848	2,150,067
Total Estimated Revenues and Financing Sources	<u>\$27,028,829</u>	<u>\$876,610</u>	<u>\$403,260</u>	<u>\$2,586,833</u>	<u>\$30,895,532</u>
EXPENDITURES, USES AND RESERVES:					
Total Expenditures	\$25,598,829	\$876,610	\$403,260	\$2,586,833	\$29,465,532
Other Financing Uses					
Interfund Transfers - OUT	1,430,000				1,430,000
Total Appropriated Expenditures and other Uses	<u>\$27,028,829</u>	<u>\$876,610</u>	<u>\$403,260</u>	<u>\$2,586,833</u>	<u>\$30,895,532</u>
Projected Beginning Fund Balance	12,265,144	374,595	556,000	5,426,508	18,622,247
Revenues and Financing Sources	25,952,521	590,441	414,518	1,787,985	28,745,465
Expenditures and other Uses	(27,028,829)	(876,610)	(403,260)	(2,586,833)	(30,895,532)
Projected Ending Fund Balance	11,188,836	88,426	567,258	4,627,660	16,472,180
Fund Balances					
Nonspendable	395,891				395,891
Restricted for:					
Arboreous Activities		20,605			20,605
Public Safety Donations		0			0
Youth Programs		67,821			67,821
Debt service			567,258		567,258
New Growth				1,573,122	1,573,122
Parks and Rec				1,698,435	1,698,435
Reconstruction & Maint				1,356,103	1,356,103
Committed to:					
Emergency and disaster reserve	2,000,000				2,000,000
Pension plan reserve	0				0
Budget stabilization reserve	0				0
Assigned for:					
Compensated absences reserve	415,000				415,000
Capital Projects					0
Unassigned:	8,377,945				8,377,945

THREE YEAR SUMMARY OF REVENUE AND EXPENDITURES

Millage Per \$1,000 5.4284 6.0854 6.0854

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2015)	Adopted Budget (FY 2016)	Budget (FY 2017)	Actual (FY 2015)	Adopted Budget (FY 2016)	Budget (FY 2017)
FUND BALANCES BROUGHT FORWARD:	\$13,463,160	\$13,851,160	\$12,265,144	\$332,777	\$221,513	\$374,595
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	6,652,247	8,185,439	8,920,299			
Utility Service Tax	2,719,162	2,755,000	2,811,000			
Other Taxes	2,300,467	2,314,210	2,186,288			
Permits and Fees	2,313,981	2,376,890	2,524,570			
Intergovernmental Revenues	4,627,160	4,843,597	4,956,533	297,936	380,886	379,243
Charges for Services	3,125,627	3,333,592	3,925,781	139,715	174,758	176,529
Fines and Forfeitures	104,758	80,417	84,400	0	0	0
Miscellaneous Revenues						
Interest Earned	121,776	78,950	100,572	1,172	203	149
Rent and Royalties	315,108	319,492	367,478			
Other Miscellaneous Revenues	129,398	152,397	75,600	6,197	2,035	14,520
Total Revenues	\$22,409,684	\$24,439,984	\$25,952,521	\$445,020	\$557,882	\$570,441
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN				20,000	20,000	20,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$35,872,844	\$38,291,144	\$38,217,665	\$797,797	\$799,395	\$965,036
EXPENDITURES, USES AND RESERVES:						
General government	5,410,525	5,592,461	5,905,812			
Public safety	12,478,532	14,725,744	16,065,581	13,073	313,033	303,489
Transportation	1,493,190	1,453,547	1,522,048			
Culture / recreation	1,014,303	1,230,940	1,500,211	496,584	539,278	566,121
Physical environment	627,203	663,914	605,177	8,309	7,000	7,000
Debt Service						
Total Expenditures	\$21,023,753	\$23,666,606	\$25,598,829	\$517,966	\$859,311	\$876,610
Other Financing Uses						
Interfund Transfers - OUT	630,000	3,193,381	1,430,000			
Total Appropriated Expenditures and Other Uses	\$21,653,753	\$26,859,987	\$27,028,829	\$517,966	\$859,311	\$876,610
Reserves	14,219,091	11,431,157	11,188,836	279,831	(59,916)	88,426
Total Appropriated Expenditures And Reserves	\$35,872,844	\$38,291,144	\$38,217,665	\$797,797	\$799,395	\$965,036

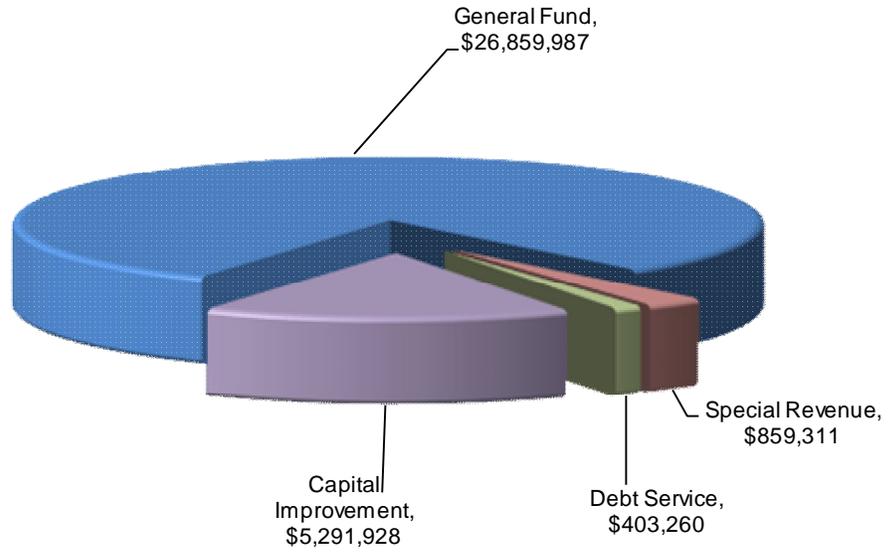
*The Forfeitures Fund under Special Revenue Fund is not budgeted because Chapter 932, Florida Statutes, prohibits budgeting of these revenues.

THREE YEAR SUMMARY OF REVENUE AND EXPENDITURES
(continued)

DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS			TOTALS		
Actual (FY 2015)	Adopted Budget (FY 2016)	Budget (FY 2017)	Actual (FY 2015)	Adopted Budget (FY 2016)	Budget (FY 2017)	Actual (FY 2015)	Adopted Budget (FY 2016)	Budget (FY 2017)
\$533,303	\$525,304	\$556,000	\$8,505,038	\$4,867,344	\$5,426,508	22,834,278	19,465,321	18,622,247
						6,652,247	8,185,439	8,920,299
						2,719,162	2,755,000	2,811,000
				131,190	138,000	2,300,467	2,445,400	2,324,288
			355,643	188,640	224,521	2,669,624	2,565,530	2,749,091
			746,916	0	142,946	5,672,012	5,224,483	5,478,722
						3,265,342	3,508,350	4,102,310
						104,758	80,417	84,400
2,797	2,500	4,518	56,499	37,250	76,527	182,244	118,903	181,766
			284,740	205,991	205,991	599,848	525,483	573,469
			31,349	15,000	0	166,944	169,432	90,120
\$2,797	\$2,500	\$4,518	\$1,475,147	\$578,071	\$787,985	24,332,648	25,578,437	27,315,465
410,000	410,000	410,000	215,358	3,863,381	1,000,000	645,358	4,293,381	1,430,000
\$412,797	\$412,500	\$414,518	\$1,690,505	\$4,441,452	\$1,787,985	24,978,006	29,871,818	28,745,465
\$946,100	\$937,804	\$970,518	\$10,195,543	\$9,308,796	\$7,214,493	47,812,284	49,337,139	47,367,712
			145,697	255,500	468,870	5,556,222	5,847,961	6,374,682
			90,762	155,378	17,605	12,582,367	15,194,155	16,386,675
			1,323,995	415,650	435,000	2,817,185	1,869,197	1,957,048
			562,680	3,711,500	315,500	2,073,567	5,481,718	2,381,832
			339,612	753,900	1,349,858	975,124	1,424,814	1,962,035
403,170	403,260	403,260				403,170	403,260	403,260
\$403,170	\$403,260	\$403,260	\$2,462,746	\$5,291,928	\$2,586,833	24,407,635	30,221,105	\$29,465,532
						630,000	3,193,381	1,430,000
\$403,170	\$403,260	\$403,260	\$2,462,746	\$5,291,928	\$2,586,833	25,037,635	33,414,486	30,895,532
542,930	534,544	567,258	7,732,797	4,016,868	4,627,660	22,774,649	15,922,653	16,472,180
\$946,100	\$937,804	\$970,518	\$10,195,543	\$9,308,796	\$7,214,493	47,812,284	49,337,139	\$47,367,712

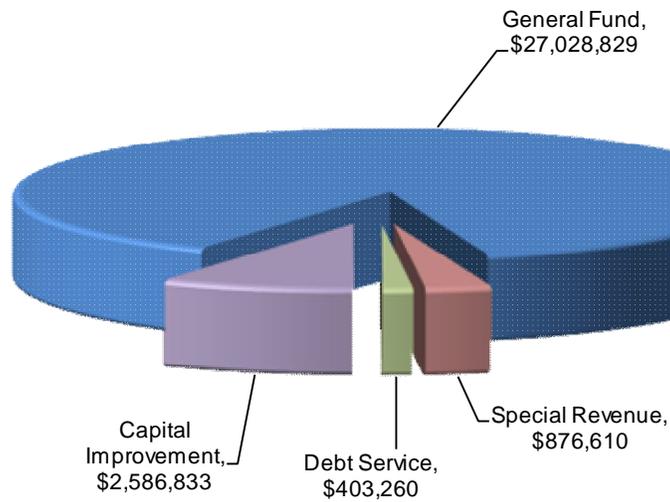
TOTAL BUDGET BY FUND TYPE

2016



Total Budget \$34,414,486

2017



Total Budget \$30,895,532

CHANGE IN TAXABLE VALUE OF PROPERTY

			<u>PERCENT CHANGE FROM PRIOR YEAR</u>
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%
Dec. 31, 2015	Value Adjustment Board and Other Changes	-1,115,274	
July 1, 2016	Prior Year Gross Taxable Value	\$1,400,025,067	
July 1, 2016	Plus Increase in Value Current Property	<u>118,389,690</u>	
July 1, 2016	Current Year Adjusted Taxable Value	\$1,518,414,757	
July 1, 2016	Plus New Construction Taxable Value	<u>8,514,995</u>	
	July 1, 2016 Gross Taxable Value	<u><u>\$1,526,929,752</u></u>	9.064%

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 dollars of assessed property value) for operating purposes. Unlimited millage can be applied for debt service on general obligation debt; however, each general obligation debt issue must be approved by a majority vote of the electors. The preliminary rates set by the City Council must then be relayed to the County Property Appraiser and Tax Collector so preliminary tax estimates can be mailed in late August to all taxpayers.

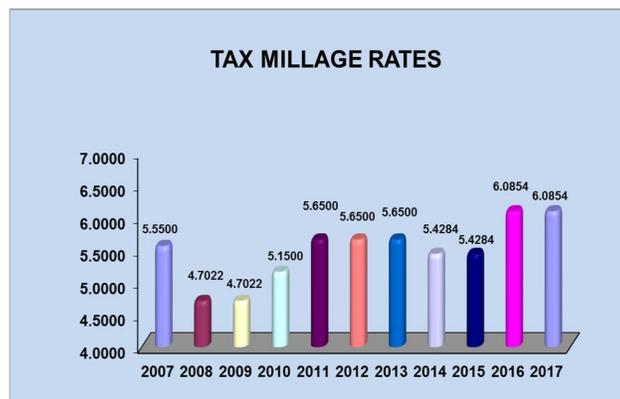
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens and veterans can receive additional exemptions in property value depending on qualifications. On January 28, 2008, voters passed Amendment 1 which added a second \$25,000 homestead exemption, added Save Our Homes portability, added a \$25,000 tangible personal property exemption and limited the assessment increases to non-homesteaded property to 10% per year. Since 1993, the Save-Our-Homes constitutional amendment has limited increases to assessed values of homesteaded properties to the lesser of 3.0 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, 2016 certified taxable value for operating purposes provided by the Property Appraiser's office was \$1,526,929,752. This represents a 9.06% increase or \$125,789,411 over last year's certified taxable value of \$1,401,140,341. This increase reflects some stabilization in property values coupled with new housing starts. Pursuant to F.S. 200.065, the calculated rolled-back millage rate (ad valorem rate that generates the same amount of property tax revenue as last year on existing properties) is 5.6109 mills which will generate \$8,224,752 (prior to discounting) in property tax revenue.

For the FY 2017 budget, the overall adopted millage rate is to be 6.0854 mills. The projected tax revenue for FY 2017 is \$8,920,299 (after discounting) or \$734,860 more than FY 2016 budget ad valorem revenue.

The chart below shows the change in total City millage since FY 2007.



**AD VALOREM TAX DATA
FISCAL YEAR 2017**

FISCAL YEAR 2016

2015 Gross Taxable Value (July 1, 2015) including New Construction	\$	1,401,140,341
General Operating Funds (FY 2016) Millage Rate		6.0854
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

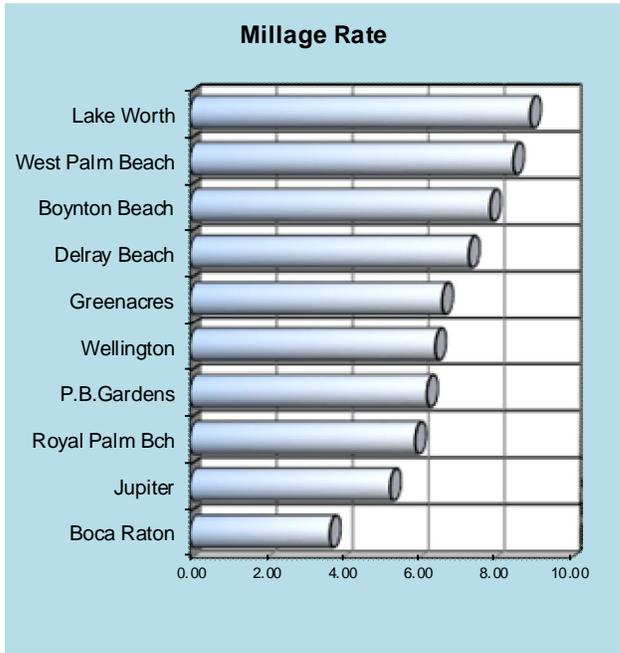
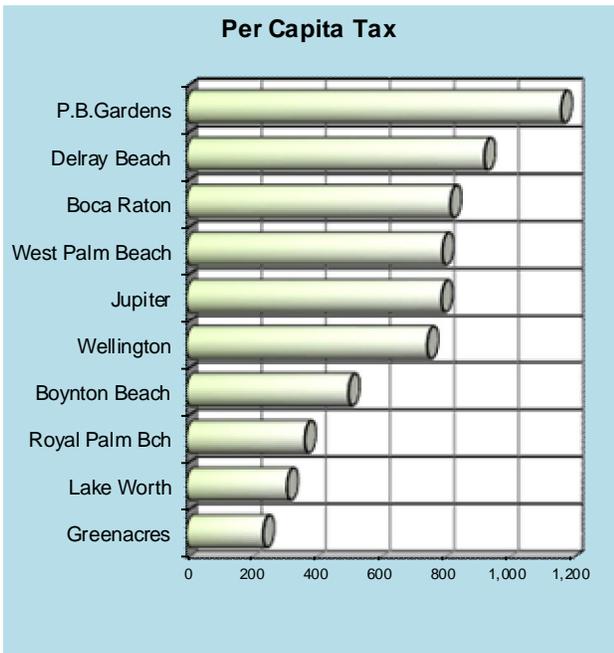
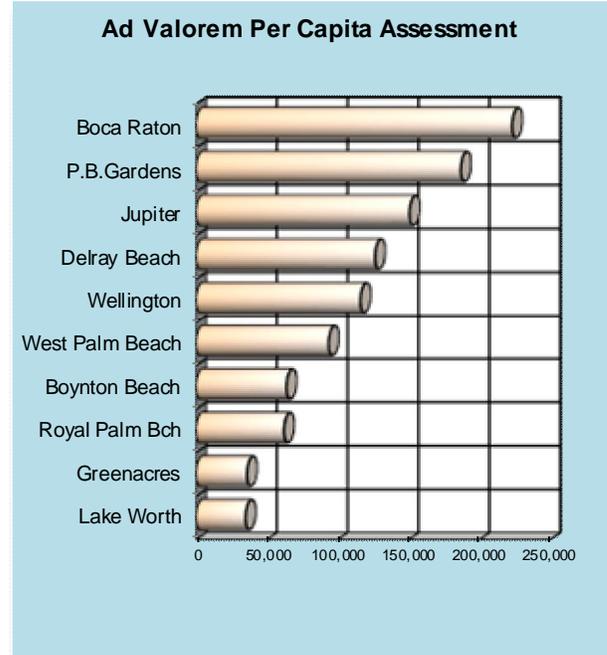
FISCAL YEAR 2017

2016 Gross Taxable Value (July 1, 2016) including New Construction	\$	1,526,929,752
FY 2017 Rolled-Back Rate (RBR)		5.6109
FY 2017 Estimated Ad Valorem Revenue Based on RBR Less Value ADJ Board	\$	8,567,450
Proposed General Operating Funds (FY 2017) Millage Rate		6.0854
FY 2017 Estimated Ad Valorem Revenue Including New Construction	\$	9,291,978
FY 2017 Ad Valorem Revenue for Budget Purposes at 96%	\$	8,920,299

COMPARISON WITH TEN LARGEST CITIES 2015 AD VALOREM TAXES

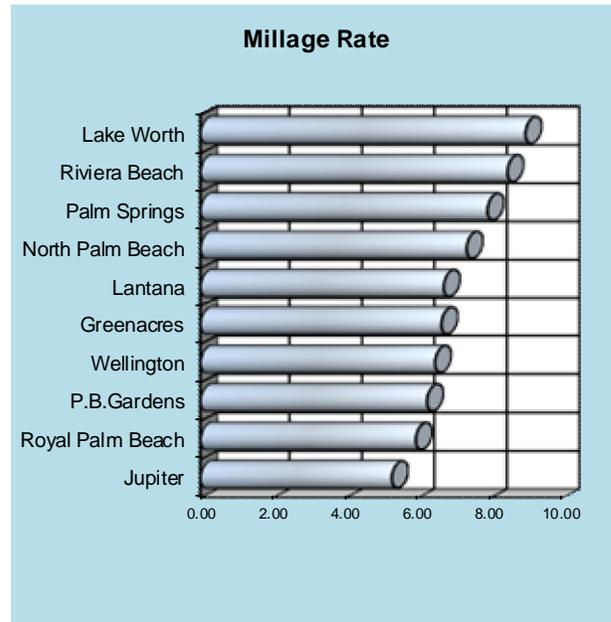
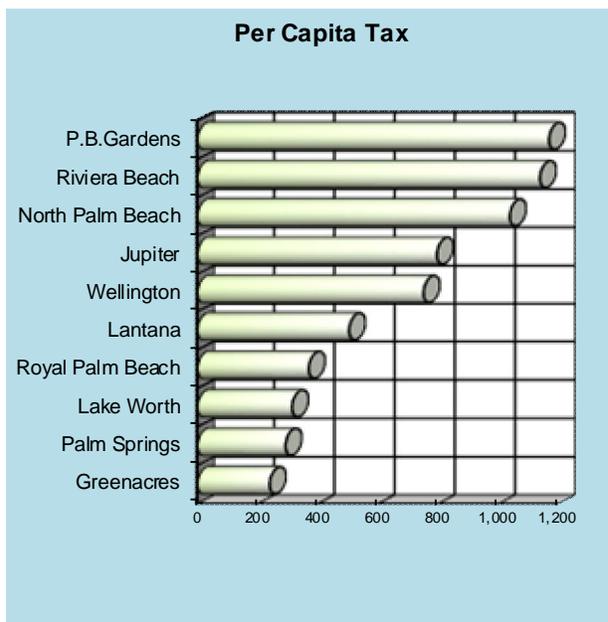
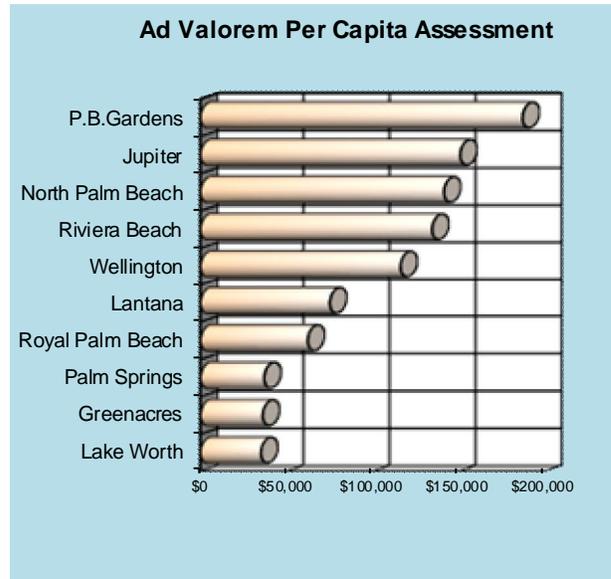
Per Capita Tax: The City of Greenacres has the lowest per capita ad valorem impact on its citizens among the ten largest cities in Palm Beach County.

Ad Valorem Per Capita Assessment: The average per capita assessment of Greenacres is the second lowest of the ten largest cities at \$35,972. **Millage Rate:** The Greenacres 2016 millage rate of 6.6345 (including the library district millage of 0.5491 mills) is the sixth lowest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$238.65) 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 2015 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 the second lowest of the ten comparably sized cities at \$35,972. **Millage Rate:** The Greenacres 2015 millage rate of 6.6345 (including the library district millage of 0.5491 mills) is the fifth lowest of these cities. These two factors combine to provide Greenacres residents the lowest per capita ad valorem tax burden (\$238.65) 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
2015 AD VALOREM TAXES**
(includes impact of MSTU Fire and Library Operating Taxes)

City Name	Total 2015 Taxable Value	2015 Population [^]	Per Capita Assessment	2015 Total Millage	Per Capita Tax
Manalapan	\$ 1,046,474,418	410	\$ 2,552,377	0.0030305	\$ 7,734.98
Palm Beach	14,661,632,936	8,041	1,823,359	0.0033779	6,159.13
Gulf Stream	965,055,696	998	966,990	0.0050000	4,834.95
Jupiter Inlet Colony +	279,108,731	396	704,820	0.0056491	3,981.60
Village of Golf	142,043,518	252	563,665	0.0070063	3,949.20
Palm Beach Shores +	532,159,958	1,143	465,582	0.0068991	3,212.10
Ocean Ridge +	825,113,667	1,794	459,930	0.0058991	2,713.17
Highland Beach	2,075,380,658	3,600	576,495	0.0041454	2,389.80
Juno Beach *+	1,137,735,447	3,240	351,153	0.0064360	2,260.02
Atlantis +	446,972,211	2,001	223,374	0.0084491	1,887.31
South Palm Beach *+	278,981,222	1,366	204,232	0.0083246	1,700.15
Palm Beach Gardens +	9,443,433,434	50,521	186,921	0.0062362	1,165.68
Riviera Beach	4,561,328,274	33,953	134,342	0.0084520	1,135.46
Tequesta +	931,628,702	5,665	164,453	0.0068411	1,125.04
North Palm Beach	1,724,418,553	12,206	141,276	0.0073300	1,035.56
Briny Breezes +	38,563,642	415	92,924	0.0105491	980.27
Delray Beach	7,981,341,482	63,175	126,337	0.0073367	926.90
Boca Raton	19,581,516,068	87,766	223,110	0.0036799	821.02
Mangonia Park +	154,579,093	1,959	78,907	0.0103491	816.62
West Palm Beach	9,971,939,207	106,525	93,611	0.0085095	796.58
Jupiter #+	8,907,223,485	59,108	150,694	0.0052678	793.83
Wellington *+	6,945,516,766	59,860	116,029	0.0064572	749.22
Lake Clark Shores *+	212,609,571	3,375	62,995	0.0102870	648.03
Lake Park *	523,385,701	8,598	60,873	0.0103455	629.76
Boynton Beach	4,646,176,798	72,784	63,835	0.0079000	504.30
Lantana *	802,563,507	10,705	74,971	0.0066976	502.13
Hypoluxo +	292,792,546	2,691	108,804	0.0040949	445.54
Loxahatchee Groves *+	221,320,047	3,203	69,098	0.0054790	378.59
Royal Palm Beach *+	2,282,070,445	36,731	62,129	0.0059272	368.25
Lake Worth *	1,317,158,773	37,674	34,962	0.0089526	313.00
Haverhill *+	72,564,826	1,977	36,705	0.0085072	312.25
Palm Springs *	820,789,873	22,282	36,836	0.0079065	291.25
Glen Ridge *+	14,263,237	215	66,341	0.0040072	265.84
City of Greenacres +	1,400,850,119	38,943	35,972	0.0066345	238.65
Belle Glade *+	295,696,617	17,448	16,947	0.0105491	178.78
Cloud Lake *+	5,219,371	133	39,243	0.0040072	157.26
Pahokee *+	77,732,233	5,839	13,313	0.0105491	140.44
South Bay *+	58,044,292	5,151	11,269	0.0103161	116.25

*Includes MSTU Fire - 3.4581 Mills

+Includes County Library (Operating) - 0.5491 Mills

#Includes MSTU Jupiter Fire - 1.9823 Mills

^University of Florida BEBR 2015 Estimate

REVENUE AND EXPENDITURE SUMMARY

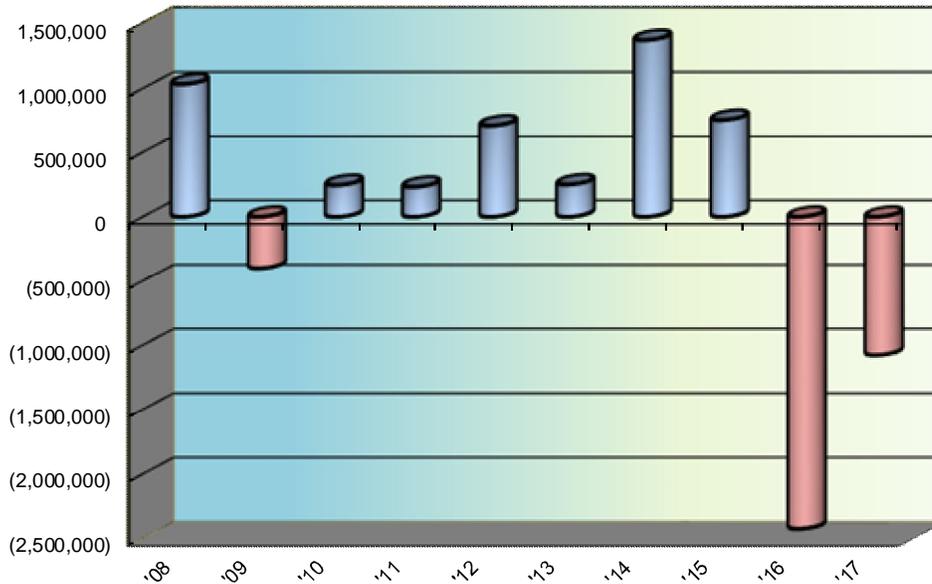
CATEGORY	FY 2016 BUDGET	FY 2017 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 8,185,439	\$ 8,920,299	\$ 734,860	9.0%	34.4%
Millage Rate FY 2016 6.0854					
Utility Service Taxes	2,755,000	2,811,000	56,000	2.0%	10.8%
Other Taxes	2,314,210	2,186,288	(127,922)	-5.5%	8.4%
Permits and Fees	2,376,890	2,524,570	147,680	6.2%	9.7%
Intergovernmental	4,843,597	4,956,533	112,936	2.3%	19.1%
Charges for Services	3,333,592	3,925,781	592,189	17.8%	15.1%
Fines & Forfeitures	80,417	84,400	3,983	5.0%	0.3%
Interest Income	78,950	100,572	21,622	27.4%	0.4%
Rent and Royalties	319,492	367,478	47,986	15.0%	1.4%
Miscellaneous Income	152,397	75,600	(76,797)	-50.4%	0.3%
TOTAL REVENUE	\$ 24,439,984	\$ 25,952,521	\$ 1,512,537	6.2%	100%
EXPENDITURES					
Personnel Services	\$ 13,220,315	\$ 12,159,489	\$ (1,060,826)	-8.0%	45.0%
Operating	8,715,699	11,695,146	2,979,447	34.2%	43.3%
Capital Outlay	20,545	25,637	5,092	24.8%	0.1%
Grants and Aids	7,500	7,500	0	0.0%	0.0%
Solid Waste Collection	1,190,504	1,204,749	14,245	1.2%	4.5%
Insurance	357,839	303,000	(54,839)	-15.3%	1.1%
Interfund Transfers*	3,193,381	1,430,000	(1,763,381)	-55.2%	5.3%
Contingency	0	100,000	100,000	0.0%	0.4%
Other Obligations	154,204	103,308	(50,896)	-33.0%	0.4%
TOTAL EXPENDITURE	\$ 26,859,987	\$ 27,028,829	\$ 168,842	0.6%	100%
Excess Revenue Over (under)	(2,420,003)	(1,076,308)			
Expenditures	23,666,606	25,598,829	1,932,223	8.2%	

USE OF GENERAL FUND BALANCE

	Projected Ending 2016	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	810,891	0	0	810,891
Unassigned Reserve	9,454,253	0	(1,076,308)	8,377,945
Total Reserve	12,265,144	0	(1,076,308)	11,188,836
Unassigned Reserve as % of expenditures				32.73%

* 2016 Interfund transfer net of one million back to General Fund

**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 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 – Despite a decrease in assessed property values, the revenue exceeded expenditures by \$711,783. This was due to higher than expected Half-Cent Sales Tax and EMS revenue.
- FY 2013 – Higher than budgeted state revenue was a factor into the excess of revenues to expenditures by (\$250,695).
- FY 2014 – The revenue exceeded expenditures by \$1,374,651 than was expected due to under budgeted utility and electric franchise fee.
- FY 2015 – A decrease in overtime and a drop in fuel cost caused an unexpected positive net variance in income over expenditures.
- FY 2016 – Negative excess is due to fund balance transfer and transfer of Law Enforcement to Palm Beach County Sheriff.
- FY 2017 – Negative excess is due to an increase in head count by 16 full time employees. This includes six Firefighter/EMT's.

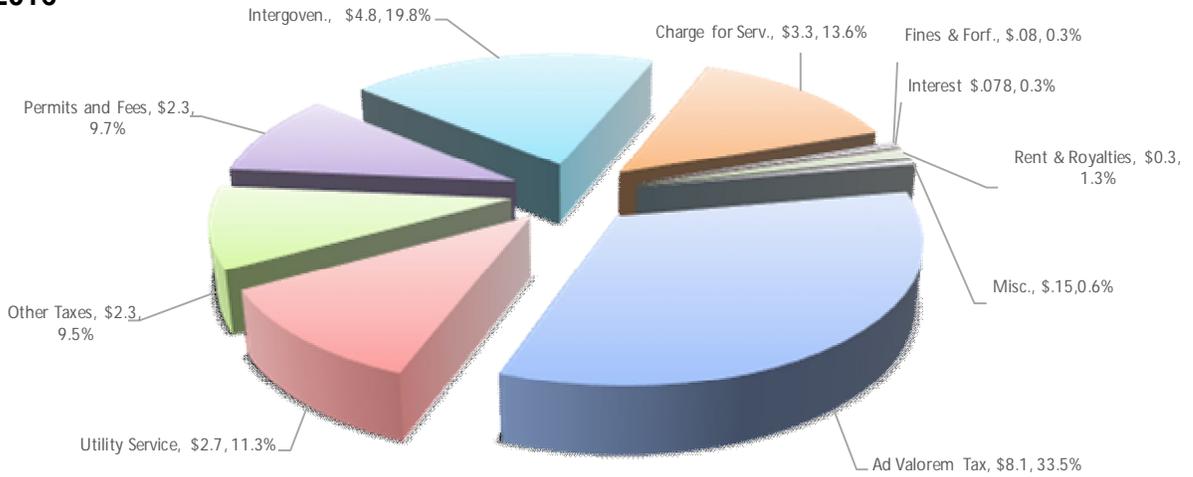
REVENUE SUMMARY BY CATEGORY

CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUES				
Ad Valorem*	\$ 6,201,214	\$ 6,652,247	\$ 8,185,439	\$ 8,920,299
Utility Service Taxes	2,673,049	2,719,162	2,755,000	2,811,000
Other Taxes	2,444,799	2,300,467	2,314,210	2,186,288
Permits and Fees	2,278,074	2,313,981	2,376,890	2,524,570
Intergovernmental	4,350,863	4,627,160	4,843,597	4,956,533
Charges For Services	3,053,014	3,125,627	3,333,592	3,925,781
Fines & Forfeitures	98,949	104,758	80,417	84,400
Interest Income	14,725	121,776	78,950	100,572
Rent and Royalties	304,430	315,108	319,492	367,478
Miscellaneous Income	95,049	129,398	152,397	75,600
TOTAL REVENUE	\$ 21,514,166	\$ 22,409,684	\$ 24,439,984	\$ 25,952,521

*Includes Delinquent Property Taxes

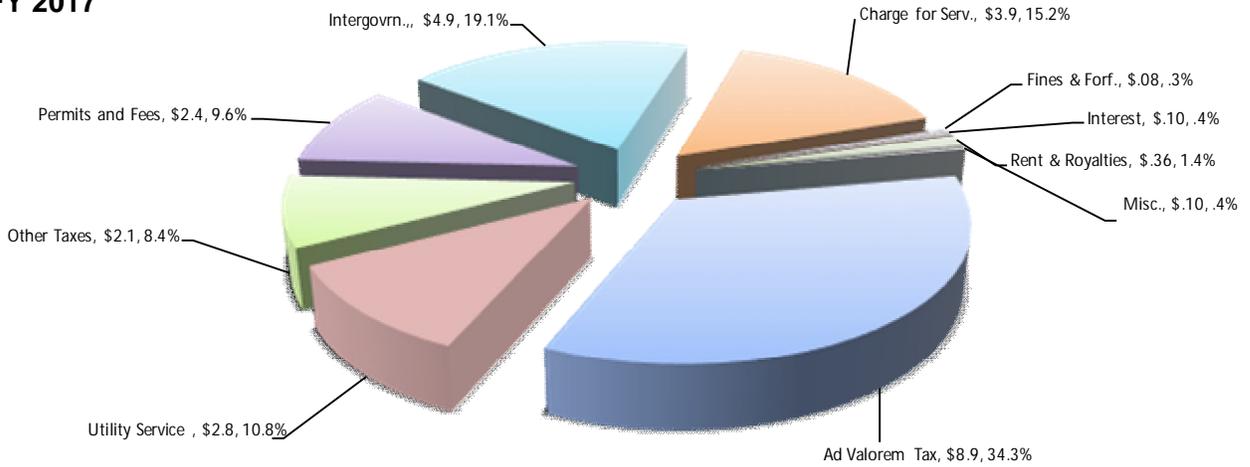
**REVENUE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)**

FY 2016



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

FY 2017



Based upon Budgeted Revenue of \$25,952,521

In FY 2017, ad valorem taxes remain the City's largest revenue source at 34.3% of the total revenue. Intergovernmental transfers from the federal, state and county governments, account for 19.1% of the total revenue. Utility service taxes and Charge for Services are next at 10.8% and 15.2%, respectively.

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
AD VALOREM TAXES					
311-100	Real And Pers. Prop. Tax	\$ 6,013,462	\$ 6,509,862	\$ 8,035,439	\$ 8,770,299
311-200	Del Real & Personal Prop.	187,752	142,385	150,000	150,000
TOTAL AD VALOREM TAXES		6,201,214	6,652,247	8,185,439	8,920,299
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,118,618	2,147,932	2,190,000	2,230,000
314-300	Water Utility Service Tax	468,358	482,680	475,000	490,000
314-400	Gas Utility Taxes	50,617	55,778	55,000	58,000
314-800	Propane Gas Utility Taxes	35,456	32,772	35,000	33,000
TOTAL UTILITY SERVICE TAXES		2,673,049	2,719,162	2,755,000	2,811,000
OTHER TAXES					
312-410	1st Local Option Gas Tax	267,121	285,799	285,996	285,000
312-420	2nd Local Option Gas Tax	126,116	0	0	0
312-510	Ins Prem Tax-Firefighter	257,205	229,017	257,205	251,104
312-520	Ins Prem Tax-Police	220,415	231,632	220,415	227,400
315-200	Communication Service Tax	1,318,215	1,286,647	1,281,994	1,143,384
316-001	New Business Tax Receipt	21,159	205,311	204,225	215,000
316-010	Renewal Business Tx Rec	169,694	0	0	0
316-020	Transferred B-Tax Receipt	497	379	500	400
316-030	Rental Property BTR	64,377	61,682	63,875	64,000
TOTAL OTHER TAXES		2,444,799	2,300,467	2,314,210	2,186,288
PERMITS AND FEES					
322-100	Building Permit	350,242	385,014	410,000	490,000
322-101	Building Permit-Sitework	19,553	5,872	10,000	12,000
322-102	Building Plan Review Fees	560	3,280	1,000	2,000
322-200	Electrical Permit	13,534	6,100	10,000	0
322-300	Plumbing Permit	10,506	0	0	0
322-400	Mechanical Permit	34,003	0	0	0
323-100	Electric Franchise Fees	1,679,938	1,706,622	1,760,000	1,800,000
323-400	Gas Franchise Fees	29,053	29,832	28,620	30,000
323-700	Solid Waste Franch Fee/Comm	24,529	26,584	26,700	27,539
323-702	Solid Waste Franch Fee/Resident	62,980	64,150	66,020	66,455
329-001	Miscellaneous Inspections	3,287	0	0	0
329-010	Const. Reinspection Fees	480	760	500	1,000
329-020	Inspections After Hours	0	0	150	150
329-050	Planning Filing Fees	34,372	53,415	42,000	42,376
329-060	Engineering Review Fees	10,645	25,879	14,000	14,000
329-065	Petition Advertisements	2,855	5,108	6,300	7,450

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERMITS AND FEES CONT.					
329-100	Foreclosure Registration Fee	0	0	0	30,000
329-110	Permit Surcharge - DCA	768	678	800	800
329-120	Permit Surcharge - DBPR	769	687	800	800
TOTAL PERMITS AND FEES		2,278,074	2,313,981	2,376,890	2,524,570
INTERGOVERNMENTAL					
331-240	Bullet Proof Vest Grant	2,175	2,456	0	0
334-491	FDOT Lighting Reimbursement	24,913	25,660	25,660	25,660
335-120	State Revenue Sharing	1,305,331	1,449,510	1,461,329	1,600,000
335-140	Mobile Home License Tax	10,492	12,745	10,000	10,000
335-150	Alcoholic Beverage Lic.	5,171	5,073	6,000	6,000
335-180	Half-Cent Sales Tax	2,800,931	2,968,489	3,157,768	3,187,033
335-210	Firefighter Supplemental	8,280	8,731	8,440	8,440
335-490	Motor Fuel Tax Rebate	10,153	11,788	12,600	12,600
337-200	PBC LE Task Force	7,533	0	0	0
337-201	PBC E911 Fund	58,319	30,910	30,000	0
338-100	SWA Recycling Refund	38,349	28,259	50,000	25,000
338-200	B'ness Tax Receipt from Cnty	79,216	83,539	81,800	81,800
TOTAL INTERGOVERNMENTAL		4,350,863	4,627,160	4,843,597	4,956,533
CHARGE FOR SERVICES					
341-300	Youth Prog Maint Fees	55	0	300	300
341-300	Youth Program Admin Fees	23,800	23,800	23,800	0
341-301	County Impact Admin Fees	18,637	11,065	12,000	12,000
341-900	Elections - Filing Fees	644	659	483	498
341-901	Sales of Clerk Documents	40,245	39,696	38,845	85,600
341-901	Sales of Planning Doc	4,152	165	225	90
341-910	Supp. Pay. Processing Fee	241	211	234	234
342-100	Security-Special Detail	20,228	13,713	10,000	0
342-200	Atlantis Interlocal Agree	743,330	773,344	804,278	836,449
342-500	Atlantis Annual Fire Insp	2,724	2,544	2,500	2,500
342-501	GAC Annual Fire Insp Fee	16,816	13,912	12,000	12,000
342-510	Fire Re-Inspection Fees	311	590	400	400
342-520	Pre-Business Tx Rec Insp	5,495	6,000	5,700	5,000
342-521	Rental Property BTR Insp	4,483	5,250	4,000	4,000
342-530	Atlantis Fire Plan Rev Fe	4,455	9,000	3,000	4,000
342-531	GAC Fire Plan Rev Fee	9,522	10,734	14,000	9,000
342-601	GAC-Ambulance Revenue	1,319,771	1,401,182	1,487,000	2,349,000
342-610	EMS W/O - Uncollectible	(497,571)	(514,897)	(480,000)	(647,000)
342-611	EMS W/O - Contractual	(110,805)	(116,554)	(120,000)	(287,000)
342-620	EMS Allowance Adjustment	27,340	27,200	24,000	30,000
342-621	Contractual Collection contract	(1,863)	(3,550)	(700)	(5,000)
342-900	False Fire Alarms Rev	9,700	1,800	4,000	4,000

REVENUE DETAIL

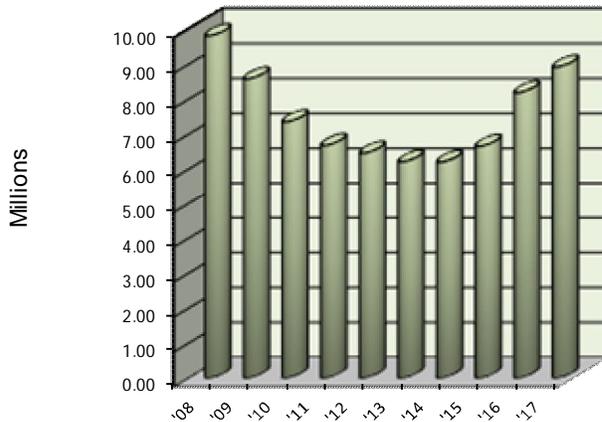
ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
CHARGE FOR SERVICES CONT.					
342-901	Sales of P/S Documents	6,050	7,513	2,500	500
342-902	False Burglar Alarms Rev	8,740	7,745	4,500	4,500
343-400	Solid Waste Fee Reimb	0	3,543	2,989	2,989
343-411	Solid Waste Fee	820,789	818,964	854,756	863,564
343-413	Solid Waste Recycling Fees	326,093	325,945	340,444	343,963
343-415	Solid Waste Misc	0	0	0	0
343-451	Solid Waste Admin Fees	113,705	116,999	119,236	120,563
343-452	Solid Waste Lien Fees	22,550	9,800	22,100	22,900
343-453	Solid Waste Penalties	53,282	59,374	66,000	61,558
347-211	Athletic Fees	32,174	34,525	44,000	58,580
347-212	Leisure Activities Fees	5,854	12,331	0	0
347-214	Discover Florida Trips	0	9,326	12,410	11,660
347-400	Special Event Commissions	10,571	13,698	17,595	17,936
349-000	Maintenance Reimbursement	11,496	0	997	997
TOTAL CHARGE FOR SERVICES		3,053,014	3,125,627	3,333,592	3,925,781
FINES & FORFEITURES					
351-500	Fines-Moving Violations	50,169	34,667	32,000	32,000
351-501	Law Enforcement Education	6,732	4,998	1,667	5,000
351-700	Traffic Fines 12.50 Funds	11,910	18,836	12,000	0
354-100	Code Enforcement Penalty	26,860	36,783	27,000	40,000
354-103	Permit/BTR Penalties	761	5,929	5,200	5,000
354-200	Non-Moving Violations	1,910	2,980	2,000	2,000
354-201	Late Fees-Parking Tickets	140	100	200	200
359-000	Restitution	204	342	100	0
359-100	Nsf Service Charges	263	123	150	100
359-130	Lost / Abandoned Property	0	0	100	100
TOTAL FINES & FORFEITURES		98,949	104,758	80,417	84,400
INTEREST					
361-100	Misc Interest On A/R	28	126	50	50
361-110	Tax Collector's Interest	179	183	500	250
361-120	SBA Interest	9,754	4,590	1,900	5,672
361-130	FMLvT Interest	16,070	60,004	54,000	67,500
361-150	Bank Investment Program	12,072	17,105	22,500	27,100
361-301	SBA Change Fair Value Invest	(23,378)	39,768	0	0
TOTAL INTEREST		14,725	121,776	78,950	100,572
RENT AND ROYALTIES					
362-100	Rental Fees-Short Term	93,442	101,618	102,500	147,229
362-110	Rental Income-Long Term	208,491	210,734	213,992	217,249
362-600	Vending Machine Royalties	2,497	2,756	3,000	3,000
TOTAL RENT AND ROYALTIES		304,430	315,108	319,492	367,478

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
	MISCELLANEOUS				
364-410	Surplus Sales-Furn,Equip	6,110	40,386	20,000	20,000
366-303	Egg Hunt Sponsorship	250	270	3,250	2,750
366-304	July 4th Sponsorship	2,250	2,250	2,250	2,250
366-900	Contributions	6,378	5,516	286	350
369-300	Insurance Proceeds	14,432	28,142	5,000	5,000
369-900	Refunds-Current Year	0	0	100	100
369-901	Refunds - Prior Year	44,633	45,247	42,000	42,000
369-902	GTL Reimbursements	883	0	883	0
369-903	Reimbursement from Employee	0	0	0	0
369-905	Witness & Jury Reimburse	0	8	50	50
369-910	Forfeit Non-Vested Retire	16,584	3,683	1,500	1,500
369-999	Miscellaneous Revenues	3,529	3,896	77,078	1,600
	TOTAL MISCELLANEOUS	95,049	129,398	152,397	75,600
	GRAND TOTAL	\$ 21,514,166	\$ 22,409,684	\$ 24,439,984	\$ 25,952,521

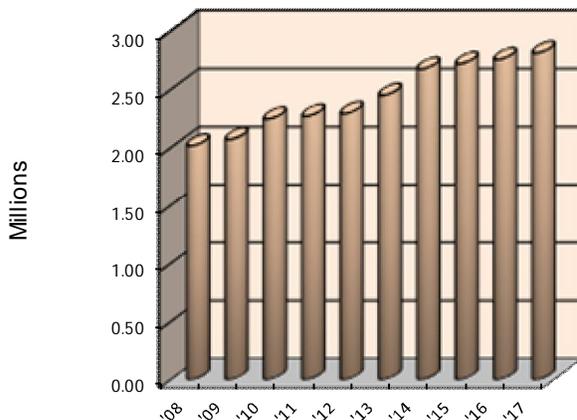
REVENUE HISTORY BY CATEGORY

Ad Valorem Taxes



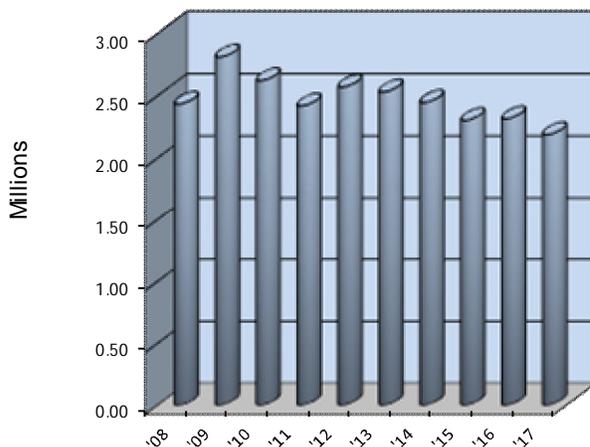
Ad Valorem Taxes: The City's FY 2017 certified assessed values including new construction increased by 9.064% from FY 2016. The increase is related to new construction and economic recovery.

Utility Service Taxes



Utility Service Taxes: For FY 2017, \$2.8 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.

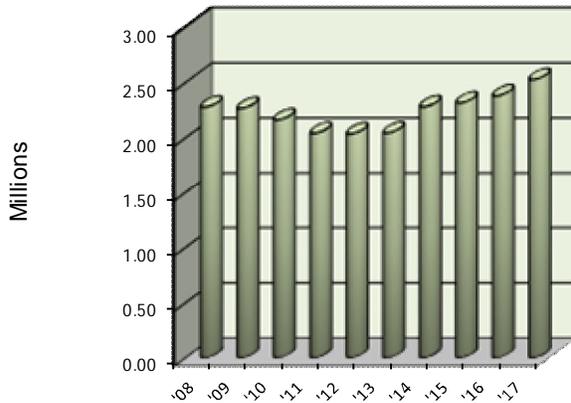
Other Taxes



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.

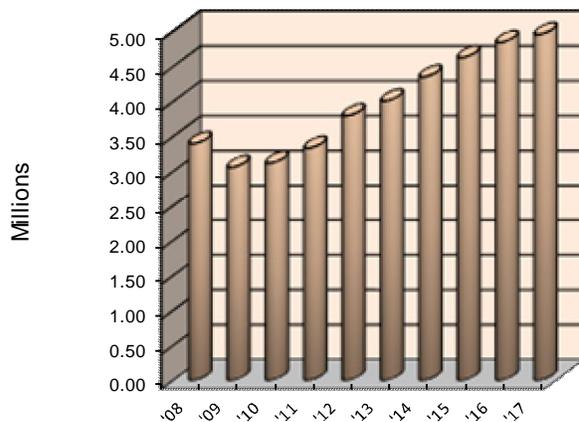
REVENUE HISTORY BY CATEGORY

Permits and Fees



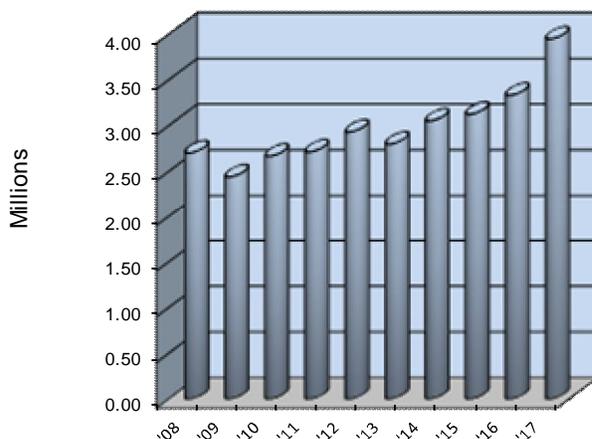
Permits and Fees: For FY 2017, \$2.4 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category.

Intergovernmental



Intergovernmental: This is the second largest source of City general fund revenue, with \$4.9 million projected for FY 2017. The increase is due to a forecasted increase in the half-cent sales tax and State Revenue sharing.

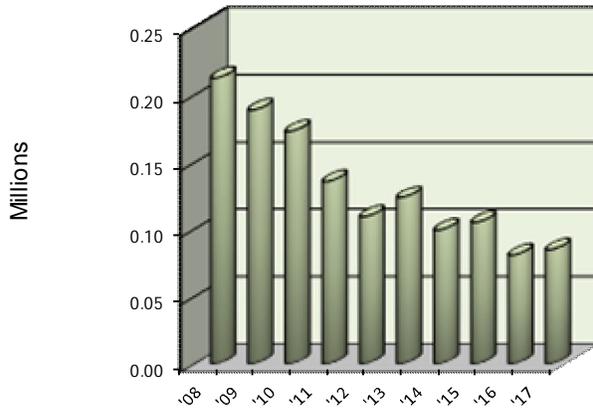
Charge for Services



Charges for Services: Charge for services is the third largest source of general fund revenue, with over \$3.9 million projected for FY 2017. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees and ambulatory service.

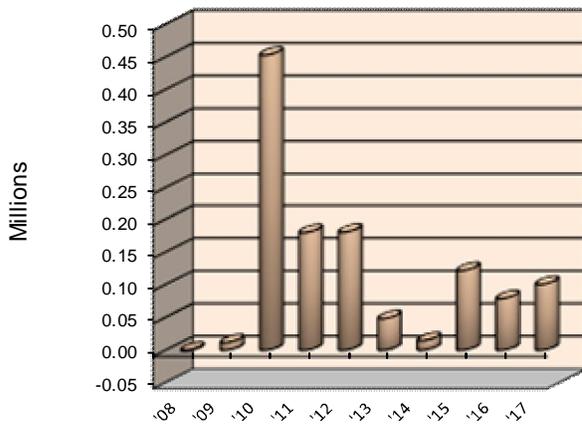
REVENUE HISTORY BY CATEGORY

Fines and Forfeitures



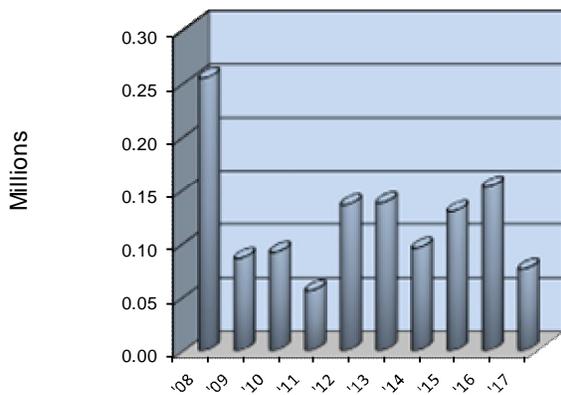
Fines and Forfeitures: This revenue includes: fines from moving and non-moving violations, code enforcement penalty and permit penalties.

Interest Income



Interest Income: The City's investments continue to suffer from the current economic conditions and very low 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 2017 is projected higher than 2016 due to a diversified portfolio.

Miscellaneous



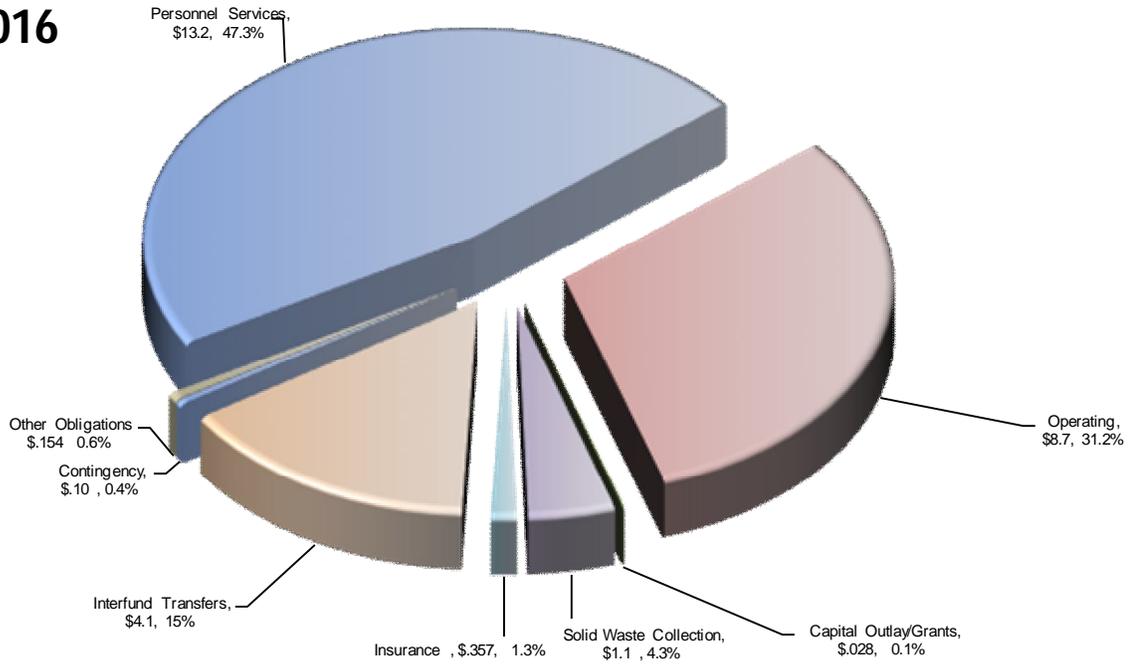
Miscellaneous: The major increase in miscellaneous revenue for FY 2008 was due to the sale of surplus equipment. FY 2012, shows a high income due to premium refund from prior year.

EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
EXPENDITURES				
Personnel Services	\$ 15,262,640	\$ 16,443,478	\$ 13,220,315	\$ 12,159,489
Operating Expenses	2,615,530	2,758,701	8,715,699	11,695,146
Capital Outlay	58,539	61,633	20,545	25,637
Grants And Aids	7,500	7,500	7,500	7,500
Solid Waste Collection	1,137,557	1,168,174	1,190,504	1,204,749
Insurance	426,644	460,036	357,839	303,000
Interfund Transfers	460,000	630,000	3,193,381	1,430,000
Contingency	29,900	0	0	100,000
Other Obligations	141,206	124,232	154,204	103,308
TOTAL EXPENDITURE	\$ 20,139,516	\$ 21,653,754	\$ 26,859,987	\$ 27,028,829

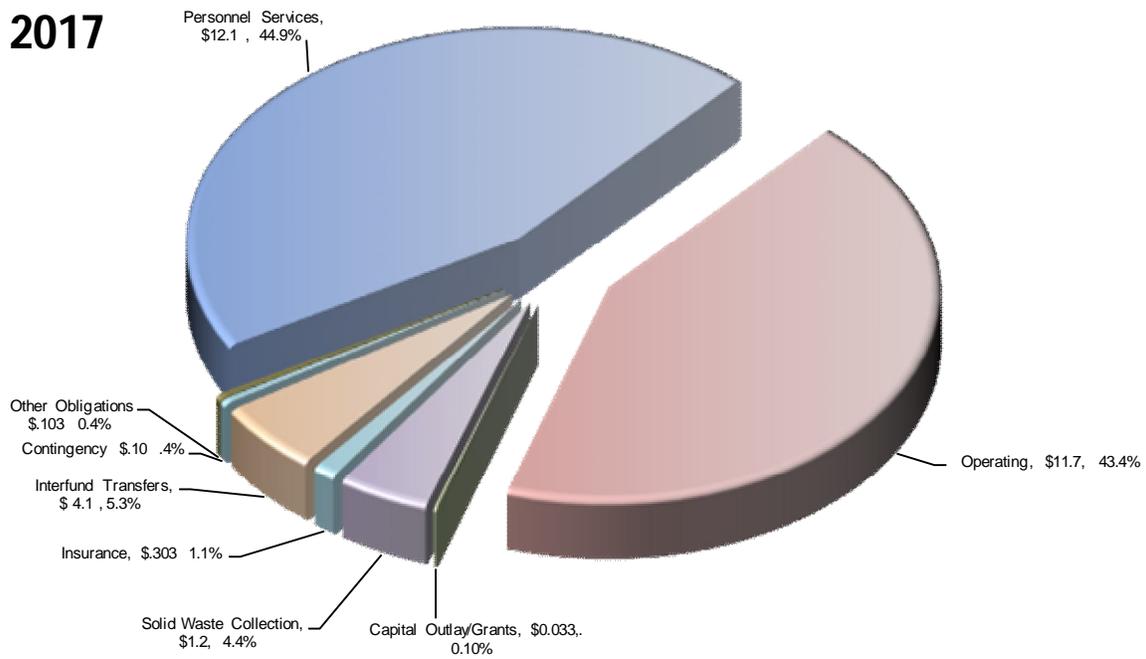
**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)**

FY 2016



Based on Budgeted Expenditures of \$27,959,987

FY 2017



Based on Budgeted Expenditures of \$27,028,829

EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 9,820,053	\$ 10,749,474	\$ 8,577,752	\$ 7,633,820
12-2	Vac/Sick Payout	21,198	54,660	0	20,000
13-1	Other Salaries & Wages (Part-Time)	83,883	94,513	80,795	93,998
14-1	Overtime	755,304	708,670	627,884	414,722
15-1	Special Pay	170,390	159,459	112,463	87,430
21-1	Fica Taxes	779,504	843,423	643,827	520,712
22-1	Retirement Contributions (FRS)	319,649	337,491	240,993	173,340
22-2	FLC Gen Retirement Contr	149,861	161,144	158,095	163,475
22-3	FLC Gen Retirement Match	67,709	73,364	77,696	78,379
22-4	FLC P/S FF Retirement	1,235,434	1,169,472	922,769	1,235,891
23-1	Life & Health Insurance	1,236,848	1,367,422	1,159,791	1,090,675
23-2	Dependent Insurance	343,214	399,365	347,678	410,578
23-3	Short Term Disability	14,475	9,675	0	0
24-1	Worker's Compensation	259,706	296,495	259,379	226,654
24-2	City Shared Worker Comp	4,820	10,936	0	0
25-1	Unemployment Compensation	592	7,915	11,193	9,815
TOTAL PERSONNEL SERVICES		15,262,640	16,443,478	13,220,315	12,159,489
OPERATING EXPENSES					
31-1	Legal Expenses	59,770	7,410	16,500	16,500
31-2	Engineering & Architect	15,531	21,845	23,201	22,298
31-4	Other Professional	46,138	59,085	64,092	77,417
31-5	Physical Exams	15,190	11,990	15,790	7,000
32-1	Accounting & Audit	43,827	51,083	36,000	36,000
34-2	Aquatic Weed Control	4,257	5,078	5,220	5,720
34-4	Other Contractual	414,742	507,680	439,081	260,597
34-41	Doc Services	60,966	58,157	60,537	59,022
34-42	Contract with PBSO	0	0	5,988,486	9,324,788
40-1	Senior Trips	0	8,764	12,173	11,700
40-2	Tuition Reimbursement	2,934	1,676	7,500	7,500
40-3	Personnel Recruiting	0	0	500	500
40-4/81-1	Ed Train Sem & Assc Exp	70,180	81,478	96,197	100,028
40-5	Business Expense. & Mileage	1,278	1,488	1,898	1,879
41-1	Telephone, Teleg. & Mail	118,989	125,245	113,039	64,695
42-1	Postage, Frt. & Express	41,954	45,388	39,548	45,735
43-1	Electricity	217,703	210,384	216,000	231,000
43-2	Street Lights	189,009	190,640	193,600	194,800
43-4	Water & Sewer	36,940	37,905	41,208	45,780
43-5	Dumping Fees	26,691	30,809	30,240	29,104
44-1	Equipment Rental	2,373	3,089	4,069	3,569
44-2	Uniform Rental	1,317	1,259	1,300	1,291
44-3	Other Rentals	5,280	5,280	0	0
45-2	Notary Fees	388	594	270	499

EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
OPERATING EXPENSES CONT.					
46-1	R & M - Buildings	24,993	23,666	28,750	28,750
46-11	R & M - Buildings Other Cont	42,546	61,837	36,685	34,315
46-2	R & M - Vehicles	71,912	71,050	45,173	60,108
46-21	R & M - Vehicles Other Cont	40,712	49,122	29,118	39,100
46-3	R & M - Office Equipment	8,201	10,773	16,545	21,423
46-4	R & M - Communications	57,916	54,793	66,548	3,581
46-5	R & M - Other Equipment	62,255	83,592	80,752	85,266
46-51	R & M - Other Equip Contractual	842	757	3,500	3,500
46-6	R & M - Parks & Athletics	4,257	5,469	10,750	10,750
46-61	R & M - Parks Other Contractual	12,272	13,189	9,500	9,500
46-7	R & M - Computer Equipment	16,543	20,208	35,167	74,780
47-1	Printing & Binding	20,689	25,078	25,486	30,676
48-1	City Publicity	1,432	1,173	1,450	1,800
48-17	City Events	2,067	2,637	23,713	15,241
48-2	Crime & Fire Prevention	1,079	986	1,450	0
48-3	Other Community Events	1,710	1,594	2,225	2,515
48-34	Egg Hunt	3,524	4,396	7,700	7,961
48-4	Fireworks	20,291	24,967	24,830	26,395
48-6	Other Promo. Activities	8,711	9,291	11,025	11,245
48-71	L/S Sponsorship Expoffs	0	31	7,250	7,250
48-91	Youth Athletics	10,030	7,542	9,818	9,607
49-1	Legal Ads	17,376	13,656	19,675	20,881
49-2	Election Expenses	23,548	26,896	28,258	29,283
49-3	Titles, Tags & Taxes	1,529	1,227	890	890
49-5	Witness Fees, Info.	2,768	5,359	1,500	0
49-6	Miscellaneous Expense	1,730	1,481	52,850	2,525
49-7	Computer Software	161,271	201,920	239,527	150,200
49-8	Recording Fees	3,000	3,500	3,500	4,000
49-9	Classified Ads	4,778	2,027	3,275	4,275
51-2	Office Supplies	22,560	21,639	19,485	19,869
51-4	Copy Paper & Supplies	7,139	10,045	8,892	8,210
51-5	Minor Office Equipment	10,078	14,049	9,611	13,846
51-7	Commemoratives	7,190	7,513	9,470	7,640
52-1	Fuel & Lubricants	286,757	206,532	142,512	87,500
52-2	Parks & Grounds Sup.	10,009	28,031	21,000	21,000
52-3	Cust. Lab. & Chem. Sup.	27,174	33,582	28,701	35,220
52-4	Ammo, Weapons & Clean.	18,571	17,377	0	0
52-5	Small Tools & Apparatus	21,861	21,214	26,045	24,738
52-6	Recreation Supplies	811	791	5,218	2,162
52-7	Medical Supplies	48,132	47,801	58,390	61,902
52-8	Uniforms & Clothing	73,507	60,628	42,750	40,191

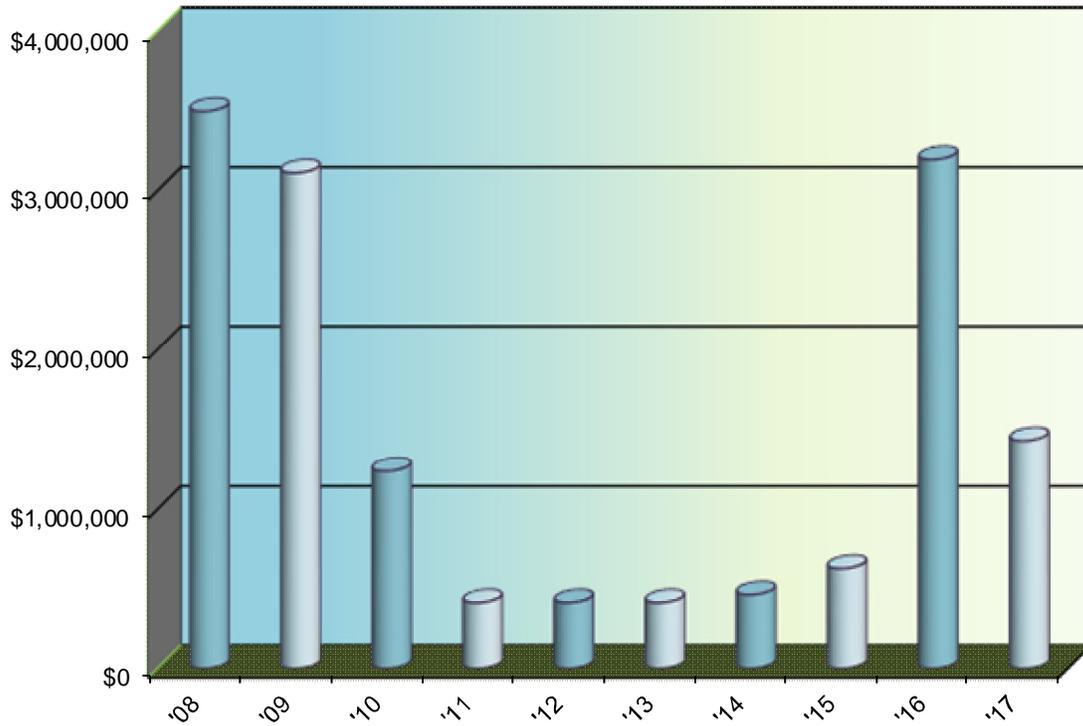
EXPENDITURE DETAIL

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
OPERATING EXPENSES CONT.					
52-9	Tapes, Film & Film	1,257	1,449	250	0
53-1	Road & Bridges	3,331	11,273	18,450	38,450
53-2	Traffic Control	6,256	5,588	6,250	5,950
53-3	Drainage	20,601	30,648	33,546	33,546
54-2	Code Supplement & Update	6,633	2,586	5,400	5,400
54-3	Books, Subsc., Prof. Sup.	10,175	11,161	13,896	13,744
54-4	Memberships & Dues	29,826	31,909	32,424	32,489
55-5	Erroneous Issues	223	341	50	50
TOTAL OPERATING EXPENSES		2,615,530	2,758,701	8,715,699	11,695,146
CAPITAL OUTLAY					
62-1	Office Building	6,311	0	0	0
62-2	Public Safety Building	0	13,527	0	5,000
62-5	Parks & Recreation Blds	3,553	0	0	0
62-6	Public Works Buildings	0	0	8,300	1,000
64-5	Office Furniture	32,845	23,118	2,400	2,200
64-6	Office Equipment	830	3,035	0	0
64-8	Other Equipment	15,000	10,050	8,345	17,437
64-9	Computer Hardware/Software	0	11,903	1,500	0
TOTAL CAPITAL OUTLAY		58,539	61,633	20,545	25,637
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	1,137,557	1,168,174	1,190,504	1,204,749
TOTAL SOLID WASTE		1,137,557	1,168,174	1,190,504	1,204,749
INSURANCE					
45-1	Liability & Fleet	413,993	428,023	346,839	292,000
81-20	Claims Repairs	12,651	32,013	11,000	11,000
TOTAL INSURANCE		426,644	460,036	357,839	303,000

EXPENDITURE DETAIL

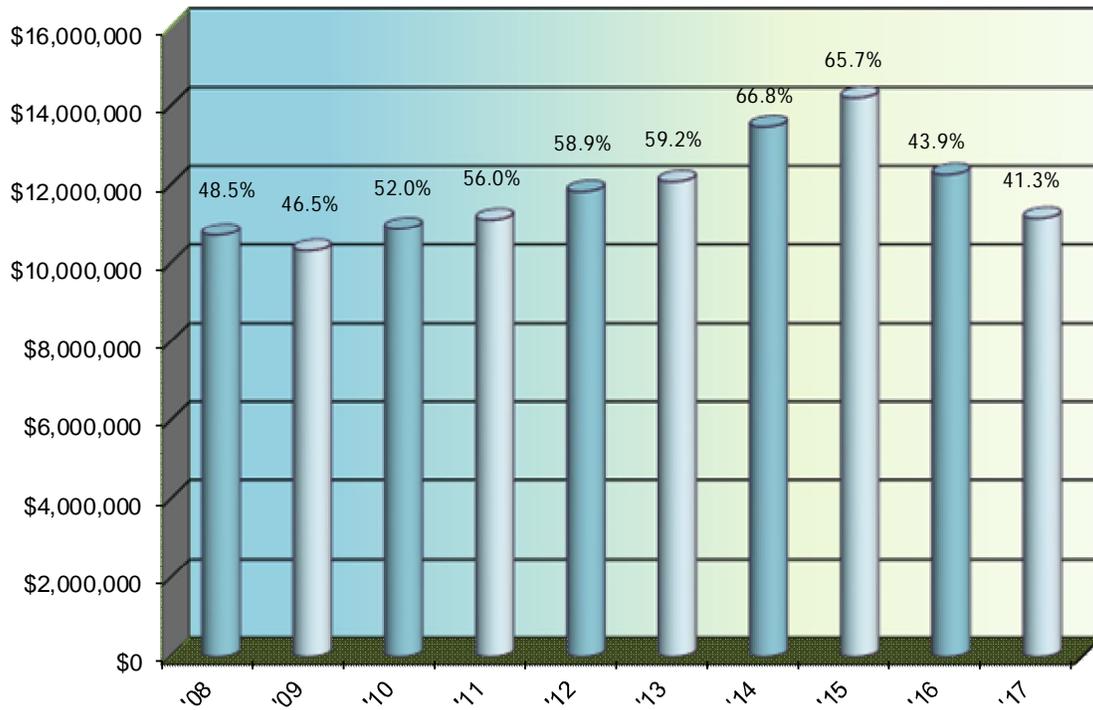
ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
INTERFUND TRASFERS					
91-5	Fund Transfer - New Growth	0	0	0	0
91-7	Fund Transfer - Parks and Recreation	0	0	2,100,000	0
91-8	Fund Transfer - Reconst & Maint	0	200,000	663,381	1,000,000
91-22	Fund Transfer - After School Program	50,000	20,000	20,000	20,000
91-95	Fund Transfer - Debt Service	410,000	410,000	410,000	410,000
TOTAL INTERFUND TRANSFER		460,000	630,000	3,193,381	1,430,000
CONTINGENCY					
99-1	Contingency	0	0	0	0
99-2	Council Contingency	29,900	0	0	100,000
TOTAL CONTINGENCY		29,900	0	0	100,000
OTHER OBLIGATIONS					
99-3	City Share Inspector Gen	0	0	13,000	13,000
99-4	175/185 Insurance Trust	141,206	124,232	141,204	90,308
TOTAL OTHER OBLIGATIONS		141,206	124,232	154,204	103,308
TOTAL GENERAL FUND		\$ 20,139,516	\$ 21,653,754	\$ 26,859,987	\$ 27,028,829

OPERATING TRANSFERS OUT (NET)



- 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 for debt servicing of \$410,000, \$20,000 to the CARES program, \$663,381 to Capital Project Fund - Reconstruction and Maintenance (304) and \$2,100,000 the Capital Project Fund – Park and Recreation (303).
- FY 2017 – Transfers for debt servicing of \$410,000 plus \$20,000 to the CARES Program and \$1,000,000 to Capital Project Fund – Reconstruction and Maintenance (304).

TOTAL FUND BALANCE AT THE END OF THE YEAR



- 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 actual deficit to \$144 thousand.
- FY 2014 – Assessed property values increased slightly. The millage rate was set at the rollback rate of 5.4284. Increase in utility and electric franchise fee caused an increase in fund balance
- FY 2015 – Assessed property values increased by 8.4%. The millage rate was set at 5.4284.
- FY 2016 – Transfer to Capital Improvement Program totaling \$3,763,381.
- FY 2017 – Assessed property values increased 9.064% and millage stayed the same at 6.0854, however expenditures continued to significantly exceed revenues.

FINANCIAL FORECAST

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

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

The assumptions used in formulating the four years beyond fiscal year 2017 in the five-year forecast are as follows:

- Growth from new construction: while the housing market has begun to recover the City is 97% built out, which limits future growth. The forecast assumes maintaining the Ad Valorem millage rate of 6.0584 in 2017 through 2021 with a slight average increase in property value of 3% per year.
- 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).
- Average. growth of other revenues: 3.0% per year.
- An average 2% inflation rate was used for operating expenditures.
- Inflation factor for personnel services are projected at 3%, which includes a 5% average increase in health insurance costs.
- No new personnel additions were assumed for FY 2018 through 2021.

**GENERAL FUND
FIVE YEAR PROJECTION**

Based on Millage Rate of 6.0854

CATEGORY	FY 2016 FORECAST	FY 2017 ADOPTED	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 8,159,263	\$ 8,920,299	\$ 8,990,000	\$ 9,340,000	\$ 9,711,000	\$ 10,100,000
Utility Service Taxes	2,789,037	2,811,000	2,966,988	3,078,916	3,195,000	3,278,000
Other Taxes	2,236,764	2,186,288	2,206,514	2,203,089	2,197,958	2,199,100
Permits and Fees	2,688,099	2,524,570	2,597,900	2,623,600	2,706,400	2,820,400
Intergovernmental	4,875,993	4,956,533	5,226,083	5,386,205	5,587,168	5,682,960
Charges for Services	3,658,155	3,925,781	4,055,417	4,137,289	4,212,208	4,243,118
Fines & Forfeitures	80,305	84,400	87,000	89,000	89,100	89,100
Interest Income	131,859	100,572	110,300	112,500	114,500	114,700
Rent and Royalties	294,886	367,478	370,096	373,422	376,870	380,371
Miscellaneous Income	184,076	75,600	90,860	84,860	83,870	84,370
Interfund Transfers	1,000,000	0	0	0	0	0
TOTAL REVENUE	\$ 26,098,437	\$ 25,952,521	\$ 26,701,158	\$ 27,428,881	\$ 28,274,074	\$ 28,992,119
EXPENDITURES						
Personnel Services	\$ 13,445,246	\$ 12,159,489	\$ 12,386,641	\$ 12,832,136	\$ 13,295,680	\$ 13,758,978
Operating	8,561,298	11,695,146	11,875,974	12,153,305	12,396,094	12,695,419
Capital Outlay/Grants	44,303	33,137	22,700	24,700	43,213	51,213
Solid Waste Collection	1,184,508	1,204,749	1,238,600	1,263,372	1,288,640	1,314,000
Insurance	382,440	303,000	310,000	315,000	320,000	325,000
Interfund Transfers	4,293,381	1,430,000	1,280,000	1,255,000	1,280,000	1,430,000
Contingency	0	100,000	0	0	0	0
Other Obligations	141,204	103,308	103,308	103,308	103,308	103,308
TOTAL EXPENDITURE	\$ 28,052,380	\$ 27,028,829	\$ 27,217,223	\$ 27,946,821	\$ 28,726,935	\$ 29,677,918

Net Change in Rev(Exp) \$ (1,953,943) \$ (1,076,308) \$ (516,065) \$ (517,940) \$ (452,861) \$ (685,799)

FUND BALANCE

Beginning Fund Balance	\$ 14,219,087	\$ 12,265,144	\$ 11,188,836	\$ 10,672,771	\$ 10,154,831	\$ 9,701,970
Net Change in Reserve	(1,953,943)	(1,076,308)	(516,065)	(517,940)	(452,861)	(685,799)
Projected Ending Balance	\$ 12,265,144	\$ 11,188,836	\$ 10,672,771	\$ 10,154,831	\$ 9,701,970	\$ 9,016,171

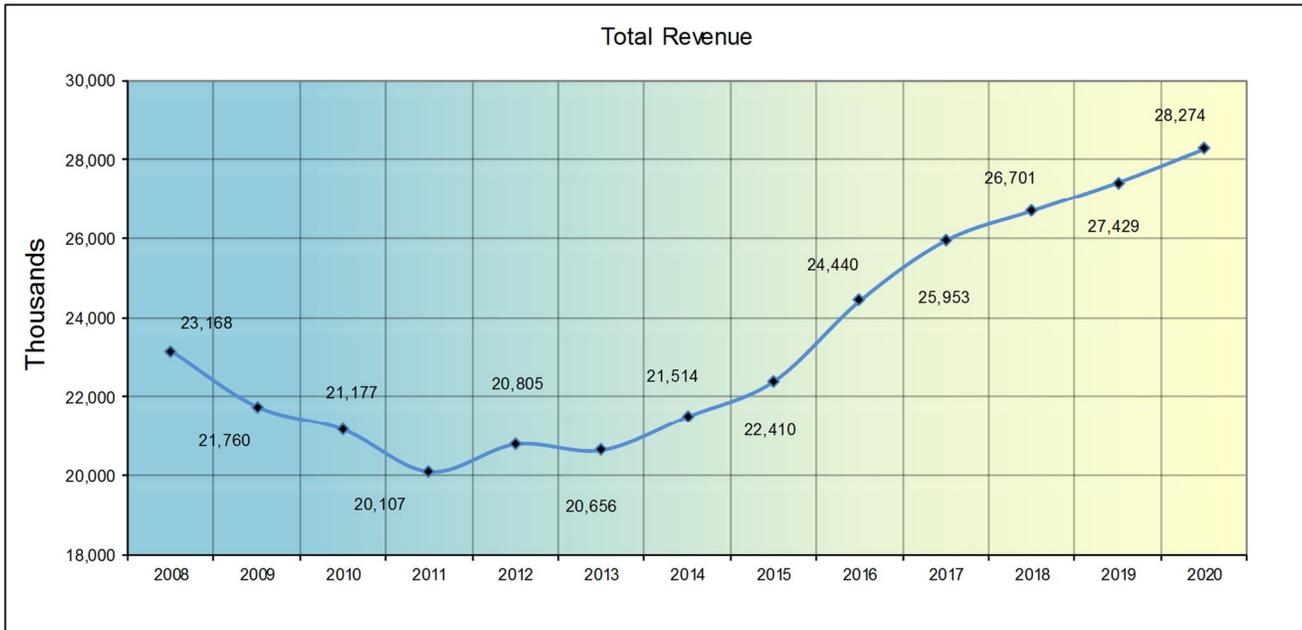
Fund Balance Breakdown

Emergency Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Non-Spendable	395,891	395,891	395,891	395,891	395,891	395,891
Compensated Absences	415,000	415,000	415,000	415,000	415,000	415,000
Unassigned	9,454,253	8,377,945	7,861,880	7,343,940	6,891,079	6,205,280
Fund Balance	\$ 12,265,144	\$ 11,188,836	\$ 10,672,771	\$ 10,154,831	\$ 9,701,970	\$ 9,016,171

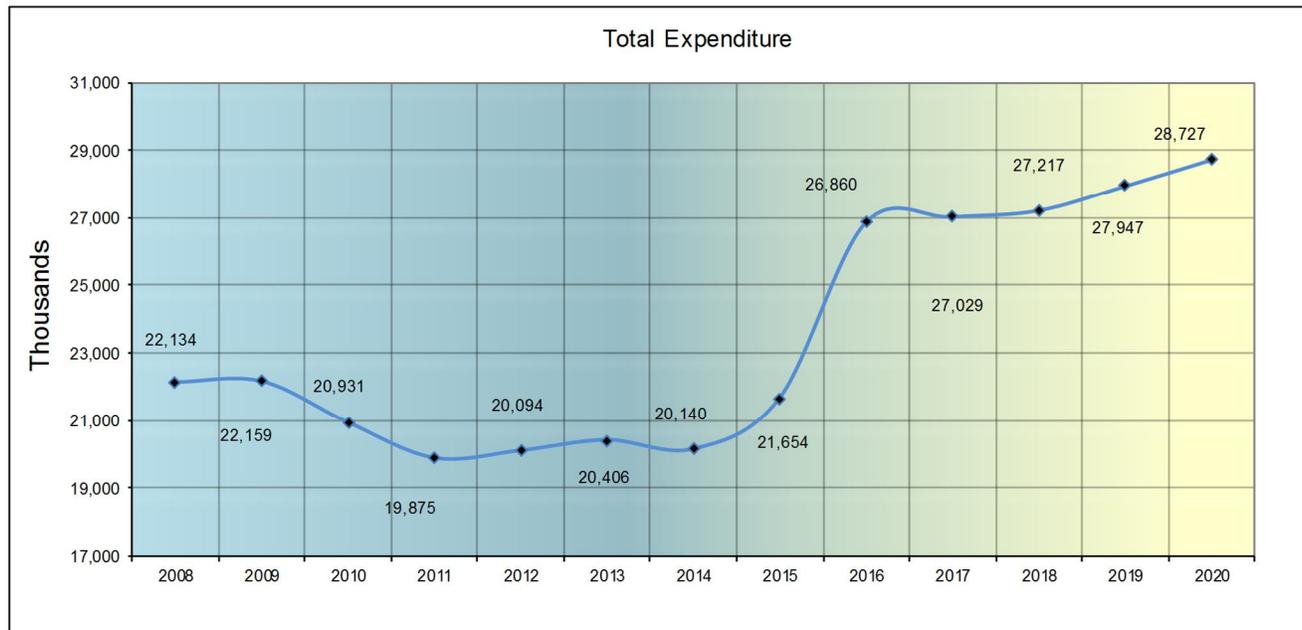
Unassigned Reserve as
% of Expenditures **39.78%** **32.73%** **30.31%** **27.51%** **25.11%** **21.97%**

Note: Forecast indicates unassigned reserve will be below City Council Policy 18 of 25% in year 2020 and 2021.

FOUR YEAR REVENUE & EXPENDITURE PROJECTIONS

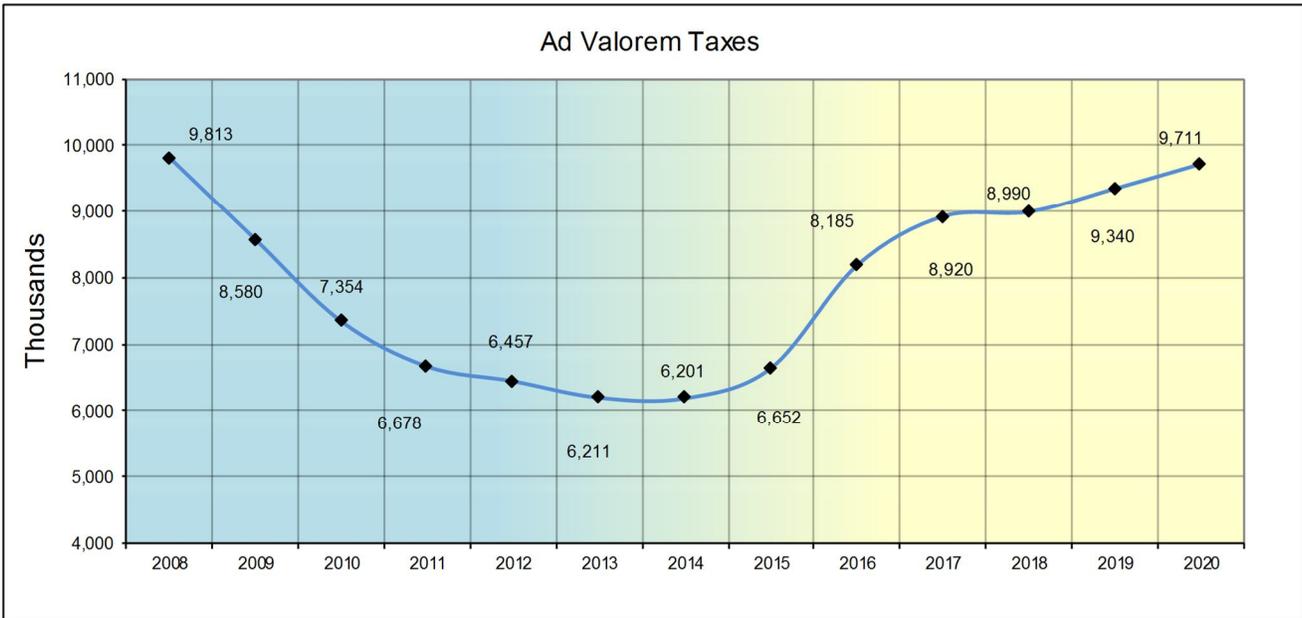


Total Revenue: Chart shows actual revenue from 2008 – 2015, and projected revenues for FY 2016 – 2020. The City expects assessed property values to continue to increase over the next few years. Other sources of revenue, including charges for services, franchise fees, and utility services fees continue to have modest increases.

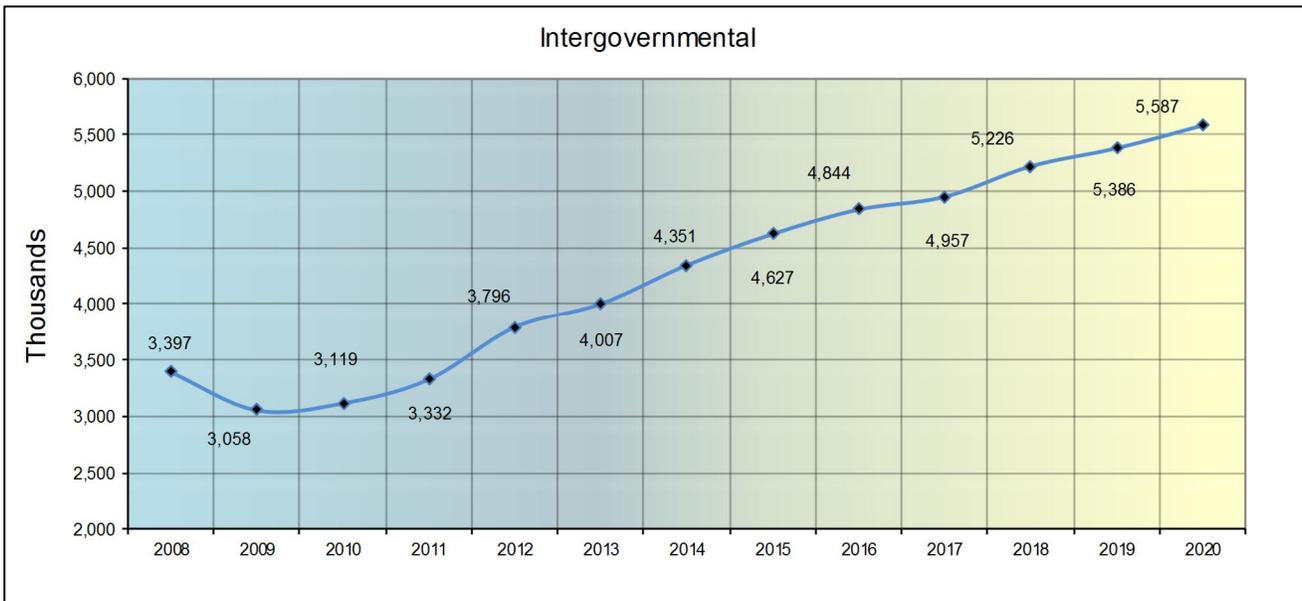


Total Expenditures: Chart shows actual expenditures from 2008 – 2015, with projected expenditures for FY 2016 – 2020. Operating costs represent approximately 34.2% of the total expenditures, this is due to the 2016 contract with Palm Beach County for law enforcement services.

FOUR YEAR REVENUE PROJECTIONS

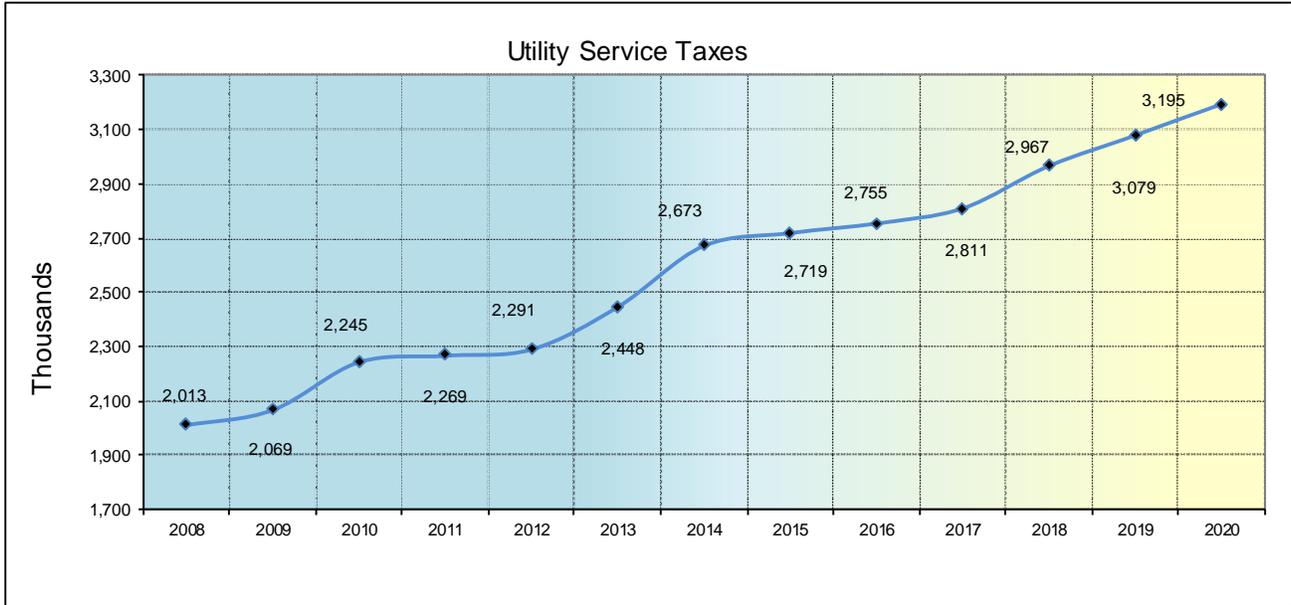


Ad Valorem Taxes: The FY 2017 taxes represent an increase in certified property values of 9.00% from the previous year. The millage rate for 2017 will be 6.0854.

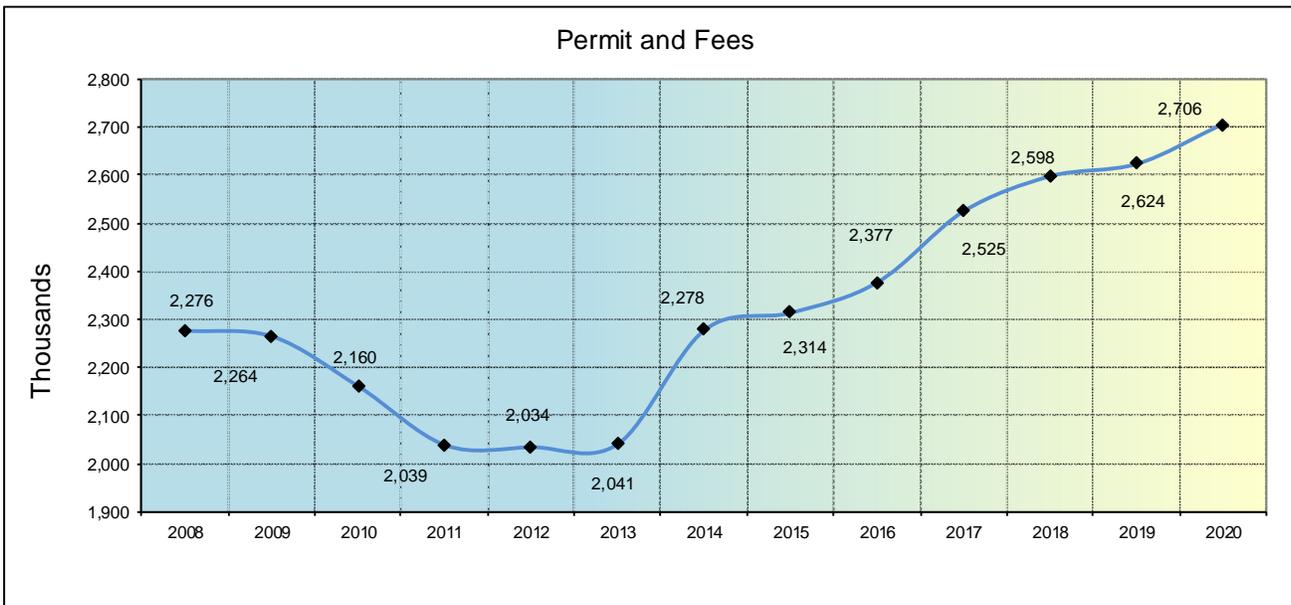


Intergovernmental Revenue: For FY 2017, revenues for the half-cent sales tax and the municipal revenue sharing show increases due to increases in the State estimates. For FY 2018 to FY 2020, moderate increases are projected for these revenues.

FOUR YEAR REVENUE PROJECTIONS

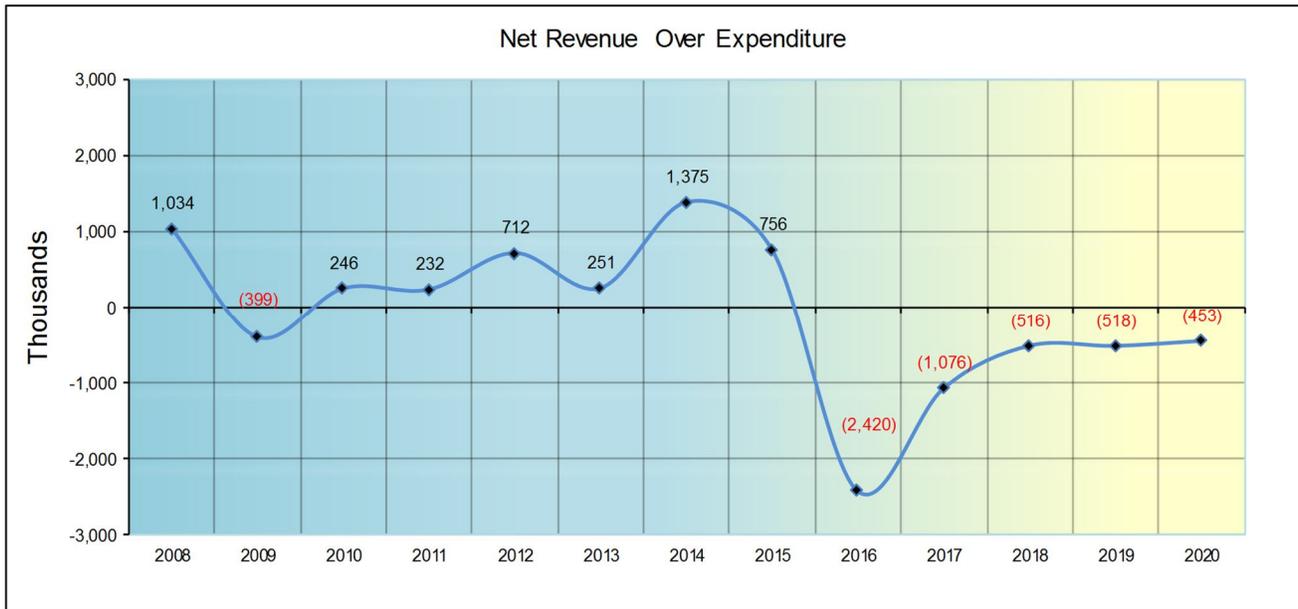


Utility Service Taxes: Electric Utility tax comprises of 79% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2017 through FY 2020 projections are based on historical trending.



Franchise Fees: Franchise fees are on electricity and natural gas. Franchise fees for electricity have slowly increased since 2013 due to a steady economic recovery.

CHANGE IN FUND BALANCE



The Net Revenue over Expenditure Chart shows the actual change in fund balance from 2008 through 2015 and projected for FY 2016 through 2020, 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 significant decline in fund balance. This is due to fund transfer to Capital Improvement Project Funds (Parks and Recreation (303) and Recreation and Maintenance (304)). The decline in fund balance continues in FY 2017 and is projected to continue.

FY 2016 (\$2,420,003)
 FY 2017 (\$1,076,308)
 FY 2018 (\$ 516,065)

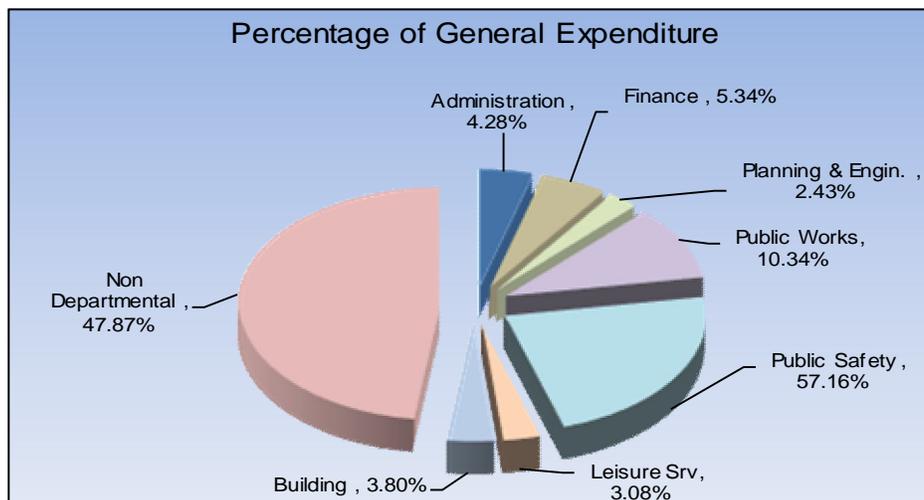
FY 2019 (\$ 517,940)
 FY 2020 (\$ 452,861)

DEPARTMENT EXPENDITURE SUMMARY

FY 2016			FY 2017		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
3	\$ 452,141	10-11 City Manager	2	\$ 315,087	-43.5%
6 PT	164,500	10-12 Mayor and City Council	6 PT	174,425	5.7%
1	131,109	10-13 Legal Counsel	1	138,516	5.3%
2	181,311	10-14 Human Resources	3	302,043	40.0%
2	226,068	10-15 City Clerk	2	227,114	0.5%
8 FT / 6 PT	\$ 1,155,129	ADMINISTRATION TOTAL	8 FT / 6 PT	\$ 1,157,185	0.2%
FINANCE					
2.5	\$ 301,887	20-21 Office of the Director	2.5	\$ 306,347	1.5%
6	488,824	20-22 Financial Operations	6	554,745	11.9%
1.5	120,481	20-23 Purchasing	1.5	126,723	4.9%
3	446,550	20-26 Information Technology	3	454,699	1.8%
13	\$ 1,357,742	FINANCE TOTAL	13	\$ 1,442,514	5.9%
PLANNING AND ENGINEERING					
6	\$ 618,448	30-31 Office of the Director	6	\$ 657,355	5.9%
6	\$ 618,448	PLANNING & ENGIN. TOTAL	6	\$ 657,355	5.9%
PUBLIC WORKS					
2	\$ 189,504	40-41 Office of the Director	2	\$ 201,334	5.9%
8	855,222	40-42 Roads & Drainage	8	898,221	4.8%
2	408,821	40-43 Vehicle Maintenance	3	422,493	3.2%
3	663,914	40-44 Building Services	3	605,177	-9.7%
6 FT / 2 PT	602,666	40-46 Parks & Grounds	8	667,588	9.7%
21 FT / 2 PT	\$ 2,720,127	PUBLIC WORKS TOTAL	24	\$ 2,794,813	2.7%
PUBLIC SAFETY					
2	\$ 86,827	50-51 Office of the Director	0	\$ 0	
41	1,509,701	50-53 Law Enforcement Op Div	0	0	
47	5,587,700	50-55 Fire Rescue	54	6,178,941	9.6%
30 FT 1 PT	1,072,285	50-57 Support Services	0	0	
120 FT 1PT	\$ 8,256,513	PUBLIC SAFETY TOTAL	54	\$ 6,178,941	-33.6%

DEPARTMENT EXPENDITURE SUMMARY

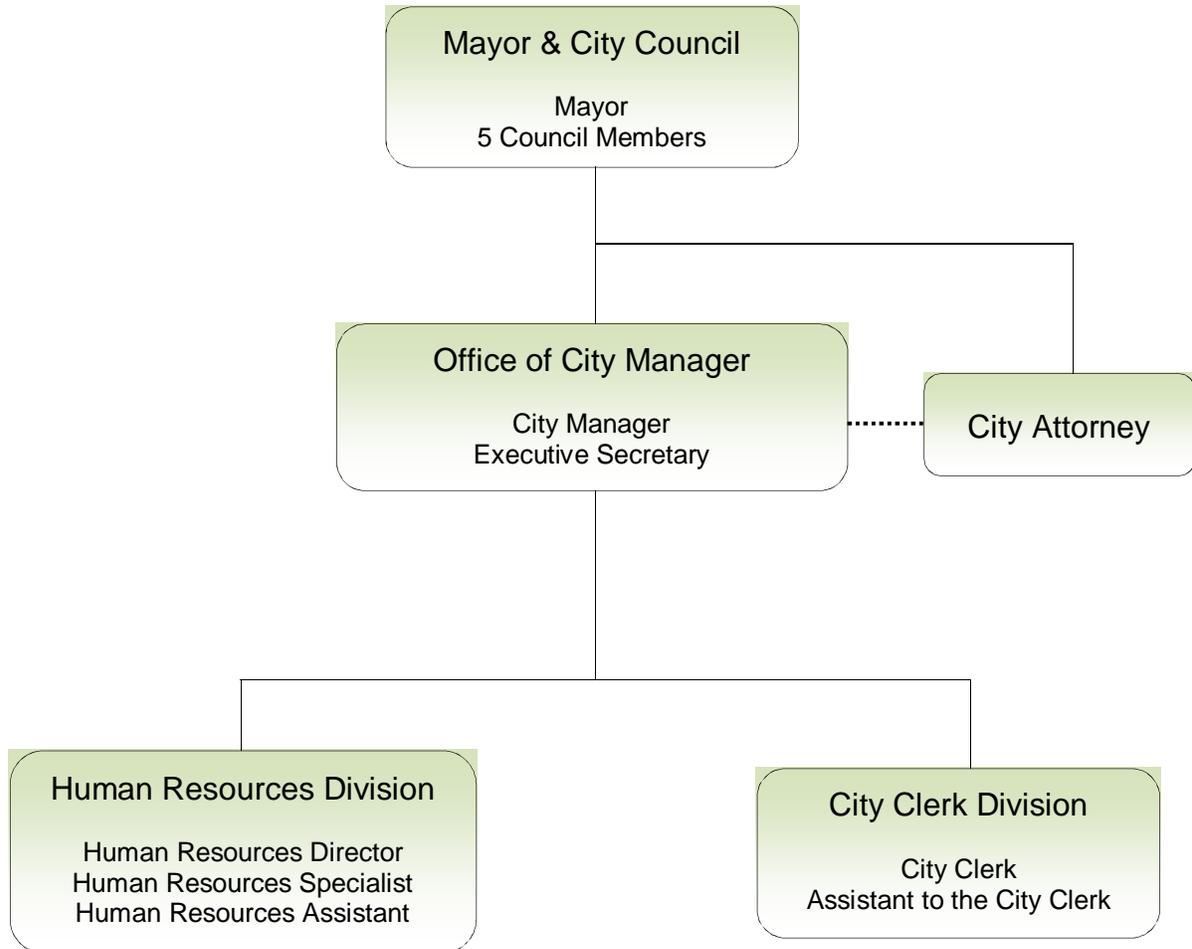
FY 2016			FY 2017		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
LEISURE SERVICE					
2	\$ 207,938	60-61 Office of the Director	2	\$ 219,439	5.2%
4 FT 5 PT	420,336	60-65 Community Programs	6 FT/ 6 PT	613,184	31.5%
6 FT / 5 PT	\$ 628,274	LEISURE SERVICE TOTAL	8 FT / 6 PT	\$ 832,623	24.5%
BUILDING					
10	\$ 848,799	72-72 Office of the Director	13	\$ 1,028,009	17.4%
10	\$ 848,799	BUILDING TOTAL	13	\$ 1,028,009	17.4%
NON DEPARTMENTAL					
	\$ 408,839	80-19 Property Liability & Fleet		\$ 303,000	-34.9%
	1,190,504	80-81 Solid Waste Collection		1,204,749	1.2%
	3,193,381	80-82 Interfund Transfer		1,430,000	-123.3%
	6,469,231	80-83 PBSO Law Enforcement		9,886,640	34.6%
	13,000	80-84 Inspector General		13,000	0.0%
	0	90-91 Contingency		100,000	100.0%
	\$ 11,274,955	NON DEPARTMENTAL TOTAL		\$ 12,937,389	12.8%
184 FT 14 PT	\$ 26,859,987	GENERAL FUND TOTAL	126 FT 12 PT	\$ 27,028,829	0.6%





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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 2016**

Mayor/City Council:

- Adopted policies through the enactment of 27 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 37 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 444 City Council Agenda Items.
- Prepared a comprehensive annual budget.
- Coordinated department activities to provide citywide efficient and effective programs and services.
- Coordinated implementation of the Capital Improvement Program.
- Coordinated four (4) citywide publications.
- Transitioned law enforcement activities from a city police force to a contract with Palm Beach County Sheriff's Office.

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/Risk Management:

- Coordinated review of 631 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 eleven (11) City-wide employee training programs including Customer Service, Communication with Persons with Disabilities, Harassment Awareness, Ethics (2), Diversity/ADA, General Employee Retirement Workshops, First Aid/CPR, and Records Management (3).
- Coordinated health and dental insurance, retirement, and life insurance benefits for 141 participants.
- Coordinated the 2015 Presidential Volunteer Service Awards Program.
- Coordinated the Educational Scholarship Program which provided five (5) \$1,500 scholarships to City residents.

City Clerk:

- Transcribed 56 sets (611 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty-three (23) Council meeting agendas with backup material and website publication.
- Coordinated codification of nine (9) City ordinances into the City Code.
- In accordance with Florida Statutes, destroyed a total of 234.35 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 1,369 lien searches and 17 public records requests.
- Registered four (4) 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$346,766	\$324,287	\$420,617	\$278,014
Operating	23,522	27,042	31,524	37,073
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$370,288	\$351,329	\$452,141	\$315,087

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
City Manager	1	1	1	1
Executive Secretary	1	1	1	1
Management Analyst	1	1	1	0
Total Number of Staff	3	3	3	2

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
Cost per capita	\$10.86	\$11.16	\$11.61	\$8.09

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	260,457	239,941	300,962	206,806
12-2	Vac/Sick Payout	3,912.5	0	0	0
15-1	Special Pay	6,500	6,000	8,000	6,000
21-1	Fica Taxes	15,211	13,431	22,402	15,006
22-1	Retirement Contributions (FRS)	35,699	40,141	41,187	4,049
22-2	FLC Gen Retirement Contribution	164	0	2,955	6,952
22-3	FLC Gen Retirement Match	82	0	1,476	3,478
23-1	Life & Health Ins - Employee	17,235	16,640	26,506	18,390
23-2	Dependent Insurance	6,953	7,564	16,130	16,646
24-1	Worker's Compensation	552	570	628	432
25-1	Unemployment Compensation	0	0	371	255
TOTAL PERSONNEL SERVICES		346,766	324,287	420,617	278,014
OPERATING EXPENSES					
31-4	Other Professional Service	300	5,949	3,000	8,000
40-4	Ed Train Sem & Assc Exp	2,147	2,010	4,925	5,650
40-5	Business Exp & Mileage	0	3	252	120
41-1	Telephone	208	467	480	480
42-1	Postage & Freight Charges	141	64	200	200
46-3	R & M - Office Equipment	504	494	2,028	2,028
47-1	Printing & Binding	8,077	8,214	9,210	9,835
48-1	City Publicity	800	750	800	800
48-6	Other Promo Activities	5,598	3,885	3,895	3,700
51-2	Office Supplies	2,297	2,400	2,500	2,500
51-4	Copy Paper & Supplies	259	20	1,000	1,000
51-5	Minor Office Equip & Furn	0	74	350	350
51-7	Commemoratives	1,267	0	0	0
54-3	Books,Subsc,Prof Supplies	0	359	400	400
54-4	Memberships & Dues	1,924	2,353	2,484	2,010
TOTAL OPERATING EXPENSE		\$ 23,522	\$ 27,042	\$ 31,524	\$ 37,073
DIVISION TOTAL		\$ 370,288	\$ 351,329	\$ 452,141	\$ 315,087

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$110,327	\$116,920	\$117,412	\$126,846
Operating	33,643	36,753	39,588	40,079
Capital	0	0	0	0
Grants and Aids	7,500	7,500	7,500	7,500
General Fund Totals	\$151,470	\$161,173	\$164,500	\$174,425

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
Total Number of Staff	6	6	6	6

* Elected Position: (PT)

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

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 thirty-seven (37) resolutions, and twenty-seven (27) 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 37,611	\$ 37,628	\$ 38,942	\$ 38,942
15-1	Special Pay	30,573	30,531	30,600	30,600
21-1	Fica Taxes	4,582	4,411	4,567	4,543
22-1	Retirement Contributions (FRS)	2,683	3,223	3,292	3,308
22-2	FLC Gen Retirement Contribution	1,494	1,494	1,558	1,454
22-3	FLC Gen Retirement Match	525	597	625	728
23-1	Life & Health Ins - Employee	24,428	27,770	27,848	36,978
23-2	Dependent Insurance	8,299	11,144	9,839	10,152
24-1	Worker's Compensation	132	122	141	141
TOTAL PERSONNEL SERVICES		110,327	116,920	117,412	126,846
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	14,430	17,032	19,100	19,300
40-5	Business Exp & Mileage	145	230	290	290
47-1	Printing & Binding	124	110	220	189
54-3	Books,Subsc,Prof Supplies	0	0	150	150
54-4	Memberships & Dues	18,944	19,381	19,828	20,150
TOTAL OPERATING EXPENSES		33,643	36,753	39,588	40,079
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		\$ 151,470	\$ 161,173	\$ 164,500	\$ 174,425

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 are provided by outside counsel under a contractual arrangement.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$91,907	\$176,298	\$112,064	\$115,386
Operating	61,952	8,846	19,045	23,130
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$153,859	\$185,144	\$131,109	\$138,516

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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, and Zoning Board of Adjustment and Appeals.
- Prepare and file all pleadings and legal documents with the Circuit Court which are necessary for forfeiture of property seized in association with arrest for criminal activity.
- Advise and assist Human Resources staff in preparation and presentation of defenses to Equal Employment Opportunity Commissions claims.

GOALS & OBJECTIVES

- Goal To provide professional legal services to the City Council and staff, to protect the City's interests and reduce legal exposure.
- Objective • Review all ordinances, resolutions and contracts in a timely fashion.
- Provide recommendations to the City Council, City Boards, and staff.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 73,040	\$ 94,492	\$ 80,000	\$ 82,418
12-2	Vac/Sick Payout	0	52,760	0	0
15-1	Special Pay	0	625	3,000	3,000
21-1	Fica Taxes	5,588	11,226	5,732	5,898
22-1	Retirement Contributions (FRS)	5,144	5,864	0	0
22-2	FLC Gen Retirement Contribution	0	615	4,000	4,120
22-3	FLC Gen Retirement Match	0	308	2,000	2,060
23-1	Life & Health Ins - Employee	8,003	9,083	9,036	9,329
23-2	Dependent Insurance	0	1,179	8,065	8,323
24-1	Worker's Compensation	132	146	131	135
25-1	Unemployment Compensation	0	0	100	103
TOTAL PERSONNEL SERVICES		91,907	176,298	112,064	115,386
OPERATING EXPENSES					
31-1	Legal Expenses	59,770	7,410	16,500	16,500
40-4	Ed Train Sem & Assc Exp	600	315	500	2,000
40-5	Business Exp & Mileage	3	0	150	150
51-5	Minor Office Equip & Furn	0	0	150	150
54-3	Books,Subsc,Prof Supplies	1,204	1,121	1,345	3,930
54-4	Memberships & Dues	375	0	400	400
TOTAL OPERATING EXPENSES		61,952	8,846	19,045	23,130
DIVISION TOTAL		\$ 153,859	\$ 185,144	\$ 131,109	\$ 138,516

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; compensation; personnel records; 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 by-monthly Employee Newsletter; administration of the City’s Educational Scholarship and the President’s Volunteer Service Awards Programs; and administration of the Workplace Safety Program and processing of worker’s compensation and property insurance claims.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$100,300	\$128,020	\$127,445	\$253,884
Operating	\$38,986	\$36,644	\$53,866	\$48,159
Capital	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$139,286	\$164,664	\$181,311	\$302,043

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Human Resources Director	0	0	0	1
Human Resources Specialist	1	1	1	1
Human Resources Assistant	1	1	1	1
Total Number of Staff	2	2	2	3

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

PERFORMANCE MEASURES



WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of personnel files maintained	211	211	142	147
No. of applications processed	1,200	1,500	1,500	1,000
No. of new hires processed	49	35	35	25
No. of health insurance participants	185	185	131	141
No. of retirement plan participants	180	180	131	141
No. of In-house training sessions provided	13	13	13	13
No. of documents scanned	11,986	12,000	12,000	8,000
No. of employment verifications	73	25	52	55

EFFICIENCY MEASURES

Avg. cost per hire	\$300	\$377	\$465	\$473
Avg. cost per employee – benefits admin.	\$514	\$519	\$702	\$702
Avg. cost per employee – health/dental insurance	\$7,672	\$8,056	\$8,861	\$9,304
Avg. cost per dependent – health/dental insurance	\$5,066	\$5,319	\$5,851	\$6,144
Avg. cost per employee – in-house training	\$36	\$38	\$26	\$47
Ratio of HR staff to 100 FTE employees	1.37	1.33	2.12	2.54

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%	100%	100%	100%
Health insurance claims loss ratio	92%	66%	81%	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
- 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
- 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
- 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.
- Goal Provide competent risk management services to minimize liability for the City.
- Objective
- Maintain the annual review of insurance coverage limits and property inventory.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 73,863	\$ 97,615	\$ 100,831	\$ 185,084
15-1	Special Pay	333	833	2,000	4,320
21-1	Fica Taxes	5,459	7,375	7,867	13,525
22-2	FLC Gen Retirement Contribution	2,979	4,554	5,041	7,276
22-3	FLC Gen Retirement Match	1,489	2,277	2,521	3,638
23-1	Life & Health Ins - Employee	11,628	12,851	8,853	26,820
23-2	Dependent Insurance	3,590	2,334	0	12,610
23-3	Short Term Disability	775	0	0	0
24-1	Worker's Compensation	184	181	209	385
25-1	Unemployment Compensation	0	0	123	226
TOTAL PERSONNEL SERVICES		100,300	128,020	127,445	253,884
OPERATING EXPENSES					
31-4	Other Professional Service	547	781	1,405	1,920
31-5	Physical Exams	14,700	11,920	15,590	6,700
34-4	Other Contractual Service	5,414	3,823	4,126	2,659
40-2	Tuition Reimbursement	2,934	1,676	7,500	7,500
40-3	Personnel Recruiting Exp	0	0	500	500
40-4	Ed Train Sem & Assc Exp	1,793	496	2,750	7,750
40-5	Business Exp & Mileage	0	0	50	50
45-2	Notary Fees	0	73	0	100
46-3	R & M - Office Equipment	0	0	800	860
47-1	Printign & Binding	0	0	0	2,000
48-6	Other Promo Activities	1,694	3,685	2,825	2,650
49-7	Computer Software & Prog	0	3,500	3,500	3,500
49-9	Classified Ads	4,778	2,027	3,275	4,275
51-2	Office Supplies	93	0	260	260
51-5	Minor Office Equip & Furn	235	100	100	100
51-7	Commemoratives	5,315	7,262	8,970	5,240
54-3	Books,Subsc,Prof Supplies	903	976	1,650	1,150
54-4	Memberships & Dues	580	325	565	945
TOTAL OPERATING EXPENSES		38,986	36,644	53,866	48,159
DIVISION TOTAL		\$ 139,286	\$ 164,664	\$ 181,311	\$ 302,043

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.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$164,505	\$173,060	\$176,751	\$172,711
Operating	40,274	38,956	49,317	54,403
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$204,779	\$212,016	\$226,068	\$227,114

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Director of Admin Services/ City Clerk	0	1	1	0
City Clerk	1	0	0	1
Assistant to the City Clerk	1	1	1	1
Total Number of Staff	2	2	2	2

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

PERFORMANCE MEASURES



WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of ordinances, resolutions, proclamations	60	50	104	89
No. of meeting minutes transcribed	40	40	40	64
No. of lien searches/letters processed	1,300	1,350	1,355	1,424
No. of public records requests processed	24	40	40	40
No. of documents scanned	6,000	9,000	9,000	6,500
No. of phone/e-mail/walk-in requests processed	12,500	10,200	12,000	10,800
No. of property loss claims processed	21	20	20	13
No. of new liability loss claims processed	1	1	1	1
No. of Worker Compensation (W/C) claims	31	30	30	20
No. of City registered voters	20,004	20,004	19,389	19,104

EFFICIENCY MEASURES

Avg. cost to prepare one page of minutes	\$6.73	\$7.95	\$13.49	\$14.37
Avg. administrative cost to prepare lien searches	\$5.95	\$5.07	\$5.98	\$7.81
Avg. administrative cost per employee – risk management	\$141	\$147	\$226	\$226
Avg. cost of municipal election	\$23,538	\$26,896	* \$2,801	\$29,222

EFFECTIVENESS MEASURES

% of minutes not returned for corrections	100.0%	100.0%	99.0%	100.0%
% of minutes completed prior to next meeting	100.0%	100.0%	90.0%	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)	18.0%	10.0%	10.0%	10.0%
% W/C claims loss ratio (premiums/losses)	31.8%	41.0%	31.0%	31.0%
% Registered voter participation in Municipal Election	5.95%	5.36%	* 30.57%	5.00%

*Held to coincide with the 2016 Presidential Preference Primary; most expenses paid by PBC SOE.

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

GOALS & OBJECTIVES

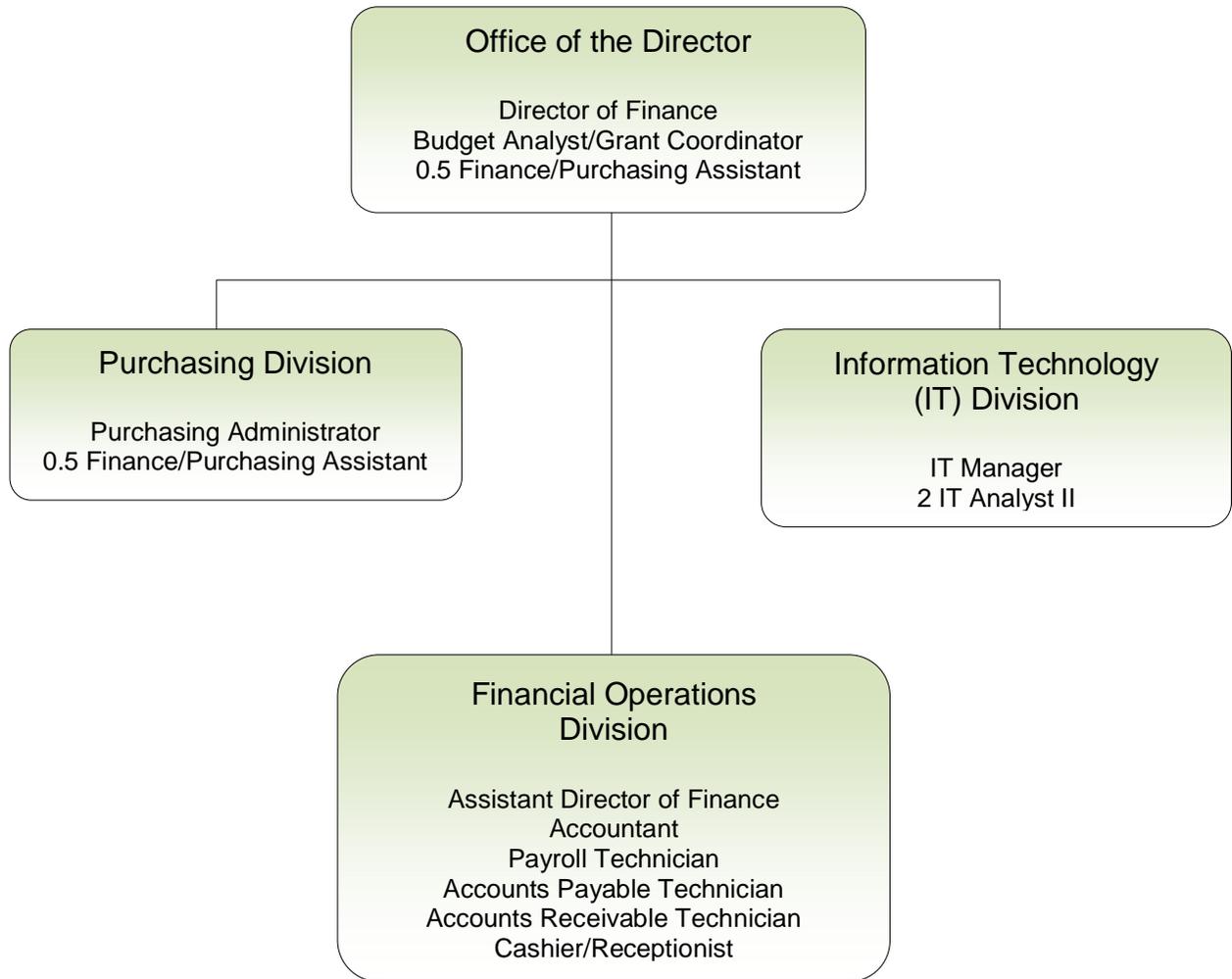
- Goal Maintain a City-Wide Records Management Program to enhance access to public records and minimize costs associated with time and storage.
- Objective • Maintain the number of meetings with departmental Records Custodians and Alternates at 4 per year.
- Maintain annual destruction of paper records at 1 per year, and destruction of electronic records at 1 per year.
-
- Goal Provide support to City Council and City Boards to meet Florida Statutes requirements.
- Objective • Maintain the preparation and coordination of twenty-four (24) City Council Agendas.
- Maintain one (1) orientation for new Board Members, and maintain information provided to Board Members at 1 per year.
-
- Goal Provide administration of annual municipal election in accordance with Florida Statutes.
- Objective • Maintain the administration and supervision of the annual municipal election for sixteen (16) precincts and 19,104 registered voters.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 124,783	\$ 130,837	\$ 134,582	\$ 130,083
12-2	Vac/Sick Payout	1,826	1,900	0	0
14-1	Overtime	0	136	0	0
21-1	Fica Taxes	9,259	9,710	9,820	9,207
22-1	Retirement Contributions (FRS)	8,764	9,513	9,771	3,829
22-2	FLC Gen Retirement Contribution	0	0	0	1,980
22-3	FLC Gen Retirement Match	0	0	0	989
23-1	Life & Health Ins - Employee	15,488	16,208	17,331	17,880
23-2	Dependent Insurance	4,149	4,514	4,812	8,323
24-1	Worker's Compensation	236	242	274	264
25-1	Unemployment Compensation	0	0	161	156
TOTAL PERSONNEL SERVICES		164,505	173,060	176,751	172,711
OPERATING EXPENSES					
31-4	Other Professional Service	430	0	0	0
34-4	Other Contractual Service	266	0	250	300
40-4	Ed Train Sem & Assc Exp	249	50	1,909	2,220
45-2	Notary Fees	0	0	100	100
46-5	R & M - Other Equipment	75	438	600	800
48-6	Other Promo Activities	597	985	2,700	2,950
49-1	Legal Ads	3,143	2,563	5,500	7,100
49-2	Election Expenses	23,548	26,896	28,258	29,283
49-3	Titles, Tags & Taxes	1,279	977	640	640
49-8	Recording Fees	3,000	3,500	3,500	4,000
51-2	Office Supplies	7	65	60	0
51-5	Minor Office Equip & Furn	0	351	0	0
51-7	Commemoratives	0	0	0	1,400
54-2	Code Supplements & Updates	6,633	2,109	4,700	4,700
54-3	Books,Subsc,Prof Supplies	282	282	350	350
54-4	Memberships & Dues	765	740	750	560
TOTAL OPERATING EXPENSES		40,274	38,956	49,317	54,403
DIVISION TOTAL		\$ 204,779	\$ 212,016	\$ 226,068	\$ 227,114

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 2016**

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 15-16.
- Received the Distinguished Budget Presentation Award for FY 16.
- Received the Popular Achievement for Financial Reporting Award for FY 14.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 14.
- Coordinated a total of eleven (11) grants with expenditures estimated at \$1,098,913.
- Completed negotiations with Accounts Receivable, Inc. on Accounts Receivable Collection Services.

Financial Operations Division:

- Implemented new Solid Waste billing software, improving City services by:
 1. Changing to a clearer, easier to understand bill layout.
 2. Providing online access for customers to view transactions, account balance and pay bills.
 3. Providing for automated payments from debit, credit cards and bank drafting.
 4. Added barcode to bill in order to quickly access accounts and process payments, reducing errors.
 5. Automated the process of printing lien letters directly from the Utility Billing System.
- Prepared two resolutions (2015-46 & 2016-11) to impose 499 solid waste liens totaling \$140,237.06, and four resolutions (2015-31, 2015-48, 2016-01 & 2016-16) to release 329 solid waste liens totaling \$71,908.34.
- Paid semi-annual debt service and bi-weekly payroll taxes on time with no error; filed quarterly 941 returns with IRS for payroll taxes.
- Automated processes for preparing imposition and releases of liens and sending past due ambulance billing to collections.

Purchasing Division:

- Provided updates to departments regarding procurement policies and procedures through live training sessions.
- Coordinated a total of fourteen (14) Bids, Requests for Proposals (RFP), and/or Informal Solicitations (RFQ). Highlights include Original Section Drainage Improvements First Street Phase 2; Fire Assessment Fee Study; AV Systems and Food Service Equipment for the Community Center Expansion Project; Landscape Maintenance Service; HVAC Repair and Annual Maintenance; Greenacres Fire and PBSO Wall Sign; and Server Replacement.
- Maintained twenty-eight (28) current City purchasing contracts.

Information Technology Division:

- Delivered and setup twelve (12) new computers to various City departments.
- Refurbished and donated thirteen (13) computers and seven (7) different pieces of network equipment to various City schools.
- Assisted in the transfer of Greenacres Police Department computers, servers, and phones to PBSO.
- Setup security card access for all PBSO employees in the Public Safety building.
- Relocated and consolidated the computer network infrastructure of Public Safety and City Hall.
- Coordinated the fiber optic cable installation at City Hall with the County.
- Assisted Planning Department to get estimates for security camera systems at IVB Park, Rambo Park, and 301 Swain Blvd.

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 staff. The Office of the Director ensures adequate internal controls are in place, 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$233,725	\$242,911	\$251,954	\$262,047
Operating	46,336	57,828	49,933	44,100
Capital	1,206	577	0	200
Other	0	0	0	0
General Fund Totals	\$281,267	\$301,316	\$301,887	\$306,347

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grant Coordinator	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

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

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 balanced operating and capital budgets which effectively address the City Council’s goals and comply with all applicable federal, state and local requirements.
- Coordinate 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 \$7,500.
- Coordinate the review and update of financial policies and procedures as needed.

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 Officer’s Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award. • To receive the prestigious Distinguished Budget Presentation Award for the current Fiscal Year. • To receive the Popular Annual Financial Reporting Award for the current fiscal year. |
| Goal | To ensure receipt of City’s revenue sources through auditing services. |
| Objective | <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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 181,391	\$ 188,345	\$ 195,225	\$ 201,711
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	14,047	14,585	15,072	15,407
22-2	FLC Gen Retirement Contribution	8,942	9,370	9,281	9,585
22-3	FLC Gen Retirement Match	4,471	4,685	4,641	4,796
23-1	Life & Health Ins - Employee	19,769	20,686	22,174	22,860
23-2	Dependent Insurance	417	559	596	2,702
24-1	Worker's Compensation	368	361	406	419
25-1	Unemployment Compensation	0	0	239	247
TOTAL PERSONNEL SERVICES		233,725	242,911	251,954	262,047
OPERATING EXPENSES					
31-4	Other Professional Service	990	4,440	1,020	4,520
32-1	Accounting & Auditing	43,827	51,083	36,000	36,000
34-4	Other Contractual Service	0	0	7,650	0
40-4	Ed Train Sem & Assc Exp	274	1,363	2,318	2,240
42-1	Postage & Freight Charges	19	18	50	50
45-2	Notary Fees	130	0	0	0
46-3	R & M - Office Equipment	18	200	200	200
47-1	Printing & Binding	480	213	1,320	240
51-5	Minor Office Equip & Furn	0	0	750	300
54-3	Books,Subsc,Prof Supplies	378	261	400	325
54-4	Memberships & Dues	220	250	225	225
TOTAL OPERATING EXPENSES		46,336	57,828	49,933	44,100
CAPITAL OUTLAY					
64-5	Office Furniture	1,206	577	0	200
TOTAL CAPITAL OUTLAY		1,206	577	0	200
DIVISION TOTAL		\$ 281,267	\$ 301,316	\$ 301,887	\$ 306,347

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$409,180	\$418,888	\$434,034	\$486,920
Operating	57,139	62,837	54,790	67,825
Capital	830	3,035	0	0
Other	0	0	0	0
General Fund Totals	\$467,149	\$484,760	\$488,824	\$554,745

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
A/P invoices processed for payment	4,503	5,544	3,597	3,700
ACH Payments	35	41	45	45
Payroll Checks Issued	36	34	33	40
Payroll Direct Deposits	4,947	5,182	4,515	3,640
Cashier Payments Processed	23,134	21,869	22,010	22,000
Solid Waste Bills Issued	13,524	13,339	13,669	13,700
Initial Ambulance Invoices	2,772	2,942	3,129	3,200
Number of Items Scanned	86,118	65,969	46,602	50,000
Fixed Assets Maintained	1,373	1,349	1,090	1,110

EFFICIENCY MEASURES

% of Payroll checks direct deposited	99.3%	99.3%	99.4%	99.4%
Cost Per Solid Waste Bill Processed	\$2.30	\$2.27	\$2.24	\$2.25
Cost Per Initial Ambulance Invoice	\$10.53	\$10.15	\$9.57	\$9.45
Cost per Accounts Payable Invoice Processed	\$6.64	\$5.73	\$5.61	\$5.92

EFFECTIVENESS MEASURES

# of Audit Findings	0	0	0	0
% of EMS Bills Collected	59.5%	59.7%	46.0%	55.0%
% of Solid Waste Bills Collected	100.5%	98.2%	97.8%	98.0%

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 313,164	\$ 321,449	\$ 330,180	\$ 350,591
12-2	Vac/Sick Payout	0	0	0	20,000
21-1	Fica Taxes	23,800	24,304	25,053	27,764
22-2	FLC Gen Retirement Contribution	15,628	15,769	16,507	18,527
22-3	FLC Gen Retirement Match	7,814	7,884	8,255	9,268
23-1	Life & Health Ins - Employee	46,464	47,940	51,995	53,640
23-2	Dependent Insurance	834	916	977	5,932
23-3	Short Term Disability Pay	900	0	0	0
24-1	Worker's Compensation	576	626	671	753
25-1	Unemployment Compensation	0	0	396	445
TOTAL PERSONNEL SERVICES		409,180	418,888	434,034	486,920
OPERATING EXPENSES					
34-4	Other Contractual Service	8,328	7,341	6,000	12,000
40-4	Ed Train Sem & Assc Exp	1,910	2,514	1,830	1,830
40-5	Business Exp & Mileage	45	0	50	50
41-1	Telephone	2	2	10	0
42-1	Postage,Frt & Exp Charges	40,213	43,897	38,110	44,860
46-3	R & M - Office Equipment	1,925	1,513	1,520	1,320
47-1	Printing & Binding	723	2,783	2,220	2,750
49-6	Misc Expense	10	20	0	0
49-7	Computer Software & Prog.	2,250	2,250	2,250	2,250
51-5	Minor Office Equip & Furn	95	735	300	300
54-3	Books,Subsc,Prof Supplies	1,438	1,562	2,205	2,205
54-4	Memberships & Dues	200	220	295	260
TOTAL OPERATING EXPENSES		57,139	62,837	54,790	67,825
CAPITAL OUTLAY					
64-6	Office Equipment	830	3,035	0	0
TOTAL CAPITAL OUTLAY		830	3,035	0	0
DIVISION TOTAL		\$ 467,149	\$ 484,760	\$ 488,824	\$ 554,745

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$84,381	\$101,156	\$105,187	\$111,029
Operating	13,791	15,098	15,294	15,694
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$98,172	\$116,254	\$120,481	\$126,723

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
Purchase Orders Issued	1,040	1,137	1,005	1,050
Purchase Order Amounts	\$ 7,632,095	\$ 16,730,467	\$ 16,950,000	\$ 16,850,000
Bids/RFPs Issued	10	11	10	9
Central Store Requests	131	104	90	100
Contracts Managed	28	28	28	28
Purchasing Card Purchases	\$ 159,983	\$ 203,111	\$ 191,950	\$ 185,000
Purchasing Card Transactions	1,941	2,338	2,150	2,150
# of Training Sessions Conducted	6	5	3	3
# of Mobile Telephones Supported	33	33	13	13

EFFICIENCY MEASURES

Cost per Purchase Order Issued	\$ 38.35	\$ 42.42	\$ 52.19	\$ 49.96
% of small purchases conducted with a Purchasing Card	65%	67%	68%	67%
Cost per Contract Managed	\$ 166.97	\$ 201.91	\$ 219.61	\$ 219.61

EFFECTIVENESS MEASURES

Number of Bid Protests	0	0	1	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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 60,704	\$ 74,324	\$ 77,040	\$ 80,150
21-1	Fica Taxes	4,460	5,348	5,567	5,650
22-2	FLC Gen Retirement Contribution	3,011	3,697	3,373	3,508
22-3	FLC Gen Retirement Match	409	1,476	1,686	1,755
23-1	Life & Health Ins - Employee	11,616	12,156	12,998	13,410
23-2	Dependent Insurance	2,849	4,009	4,274	6,297
23-3	Short Term Disability Pay	1,200	0	0	0
24-1	Worker's Compensation	132	146	157	163
25-1	Unemployment Compensation	0	0	92	96
TOTAL PERSONNEL SERVICES		84,381	101,156	105,187	111,029
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	2,622	1,456	2,599	2,599
42-1	Postage & Freight Charges	52	41	75	75
45-2	Notary Fees	99	0	0	0
47-1	Printing & Binding	606	536	650	700
49-1	Legal Ads	3,152	2,384	2,300	2,400
51-2	Office Supplies	3,024	3,999	4,000	4,000
51-4	Copy Paper & Supplies	2,896	4,972	4,000	4,500
51-5	Minor Office Equip & Furn	142	40	450	200
54-3	Books,Subsc,Prof Supplies	505	759	600	600
54-4	Memberships & Dues	470	570	570	570
55-5	Erroneous Issues	223	341	50	50
TOTAL OPERATING EXPENSES		13,791	15,098	15,294	15,694
DIVISION TOTAL		\$ 98,172	\$ 116,254	\$ 120,481	\$ 126,723

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$268,110	\$279,114	\$290,346	\$301,741
Operating	102,972	122,920	156,204	152,958
Capital	0	8,749	0	0
Other	0	0	0	0
General Fund Totals	\$371,082	\$410,783	\$446,550	\$454,699

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Information Tech. Manager	1	1	1	1
Information Tech. Analyst II	2	2	2	2
Total Number of Staff	3	3	3	3

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

PERFORMANCE MEASURES



WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
Servers/Midrange Computers Maintained	26	26	26	16
Workstations on the Network	158	160	159	92
# of User Accounts on the Network	N/A	203	251	133
# of Email Accounts Supported	N/A	193	209	138
# of Printers Supported	N/A	42	97	37
# of Network Equipment Maintained (A/P & Switches)	N/A	10/13	10/23	22
# of Service Requests Processed	1,008	808	778	450

EFFICIENCY MEASURES

# of Computers supported per Technician	59	52	53	31
% of Help Desk Calls resolved within 4 hours of receipt of request	N/A	98%	98%	98%
% of Help Desk Calls resolved at time of call	N/A	98%	98%	98%
# of Software Service Requests in first 30 days of delivery of new computer	N/A	0	0	0

EFFECTIVENESS MEASURES

% of Internet Availability	N/A	100%	95%	99%
% of Network Availability (excluding scheduled maintenance)	N/A	99%	99%	99%
% of Customers rating the IT Division services as good or excellent	N/A	66%	67%	90%

GOALS & OBJECTIVES

- Goal To maintain network access for City employees 24 hours per day, 7 days per week.
- Objective • Maintain 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.

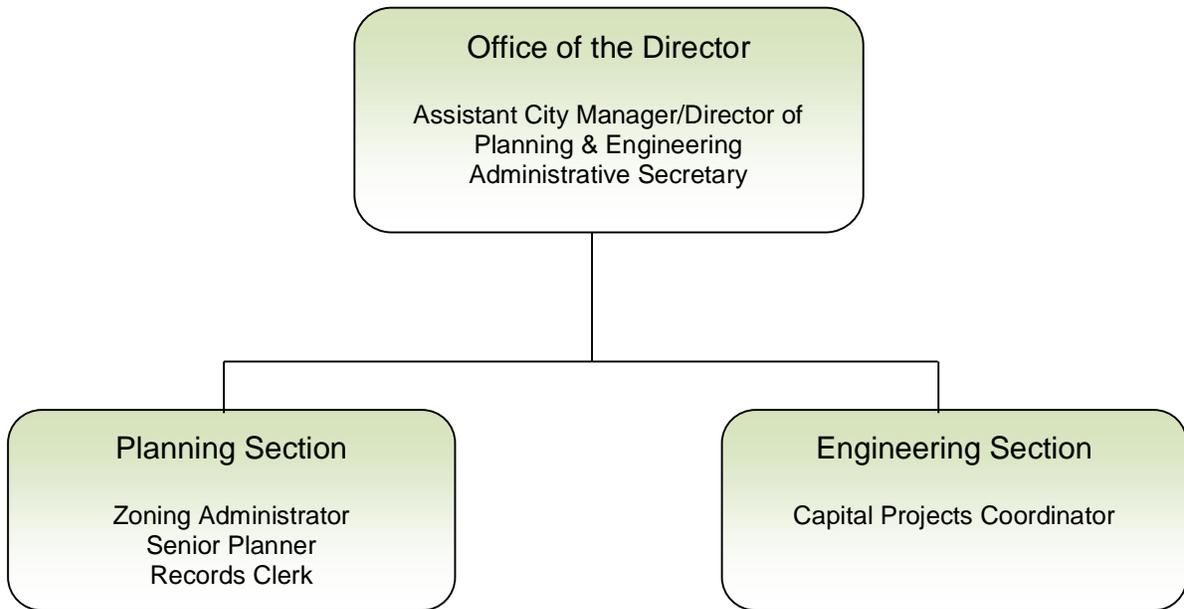
- Goal To protect servers and workstations from all Internet security threats and to reduce the bandwidth loss while making employees' Internet access more efficient.
- Objective • Maintain a Web Filter and File Security system.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 213,117	\$ 221,724	\$ 229,823	\$ 239,103
15-1	Special Pay	2,000	2,000	2,000	2,000
21-1	Fica Taxes	16,091	16,697	17,287	17,985
22-2	FLC Gen Retirement Contribution	10,601	11,030	11,493	11,955
22-3	FLC Gen Retirement Match	5,301	5,515	5,745	5,979
23-1	Life & Health Ins - Employee	16,014	16,756	17,949	18,489
23-2	Dependent Insurance	4,566	4,971	5,300	5,451
24-1	Worker's Compensation	420	421	471	490
25-1	Unemployment Compensation	0	0	278	289
TOTAL PERSONNEL SERVICES		268,110	279,114	290,346	301,741
OPERATING EXPENSES					
31-4	Other Professional Svc	0	0	7,000	0
34-4	Other Contractual Service	300	0	2,500	3,600
40-4	Ed Train Sem & Assc Exp	2,743	2,673	13,799	6,100
40-5	Business Exp & Mileage	0	22	100	100
41-1	Telephone	5,508	6,143	4,665	6,015
42-1	Postage & Freight Charges	73	0	50	50
46-7	R & M - Computer Equip	12,192	13,714	26,617	15,452
49-7	Computer Software & Program	81,216	98,509	96,723	119,641
51-5	Minor Office Equip & Furn	521	1,600	2,700	1,500
52-5	Consumables & Small Tools	244	59	1,800	250
54-4	Memberships & Dues	175	200	250	250
TOTAL OPERATING EXPENSES		102,972	122,920	156,204	152,958
CAPITAL OUTLAY					
64-9	Comp Hardware/Software	0	8,749	0	0
TOTAL CAPITAL OUTLAY		0	8,749	0	0
DIVISION TOTAL		\$ 371,082	\$ 410,783	\$ 446,550	\$ 454,699

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 2016**

- Maintained the Comprehensive Plan and Zoning Code in compliance with Florida Statutes and the City's vision.
- Maintained the Comprehensive Plan and Zoning Code in compliance with Florida Statutes and the City's vision.
- Maintained the current turnaround time for review of development applications.
- Maintained the current turnaround time for review of engineering plans and plats.
- Maintained four (4) Geographic Information System (GIS) maps on the City's website (Future Land Use Map, Zoning District Map, City Boundary Map, and Council District Map) and further implemented link between Laser Fiche documents and the GIS map.
- Obtained grant funds through the Community Development Block Grant (CDBG) program.
- Annexed the Northwest and Southwest corners of the intersection of Lake Worth Road and South Jog Road thereby providing improved service area boundaries for City and County service providers and additional tax base for the City.
- Led successful effort through an intergovernmental planning organization (IPARC) to promote County-wide adoption of a Coordinated School Planning process to modernize coordinated school planning for the County and municipalities with the Palm Beach County School Board. Through Resolution 2015-50, the City of Greenacres adopted the Interlocal Agreement in final form on December 21, 2015 (first municipality to do so).
- Attracted retail developer to the 10th Avenue North Corridor as a result of planning efforts to encourage economic development in the area. The approval by City Council of the retail development, Family Dollar, was made possible by the City's completed infrastructure improvements, specifically sewer infrastructure and lighting, as well as land use, zoning and code changes encouraging redevelopment along the corridor.
- Attracted redevelopment of blighted property along Lake Worth Road through proactive comprehensive plan changes. The Greenacres Nissan project will redevelop six (6) acres of obsolete, abandoned, or vacant property into a modern automobile dealership.
- Completed the construction of Capital Improvement Projects: Original Section Drainage Improvements Phase 1 & 2; Community Center Expansion; Renovations to the Public Safety Building; commencement of Dillman Road sidewalk; 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$498,297	\$516,559	\$541,698	\$570,931
Operating	58,061	69,578	76,750	86,424
Capital	0	0	0	0
General Fund Totals	\$556,358	\$586,137	\$618,448	\$657,355

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Assistant City Manager/ Director	1	1	1	1
Zoning Administrator	1	1	1	1
Associate Planner ¹	1	1	1	0
Senior Planner ¹	0	0	0	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

¹ Note: Associate Planner reclassified to Senior Planner on 1/25/2016

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

PERFORMANCE MEASURES



WORKLOAD

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
Annexations	3	1	3	2
Comprehensive Plan Amendments	4	7	5	5
Zoning Changes	3	5	5	5
Special Exceptions	5	5	5	5
Site Plans	5	7	5	5
Site Plan Amendments	15	12	15	15
Variances	1	4	3	4
Zoning Text Amendments	6	1	3	2
Temporary Use Permits	26	41	34	39
Building Permit Review for Zoning	240	N/A	264	302
Engineering Permits, Plats & TCJA's ¹	20	21	27	27
Capital Improvement Projects	10	6	7	6
Grant Applications	1	1	1	1
Landscape Inspections	196	191	185	182
Zoning Inspections	106	185	90	95
Engineering Inspections	112	N/A	79	92
Documents Scanned	51,518	61,248	43,677	44,692

EFFICIENCY MEASURES

Case Reviews per Planner (2)	22	20	23	21.5
Annexed Acres per Case Processed	3.51	2.37	3.11	2.34
Landscape Inspections per Inspector (2)	98	69	93	91
Cost per Document Scanned In House	\$0.89	\$0.78	\$1.14	\$1.14

EFFECTIVENESS MEASURES

Grant \$ Awarded per Grant Submitted	\$89,231	\$89,231	\$126,019	\$125,000
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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

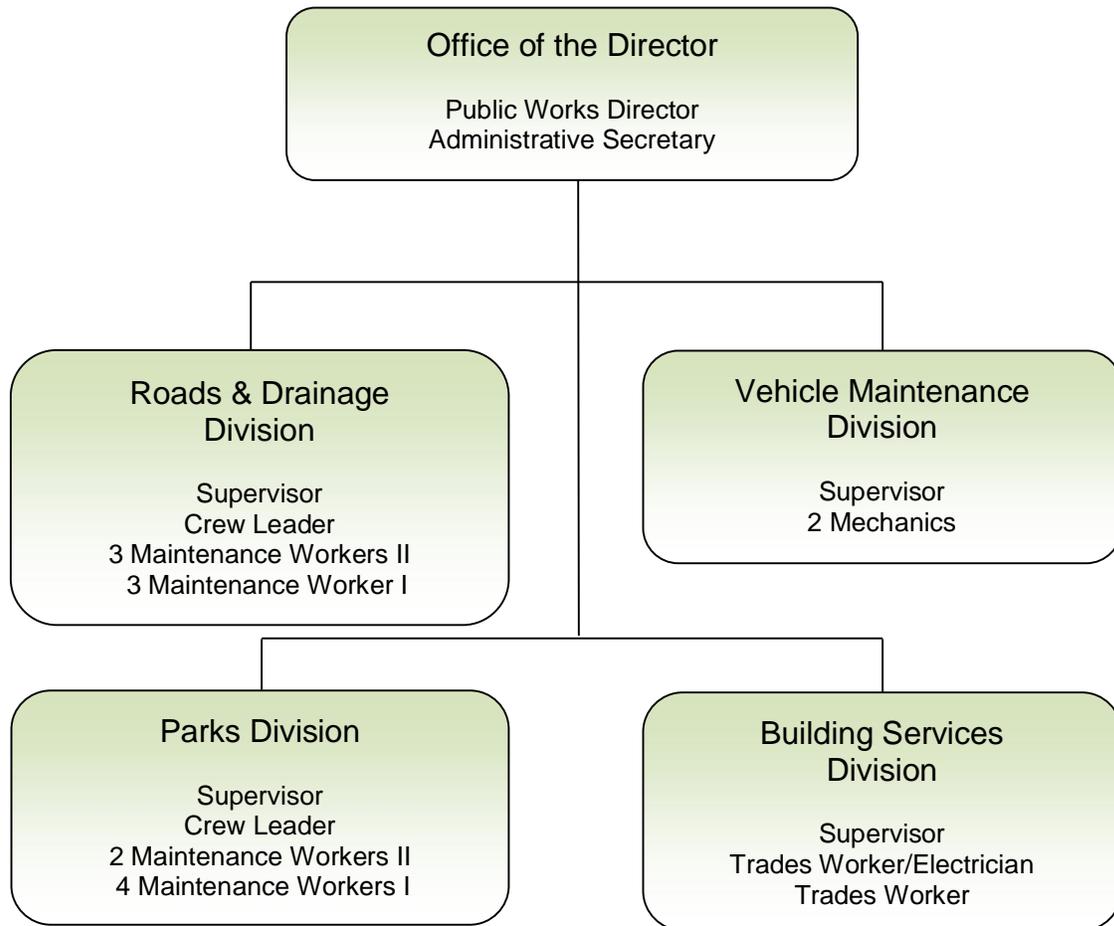
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| Goal | To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City. |
| Objectives | <ul style="list-style-type: none"> • Increase the area of the Original Section served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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	380,517	393,793	411,398	439,136
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	28,507	29,427	30,706	32,416
22-2	FLC Gen Retirement Contribution	18,935	19,596	18,889	20,406
22-3	FLC Gen Retirement Match	7,163	7,389	9,446	8,926
23-1	Life & Health Ins - Employee	46,896	49,056	52,503	45,819
23-2	Dependent Insurance	11,102	12,227	13,092	18,475
23-3	Short Term Disability Pay	125	0	0	0
24-1	Worker's Compensation	732	751	845	901
25-1	Unemployment Compensation	0	0	499	532
TOTAL PERSONNEL SERVICES		498,297	516,559	541,698	570,931
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	15,531	21,845	23,201	22,298
31-4	Other Professional Service	21,526	25,438	28,208	35,978
40-4	Ed Train Sem & Assc Exp	2,355	2,304	2,710	2,845
40-5	Business Exp & Mileage	139	48	265	279
42-1	Postage & Freight Charges	42	17	75	75
46-3	R & M - Office Equipment	2,220	4,273	2,459	5,462
47-1	Printing & Binding	332	109	740	850
49-1	Legal Ads	11,081	8,709	11,875	11,381
49-7	Computer Software & Program	250	0	250	250
51-2	Office Supplies	991	832	1,370	1,439
51-4	Copy Paper & Supplies	785	1,011	1,342	1,410
51-5	Minor Office Equip & Fur	0	649	0	0
52-8	Uniforms and Clothing	0	50	0	0
54-3	Books,Subsc,Prof Supplies	419	1,633	1,566	1,684
54-4	Memberships & Dues	2,390	2,660	2,689	2,473
TOTAL OPERATING EXPENSES		58,061	69,578	76,750	86,424
DIVISION TOTAL		\$ 556,358	\$ 586,137	\$ 618,448	\$ 657,355

Department of Public Works



Mission Statement

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

Full Time: 24

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2016**

Office of the Director:

- Coordinated 14 Capital Improvement Projects and implemented them within the allocated funding.
- Processed approximately 225 citizen requests within 24 hours of receipt.
- Received 23 Year Tree City USA Re-Certification Award.
- Submitted seven annual environmental reports to various County and State agencies.
- Assisted in the development of options, construction plans, bidding and agency coordination for the Jog Road Median Landscaping Rejuvenation Project.
- Coordinated development of survey and paving, grading and drainage plans for Palm Beach Villas II sidewalk enhancement project.
- Coordinated installation of gate structure by the Lake Worth Drainage District at the L-13 Canal.

Roads & Drainage Division:

- Coordinated asphalt overlay and striping of Community Center and north Basketball parking lots.
- Coordinated asphalt overlay and striping of Biscayne Blvd. and Fleming Avenue.
- Coordinated restriping of Biscayne Drive and Jennings Avenue.
- Coordinated rehabilitation of storm sewer pipes at Wry Road and Woodlake Blvd.
- Coordinated repair of two storm sewer inlets on Empire Way and the rehabilitation of a headwall and outfall structure at Empire Lake.
- Replaced 55,350 square feet of sod on Jog Road medians and 14,400 square feet of sod on Lake Worth Road medians.
- Coordinated the installation of 1,000 Zamia Coontie Plants on Lake Worth Road medians and 1,000 Bougainvillea Plants on Jog Road medians.
- Coordinated the trimming of Sabal Palms and Live Oak trees on City right-of-ways.

Vehicle Maintenance Division:

- Performed four preventive maintenance services to all Fire and EMS vehicles and two preventative maintenance services to all other City vehicles.
- Coordinated the completion of approximately 1,325 repair and preventative maintenance orders.
- Received and installed associated standard equipment on two new EMS one replacement Public Works vehicle.
- Received five pieces of equipment for Public Works and one replacement compressor for EMS Station 94.
- Provided Departments with technical assistance for the Vehicle Replacement Program.
- Assisted with the vehicle preparations and transfers for PBSO District 16 transition.

Building Services Division:

- Coordinated painting of Community Park West Gazebo, Freedom Park Main Pavilion and Small Pavilion, IVB Main Pavilion and East Pavilion, Empire Park Gazebo, Bowman Park Gazebo, Veteran Park shed, City Hall Interior and Exterior, Public Works Interior, and EMS Station 94/PBSO District 16 Bay Doors and Parapet Wall Cap.
- Coordinated mold restoration of Fire Rescue Station 94/PBSO District 16 building.
- Coordinated renovations at Fire Rescue Station 94/PBSO District 16 building.

- Coordinated the energy efficient upgrade of light fixtures at Community Center Parking lot and Freedom Park entryway, parking lot and pathway around lake.
- Coordinated the completion of approximately 1,000 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 refurbishment of two main park signs at Freedom Park and one park sign at Veterans Park.
- Coordinated installation of new exercise station at Freedom Park and replacement of exercise station at Bowman Park.
- Renovated four (4) dugouts at Freedom Park.
- Enhanced landscaping at Fire Rescue Station 94/PBSO District 16.
- Coordinated resurfacing of Municipal Complex pathway.
- Coordinated repair and resurfacing of Community Park tennis/pickleball courts Gladiator Park basketball and tennis courts.
- Installed new split rail fencing along walkway on Constitution Way at Community Park.
- Coordinated fence repairs at Gladiator Park basketball and tennis courts, Rambo Park basketball and tennis courts, Community Park tennis courts, Friends Park
- Coordinated installation at Freedom Park south soccer fields and IVB Complex Cell Tower and Padgett field.
- Assisted with fourteen 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$172,352	\$170,575	\$182,680	\$194,264
Operating	6,290	6,016	6,824	7,070
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$178,642	\$176,591	\$189,504	\$201,334

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of service contracts coordinated	7	7	6	6
No. of annual licenses & reports submitted	7	7	7	7
No. of solid waste complaints processed	10	10	10	10
No. of citizen requests processed	224	225	225	225
No. of community events coordinated	2	2	2	2
No. of tons of residential recycling collected	1,636	1,887	2,074	2,074
No. of tons of residential vegetation collected	2,672	2,973	3,236	3,236
No. of tons of residential solid waste collected	9,728	10,573	11,062	11,062
No. of Capital Improvement Projects coordinated	13	11	11	14

EFFICIENCY MEASURES

Avg. cost per service contract coordinated	\$2,475	\$2,539	\$2,916	\$2,974
Avg. cost per license/report prepared	\$720	\$772	\$789	\$805
Avg. administrative cost per citizen request	\$6.15	\$6.41	\$6.55	\$6.68
Avg. cost per event coordinated	\$849	\$946	\$886	\$903
Annual collection cost per household (curbside) solid waste service	\$92.04	\$94.20	\$95.40	\$96.60

EFFECTIVENESS MEASURES

% of licenses renewed and reports submitted on time	100%	100%	100%	100%
% of total waste stream recycled	13%	14%	15%	15%

GOALS & OBJECTIVES

- Goal** Provide leadership, direction and fiscal responsibility in order to ensure Department meets the City's mission.
- Objective**
- Ensure employee professional growth and development through training and networking opportunities.
 - Ensure daily Supervisor interactions and quarterly Departmental meetings to ensure effective implementation of Departmental Policies, Administrative Directives, Annual Work Plans, Division work assignments, emergency management plans, and other operational functions.
 - Maintain development of action plans for 100% of Capital Improvement Projects within the first quarter of Fiscal Year.
 - Whenever possible, identify and implement alternative purchase methods to increase maximum savings realized on purchases.
- Goal** Provide excellent customer service to internal and external customers.
- Objective**
- Work with Administration and IT Division to ensure Departmental webpage provides current information related to resident's needs.
 - 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	134,416	130,483	143,316	147,747
14-1	Overtime	0	0	385	391
15-1	Special Pay	6,320	6,320	6,320	4,320
21-1	Fica Taxes	10,756	10,610	11,460	11,647
22-2	FLC Gen Retirement Contribution	6,735	6,591	7,185	7,404
22-3	FLC Gen Retirement Match	3,367	3,295	3,593	3,705
23-1	Life & Health Ins - Employee	8,610	9,009	9,721	18,345
23-2	Dependent Insurance	184	202	215	212
23-3	Short Term Disability Pay	0	2,000	0	0
24-1	Worker's Compensation	1,964	2,065	305	310
25-1	Unemployment Compensation	0	0	180	183
TOTAL PERSONNEL SERVICES		172,352	170,575	182,680	194,264
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,811	778	1,600	1,600
40-5	Business Exp & Mileage	558	700	100	300
41-1	Telephone	35	8	60	60
42-1	Postage & Freight Charges	0	6	50	50
45-2	Notary Fees	0	117	0	0
46-3	R & M - Office Equipment	412	409	389	350
46-4	R & M-Communication Equip	111	453	700	700
47-1	Printing & Binding	0	110	60	60
48-6	Other Promo Activities	0	0	500	750
51-2	Office Supplies	1,610	2,001	1,800	1,800
51-4	Copy Paper & Supplies	254	254	300	300
51-5	Minor Office Equip & Furn	1,028	844	800	425
52-8	Uniforms & Clothing	0	0	0	210
54-3	Books,Subsc,Prof Supplies	297	142	250	250
54-4	Memberships & Dues	174	194	215	215
TOTAL OPERATING EXPENSES		6,290	6,016	6,824	7,070
DIVISION TOTAL		\$ 178,642	\$ 176,591	\$ 189,504	\$ 201,334

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

PRIMARY FUNCTION NARRATIVE

The Roads and Drainage Division provides repair and maintenance programs which service 45.80 lane miles of City owned roadways, 40.1 linear miles of sidewalks, 632 storm sewer structures, 22.27 miles of right-of-ways, 72 medians, 5.56 miles of alleyways, 1,351 streetlights, 1,187 traffic control signs, 493 street name signs, and 2,021 trees. The Roads and Drainage Division conducts and documents National Pollution Discharge Elimination System (NPDES) inspections, repairs and remedial work. The Roads and Drainage Division also provides underground utility location services through the Sunshine State One Call of Florida program.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$359,914	\$356,551	\$456,774	\$472,744
Operating	324,972	404,563	398,448	418,477
Capital	0	0	0	7,000
Other	0	0	0	0
General Fund Totals	\$684,886	\$761,114	\$855,222	\$898,221

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	3	3	3	3
Maintenance Worker I	1	1	3	3
Total Number of Staff	6	6	8	8

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

PERFORMANCE MEASURES



WORKLOAD

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	200,746	200,883	204,765	211,538
No. of street name signs maintained	493	493	493	493
No. of traffic control signs maintained	1,184	1,187	1,187	1,187
No. of medians maintained	72	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	2,058	2,058	2,021	2,021
No. of stormwater structures maintained	632	632	632	632
No. of FPL streetlights inspected	1,262	1,351	1,351	1,351
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	428	567	550	550
No. of Capital Improvement Projects coordinated	3	3	3	5

EFFICIENCY MEASURES

Cost per capita for repair and maintenance of roads and drainage infrastructure	\$17.75	\$19.52	\$21.96	\$22.14
Cost per stormwater inlet cleaned	\$421.36	\$119.07	\$143.39	\$143.86
Labor cost per mile of alleyways maintained	\$4,130	\$3,827	\$2,600	\$2,635
Avg. cost per s.f. of sidewalk repaired	\$8.25	\$11.07	\$12.52	\$12.71
Avg. cost per underground locate request	\$19.68	\$19.91	\$21.03	\$21.43
Avg. cost per tree trimmed	\$85.75	\$51.98	\$61.19	\$71.00

EFFECTIVENESS MEASURES

% of inlets cleaned annually	2%	21%	18%	18%
% of trees trimmed annually	10%	69%	59%	59%

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

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

- Objective
- Maintain bi-annual field inspections of all storm sewer structures.
 - Ensure cleaning of 18% of storm drain inlets annually.
 - Maintain quarterly intrusive aquatic vegetation inspections of City’s water bodies; provide removal and herbicide treatment functions as needed.
 - Ensure 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 250,828	\$ 247,109	\$ 307,105	\$ 324,091
12-2	Vac/Sick Payout	1,273	0	0	0
14-1	Overtime	229	734	2,658	2,805
15-1	Special Pay	600	600	800	2,800
21-1	Fica Taxes	19,020	18,607	23,116	24,513
22-1	Retirement Contributions (FRS)	12,506	11,566	7,785	8,333
22-2	FLC Gen Retirement Contribution	5,376	5,591	10,126	9,574
22-3	FLC Gen Retirement Match	1,861	1,936	4,159	3,847
23-1	Life & Health Ins - Employee	46,464	46,574	67,913	62,608
23-2	Dependent Insurance	4,333	4,651	8,405	9,258
24-1	Worker's Compensation	17,424	19,183	24,334	24,519
25-1	Unemployment Compensation	0	0	373	396
TOTAL PERSONNEL SERVICES		359,914	356,551	456,774	472,744
OPERATING EXPENSES					
31-5	Physical Exams	490	70	0	0
34-2	Aquatic Weed Control	4,257	5,078	5,220	5,720
34-4	Other Contractual Service	4,200	61,391	37,900	37,900
34-41	D.O.C. Services	60,966	58,157	60,537	59,022
40-4	Ed Train Sem & Assc Exp	1,701	2,352	3,400	3,400
43-2	Street Lights	189,009	190,640	193,600	194,800
43-5	Disposal Fees	25,930	30,387	28,740	28,104
44-1	Equipment Rental	0	74	300	300
52-3	Custodial, Liab & Chem Sup	3,252	3,333	4,300	4,300
52-5	Consumables & Small Tools	3,448	3,291	3,075	3,375
52-7	Medical Supplies	64	25	250	250
52-8	Uniforms & Clothing	1,635	2,122	2,880	3,060
53-1	Roads & Bridges	3,331	11,273	18,450	38,450
53-2	Traffic Control	5,829	5,543	5,950	5,950
53-3	Drainage	20,601	30,648	33,546	33,546
54-3	Books,Subsc,Prof Supplies	85	0	100	100
54-4	Memberships & Dues	174	179	200	200
TOTAL OPERATING EXPENSES		324,972	404,563	398,448	418,477
CAPITAL OUTLAY					
64-8	Other Equipment	0	0	0	7,000
TOTAL CAPITAL OUTLAY		0	0	0	7,000
DIVISION TOTAL		\$ 684,886	\$ 761,114	\$ 855,222	\$ 898,221

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

PRIMARY FUNCTION NARRATIVE

The Vehicle Maintenance Division is responsible for the repair, inspection and maintenance of the City fleet, which consists of 47 vehicles and 182 pieces of landscaping and construction equipment. The Vehicle Maintenance Division performs routine in-house maintenance, coordinates warranty repairs with manufacturers and major repairs with service companies.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$182,659	\$192,221	\$161,613	\$205,538
Operating	423,182	359,721	247,208	216,955
Capital	0	3,546	0	0
Other	0	0	0	0
General Fund Totals	\$605,841	\$555,488	\$408,821	\$422,493

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic	2	2	1 ¹	2
Total Number of Staff	3	3	2	3

¹One Mechanic position budgeted for 4 months due to police merger with Palm Beach County Sheriff. This position added back to the budget in 2017.

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

PERFORMANCE MEASURES



WORKLOAD

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of public safety patrol cars maintained	34	34	34/0 ¹	0
No. of administrative vehicles maintained	13	13	13/2 ¹	2
No. of med/light duty trucks/vans maintained	36	36	36/29 ¹	29
No. of heavy duty trucks maintained	5	5	5/4 ¹	4
No. of fire engines maintained	4	4	4	4
No. of ambulances maintained	4	4	4	4
No. of buses maintained	3	3	4	4
No. of small engine equipment maintained	156	173	182	182
No. of repair orders completed	1,285	1,185	1,000	800
No. of vehicle preventive maintenance (PM) services performed	346	280	325	190
No. of Capital Improvement Projects coordinated	4	2	2	2

EFFICIENCY MEASURES

No. of vehicles maintained per mechanic	45	45	45	21
Avg. completed repair orders per mechanic	584	539	455	364
Avg. completed PM per mechanic	157	127	148	86

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%

¹Reduction due to PBSO merger

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

GOALS & OBJECTIVES

- Goal Provide safe, well maintained vehicles and equipment to support employees in the course of their duties in a cost effective manner.
- Objective
- Maintain readily available fuel supply and access to support uninterrupted operations for users.
 - Maintain quarterly preventive maintenance function on all City vehicles.
 - Maintain small engine equipment usage reviews with Division Supervisors at 3 times per year.
 - Maintain bi-annual ASE certifications and other training programs to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.
- Goal Provide excellent customer service to internal customers.
- Objective
- Maintain 100% customer satisfaction survey rating.
 - Maintain a maximum of 1-hour response time to vehicle/equipment service calls during working hours.
 - Perform quarterly review of fuel usage report to ensure effective operation and usage of vehicles.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 133,128	\$ 137,767	\$ 114,801	\$ 141,017
14-1	Overtime	0	70	497	452
15-1	Special Pay	900	900	900	900
21-1	Fica Taxes	9,866	10,321	8,505	9,858
22-2	FLC Gen Retirement Contribution	5,630	6,893	5,765	6,159
22-3	FLC Gen Retirement Match	2,662	3,447	2,882	3,079
23-1	Life & Health Ins - Employee	23,232	24,312	20,220	26,820
23-2	Dependent Insurance	4,149	4,514	4,812	13,293
23-3	Short Term Disability Pay	0	525	0	0
24-1	Worker's Compensation	3,092	3,472	3,092	3,789
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	139	171
TOTAL PERSONNEL SERVICES		182,659	192,221	161,613	205,538
OPERATING EXPENSES					
34-4	Other Contractual Service	1,433	1,433	2,568	2,694
40-4	Ed Train Sem & Assc Exp	2,302	2,590	3,100	3,100
41-1	Telephone	10	29	60	60
43-5	Dumping Fees	762	422	1,500	1,000
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,317	1,259	1,300	1,291
46-2	R & M - Vehicles	71,906	70,979	45,065	60,000
46-21	R & M - Veh Other Contract	40,712	49,122	29,118	39,100
46-5	R & M - Other Equipment	11,103	16,658	11,500	11,500
46-51	R & M - Other Equip Contract	842	757	3,500	3,500
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	1,608	5,659	2,650	3,050
52-1	Fuel & Lubricants	286,757	206,532	142,512	87,500
52-5	Consumables & Small Tools	2,894	2,948	2,500	2,500
52-7	Medical Supplies	0	16	50	50
52-8	Uniforms & Clothing	1,136	649	935	810
54-3	Books,Subsc,Prof Supplies	0	368	250	250
54-4	Memberships & Dues	150	50	150	100
TOTAL OPERATING EXPENSES		423,182	359,721	247,208	216,955
CAPITAL OUTLAY					
64-5	Other Furniture	0	3,546	0	0
TOTAL CAPITAL OUTLAY		0	3,546	0	0
DIVISION TOTAL		\$ 605,841	\$ 555,488	\$ 408,821	\$ 422,493

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

PRIMARY FUNCTION NARRATIVE

The Building Services Division is responsible for the maintenance, repair and minor reconstruction of 17 public buildings and park structures that total 125,158 square feet. The Building Services Division ensures that City owned facilities are safe, aesthetically pleasing, operational and provide a comfortable environment by employing a wide variety of skills to perform preventive maintenance and repairs.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$192,868	\$206,659	\$216,866	\$222,082
Operating	402,019	417,925	438,748	377,095
Capital	9,864	2,620	8,300	6,000
Other	0	0	0	0
General Fund Totals	\$604,751	\$627,204	\$663,914	\$605,177

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of office buildings maintained	8	8	7	7
No. of other buildings maintained	10	10	10	10
No. of total square feet maintained	119,600	119,600	125,158	125,158
No. of HVAC systems maintained	34	34	34	36
No. of building work orders completed	917	946	1,000	1,000
No. of service contracts coordinated	14	14	14	14
No. of Capital Improvement Projects coordinated	4	4	3	4

EFFICIENCY MEASURES

Avg. maintenance cost per s.f. of building	\$2.26	\$2.38	\$2.52	\$2.25
Avg. completed work orders per employee	367	378	400	400
Custodial costs per s.f.	\$1.29	\$1.30	\$1.31	\$1.34

EFFECTIVENESS MEASURES

% of customers satisfied with service (Based on customer survey)	100%	100%	100%	100%
Number of custodial complaints received	25	24	24	24

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 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 142,543	\$ 148,057	\$ 152,291	\$ 155,621
14-1	Overtime	454	154	879	898
15-1	Special Pay	300	300	300	300
21-1	Fica Taxes	11,028	10,990	11,372	11,616
22-1	Retirement Contributions (FRS)	7,353	10,920	11,777	12,150
22-2	FLC Gen Retirement Contribution	1,900	1,977	2,072	2,155
22-3	FLC Gen Retirement Match	950	988	1,037	1,077
23-1	Life & Health Ins - Employee	23,232	24,312	25,997	26,820
23-2	Dependent Insurance	184	3,394	4,812	4,970
24-1	Worker's Compensation	4,924	5,567	6,145	6,287
25-1	Unemployment Compensation	0	0	184	188
TOTAL PERSONNEL SERVICES		192,868	206,659	216,866	222,082
OPERATING EXPENSES					
34-4	Other Contractual Service	72,790	73,613	104,729	71,228
40-4	Ed Train Sem & Assc Exp	1,572	889	1,700	1,700
41-1	Telephone	86,101	90,690	95,496	51,252
43-1	Electricity	130,935	125,938	126,000	139,800
43-4	Water & Sewer	36,940	37,905	41,208	45,780
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	24,993	23,666	28,750	28,750
46-11	R & M Building Other Cont.	42,546	61,837	36,685	34,315
46-5	R & M - Other Equipment	47	30	150	150
52-3	Custodial, Lab & Chem Sup	771	1,067	950	950
52-5	Consumables & Small Tools	4,366	1,468	1,650	1,650
52-7	Medical Supplies	0	25	50	50
52-8	Uniforms & Clothing	958	797	1,080	1,170
54-3	Books,Subsc,Prof Supplies	0	0	100	100
TOTAL OPERATING EXPENSES		402,019	417,925	438,748	377,095
CAPITAL OUTLAY					
62-1	Office Buildings	6,311	0	0	0
62-2	Public Safety Building	0	2,620	0	5,000
62-5	Parks & Rec Blds	3,553	0	0	0
62-6	Public Works Buildings	0	0	8,300	1,000
TOTAL CAPITAL OUTLAY		9,864	2,620	8,300	6,000
DIVISION TOTAL		\$ 604,751	\$ 627,204	\$ 663,914	\$ 605,177

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

PRIMARY FUNCTION NARRATIVE

The Parks and Grounds Division is responsible for the maintenance of 14 City Parks, landscape care around 9 public buildings, 18 irrigation systems, 15 playground structures and equipment, 11 athletic fields, 359 lights, 26 athletic courts, and 4,469 trees. The Parks and Grounds Division also conducts evening and weekend park patrol and provides support to City events.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$311,215	\$332,778	\$362,705	\$421,687
Operating	144,321	189,732	239,961	245,901
Capital	745	0	0	0
Other	0	0	0	0
General Fund Totals	\$456,281	\$522,510	\$602,666	\$667,588

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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	4
Parks Attendant ¹	2 PT	2 PT	2 PT	0
Total Number of Staff	6 FT / 2 PT	6 FT / 2 PT	6 FT / 2 PT	8

¹Part Attendants transferred to 60-65 in 2017

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

PERFORMANCE MEASURES



WORKLOAD

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of parks maintained	13	13	13	14
No. of acres mowed in parks	67	67	67	68
No. of acres mowed for public buildings	11	11	11	11
No. of landscape cuts performed for sports turf fields	97	91	90	90
No. of landscape cuts performed for public building grounds	43	49	36	36
No. of landscape cuts performed for parks grounds	45	43	40	40
No. of athletic fields maintained	10	11	11	11
No. of athletic courts maintained	25	26	26	26
No. of playground areas maintained	14	15	15	15
No. of irrigation systems maintained	18	18	18	18
No. of trees maintained	4,253	4,463	4,469	4,469
No. of community events assisted	6	6	14	13
No. of Capital Improvement Projects coordinated	2	1	3	3

EFFICIENCY MEASURES

Avg. cost per irrigation system to maintain	\$1,131	\$1,509	\$1,333	\$1,352
Avg. cost per athletic field to maintain	\$18,103	\$15,852	\$17,759	\$17,862
Avg. cost per acre to maintain (parks and buildings grounds)	\$3,404	\$3,916	\$4,515	\$4,566
Avg. cost per tree trimmed	\$64.98	\$86.21	\$75.65	\$80.79
Avg. cost per court maintained	\$497	\$325	\$564	\$575
Avg. cost per week to remove trash	\$1,204	\$1,054	\$1,295	\$1,321

EFFECTIVENESS MEASURES

% of monthly safety inspections completed at building and park grounds	100%	100%	100%	100%
% acres mowed according to schedules	100%	100%	100%	100%
% of trees trimmed annually	10%	16%	34%	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 | <ul style="list-style-type: none"> • 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, vandalism, 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 weekend park cleanup, repairs and other maintenance. |
| Goal | Provide a well maintained irrigation system to ensure a healthy landscape. |
| Objective | <ul style="list-style-type: none"> • Maintain irrigation map location updates whenever irrigation systems are modified. • Maintain repairs within 48 hours of initial reporting. • Ensure irrigation systems are properly adjusted to reduce the amount of chemicals applied to sports turf. • Develop matrix for irrigation pump systems. |

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

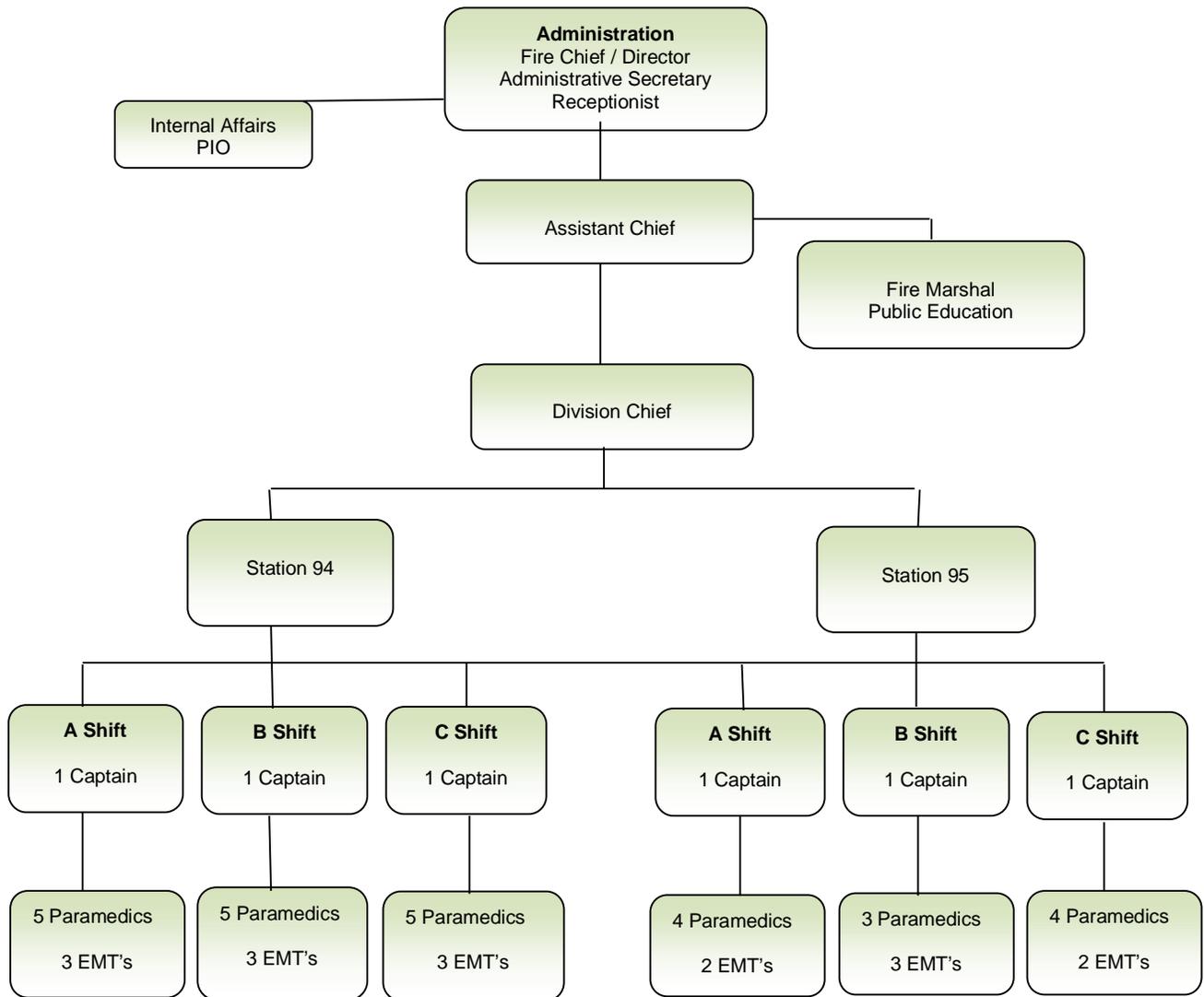
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 207,208	\$ 225,287	\$ 242,884	\$ 293,899
12-2	Vac/Sick Payout	2,840	0	0	0
13-1	Other Salary	21,121	23,683	23,597	0
14-1	Overtime	136	988	2,102	2,182
15-1	Special Pay	1,000	2,600	2,600	2,800
21-1	Fica Taxes	17,677	19,267	20,711	21,875
22-1	Retirement Contributions (FRS)	4,163	4,494	4,670	4,991
22-2	FLC Gen Retirement Contribution	5,561	6,871	8,291	10,095
22-3	FLC Gen Retirement Match	1,764	2,243	4,147	3,890
23-1	Life & Health Ins - Employee	39,986	38,026	43,516	58,294
23-2	Dependent Insurance	1,514	351	456	12,934
24-1	Worker's Compensation	7,416	8,379	9,406	10,368
24-2	City Shared Worker's Comp.	237	0	0	0
25-1	Unemployment Compensation	592	589	325	359
TOTAL PERSONNEL SERVICES		311,215	332,778	362,705	421,687
OPERATING EXPENSES					
34-4	Other Contractual Service	0	16,501	72,440	76,440
40-4	Ed Train Sem & Assc Exp	2,544	2,794	2,275	2,275
41-1	Telephone	151	47	66	66
43-1	Electricity	86,768	84,446	90,000	91,200
44-1	Equipment Rental	0	136	1,000	500
46-5	R & M - Other Equipment	10,409	14,862	12,250	13,250
46-6	R & M-Parks & Athletic Fd	4,257	5,469	10,750	10,750
46-61	R & M Parks Other Contract	12,272	13,189	9,500	9,500
52-2	Parks & Grounds Supplies	10,009	28,031	21,000	21,000
52-3	Custodial, Lab & Chem Sup	12,896	17,839	15,000	15,000
52-5	Consumables & Small Tools	1,660	3,275	1,650	1,650
52-7	Medical Supplies	0	89	150	150
52-8	Uniforms & Clothing	3,355	3,054	3,780	4,020
54-3	Books,Subsc,Prof Supplies	0	0	100	100
TOTAL OPERATING EXPENSES		144,321	189,732	239,961	245,901
CAPITAL OUTLAY					
64-5	Other Equipment	745	0	0	0
TOTAL CAPITAL OUTLAY		745	0	0	0
DIVISION TOTAL		\$ 456,281	\$ 522,510	\$ 602,666	\$ 667,588



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Department of Fire Rescue



Mission Statement

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

Full Time Fire Rescue:	52
Full Time Civilian:	2
Total:	54

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2016**

- Transitioned into an independent Department from a division within the former Public Safety Department.
- Successfully coordinated and completed two (2) Capital Improvement Projects within their allocated amounts.
- Fire Rescue continues to upgrade its fleet with the purchase of two (2) Ford Explorer SUV's for Administrative use.
- Purchased new Structural Firefighting Gear for all Fire Rescue Employees.
- Purchased six (6) new Tablets for Fire Rescue's new Electronic Patient Care Reporting System.
- Conducted 116 Fire Rescue tours and safety presentations.
- Certified 120 students in BLS Heart saver and AED use.
- Taught 56 residents Hands only CPR during the annual Countywide event.
- Provided 242 Blood Pressure Screenings
- Participated in the following events:
 - Village of Wellington Holiday Parade
 - City of Delray Beach Saint Patrick's Day Parade
 - City of Atlantis Celebration
 - City of Atlantis Spring Fling
 - Ignite the Night 4th of July Celebration
 - Lunch with Santa
 - Palm Beach County 9-11 Remembrance Celebration
 - Greenacres Student Government Day
 - Greenacres Public Safety National Night Out
 - Greenacres 90th Anniversary Celebration
- Hired four (4) Firefighter/Paramedics that have all completed and been released from the FTO program.
- Fire Rescue Participated and collected over \$4,500 in this year's MDA Fill the Boot campaign.
- The Fire Marshal conducted the following:
 - 1,598 Fire Safety Inspections
 - 177 Plan Reviews
 - 32 Fire Safety and Lectures
 - 36 Inspections for the City of Atlantis
 - Attended 24 Land Development Staff Meetings
 - Completed 10 Community Knox Box Applications
 - Testified at five (5) Code Enforcement Hearings
- Fire Rescue has been able to lower its response time to an average of 5.56 minutes.
- The department upgraded its two Gas Detectors to a more advanced and user friendly model.

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

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Department provides ALS-BLS Emergency Medical Response and Transport along with Fire Suppression and Inspections to the City of Greenacres. The department also provides the same through an Inter-local Agreement with the City of Atlantis. The Department 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$4,403,812	\$4,773,102	\$5,381,022	\$5,956,944
Operating	127,376	143,549	202,778	219,997
Capital	8,256	22,601	3,900	2,000
Other	0	0	0	0
General Fund Totals	\$4,539,444	\$4,939,252	\$5,587,700	\$6,178,941

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Fire Chief	0	0	1	1
Assistant Chief	0	0	0	1
Division Chief	1	1	1	1
Fire/EMS Captain	0	0	1	0
Captain ¹	6	6	6	6
Firefighter/Paramedic	18	21	24	24
Firefighter/EMT	12	12	12	18
Fire Marshal	1	1	1	1
Admin. Secretary ²	1	1	1	1
Receptionist	0	0	0	1
Total Number of Staff	39	42	47	54

¹ Title change from Lieutenant to Captain in 2017

² Title change from Secretary to Admin. Secretary in 2017

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

PERFORMANCE MEASURES



WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
Total Calls for Service	5,211	5,272	5,912	6,094
Calls for Service to Atlantis ¹	550	594	718	758
Fire Safety Inspections	1,760	1,634	1,640	1,650
Blood Pressure Screenings	256	242	250	250
Patients Treated	5,119	4,962	5,380	5,660
Patients Treated Atlantis	490	494	588	638
Atlantis Transports	333	346	410	435
No. of ALS ² Transports	2,024	2,066	2,580	2,778
No. of BLS ³ Transports	864	897	858	870
Structure Fires (including car, refuse, brush)	115	117	118	121
Station Tours and Safety Presentations	110	116	130	137
No. of Cardio Pulmonary Resuscitation Students Certified	86	120	132	147

EFFICIENCY MEASURES

Cost per Call for Service	\$871	\$935	\$988	\$1,005
Cost Per Transport	\$1,573	\$1,663	\$1,498	\$1,680
Cost per Fire Inspection	\$77	\$77	\$78	\$77

EFFECTIVENESS MEASURES

Avg. Response Times for Fire Rescue Calls	5.5 min	5.7 min ⁴	5.9min ⁴	5.9 min ⁴
ISO PPC Fire Rating	3	2 ⁵	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>Fire Rescue</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>50-55</u>

GOALS & OBJECTIVES

- | | |
|-------------------|---|
| Goal
Objective | <p>Continue to meet the needs of our community, citizens and visitors of which we serve.</p> <ul style="list-style-type: none"> • Monitor and Implement new Protocols as science shows a more efficient way to treat illness and injury as it pertains to the patient's we respond to. • Monitor trends within and throughout the fire service to improve efficiency and effectiveness. • Evaluate new technology as it relates to Fire/Rescue, and determine what equipment can best suit Fire Rescue efficiency. • Provide challenging training and education that is current and effective, enabling the department to accomplish its mission. |
| 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 and provide feedback as needed. • Provide response times to all emergencies within the national standard of 8 minutes. • Provide regular analysis and feedback to personnel to improve out service times for all emergency responses. |
| 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, track and mitigate any continuing problems that affect the day to day operations as it relates to emergency apparatus and equipment. • Develop and maintain a Capital Improvement Program aimed at updating facility and equipment concerns. • Continue to monitor station and equipment needs to ensure a safe working environment. |

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 2,606,983	\$ 2,976,863	\$ 3,322,760	\$ 3,558,887
12-2	Vac/Sick Payout	11,345	0	0	0
14-1	Overtime	504,746	454,061	537,487	399,164
15-1	Special Pay	12,825	10,193	12,410	13,110
21-1	Fica Taxes	223,520	244,164	249,870	212,101
22-1	Retirement Contributions (FRS)	102,303	98,800	98,340	123,373
22-2	FLC Gen Retirement Contribution	1,699	1,544	2,185	2,714
22-3	FLC Gen Retirement Match	849	772	1,093	1,357
22-4	FLC P/S FF Retirement Contribution	429,164	404,292	446,253	847,695
23-1	Life & Health Ins - Employee	294,072	330,497	405,479	455,932
23-2	Dependent Insurance	105,968	119,331	144,374	177,102
23-3	Short Term Disability Pay	1,700	2,025	0	0
24-1	Worker's Compensation	106,126	128,532	156,124	160,744
24-2	City Shared Worker's Comp.	2,512	2,028	0	0
25-1	Unemployment Compensation	0	0	4,647	4,765
TOTAL PERSONNEL SERVICES		4,403,812	4,773,102	5,381,022	5,956,944
OPERATING EXPENSES					
31-4	Other Professional Service	21,000	21,000	22,000	25,500
34-4	Other Contractual Service	1,596	1,581	1,700	1,700
40-4	Ed Train Sem & Assc Exp	9,051	11,646	22,027	18,359
41-1	Telephone	0	0	3,210	2,910
42-1	Postage & Freight Charges	0	0	0	250
44-1	Equipment Rental	1,653	1,799	2,369	2,369
45-2	Notary Fees	0	0	0	129
46-3	R & M - Office Equipment	0	0	1,380	3,516
46-4	R & M - Communication Equip	0	0	2,100	0
46-5	R & M - Other Equipment	15,879	15,428	31,457	34,378
47-1	Printing & Binding	0	0	1,150	1,150
48-6	Other Promo Activities	822	735	1,105	1,195
49-6	Miscellaneous Expense	1,700	1,365	1,850	2,525
49-7	Computer Software & Program	1,450	1,450	1,450	14,906
51-2	Office Supplies	0	0	5,500	5,500
51-4	Copy Paper & Supplies	0	0	1,650	1,000
51-5	Minor Office Equip & Furn	0	300	0	0
51-7	Commemoratives	0	0	500	1,000
52-3	Custodial, Lab & Chem Supplies	2,170	2,131	2,000	2,500
52-5	Consumables & Small Tools	3,949	4,764	12,525	13,825
52-7	Medical Supplies	47,914	47,645	57,500	57,500
52-8	Uniforms & Clothing	18,019	31,392	29,480	27,820
52-9	Tapes, Film & Film Supply	582	398	0	0
54-3	Books, Subsc, Prof Supplies	1,166	1,490	1,300	1,450
54-4	Memberships & Dues	425	425	525	515
TOTAL OPERATING EXPENSES		127,376	143,549	202,778	219,997

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

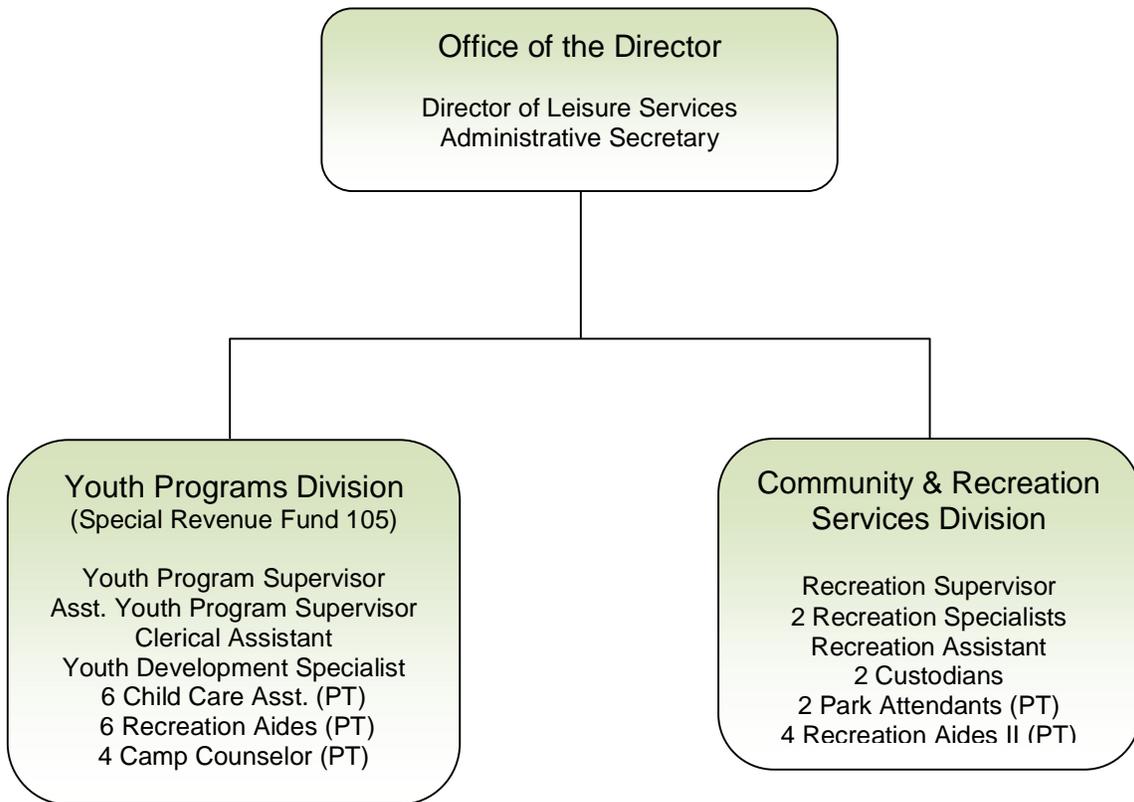
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
CAPITAL OUTLAY					
62-2	Public Safety Building	0	10,907	0	0
64-5	Office Furniture	8,256	11,694	2,400	2,000
64-9	Comp Hardware/Software	0	0	1,500	0
TOTAL CAPITAL OUTLAY		8,256	22,601	3,900	2,000
DIVISION TOTAL		\$ 4,539,444	\$ 4,939,252	\$ 5,587,700	\$ 6,178,941



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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: 12
Part Time: 22

**DEPARTMENT OF LEISURE SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2016**

Office of the Director:

- Coordinated 24 Independent Contractor Agreements for services such as; athletic league officials, enrichment programs, event and agreement entertainment, food and craft vendors.
- Processed 21,866 citizen requests inquiring about; classes, facility rentals, afterschool services, camps, trips, events, and athletic leagues.
- Received \$37,415.71 in sponsorship and event revenue from vendors to offset expenses for seven (7) City sponsored and one (1) co-sponsored community events.
- Coordinated 4 Service Agreements/Contracts—2 of which generated \$325,458 in revenue through service agreements with the Early Learning Coalition and the Florida Department of Health, Bureau of Child Care Food Program (CCFP).
- Maintained productive partnerships with over 19 community agencies and organizations.
- Awarded 30 qualified residents with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling \$1,465 for Co-ed Youth Soccer and Basketball.
- Obtained national accreditation through the Center on Accreditation (COA) and Florida Gold Seal designation for the Youth Programs Division.
- 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.

Community and Recreation Services:

- Served a total of 536 youth through athletic programs (Basketball-104, Soccer-259, Greenacres Youth Baseball-167, Tennis-6) with a 56% Greenacres resident participation rate.
- Organized two (2) Neighborhood events (the August Back-to-School Block Party and the November Thanksgiving Dinner) with over 650 households in attendance.
- The Center facilitated 1,678 rental reservations generating \$85,843.10 in revenue (facility rentals—864 {280 days by 4 different religious organizations}, field rentals—734, and pavilion rentals—80).

Youth Programs:

- Obtained a Quality Improvement System (QIS) annual monitoring score of 4.85 out of 5.
- Increased the number of civic involvement opportunities from 4 to 6 by creating center pieces for Senior Congregate Meal Program room and Thanksgiving Dinner, passing out hot Thanksgiving meals to local shut-ins, participating in two (2) senior dances, and Gleaning with Cros Ministries to feed the hungry.
- City Council recognized 15 students, earning 3,639.5 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 \$5,000 of in-kind volunteer hours, materials, plants and educational services through the Oleander Garden Club of the Palm Beaches and a grant from the National Elks Foundation Lodge #1352 in West Palm Beach.
- Partnered with the Sierra Club Loxahatchee Group for a new PBC Inspiring Connections Outdoors (ICO) program for thirteen (13) students to experience environmental field and camping trips at no cost.
- Successfully passed 17 mandatory, unannounced program inspections from the Palm Beach County Health Department (11), CCFP and Summer Food Service 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, facility management, personnel and fiscal management, afterschool program licensing, national accreditation, program and employee development, event and activity management, public and community relations, and the monitoring and evaluation of all Leisure Services operations.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$187,780	\$195,685	\$203,307	\$211,033
Operating	3,664	3,964	4,631	8,406
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$191,444	\$199,649	\$207,938	\$219,439

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of Serv. Agreements/Contracts	4	4	4	4
No. of Collaborative Partnerships	21	16	18	20
No. of Independent Contractor Agreements Coordinated	32	22	28	23
No. of Citizen Requests Processed	24,021	25,568	24,800	25,200
No. of Interlocal Agreements w/ Schools	3	3	3	3

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination	\$5,177	\$5,600	\$5,750	\$5,800
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EFFECTIVENESS MEASURES

% of Projected Funding Actual to Budget Reimbursed	95%	98%	97%	95%
% Customers Satisfied with Service	95%	95%	95%	96%

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 18 to 20 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 program’s self-sufficiency.
- Objective
 - Maintain the level of revenues equal to direct 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 12 to 15 (13 City sponsored & 2 Co-sponsored).
 - Maintain 11 programs operated throughout 7 City facilities.
 - Maintain satisfactory customer service rating at 96%.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	133,349	138,636	143,700	149,501
14-1	Overtime	580	512	0	0
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	9,481	9,795	10,060	10,465
22-2	FLC Gen Retirement Contribution	6,658	6,923	7,185	7,475
22-3	FLC Gen Retirement Match	3,329	3,461	3,592	3,738
23-1	Life & Health Ins - Employee	15,897	16,640	17,841	18,390
23-2	Dependent Insurance	13,906	15,129	16,130	16,646
24-1	Worker's Compensation	260	269	301	313
25-1	Unemployment Compensation	0	0	178	185
TOTAL PERSONNEL SERVICES		187,780	195,685	203,307	211,033
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,005	1,149	1,620	1,695
40-5	Business Exp & Mileage	0	0	60	60
41-1	Telephone	0	0	0	2,880
45-2	Notary Fees	0	105	0	0
48-1	City Publicity	632	423	650	1,000
51-2	Office Supplies	1,518	1,371	1,495	1,570
51-5	Minor Office Equip & Furn	0	290	115	400
52-8	Uniforms & Clothing	0	26	30	108
54-4	Memberships & Dues	509	600	661	693
TOTAL OPERATING EXPENSES		3,664	3,964	4,631	8,406
DIVISION TOTAL		\$ 191,444	\$ 199,649	\$ 207,938	\$ 219,439

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 marqueees.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$169,501	\$192,331	\$255,479	\$417,010
Operating	77,639	99,814	156,512	185,737
Capital	5,264	0	8,345	10,437
Other	0	0	0	0
General Fund Totals	\$252,404	\$292,145	\$420,336	\$613,184

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Recreation Supervisor	0	1	1	1
Recreation Specialist	2	2	2	3
Custodian	1	1	1	2
Recreation Aide II (PT)	3	5	5	4
Parks Attendant (PT)	0	0	0	2 ¹
Total Number of Staff	3 FT/ 3 PT	4 FT/ 5 PT	4 FT/ 5 PT	6 FT/ 6 PT

¹ Transferred Park Attendants from Public Works to Leisure Services Dept. in 2017

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

PERFORMANCE MEASURES



WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of Community Events	6	6	12	15
No. of Neighborhood Events	2	2	2	2
No. of Senior Trips Scheduled	0	6	6	5
No. of Athletic Leagues Organized	4	6	5	5
No. of Youth Athletic Participants	830	698	710	580
No. of Comm. Center Room Rentals	812	750	694	1,012
No. of Pavilion Rentals	103	126	120	100
No. of Field Rentals	622	708	723	482

EFFICIENCY MEASURES

Avg. Cost per Community Event	\$3,291	\$5,446	\$4,042	\$6,283
Avg. Charge per Comm. Center Rental	\$59	\$71	\$77	\$105
Avg. Cost per Youth (Athletics)	\$82	\$89	\$87	\$90
Avg. Cost per Field Rental	\$54	\$58	\$51	\$63
Avg. No. of Participants per Sr. Trip	0	61	61	55

EFFECTIVENESS MEASURES

% of Comm. Center expenses covered by Rentals	43%	39%	43%	44%
% of event expenses covered by sponsorships and Vendor fees	34%	71%	13%	50%
% of Households invited attending Neighborhood Events	49%	34%	45%	35%

GOALS & OBJECTIVES

- Goal** To increase the participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.
- Objective**
- Increase resident registration rate from fifty-six (56%) to sixty (60%) percent of the total enrollment through program marketing and promotion of the Youth Athletic Scholarship Program.
 - Reduce juvenile-related crime by increasing the open gym timeframe for community youth from 12 to 16 hours weekly.
- Goal** To provide opportunities for Greenacres residents that promote a healthy and active lifestyle and build a unified community.
- Objective**
- Increase the number of Community Events from 12 to 15.
 - Maintain 2 Neighborhood Events (Back-to-School and Community Thanksgiving Dinner).
 - Maintain the number of Senior trips (Broward Stage Door Theater) at 5.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	94,327	104,291	146,810	208,987
13-1	Other Salaries & Wages	27,867	36,453	36,584	93,998
14-1	Overtime	6,892	6,554	7,812	8,830
21-1	Fica Taxes	9,848	11,235	14,590	22,848
22-2	FLC Gen Retirement Contribution	4,752	4,802	7,731	9,380
22-3	FLC Gen Retirement Match	2,235	2,401	3,865	4,691
23-1	Life & Health Ins - Employee	21,345	24,312	34,877	49,885
23-2	Dependent Insurance	418	458	488	13,150
23-3	Short Term Disability Pay	325	0	0	0
24-1	Worker's Compensation	1,492	1,825	2,493	4,867
25-1	Unemployment Compensation	0	0	229	374
TOTAL PERSONNEL SERVICES		169,501	192,331	255,479	417,010
OPERATING EXPENSES					
31-4	Other Professional Svc	1,345	1,478	1,459	1,499
31-5	Physical Exams	0	0	200	300
34-4	Other Contractual Service	15,125	20,313	27,120	40,046
40-1	Senior Trips	0	8,764	12,173	11,700
40-4	Ed Train Sem & Assc Exp	729	751	1,360	1,990
40-5	Business Exp & Mileage	0	30	306	150
41-1	Telephone	2	3	252	252
42-1	Postage & Freight Charges	0	0	75	75
46-3	R & M - Office Equipment	1,620	2,006	6,894	7,237
46-4	R & M - Communication Equip	0	0	0	2,481
46-5	R & M - Other Equipment	450	2,118	3,030	6,168
47-1	Printing & Binding	9,020	9,253	9,716	10,202
48-17	City Events	2,067	2,637	23,713	15,241
48-3	Daddy Daughter Event	1,710	1,594	2,225	2,515
48-34	Egg Hunt	3,524	4,396	7,700	7,961
48-4	July 4th Event	20,291	24,967	24,830	26,395
48-71	L/S Sponsoring Exp	0	31	7,250	7,250
48-91	Youth Athletics	10,030	7,542	9,818	9,607
49-7	Computer Software & Prog.	1,782	2,657	2,841	3,103
51-2	Office Supplies	23	10	0	0
51-5	Minor Office Equip & Furn	2,919	4,539	3,546	9,921
52-3	Custodial, Lab & Chem Supplies	5,475	4,806	5,301	12,470
52-5	Consumables & Small Tool	0	506	72	288
52-6	Recreation Supplies	811	791	5,218	2,162

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

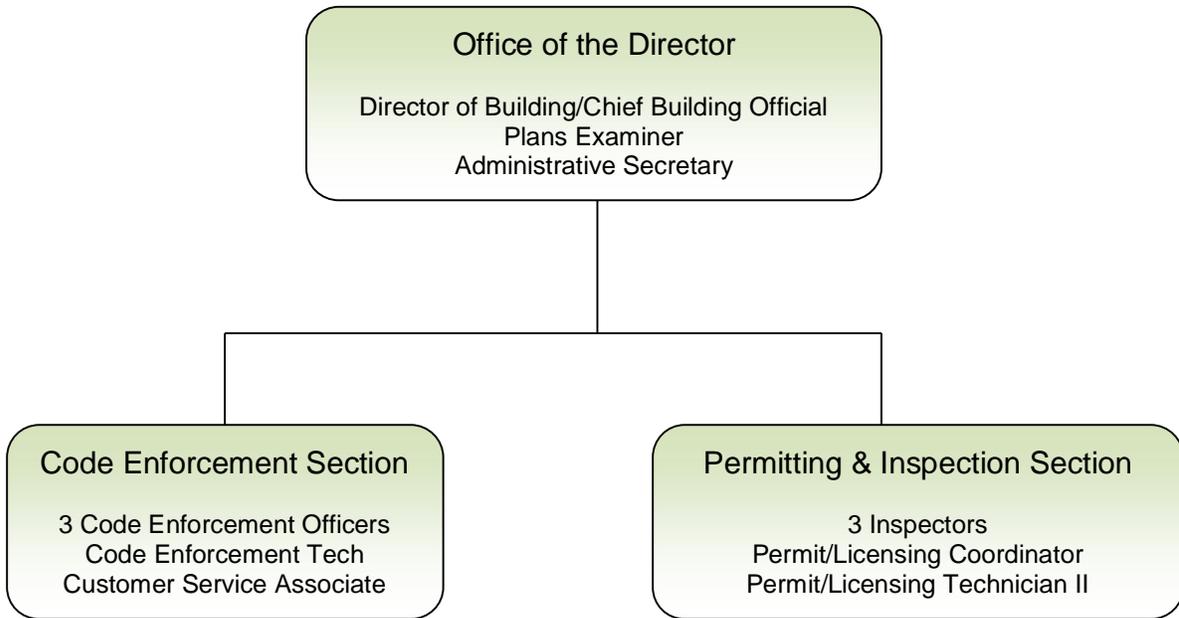
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	154	0	390	3,902
52-8	Uniforms & Clothing	242	302	505	2,243
54-4	Memberships & Dues	320	320	518	579
TOTAL OPERATING EXPENSES		77,639	99,814	156,512	185,737
CAPITAL OUTLAY					
64-8	Other Equipment	5,264	0	8,345	10,437
TOTAL CAPITAL OUTLAY		5,264	0	8,345	10,437
DIVISION TOTAL		\$ 252,404	\$ 292,145	\$ 420,336	\$ 613,184



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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: 13

**DEPARTMENT OF BUILDING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2016**

- Amended City Code to add the use of a Code Enforcement Special Magistrate in addition to a Code Board, to add language concerning election of the Code Board Chairman and to revise Citation Procedures (Ord 2016-07).
- Adopted a new Model Floodplain Management Ordinance (Ord 2016-14).
- Participated in a Field Community Assistance Contact (FCAC) with the State of Florida Department of Emergency Management to satisfy National Flood Insurance Program participation requirements.
- Participated in a new pilot program for fast track application to become a Community Rating System (CRS) rated community.
- Amended Chapter 8, Article III “Licenses & Business Regulations” revising the rate structure for the collection of business tax (Ord 2016-16).
- Amended Chapter 8, Article III “Business Taxes” Sections 8-46,8-48, and 8-49 and Article IV entitled “Registration Requirements and Fees” Section 8-76, revising the registration requirements for businesses and contractors (Ord 2016-17).
- Revised amendments to Chapter 1 of the Florida Building Code 5th Edition to revise the membership of the Building Board of Adjustment and Appeals to allow its use as an appeals board for the Fire Code. (Ord 2016-25)
- Revised the Permit Fee Schedule after performing a permit fee survey of local municipalities and an analysis of Building Department costs.
- Chief Building Official completed educational requirements to renew his certification as a Floodplain Manager from the Association of State Floodplain Managers (ASFPM).
- Developed new online process for permit submittal and plan review. Used the new system to intake permits and plans for 72 single family homes saving the City and its customers time, paper, filing space and other resources.
- Participated in the Insurance Services Office, Inc (ISO) Building Code Effectiveness Grading Schedule (BCEGS) audit and maintained a score of 3 for residential properties and 3 for commercial and industrial properties.
- Implemented a Vacant Property Registration program.
- Assisted with planning and the Building Department booth for the 90th Anniversary Celebration.
- Scanned and destroyed 13 boxes of Code Enforcement Hearing Case Files, Building Permits, Plans and Environmental Regulation Compliance Records along with Z destructed Code Enforcement Hearing Cases that met retention.
- Participation in the International Coastal Cleanup educating citizens about keeping our storm drains and waterways clean.

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Personnel Services	\$753,429	\$783,562	\$817,507	\$990,482
Operating	16,403	25,080	31,292	37,527
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$769,832	\$808,642	\$848,799	\$1,028,009

PERSONNEL STAFFING

POSITION TITLE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Dir. Of Building/Chief Building Official	1	1	1	1
Inspectors	3	3	3	3
Code Enforcement Officer	2	2	2	3
Permit/Licensing Coord.	1	1	1	1
Permit/Licensing Tech II	1	1	1	1
Plans Examiner	0	0	0	1
Customer Service Associate	1	1	1	1
Code Enforcement Tech	0	0	0	1
Administrative Secretary	1	1	1	1
Total Number of Staff	10	10	10	13

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

PERFORMANCE MEASURES



WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
Permits Issued	2,180	1,986	2,000	2,100
Inspections	5,700	5,382	5,400	5,700
Permit Value (Million\$)	\$17.2	\$17.15	\$21.0	\$21.5
Business Tax Receipts	2,198	1,979	1,980	2,000
Contractor Registrations	757	632	650	650
Code Enforcement Inspections	1,615	1,429	1,400	1,900
Code Enforcement Violations	1,477	1,580	1,500	1,700
Code Enforcement Cases	387	414	425	500
Illicit Discharge Inspections	47	61	60	90

EFFICIENCY MEASURES

Avg. cost per permit to process	\$37.15	\$44.14	\$44.96	\$42.82
Avg. Building inspections per day per inspector	8	8	8	9
Avg. cost per inspection	\$25.36	\$27.41	\$27.32	\$25.88
Avg. process time per Business tax in minutes	19.94	22.57	22.40	22.23
Avg. cost per code enforcement case	\$446.26	\$423.27	\$412.32	\$350.47
Avg. cost per code enforcement violation	\$116.93	\$110.91	\$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	87%	90%	90%	85%
Insurance Services Organization BCEGS (Residential)	4,3	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 To provide efficient services to protect the health and safety of City residents.
- Objective • Maintain rate of reviewing and processing permits within targeted time frames at 99%.
- Become a National Flood Insurance Program CRS rated community with an initial classification of 8.
- Maintain ISO rating of 3 for residential and 3 for commercial.
-
- Goal To provide efficient services to maintain a high level of customer satisfaction.
- Objective • Maintain rate of performing inspections within 24 hours at 99%.
- Maintain 80% rate of issuing a Business Tax Receipt over-the-counter.
- Implement online permit submittal and issuance process.
-
- Goal To provide efficient Code Enforcement to maintain a safe and attractive community.
- Objective • Implement a new citation system.
- Implement a Special Magistrate process.
- Implement a standard Code Enforcement fee schedule.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	539,802	556,737	580,421	700,046
15-1	Special Pay	5,320	5,320	4,320	4,320
21-1	Fica Taxes	38,041	39,352	40,469	48,388
22-1	Retirement Contributions (FRS)	10,952	11,609	12,345	13,307
22-2	FLC Gen Retirement Contribution	19,163	19,858	20,518	22,756
22-3	FLC Gen Retirement Match	9,581	9,929	10,260	11,378
23-1	Life & Health Ins - Employee	77,768	81,385	87,085	109,966
23-2	Dependent Insurance	43,993	48,769	51,996	68,102
23-3	Short Term Disability Pay	925	2,100	0	0
24-1	Worker's Compensation	7,884	8,503	9,391	11,374
25-1	Unemployment Compensation	0	0	702	845
TOTAL PERSONNEL SERVICES		753,429	783,562	817,507	990,482
OPERATING EXPENSES					
34-4	Other Contractual Service	0	3,144	12,030	12,030
40-4	Ed Train Sem & Assc Exp	1,918	7,523	6,675	8,375
40-5	Business Exp & Mileage	219	206	275	330
41-1	Telephone	0	0	0	720
42-1	Postage, Frt & Exp Charges	0	0	50	50
45-2	Notary Fees	159	170	170	170
46-2	R & M - Vehicles	6	71	108	108
46-3	R & M - Office Equipment	207	462	425	450
46-4	R & M - Communication Equip	1,365	210	400	400
47-1	Printing & Binding	32	1,945	200	2,700
49-7	Computer Software & Prog.	2,696	2,392	3,200	3,500
51-2	Office Supplies	2,885	2,308	2,500	2,800
51-4	Copy Paper & Supplies	95	0	0	0
51-5	Minor Office Equip & Furn	2,296	2,052	200	200
52-5	Consumables & Small Tools	1,574	1,971	1,200	1,200
52-8	Uniforms & Clothing	360	586	560	750
54-2	Code Supplements & Update	0	477	700	700
54-3	Books,Subsc,Prof Supplies	1,556	96	700	700
54-4	Memberships & Dues	1,035	1,467	1,899	2,344
TOTAL OPERATING EXPENSES		16,403	25,080	31,292	37,527
DIVISION TOTAL		\$ 769,832	\$ 808,642	\$ 848,799	\$ 1,028,009

NON-DEPARTMENTAL

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

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

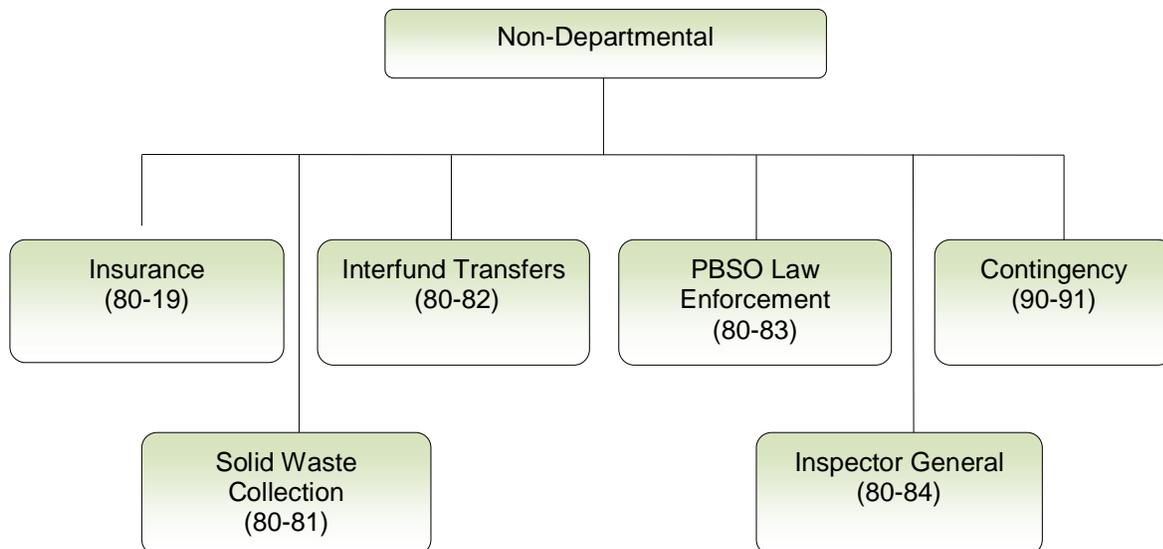
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste and bulk pickup. Residential customers are billed directly from the City on a semi-annual basis for this service. The current service provider for this service is Veolia ES Solid Waste Services, 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 (211), Youth Program (105), and Reconstruction and Maintenance CIP (304).

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

The 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. Payments currently on hold due to pending court challenge to the legality of the apportionment method.

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	<u>Non-Departmental</u>
COST CENTER	<u>Insurance</u>
COST CENTER NO.	<u>80-19</u>

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Property, Liab & Fleet	\$413,993	\$428,023	\$346,839	\$292,000
Insurance Claim Repr	12,651	32,013	11,000	11,000
Misc Exp	20	96	51,000	0
General Fund Totals	\$426,664	\$460,132	\$408,839	\$303,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Solid Waste Coll & Disp	\$1,137,557	\$1,168,174	\$1,190,504	\$1,204,749
General Fund Totals	\$1,137,557	\$1,168,174	\$1,190,504	\$1,204,749

ACTIVITY/PERFORMANCE MEASURES

16,845 residential units served as of August 2016.

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 for capital improvement projects, debt service on the Municipal Complex Bank Note, and Youth Programs. In FY 2017, \$410,000 will be transferred to the Municipal Complex Debt Service Fund, \$20,000 will be transferred to fund the Youth Program, and \$1,00,000 for various projects in the Reconstruction and Maintenance Fund.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Fund Tran-Youth Program	\$50,000	\$20,000	\$20,000	\$20,000
Fund 211-Mun Complex	410,000	410,000	410,000	410,000
Fund 301-New Growth	0	0	0	0
Fund 303-Park and Recreation	0	0	2,100,000	0
Fund 304-Reconstruction and Maintenance	0	200,000	663,381	1,000,000
General Fund Totals	\$460,000	\$630,000	\$3,193,381	\$1,430,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

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

PRIMARY FUNCTION NARRATIVE

This cost center services public safety costs related to the contract for law enforcement services with the Palm Beach Sheriff’s Office, police & firefighters retirement fund and other police service expenses. Previously the City’s law enforcement activities were carried out by public safety (police) officers funded through cost centers 50-51, 50-53, and 50-57. In Fiscal Year 2015 (last full year before the start of the PBSO contract) these were budgeted at a total of \$7,377,983.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
PBSO contract	\$23,759	\$4,303	\$5,991,611	\$9,408,136
175/185 Insurance Trust	\$477,621	\$460,648	\$477,620	\$478,504
General Fund Totals	\$501,380	\$464,951	\$6,469,231	\$9,886,640

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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 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. In FY 2016, the City Council directed these funds to be used for sidewalks in the Palm Beach Villas II neighborhood.

EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Contingency (Hurricane)	\$0	\$0	\$0	\$0
Contingency (Council)	29,900	0	0	100,000
General Fund Totals	\$29,900	\$0	\$0	\$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, Fire Rescue Donation fund and Youth Program’s fund.

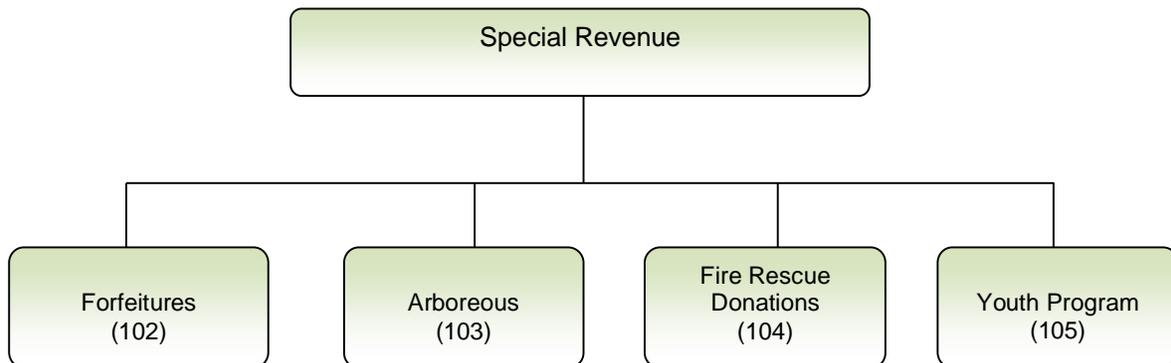
The **Forfeitures Fund** (102) was established in fiscal year 1989 to account for the funds generated from law enforcement confiscation actions. There are restrictions as to how the funds are utilized. According to §932.7055(9) Fla. Stat., budgeting revenue for these funds is prohibited. The funds and 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 of building area. Interest is received on the fund balance. The City has previously received grant funds for beautification projects. Planting activities include, but are not limited to, purchasing, planting, and maintaining trees in medians, parks, and along roadways throughout the City’s boundaries.

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

The **Youth Programs Fund** (105) is for the financial accountability of the year-round, inclusive afterschool 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	Administration
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. After approval from the City Council, the Sheriff's Office may expend these funds.

DESCRIPTION*	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
351-200 Forfeitures	\$ 0	\$ 0	N/A	N/A
361-120 SBA Interest	276	137	N/A	N/A
361-150 Bank Investment	0	740	N/A	N/A
364-410 Surplus Sales	0	0	N/A	N/A
TOTAL REVENUES	\$ 276	\$ 877	N/A	N/A

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
EXPENSES				
48-2 Crimes and Fire Pre	\$ 0	\$ 7,348	\$ 0	0
64-8 Other Equipment	30,680	0	300,588	301,410
TOTAL EXPENSES	\$ 30,680	\$ 7,348	\$ 300,588	\$ 301,410

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

FUND BALANCE:	
Projected Beginning Fund Balance	\$ 301,410
Net Change	(301,410)
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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 25	\$ 6	\$ 0	\$ 0
361-150 Bank Investment	0	20	33	39
324-220 Impact Fee	6,400	0	13,750	6,875
TOTAL REVENUES	\$ 6,425	\$ 26	\$ 13,783	\$ 6,914

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 7,715	\$ 8,309	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 7,715	\$ 8,309	\$ 7,000	\$ 7,000

FUND BALANCE:
 Projected Beginning Fund Balance \$ 20,691
 Net Change (86)
 Projected Ending Fund Balance \$ 20,605

DEPARTMENT Fire Rescue
 COST CENTER Donations Fund
 COST CENTER NO. 104-50-53

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Donations Fund is used to account for donations received by the Department of Fire Rescue. Estimated revenue projections for 2017 are \$510. The Donations Fund is used to precisely assure that all donations to Fire Rescue are spent for the purpose designated by the donor.

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 30	\$ 11	\$ 0	\$ 0
361-150 Bank Investment	0	38	70	10
366-903 EMS Donations	1,255	300	0	500
366-904 Misc P/S Donations	400	4,100	800	0
TOTAL REVENUES	\$ 1,685	\$ 4,449	\$ 870	\$ 510

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
EXPENSES				
48-6 Consumables & Small Tools	\$ 0	\$ 3,100	\$ 0	\$ 0
64-8 Other Equipment	13,141	2,625	12,445	2,079
TOTAL EXPENSES	\$ 13,141	\$ 5,725	\$ 12,445	\$ 2,079

FUND BALANCE:
 Projected Beginning Fund Balance \$ 1,569
 Net Change (1,569)
 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Youth Programs Supervisor	1	1	1	1
Asst. Youth Program Supervisor	1	1	1	1
Child Care Assistant (PT)	7	7	7	6
Recreation Aide II (PT)	4	5	10	6
Camp Counselor (PT)	0	0	0	4
Clerical Assistant	1	1	1	0
Yth Program Admin Specialist	0	0	0	1
Youth Development Specialist	0	0	0	1
Total Number of Staff	3 FT/11PT	3 FT/12PT	3 FT/17PT	4 FT/16 PT

PERFORMANCE MEASURES

WORKLOAD	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
No. of Participants (CARES/Cool Zone)	127	135	150	150
No. of Participants in Sierra Club ICO	-	-	-	13
No. of Licenses Coordinated	1	1	1	1
No. of Independent Contractor Agreements	1	1	4	4
No. of Part. In YDIA Committee (C/CZ/HS)	-	-	-	15
No. of Part. In Life Skills Training Program	12	15	15	15
No. of Hot Spot Part. in Mentoring Program	15	15	15	15
No. of Presidential Volunteer Service Hrs	2,614	3,200	3,000	3,100

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

PERFORMANCE MEASURES CONT.

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 PROJECTED	FY 2017 ADOPTED
EFFICIENCY MEASURES				
Avg. Cost per CARES/CZ Participant	\$3,615	\$3,400	\$3,603	\$3,793
Staff to Student Ratio (CARES/CZ)	1:15	1:18	1:18	1:18
EFFECTIVENESS MEASURES				
% of Daily Attendance	91%	90%	85%	85%
% of Youth with Improved Grades	73%	70%	72%	72%
% of Youth enrolled/attending YDIA	N/A	N/A	N/A	75%
FCI-QIS Score	4.68	4.79	4.75	4.75

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 increase civic involvement.
- Objective**
- Maintain a grade point average of 2.5 or higher for all students in the Youth Delegates in Action (YDIA) Committee in the CARES, Cool Zone and Hot Spot 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 16,005	\$ 14,543	\$ 11,400	\$ 11,400
337-710 Youth Program Grant	303,059	283,393	355,736	360,968
347-313 Children's Camps Fees	19,841	34,706	59,280	64,220
347-315 Greenacres Cares Fees	105,802	87,241	106,928	102,928
347-317 Hot Spot Part	0	0	0	831
347-318 Cool Zone Fees	17,076	17,768	8,550	8,550
361-120 SBA Interest	117	61	0	0
361-150 Bank Investment	0	159	100	100
366-900 Contributions	2,500	1,000	760	13,545
369-900 Refund-Current Year	0	0	0	0
369-915 Leisure Svcs Fundraiser	948	680	475	475
369-999 Miscellaneous Revenue	79	117	0	0
381-000 Interfund Transfer	50,000	20,000	20,000	20,000
TOTAL REVENUES	\$ 515,427	\$ 459,668	\$ 563,229	\$ 583,017

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
12-1 Regular Salaries & Wages	\$ 105,177	\$ 106,656	\$ 114,313	\$ 157,480
13-1 Other Salaries & Wages	147,724	176,243	179,900	156,242
14-1 Overtime	71	245	0	1,000
21-1 Fica Taxes	18,895	21,180	22,047	22,968
22-2 FLC Gen Retir. Contrib.	4,415	5,348	5,714	7,119
22-3 FLC Gen Retir Match	2,207	2,674	2,859	3,560
23-1 Life & Health Ins - Employee	22,537	23,629	25,998	35,759
23-2 Dependent Insurance	5,138	5,764	5,300	13,774
24-1 Worker's Compensation	2,280	2,783	3,189	3,394
24-2 City Shared Worker's Comp	338	124	0	0
25-1 Unemployment Compensation	287	1,832	353	376
31-4 Other Professional Svc	7,550	6,869	4,881	4,366
31-5 Physical Exams	2,750	850	2,500	2,500
34-1 Interfund Admin Charges	23,800	23,800	23,800	0
34-3 Solid Waster Coll & Disp	6,564	6,397	6,000	6,000
34-4 Other Contractual Service	5,497	1,820	5,450	5,400
34-7 Sponsored Events	37,735	34,787	47,670	48,070
40-4 Ed train Sem & Assc Exp	291	108	1,570	1,570
40-5 Business Exp & Mileage	2,877	2,954	4,205	4,205
41-1 Telephone	775	781	792	792
43-1 Electricity	10,539	12,675	12,000	12,000
43-4 Water & Sewer	1,721	1,267	1,200	1,200
45-1 Liability & Fleet Ins.	5,169	5,440	5,440	5,440
46-1 R & M - Buildings	378	575	900	900
46-2 R & M - Vehicles	1,810	0	1,800	1,800
46-3 R & M - Office Equipment	3,065	2,966	3,010	3,598
46-4 R & M - Communication Equip	347	455	800	800
48-1 City Publicity	0	0	0	2,080
48-71 Imovtivate Project	0	0	0	10,360
51-2 Office Supplies	1,798	1,977	2,004	2,004
51-5 Minor Office Eq & Furn	29	0	0	0
52-0 Food Supplies	22,209	24,546	28,250	28,250
52-3 Custodial, Lab & Chem Supplies	575	1,245	1,200	1,800
52-6 Recreation Supplies	9,693	11,623	13,775	15,300
52-7 Medical Supplies	156	490	1,420	3,196
52-8 Uniforms & Clothing	438	527	553	553
54-3 Books,Subsc,Prof Supplies	35	44	125	305
54-4 Memberships & Dues	0	0	260	260
64-5 Office Furniture	0	7,844	10,000	0
TOTAL EXPENSES	\$ 454,870	\$ 496,584	\$ 539,278	\$ 566,121

FUND BALANCE:

Projected Beginning Fund Balance	\$ 50,925
Net Change	16,896
Projected Ending Fund Balance	\$ 67,821



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DEBT SERVICE FUND

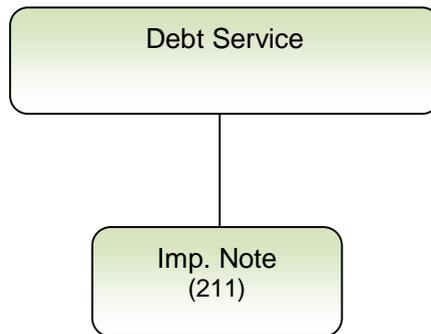
In the State of Florida there are no statutory limits on the amount of debt that may be incurred by a municipality. However, the issuance of General Obligation Bonds, backed by the full faith and credit of a municipality, must be approved by a majority vote of the electors. Such General Obligation Bonds 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 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 \$2,734,153 principal outstanding at the close of FY 2016 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2017 is \$403,260. At the end of fiscal year 2015, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.87%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total revenues; in FY 2015 it was 1.60%, and is expected to be around 1.6% in FY 2016. 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 2015 and 2016 it is under 1/4%. The City currently has no capital lease obligations.

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



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

PRIMARY FUNCTION NARRATIVE

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 1,017	\$ 660	\$ 0	\$ 0
361-150 Bank Investment	0	2,137	2,500	4,518
381-000 Interfund Trans	410,000	410,000	410,000	410,000
TOTAL REVENUES	\$ 411,017	\$ 412,797	\$ 412,500	\$ 414,518

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
EXPENSES				
71-1 Principal	\$ 262,552	\$ 273,246	\$ 284,376	\$ 295,959
72-1 Interest	140,607	129,924	118,884	107,301
TOTAL EXPENSES	\$ 403,159	\$ 403,170	\$ 403,260	\$ 403,260

FUND BALANCE:

Projected Beginning Fund Balance	\$	556,000
Net Change		11,258
Projected Ending Fund Balance	\$	567,258

**PUBLIC 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
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	\$ 3,226,079	\$ 491,926	\$ 2,734,153



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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 program 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 and is new revenue source for the fund.

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, basketball and tennis courts and soccer and baseball fields - all of them lighted.

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 three cell towers located in two 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.

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. \$1,000,000 will be transferred in FY 2017 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.

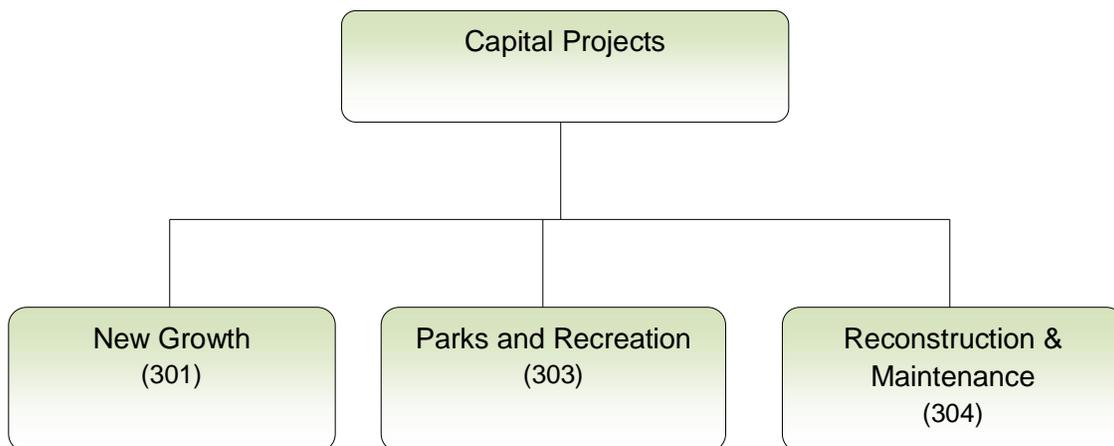
The CIP budget process begins with a review of all open CIP projects determining their completion date and completion cost.

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, a 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 2016 – 2022 COST BY FUND**

PR# DESCRIPTION	BUDGET		ADOPTED				
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
NEW GROWTH 301							
043 Geographic Info System	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
104 Tenth Ave Corr Improvement	120,000	0	205,000	0	0	0	0
106 City Sidewalks ¹	100,000	75,600	288,000	208,800	0	0	0
129 Microsoft upgrade	30,000	0	35,000	0	35,000	0	35,000
178 Havehill Median Landscape	0	0	139,150	0	0	0	0
192 Bowman Street Improvement	0	0	0	150,000	0	0	0
211 Dillman Road Sidewalk	42,250	62,500	0	0	0	0	0
212 Fire Rescue Tablest & Software	30,000	0	0	0	0	0	0
216 Swain Blvd Sewer	20,000	0	435,000	3,325,000	0	0	0
217 New Website Development	0	40,000	0	0	0	0	0
218 Haverhill Road Street Lights	0	30,000	0	0	0	0	0
219 Storm Sewer Maintenance Eqpt.	0	90,000	0	0	0	0	0
222 City Information Signs Upgrade	0	50,000	0	0	0	0	0
TOTAL NEW GROWTH	\$ 357,250	\$ 348,100	\$ 1,102,150	\$ 3,683,800	\$ 35,000	\$ 0	\$ 35,000
PARKS & RECREATION - FUND 303							
032 City Parks Improvement	\$121,500	\$222,000	\$175,000	\$69,000	\$140,000	\$155,000	\$195,000
048 Parks Court Resurfacing	30,000	25,000	25,000	30,000	10,000	0	10,000
160 Parks/Building Parking Resurf	55,000	40,000	100,000	45,000	55,000	30,000	30,000
186 Public Grounds Landscaping	20,000	10,000	20,000	10,000	20,000	10,000	10,000
190 Park Lighting Enhancement	60,000	68,500	32,000	15,000	0	0	0
198 Community Center Expansion	3,500,000	0	0	0	0	0	0
206 Park Surveillance Camera	0	0	50,000	0	0	0	0
207 Park Equipment Melaleuca Lane	0	0	100,000	0	0	0	0
224 Rambo Park Parking Expansion	0	30,000	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 3,786,500	\$ 395,500	\$ 502,000	\$ 169,000	\$ 225,000	\$ 195,000	\$ 245,000
RECONSTRUCTION & MAINTENANCE - FUND 304							
049 Equipment Replacement	\$36,400	\$44,000	\$22,200	\$58,000	\$0	\$43,500	\$70,000
069 Copier Replacement	37,400	32,500	0	31,500	0	37,400	32,500
073 Jag Law Enf Eq	0	17,605	0	0	0	0	0
088 Vehicle Replacement	125,400	122,500	487,400	527,800	439,300	428,300	112,650
091 Computer Terminal Hardware Repl	73,100	15,000	0	38,000	46,500	98,000	0
141 Park Surveillance Cameras	77,378	0	0	0	0	0	77,378
150 Roof Replacement	0	93,000	106,500	250,500	47,000	60,000	46,000
151 Exterior/Interior Painting	107,500	28,200	26,000	28,900	12,500	55,000	15,000
152 Storm Water Pipe	60,000	157,000	25,000	25,000	25,000	25,000	25,000
161 Road Resurfacing Striping	108,000	170,000	170,000	150,000	150,000	150,000	150,000
163 AC replacement	30,000	52,000	40,300	162,000	102,000	142,500	82,000
191 Public Safety HQ Renovation	150,000	223,650	0	0	0	0	0
193 Original Section Drainage Improv	195,000	550,008	275,119	253,654	397,708	0	0
210 Median Landscaping Improvement	100,000	100,000	100,000	100,000	100,000	100,000	100,000
215 Fire Rescue Bunker Gear Replacem	48,000	0	0	0	0	0	0
221 Air Pack Repl	0	212,770	0	66,000	0	0	0
223 10th Ave Parking Expansion (WIC)	0	25,000	0	0	0	0	0
225 Fire Rescue Air Pack Fill Station	0	0	0	0	75,000	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 1,148,178	\$ 1,843,233	\$ 1,252,519	\$ 1,691,354	\$ 1,395,008	\$ 1,139,700	\$ 710,528
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 5,291,928	\$ 2,586,833	\$ 2,856,669	\$ 5,544,154	\$ 1,655,008	\$ 1,334,700	\$ 990,528

¹Budget Adjustment in 2016

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
Interest				
FMIT Interest	\$ 8,109	\$ 10,363	\$ 4,800	\$ 7,362
SBA interest	517	72	0	0
Bank Investment	0	3,268	3,250	8,340
Contribution	0	2,175	0	0
CDBG	0	589,231	0	0
Local Grant	14,930	0	0	0
Palm Beach County	47,322	0	0	0
Residential Impact fees	0	112,880	22,315	46,708
Commercial Impact fees				
Brahman Honda	0	0	0	26,320
Santa Catalina	0	0	0	40,460
Beulah Church	0	0	10,940	0
Wawa	0	0	13,500	0
Gator Green Acres	0	7,808	0	0
Buttonwood Plaza	0	6,660	0	0
Cumberland	9,545	0	0	0
KFC	0	1,859	0	0
Sai Baba Temple	23,791	0	0	0
Nissan	0	0	86,099	0
Kingswood Academy	22,500	0	0	0
Cell Tower Rental	0	43,223	43,223	43,223
Interfund Transfer	0	0	100,000	0
TOTAL REVENUE	\$ 126,714	\$ 777,539	\$ 284,127	\$ 172,413
EXPENDITURE				
043 Geographic Info System	20,260	30,971	15,000	0
082 Upgrade Hardware & Software	381,988	60,249	0	0
104 Tenth Ave Corr Improvement	27,803	2,450	120,000	0
106 City Sidewalks ¹	0	0	100,000	75,600
129 Microsoft upgrade	0	0	30,000	0
179 Sewer Syst 10 Ave North	66,205	880,535	0	0
192 Bowman Street Improvement	6,251	434	0	0
194 Flood Control Equipment	18,333	0	0	0
196 Public Safety #2 Cameras	18,156	0	0	0
197 WebTrac Software upgrade	7,885	0	0	0
202 CompStat Dashboard	0	30,260	0	0
203 Communication Center Replacement	0	9,320	0	0
204 Firearm Storage Enhancement	0	16,076	0	0
211 Dillman Road Sidewalk	0	0	42,250	62,500
212 Fire Rescue Tablest & Software	0	0	30,000	0
216 Swain Blvd Sewer Feasibility Study	0	0	20,000	0
217 New Website Development	0	0	0	40,000
218 Haverhill Road Street Lights	0	0	0	30,000
219 Storm Sewer Maintenance Equipment	0	0	0	90,000
222 Information Signs Upgrade	0	0	0	50,000
TOTAL EXPENDITURE	\$ 546,881	\$ 1,030,295	\$ 357,250	\$ 348,100

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
FUND BALANCE				
Beginning fund balance ²	\$ 2,555,520	\$ 2,135,353	\$ 1,882,597	\$ 1,748,809
Net Change	(420,167)	(252,756)	(73,123)	(175,687)
Prior year Rollover	0	0	(36,225)	0
Un-realized Revenue	0	0	(24,440)	0
Ending Fund Balance	\$ 2,135,353	\$ 1,882,597	\$ 1,748,809	\$ 1,573,122

¹ Budget adjustment during FY 2016

² Based on Comprehensive Annual Financial Report

PROJECT NAME City-Wide Sidewalk Enhancements
DEPARTMENT Public Works
PROJECT NO. 301-106

Project Description

This project will provide connections and complete missing segments to create sidewalk networks that allow for safe movement for people of varying ages and mobility. Sidewalks are intended to provide circulation and access for residents and visitors in a neighborhood to the various homes and amenities such as parks, stores and workplaces. In FY 2016, the sidewalk network within the Palm Beach Villas II (Empire Way) neighborhood was completed with survey and engineering paid for out of the Planning & Engineering Department cost center. A matrix showing the schedule of replacement from 2017-2022 is attached.



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 that arise.

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design	\$0	\$12,600	\$48,000	\$34,800	\$0	\$0	\$0	\$95,400
Construction	100,000	63,000	240,000	174,000	0	0	0	577,000
Estimated Total Cost	\$100,000	\$75,600	\$288,000	\$208,800	\$0	\$0	\$0	\$672,400

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City*	\$100,000	\$75,600	\$288,000	\$208,800	\$0	\$0	\$0	\$672,400
County								
State								
Federal								
Estimated Total Revenue	\$100,000	\$75,600	\$288,000	\$208,800	\$0	\$0	\$0	\$672,400

*2016 Budget Adjustment

PROJECT NAME City-Wide Sidewalk Enhancements
DEPARTMENT Public Works
PROJECT NO. 301-106

Location	FY 2017	FY 2018	FY 2019	2020	2021	2022
Dahl Drive (District 1)			\$35,000			
Original Section(District 1)	\$20,000					
Dodd Road (District 2)	\$26,000					
Lake Worth Hills (District 2)		\$240,000				
Wry Road/Ramblewood Circle (District 2)	\$8,500					
Villa Del Trio (District 2)	\$8,500					
South 57th Avenue (District 5)			\$64,000			
Sherwood Forest Blvd, south of Melaleuca Lane (District 5)			\$75,000			
Total Construction:	\$63,000	\$240,000	\$174,000	\$0	\$0	\$0
Total Engineering/Surveying (add 20%):	\$12,600.00	\$48,000.00	\$34,800.00	\$0.00	\$0.00	\$0.00
Total Project Cost:	\$75,600.00	\$288,000.00	\$208,800.00	\$0.00	\$0.00	\$0.00

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</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 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design	\$9,000							\$9,000
Construction	33,250							33,250
Furniture		62,500						62,500
Estimated Total Cost	\$42,250	\$62,500	\$0	\$0	\$0	\$0	\$0	\$104,750
Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$42,250	\$62,500						\$104,750
County								
State								
Federal								
Estimated Total Revenue	\$42,250	\$62,500	\$0	\$0	\$0	\$0	\$0	\$104,750

PROJECT NAME New Website Development
DEPARTMENT Finance
PROJECT NO. 301-217

Project Description	
<p>This project provides for developing the City's new website.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$6,000 Estimated Useful Life: 5 years Description of Operating Impact:</p>	

Project Budget								
Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Material & Labor								
Software		\$40,000						\$40,000
Estimated Total Cost	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City		\$40,000						\$40,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000

PROJECT NAME	Haverhill Road Street Lights
DEPARTMENT	Planning and Engineering
PROJECT NO.	301-218

Project Description

This project provides for the design and installation of street lights for Haverhill Road between Lake Worth Road and Lantana Road. It is intended that the street lights will be installed by FPL primarily on the existing electric poles. Some additional poles may also be needed. The engineering design cost of approximately \$10,000 was paid with Planning and Engineering Department FY 2016 operating funds.



Operating Impact Created by Project:

Projected Operating Expense: Included in Public Works Department maintenance budget
 Estimated Useful Life: N/A
 Description of Operating Impact: Monthly FPL charge

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design		\$30,000						\$30,000
Construction								
Estimated Total Cost	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City		\$30,000						\$30,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

PROJECT NAME Storm Sewer Maintenance Equipment
DEPARTMENT Public Works
PROJECT NO. 301-219

Project Description

This project entails the purchase of a combination trailer mounted jet vac and storm sewer lateral line jetter. The trailer mounted unit provides versatility, functionality and cost efficiency that is required to maintain the City's storm sewer system. This piece of equipment performs excavation work, liquid, slurry, and debris recovery and storm sewer cleaning operations. The proposed trailer mounted jet vac will also be used to support periodic pipe repair projects which take place during the year.



Operating Impact Created by Project:

Projected Operating Expense: Included in Public Works Department maintenance budget
 Estimated Useful Life: 20-25 years
 Description of Operating Impact: Disposal of slurry extracted from storm sewer system.

Project Budget

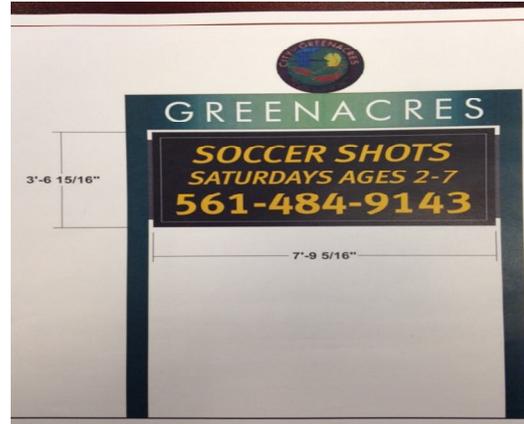
Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Equipment		\$90,000						\$90,000
Planning & Design								
Estimated Total Cost	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City		\$90,000						\$90,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000

PROJECT NAME City Information Signs Upgrade
DEPARTMENT Planning and Engineering
PROJECT NO. 301-222

Project Description

This project provides for upgrading the existing City information signs at 2995 South Jog Road (adjacent to Community Park) and 5095 South Haverhill Road (Public Safety Station 2). The existing manual changeable copy sign panels will be replaced with a double sided electronic message center. The new message centers will allow City staff to update information quickly and the illuminated messages will attract interest.



Operating Impact Created by Project:

Projected Operating Expense: Included in Public Works Department operating budget
 Estimated Useful Life: 10 years
 Description of Operating Impact: Monthly electric charge.

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design		\$50,000						\$50,000
Construction								
Estimated Total Cost	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City		\$50,000						\$50,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUES				
Interest				
FMIT Interest	10,463	21,541	12,000	34,200
Bank Investment	0	3,899	5,000	3,822
SBA interest	2,189	970	0	0
Impact Fees - Residential	0	226,437	55,786	111,033
CDBG	235,142	86,073	0	0
Cell Tower Rental	226,123	241,517	162,768	162,768
Interfund Transfer	0	0	2,100,000	0
TOTAL REVENUE	\$ 473,917	\$ 580,437	\$ 2,335,554	\$ 311,823
EXPENDITURES				
032 City Parks Improv	92,396	124,789	121,500	222,000
048 Parks Court Resurfacing	0	0	30,000	25,000
160 Parks/Building Parking Resurf	22,000	50,890	55,000	40,000
182 Community Hall Renov	395,410	108,826	0	0
186 Public Grounds Landscaping	15,091	4,870	20,000	10,000
187 Ramblewood Park Sidewalk	1,613	46,705	0	0
190 Park Lighting Enhancement	38,572	0	60,000	68,500
198 Community Center Expansion	0	262,915	3,500,000	0
199 Park Restroom Upgrade	0	19,445	0	0
224 Rambo Park Parking Expansion	0	0	0	30,000
TOTAL EXPENDITURE	\$ 565,082	\$ 618,440	\$ 3,786,500	\$ 395,500
FUND BALANCE				
Beginning fund balance ¹	\$ 3,472,615	\$ 3,381,450	\$ 3,343,447	\$ 1,782,112
Net Change	(91,165)	(38,003)	(1,450,946)	(83,677)
Un-realized Rev / Exp ²	0	0	(110,389)	0
Ending Fund Balance	\$ 3,381,450	\$ 3,343,447	\$ 1,782,112	\$ 1,698,435

¹ Based on Comprehensive Annual Financial Report

² Revenue/Expenses not accounted for during budgeting

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

Project Description

This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history and cost are taken into account in the planned replacement of each item. Improvements are replaced according to the attached matrix. In FY 2017, the following are scheduled: replace sports turf at Freedom Park, Ira Van Bullock Park, and Veterans Park; fence replacement at Veterans' Park and replacement of the playstructure at Community Hall



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	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	25,000	145,000	120,000	0	85,000	100,000	120,000	595,000
Fencing	33,000	22,000	0	14,000	0	0	20,000	89,000
Sign Refurbishment	8,500	0	0	0	0	0	0	8,500
Estimated Total Cost	\$121,500	\$222,000	\$175,000	\$69,000	\$140,000	\$155,000	\$195,000	\$1,077,500

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$121,500	\$222,000	\$175,000	\$69,000	\$140,000	\$155,000	\$195,000	\$1,077,500
County								
State								
Federal								
Estimated Total Revenue	\$121,500	\$222,000	\$175,000	\$69,000	\$140,000	\$155,000	\$195,000	\$1,077,500

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

Location/Fixture	2017	2018	2019	2020	2021	2022
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)				\$85,000		
Bowman Park Exercise Stations (2016)						
Burrowing Owl Park (2001)					\$100,000	
Community Hall/Perry Building Large Play Structure (2004)	\$145,000					
Community Hall/Perry Building Basketball Structure (2014)						
Community Park Large Play Structure (2005)		\$120,000				
Community Park Small Play Structure (2014)						
Community Park Exercise Stations (2011)						
Empire Park (2007)						
Freedom Park (2003)						\$120,000
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						
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park						
Veterans' Memorial Park	\$22,000					
Entry Sign Refurbishing						
Bowman Park (2014)						
Burrowing Owl Park (2014)						
Community Park (2016)						
Empire Park (2015)						
Freedom Park (2015)						
Gladiator Park (2012)						
Heather Estates Park (2015)						
Ira Van Bullock Park (2016)						
Oasis Park (2014)						
Ramblewood Park (2014)						
Rambo Park (2014)						
Veterans' Memorial Park (2016)						
Totals	\$222,000	\$175,000	\$69,000	\$140,000	\$155,000	\$195,000

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 2010. In Fiscal Year 2017, two basketball courts and one tennis court at Rambo Park will be resurfaced. In Fiscal Year 2018, three basketball courts at Burrowing Owl Park shall be resurfaced. In FY 2019, one basketball court and one tennis court at Veterans will be resurfaced. In FY 2020, two basketball courts at Bowman Park will be resurfaced. In FY 2022, 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 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Material & Labor	\$30,000	\$25,000	\$25,000	\$30,000	\$10,000	\$0	\$10,000	\$130,000
Estimated Total Cost	\$30,000	\$25,000	\$25,000	\$30,000	\$10,000	\$0	\$10,000	\$130,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$30,000	\$25,000	\$25,000	\$30,000	\$10,000	\$0	\$10,000	\$130,000
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$25,000	\$25,000	\$30,000	\$10,000	\$0	\$10,000	\$130,000

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

Park Court ¹	Installation Date	Previous Overlay	Lifespan	2017	2018	2019	2020	2021	2022
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	2016	2024-2026						
Gladiator Basketball Court	1976	2016	2024-2026						
Gladiator Tennis Court	1976	2016	2024-2026						
Ira Van Bullock Basketball Court (2)	2016	-	2024-2026						
Rambo Park Basketball Court (2)	1996	2010	2017-2021	x					
Rambo Park Tennis Court	1980	2010	2017-2012	x					
Veterans Park Basketball Court	1985	2010	2018-2022			x			
Veterans Park Tennis Court	1985	2010	2018-2022			x			
Total:				\$25,000	\$25,000	\$30,000	\$10,000	\$0	\$10,000

¹ courts are asphalt based unless indicated.

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

Project Description

This project provides for the asphalt overlay and striping of parking areas at parks and public buildings and overlay of walking pathways. Age, usage and maintenance, and repairs will be taken into account to determine when resurfacing will take place at each location. In FY 2017, the parking area at the Former City Hall (W.I.C. Center) will be resurfaced and re-striped. In FY 2018, the Municipal Complex parking areas and driveways will be resurfaced. This project increases safety, handicap accessibility and aesthetics at City parks and public building grounds.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Engineering								
Material & Labor	\$55,000	\$40,000	\$100,000	\$45,000	\$55,000	\$30,000	\$30,000	\$355,000
Estimated Total Cost	\$55,000	\$40,000	\$100,000	\$45,000	\$55,000	\$30,000	\$30,000	\$355,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$55,000	\$40,000	\$100,000	\$45,000	\$55,000	\$30,000	\$30,000	\$355,000
County								
State								
Federal								
Estimated Total Revenue	\$55,000	\$40,000	\$100,000	\$45,000	\$55,000	\$30,000	\$30,000	\$355,000

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

Area	Surface Type	Overlay Year	Lifespan	2017	2018	2019	2020	2021	2022
Bowman Park Parking	Asphalt	2009	2019-2029			x			
Bowman Park Pathway	Asphalt	2013	2023-2025						
City Hall Parking ¹	Asphalt	2007	2018-2028		x				
Community Center Parking Phase I	Asphalt	2016	2026-2031						
Community Center Parking Phase II	Asphalt	2016	2026-2031						
Community Hall Parking (Martin Ave)	Asphalt	2015	2035-2040						
Community Hall/CARES Parking (4 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						x
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						
Public Works Parking ²	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						
Fire Rescue 94/PBSO Distr 16 Parking	Asphalt	2011	2026-2034						
Fire Rescue 94/PBSO Distr 16 Compour	Asphalt	2011	2026-2034						
Fire Rescue Station 95 Parking	Asphalt	2002	2017-2022				x		
Rambo Park Parking	Asphalt	2013	2028-2033						
Veterans Park Parking	Asphalt	2013	2033-2038						
Total:				\$40,000	\$100,000	\$45,000	\$55,000	\$30,000	\$30,000

¹Includes east and west entryways

²Includes drive from east entrance

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

Project Description

This project provides for the replacement and/or enhancement of landscaping at public buildings in order to maintain an appearance of high quality and account for the replacement of dead plant material.



Operating Impact Created by Project:
 Projected Operating Expense: \$0
 Estimated Useful Life: Varies
 Description of Operating Impact: Initial watering and fertilization of selected landscape material.

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Material & Labor	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$10,000	\$100,000
Estimated Total Cost	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$10,000	\$100,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$10,000	\$100,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$10,000	\$20,000	\$10,000	\$20,000	\$10,000	\$10,000	\$100,000

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 were retrofitted with LED light fixtures. In Fiscal Year 2017, the pathway lights at Bowman Park and the parking lot lights at Public Safety Station 1 will be retrofitted. In Fiscal Year 2018, the parking lot lights at the Municipal Complex will be retrofitted. In Fiscal Year 2019, the pathway and parking lot 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 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Material & Labor	\$60,000	\$68,500	\$32,000	\$15,000	\$0	\$0	\$0	\$175,500
Estimated Total Cost	\$60,000	\$68,500	\$32,000	\$15,000	\$0	\$0	\$0	\$175,500
Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$60,000	\$68,500	\$32,000	\$15,000	\$0	\$0	\$0	\$175,500
County								
State								
Federal								
Estimated Total Revenue	\$60,000	\$68,500	\$32,000	\$15,000	\$0	\$0	\$0	\$175,500

PROJECT NAME Rambo Park Parking Expansion
DEPARTMENT Public Works
PROJECT NO. 303-224

Project Description	
<p>This project provides for the expansion of the existing parking area at Rambo Park on South 57th Avenue by adding 12 paved spaces. The current 14 space parking lot regularly overflows causing park patrons to have to park their cars on the grass.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 15-20 years Description of Operating Impact: Periodic resurfacing.</p>	

Project Budget								
Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Engineering								
Material & Labor	\$0	\$30,000						\$30,000
Estimated Total Cost	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City		\$30,000						\$30,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
REVENUE				
Interest				
FMIT Interest	10,863	13,039	7,200	20,511
Banking Investment	0	192	0	0
SBA interest	896	3,155	5,000	2,292
2nd Local Option Gas Tax	0	133,919	131,190	138,000
Insurance proceeds	0	0	15,000	0
JAG	29,379	15,358	0	17,605
CDBG	0	0	0	125,341
FEMA	16,520	6,246	0	0
EMS Palm Beach County	68,000	50,008	0	0
Palm Beach County	70,600	0	0	0
Contribution	27,043	29,174	0	0
Interfund Transfer	0	200,000	1,663,381	1,000,000
TOTAL REVENUE	\$ 223,301	\$ 451,091	\$ 1,821,771	\$ 1,303,749
EXPENDITURE				
019 Doc Imaging Scanner	2,069	0	0	0
049 Equipment Replacement	23,661	21,486	36,400	44,000
069 Copier Replacement	20,666	0	37,400	32,500
073/177 JAG Law Enf Eq	29,381	15,358	0	17,605
088 Vehicle Replacement	443,234	255,210	125,400	122,500
091 Computer Terminal Hardware Repl	39,822	56,276	73,100	15,000
105 Card Access System	40,097	0	0	0
141 Park Surveillance Camera	0	0	77,378	0
143 Automate Fuel Sys	0	58,451	0	0
150 Roof Replacement	0	0	0	93,000
151 Exterior/Interior Painting	6,949	17,453	107,500	28,200
152 Storm Water Pipe	33,538	3,590	60,000	157,000
153 Emergency Radio Sys	30,950	0	0	0
156 A & B Canal	2,916	0	0	0
161 Road Resurfacing & Striping	78,812	94,856	108,000	170,000
163 AC replacement	40,495	29,823	30,000	52,000
164 301 Swain Blvd	70,600	0	0	0
185 Ramblewd/Harwich Storm Sewer	52,122	168,192	0	0
189 Cardiac Monitors	68,000	0	0	0
191 Public Safety HQ Renovation	76,257	12,359	150,000	223,650
193 Original Section Drainage Improv	61,370	18,707	195,000	550,008
209 EMS Stretcher Replacement	0	50,008	0	0
210 Median Landscaping Rejuvenation	0	12,240	100,000	100,000
215 Fire Rescue Bunker Gear Replacement	0	0	48,000	0
221 Air Pack Replacement	0	0	0	212,770
223 10th Ave Parking Expansion (WIC)	0	0	0	25,000
TOTAL EXPENDITURE	\$ 1,120,939	\$ 814,009	\$ 1,148,178	\$ 1,843,233

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

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Beginning fund balance ¹	\$ 3,885,873	\$ 2,988,235	\$ 2,625,317	\$ 1,895,587
Net Change	(897,638)	(362,918)	673,593	(539,484)
Budget adj in 2016 ²			(1,403,323)	0
Ending Fund Balance	\$ 2,988,235	\$ 2,625,317	\$ 1,895,587	\$ 1,356,103

¹ Based on Comprehensive Annual Financial Report

² 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 2016	Budget Year 2017	FY 2017	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Equipment	\$36,400	\$44,000	\$22,200	\$58,000	\$0	\$43,500	\$70,000	\$274,100
Estimated Total Cost	\$36,400	\$44,000	\$22,200	\$58,000	\$0	\$43,500	\$70,000	\$274,100

Funding Source	Budget 2016	Budget Year 2017	FY 2017	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$36,400	\$44,000	\$22,200	\$58,000	\$0	\$43,500	\$70,000	\$274,100
County								
State								
Federal								
Estimated Total Revenue	\$36,400	\$44,000	\$22,200	\$58,000	\$0	\$43,500	\$70,000	\$274,100

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

Equipment Description	2017	2018	2019	2020	2021	2022
1979 FORD 3600 TRACTOR						
1985 GENERATOR W/TRAILER (refurbished 2009)						
1985 20-TON PRESS						
1985 DRILL PRESS						
1986 BANDSAW (VM SHOP)						
1990 TRUEPLAY FIELD PREP (refurbished 2009)						
1992 HONDA EM1800 GENERATOR		\$900				
1992 HONDA EM2200X GENERATOR		\$1,100				
1996 HONDA EM5000S GENERATOR						
1996 16' x 7' TANDEM TRAILER (refurbished 2009)						
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			
2002 PONY PUMP w/500-GAL WATER TANK		\$2,000				
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						\$70,000
2003 SPEEDFLO PAINT SPRAYER						
2004 JOHN DEERE GATOR	\$10,700					
2004 TANDEM TRAILER						
2004 TANDEM TRAILER						
2004 VICON SPREADER PTO (refurbished 2010)	\$3,300					
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 ROTARY MOWER	\$30,000					
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						
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						

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

Equipment Description	2017	2018	2019	2020	2021	2022
2008 STUMP GRINDER						
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 (VM SHOP)						
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)						
2016 AIR COMPRESSOR (PS 1 Bay)						
2016 CEMENT MIXER (R&D)						
2016 TORO GROOM MASTER						
2016 ARROWBOARD						
2016 20 TON SERVICE JACK X2						
TOTALS:	\$44,000	\$22,200	\$58,000	\$0	\$43,500	\$70,000

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

Project Description								
<p>Provides for the orderly replacement of the eleven 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 Fire Rescue. Five medium duty copiers with sorters are in the Department of Public Works, Fire Rescue and Leisure Services. 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: 5 years Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Furniture, Equipment & Software	\$37,400	\$32,500	\$0	\$31,500	\$0	\$37,400	\$32,500	\$171,300
Estimated Total Cost	\$37,400	\$32,500	\$0	\$31,500	\$0	\$37,400	\$32,500	\$171,300
Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$37,400	\$32,500	\$0	\$31,500	\$0	\$37,400	\$32,500	\$171,300
County								
State								
Federal								
Estimated Total Revenue	\$37,400	\$32,500	\$0	\$31,500	\$0	\$37,400	\$32,500	\$171,300

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

Fixed Asset #	Purchase Date	Department	Size/Type	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
8741	2/9/2012	Fire Rescue Station 95	Medium Duty Ricoh MP 3350	8,000					8,000
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					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					10,000
8059	9/10/2010	Fire Rescue Station 94	Heavy Duty Ricoh 6001					14,000	
8126	12/20/2012	Administration / Finance	Heavy Duty Ricoh 6002	11,000					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				\$32,500	\$ -	\$31,500	\$ -	\$37,400	\$32,500

PROJECT NAME Law Enforcement JAG
DEPARTMENT Administration
PROJECT NO. 304-073

Project Description	
<p>The City of Greenacres proposes to use the Justice Assistance Grant (JAG) Program funds from the US Department of Justice in the amount of \$17,605 to purchase and install surveillance security camera equipment that will augment existing technology and enhance the efficiency and effectiveness in detecting and deterring crime. Four security cameras at approximately \$4,401.25 each will be installed in the City's parks. After-hours crime and graffiti is prominent in parks. The cameras will have the capabilities to be real-time monitored by the Palm Beach County Sheriff's department and be recorded for crime scene analysis. This project is 100% grant funded by the U.S. Department of Justice.</p>	
	
<p>Operating Impact Created by Project: Projected Operating Expense: \$500 Estimated Useful Life: 5 years Description of Operating Impact: Operating impact would be annual service contract and repairs.</p>	

Project Budget								
Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Equipment	\$0	\$17,605	\$0	\$0	\$0	\$0	\$0	\$17,605
Estimated Total Cost	\$0	\$17,605	\$0	\$0	\$0	\$0	\$0	\$17,605
Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City								
County								
State								
Federal(JAG)	\$0	\$17,605	\$0	\$0	\$0	\$0	\$0	\$17,605
Estimated Total Revenue	\$0	\$17,605	\$0	\$0	\$0	\$0	\$0	\$17,605

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

Project Description

This project provides for the orderly replacement of vehicles in all departments within the City. Mileage, age, and repairs take a toll on vehicles. Vehicles are tracked on each of the three elements. A CIP vehicle review team evaluated each vehicle's records for replacement timing. A matrix showing the schedule of replacement for 2017-2022 is attached.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Average 6-10 years, depending on use
 Description of Operating Impact: Cost of maintenance will decrease as a result of replacing vehicles.

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Vehicles	\$ 125,400	\$ 122,500	\$ 487,400	\$ 527,800	\$ 439,300	\$ 428,300	\$ 112,650	\$2,243,350
Estimated Total Cost	\$125,400	\$122,500	\$487,400	\$527,800	\$439,300	\$428,300	\$112,650	\$2,243,350

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$125,400	\$122,500	\$ 487,400	\$ 527,800	\$ 439,300	\$ 428,300	\$ 112,650	\$2,243,350
County								
State								
Federal								
Estimated Total Revenue	\$125,400	\$122,500	\$487,400	\$527,800	\$439,300	\$428,300	\$112,650	\$2,243,350

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

DEPART.	MODEL YR	ASSET#	VIN#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
BUILDING (7)									
	2000 Cherokee	7013	9756		\$31,000				
	2000 Taurus (code enforcement)	5914	3406				\$23,000		
	2007 Taurus (code enforcement)	8405	9077						\$25,000
	2013 Ford Escape	8409	4795						
	2013 Ford Escape	8408	4796						
	2013 Ford Escape	8407	4797						
	2017 F-150 (code enforcement)	9999	9999	\$25,000					
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	\$10,500					
	1995 3600 Thmas Bus 30 Pass.(refurb)	6285	3509		\$11,000				
	1995 3800/Bus 60 Pass. (refurb)	7062	5863			\$11,500			
	2013 Ford Econoline E350 15 Pass.	9999	4500						
	2013 Dodge Caravan	8608	4355						
PUBLIC WORKS (21)									
	1986 S1700 Water Tanker (refurb) ¹	7055	6237						
	1993 4700LP Flat Bed 1.1/2 ²	6460	0877						
	1996 F350 Pick Up (Bucket Truck)	6161	2820						\$87,650
	1999 3500 SIERRA Dump	6998	9468				\$48,000		
	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					\$36,400	
	2002 Ram 1500 ST	7245	5965		\$29,500				
	2003 F-350 Pick Up	6519	1426	\$35,000					
	2005 F-350 4X4	7075	2326			\$41,000			
	2006 F-350 Crew Cab	8151	5657				\$54,000		
	2007 E350 Van 15 Pass (w ork release)	8364	7682					\$72,900	
	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	0037	9465						
	2016 F 150 Extended Cab	9999	9999						
P/S FIRE AND MEDICAL (13)									
	2001 Am LaFr Eagle Pumper 94	7227	7080			\$442,800			
	2001 Am LaFr Lti 93 Fire Tr 94 (refurb)	7250	8711	\$42,000					
	2005 Ford Explorer EMS (Div Chief)	8049	3262		\$32,000				
	2009 M-2 Freightliner Med	8553	1792		\$271,400				
	2009 Pierce Pumper Enf 95	8557	196						
	2010 M-2 Freightliner Med	8555	5787				\$285,800		
	2010 M-2 Freightliner Med	8692	9673					\$293,000	
	2011 HHR (Fire Marshal)	8735	1762					\$26,000	
	2012 Pierce Saber Pumper	8847	2805						
	2014 M-2 Freightliner Med	8960	3796						
	2016 Ford Explorer (Fire Chief)	0077	8201						
	2016 Ford Explorer (Asst. Fire Chief)	0078	8202						
	2016 Ford F-150 EMS Utility Truck	9999	9999						
GRAND TOTAL 49				\$122,500	\$487,400	\$527,800	\$439,300	\$428,300	\$112,650

¹ To be refurbished FY 2021 est \$7,500 General Operating Exp

² To be refurbished FY 2021 est \$4,000 General Operating Exp

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

Project Description

This project provides for the orderly replacement of User Desktop/Laptop Computers and Servers. By funding this project, the City will stay current with technological advances in the information technology field.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Tablet/Laptops	\$11,700	\$0	\$0	\$0	\$8,500	\$0	\$0	\$20,200
Desktops	8,400	15,000	0	38,000	38,000	38,000	0	137,400
Servers	53,000					60,000		113,000
Estimated Total Cost	\$73,100	\$15,000	\$0	\$38,000	\$46,500	\$98,000	\$0	\$270,600

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$73,100	\$15,000	\$0	\$38,000	\$46,500	\$98,000	\$0	\$270,600
County								
State								
Federal								
Estimated Total Revenue	\$73,100	\$15,000	\$0	\$38,000	\$46,500	\$98,000	\$0	\$270,600

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

Department	Position Title	Suggested Model
N/A	(EMERGENCY REPLACEMENT ONLY)	OPTIPLEX 9020

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

Project Description

This project provides for the orderly replacement of roofing systems on public buildings and park structures. Age, maintenance and repairs, and functionality are taken into account as part of the analysis to determine when each facility will have the roofing system replaced. A matrix showing the schedule of the roof replacement from FY 2017 through FY 2022 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Equipment	\$0	\$93,000	\$106,500	\$250,500	\$47,000	\$60,000	\$46,000	\$603,000
Estimated Total Cost	\$0	\$93,000	\$106,500	\$250,500	\$47,000	\$60,000	\$46,000	\$603,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$0	\$93,000	\$106,500	\$250,500	\$47,000	\$60,000	\$46,000	\$603,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$93,000	\$106,500	\$250,500	\$47,000	\$60,000	\$46,000	\$603,000

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

BUILDING	Roof Type	Installation Date	Lifespan	2017	2018	2019	2020	2021	2022
301 Swain Blvd.	Asphalt Shingles	May-04	2019-2024					\$25,000	
301 Swain Blvd.	4-ply built-up	May-04	2019-2024					\$25,000	
500 Perry Ave.	Asphalt Shingles	February-96	2011-2016		\$30,000				
500 Perry Ave Pavilion	Metal	July-97	2017-2022						\$18,000
Bowman Park Gazebo	Metal	June-00	2020-2025						\$18,000
Burrowing Owl Park Gazebo	Metal	November-91	2016-2031	\$18,000					
Former City Hall (PBC Health Dept.)	Asphalt Shingles (20/40 year)	August-98	2018-2038			\$110,000			
Community Center	Metal	September-99	2019-2024						
Community Hall	Asphalt Shingles	November-05	2020-2025				\$25,000		
Community Hall (flat decks)*	4-Ply Built Up	May-11	2026-2031				\$12,000		
Community Park Comfort Station*	Metal	November-90	2015-2030			\$14,000			
Community Park East Gazebo	Metal	November-90	2015-2030			\$16,500			
Community Park West Gazebo	Metal	November-90	2015-2030		\$16,500				
Community Park Main Pavilion	Metal	June-13	2038-2043						
Community Park Shuffleboard Court	Metal	November-90	2015-2020						
Empire Park Gazebo	Metal	January-00	2020-2025						
Freedom Park Main Pavilion	Metal	January-02	2022-2027						
Freedom Park Small Pavilion	Metal	January-02	2022-2027						
Freedom Park North Restroom/Press Box	Metal	January-02	2022-2027						
Freedom Park South Restroom/Press Box	Metal	July-08	2028-2033						
Freedom Park Shed	Metal	September-03	2023-2028						
Freedom Park Dugouts	Metal	April-13	2038-2043						
Ira Van Bullock Padgett Field Dugouts & Press boxes	Metal	January-00	2020-2025						
Ira Van Bullock North Field Dugouts & Press boxes	Metal	February-13	2038-2043						
Ira Van Bullock Pavilion*	Metal	January-00	2020-2025	\$14,000					
Ira Van Bullock Gazebo	Metal	June-09	2029-2034						
Ira Van Bullock PW Storage Shed	Asphalt Shingles	November-05	2020-2025		\$4,000				
525 Swain Boulevard	3 ply Rubberoid Modified Bitumen	August-07	2022-2027						
Fire Rescue Station 94/PBSO District 16 Phase 1	4-Ply Johns Manville	November-00	2015-2020		\$42,000				
Fire Rescue Station 94/PBSO District 16 Phase 2	4-Ply Johns Manville	February-02	2016-2021			\$62,000			
Fire Rescue Station 94/PBSO District 16 Bay & south win	4-Ply Johns Manville	January-02	2017-2022			\$38,000			
PBSO District 16 Firing Range	4-Ply Built Up	November-03	2018-2023	\$43,000					
Fire Rescue Station 95	Barrel Tile	August-02	2027-2032						
Veterans Park Dugouts	Metal	September-96	2016-2021		\$2,000				
Veterans Park Press box	Asphalt Shingles	January-06	2021-2026						
Veterans Park Shed	3-Ply	August-00	2015-2020		\$2,000				
Municipal Complex- City Hall	Standing Seam Metal Roof "Snap Clad"	July-07	2022-2027						
Municipal Complex- City Hall (flat deck)*	Built Up Roof	July-07	2022-2027	\$8,000					
Municipal Complex- Public Works	Metal	July-07	2022-2027						
Misc. Major Repairs				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
* Restoration/repairs				\$93,000	\$106,500	\$250,500	\$47,000	\$60,000	\$46,000

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

Project Description

This project provides for the orderly exterior and interior maintenance of public building and park facilities through weather proofing and painting. Age, usage, maintenance and repairs, and color-fading are taken into account as part of the analysis to determine when each facility will be painted. A matrix showing the schedule of painting from FY 2017 through FY 2022 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Equipment	\$107,500	\$28,200	\$26,000	\$28,900	\$12,500	\$55,000	\$15,000	\$273,100
Estimated Total Cost	\$107,500	\$28,200	\$26,000	\$28,900	\$12,500	\$55,000	\$15,000	\$273,100

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$107,500	\$28,200	\$26,000	\$28,900	\$12,500	\$55,000	\$15,000	\$273,100
County								
State								
Federal								
Estimated Total Revenue	\$107,500	\$28,200	\$26,000	\$28,900	\$12,500	\$55,000	\$15,000	\$273,100

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

Building	Date Painted	Scheduled Year	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
301 Swain Blvd. (exterior)	May-12	2022						\$5,000
301 Swain Blvd. (interior)	May-12	2022						\$2,500
500 Perry Ave. (exterior)	June-14	2021					\$5,000	
500 Perry Ave. (interior)	June-14	2019			\$3,500			
500 Perry Ave. Gazebo	November-14	2021						
Bowman Park Gazebo	April-16	2023						
Burrowing Owl Park Gazebo	January-12	2022						\$2,000
City Hall (exterior)	March-16	2030						
City Hall (interior)	May-16	2026						
City Hall Diesel Fuel Tank	March-16	2024						
Community Center (exterior)	March-16	2026						
Community Center (interior)	January-07	2018	\$6,000					
Community Hall (exterior)	June-14	2021					\$5,000	
Community Hall (interior)	June-14	2019			\$5,000			
Community Park Comfort Station (exterior)	February-16	2023						
Community Park Comfort Station (interior)	April-16	2021						\$3,000
Community Park East Gazebo	January-12	2019			\$2,000			
Community Park West Gazebo	April-16	2023						
Community Park Main Pavilion (new roof)	June-13	2025						
Community Park Main Pavilion (structure)	February-15	2020				\$2,500		
Community Park Main Pavilion Guard Rails	June-13	2018	\$3,000					
Community Park Shuffleboard	April-14	2022						\$1,500
Empire Park Gazebo	April-16	2026						
Former City Hall (exterior)	June-10	2018			\$7,000			
Former City Hall (interior)	June-10	2018	\$7,000					
Freedom Park Main Pavilion	April-16	2026						
Freedom Park Main Pavilion Guard Rails	April-14	2019			\$2,700			
Freedom Park Small Pavilion	April-16	2026						
Freedom Park North Restroom/Press Box	December-15	2025						
Freedom Park South Restroom	December-13	2020				\$10,000		
Freedom Park Dugouts	February-16	2023					\$2,000	
Ira Van Bullock Dugouts & Press boxes	May-12	2019			\$2,000			
Ira Van Bullock Pavilion	April-16	2026						
Ira Van Bullock Gazebo	April-16	2026						
Fire Rescue Station 94/PBSO District 16 (exterior)	July-10	2017	\$22,000					
Fire Rescue Station 94/PBSO District 16 (interior)	July-14	2021					\$40,000	
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	April-16	2026						
PBSO District 16 Range (exterior)	June-10	2017	\$4,000					
PBSO District 16 Range (interior)	July-14	2021					\$2,000	
Fire Rescue Station 95 (exterior)	March-12	2019			\$5,500			
Fire Rescue Station 95 (interior)	August-15	2023						
Public Works (exterior)	July-07	2018		\$10,000				
Public Works (interior)	March-16	2026						
PW Shed at Martin Ave.	March-14	2021					\$1,000	\$1,000
Veterans Park Dugouts	May-12	2019			\$1,200			
Veterans Park Shed	April-16	2023						
Veterans Park Press Box/Restrooms (exterior)	February-08	2017	\$2,200					
Veterans Park Press Box/Restrooms (interior)	March-16	2023						
Total:			\$28,200	\$26,000	\$28,900	\$12,500	\$55,000	\$15,000

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

Project Description

This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 10 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. In FY 2017, the drainage system along the west side of South 57th Avenue, south of 38th Court shall be enhanced to reduce flooding. Video inspection and minor repairs are also planned from FY 2017 through FY 2022.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design		\$32,000						\$32,000
Materials & Labor	60,000	125,000	25,000	25,000	25,000	25,000	25,000	310,000
Estimated Total Cost	\$60,000	\$157,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$342,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$60,000	\$157,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$342,000
County								
State								
Federal								
Estimated Total Revenue	\$60,000	\$157,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$342,000

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

Project Description

This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2017 through FY 2022 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Materials & Labor	\$108,000	\$170,000	\$170,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,048,000
Estimated Total Cost	\$108,000	\$170,000	\$170,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,048,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$108,000	\$170,000	\$170,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,048,000
County								
State								
Federal								
Estimated Total Revenue	\$108,000	\$170,000	\$170,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,048,000

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

Roadway	Surface Type	Overlay Year	Lifespan	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Appian Way	Asphalt	1997	2017-2022					x	
Biscayne Blvd.	Asphalt	1995	2015-2020			x			
Biscayne Dr. (Sherwood Forest Blvd. to South 57th Ave.)	Asphalt	2016	2036-2041						
Biscayne Dr. (South 57th Ave. to Haverhill Rd.)	Asphalt	1999	2019-2024			x			
Bowman St.	Asphalt	2000	2020-2025					x	
Broward Ave. (north of 10th Ave)	Asphalt	2007 (10th Ave. Intersection)	2026-2031						
Broward Ave. (south of 10th Ave)	Asphalt	1991-1995	2015-2020	x					
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					x	
Chariot Cir.	Asphalt	1996	2016-2021					x	
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	2019-2024						x
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. (north of 10th Ave)	Asphalt	2010	2030-2035						
Fleming Ave. (south of 10th Ave.)	Asphalt	2016	2031-2036						
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						x
Harwich Ct.	Asphalt	2000	2020-2025						
Heather Dr. East	Asphalt	1996	2016-2021						
Heather Dr. West	Asphalt	1996	2016-2021						
Jackson Ave. (north of 10th Ave.)	Asphalt	2005	2025-2030						
Jackson Ave. (south of 10th Ave.)	Asphalt	1991-1995	2015-2020		x				
Jennings Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Jennings Ave. (south of 10th Ave)	Asphalt	2016	2031-2036						
Martin Ave. (north of 10th Ave.)	Asphalt	2006	2026-2034						
Martin Ave. (south of 10th Ave.)	Asphalt	2015	2035-2040						
Nautica Isles Blvd.	Asphalt	2002	2022-2027						
Nicia Way	Asphalt	1997	2017-2022				x		
Park Pointe Drive	Asphalt	1997	2017-2022			x			
Perry Ave. (north of 10th Ave)	Asphalt	2014	2034-2039						
Perry Ave. (south of 10th Ave)	Asphalt	2015	2035-2040						
Pine Ave.	Asphalt	2006	2026-2031						
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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Ramblewood Cir.	Asphalt	1996	2021-2026					x	
Ramblewood Ct.	Asphalt	1996	2021-2026					x	
Rome Ct.	Asphalt	1997	2022-2027						
S 35th Ct.	Asphalt	1995	2020-2025						x
S 36th St.	Asphalt	1995	2020-2025						x
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024						
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. (north of 10th Ave)	Asphalt	2004	2024-2029						
Swain Blvd. (south of 10th Ave)	Asphalt	1992	2012-2017	x					
Toga Way	Asphalt	1997	2017-2022						
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031						
Walker Ave. (south of 10th Ave.)	Asphalt	1991-1995	2015-2020		x				
Woodlake Blvd.	Asphalt	1995	2020-2025						
Woodwind Ct.	Asphalt	1991	2011-2026						
Wry Rd.	Asphalt	2000	2020-2025						

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

Project Description

This project provides for the orderly replacement of air conditioning systems at public buildings throughout the City. Funds are budgeted to replace those units whose life expectancy is nearing expiration along with unexpected repairs and/or replacement due to general wear and tear, and equipment failure. Age, usage, past repair history and repair costs are taken into account as to when each unit should be replaced per the attached replacement matrix.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Varies
 Description of Operating Impact: New units will reduce electricity and repair expenses.

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Materials & Labor	\$30,000	\$52,000	\$40,300	\$162,000	\$102,000	\$142,500	\$82,000	\$610,800
Estimated Total Cost	\$30,000	\$52,000	\$40,300	\$162,000	\$102,000	\$142,500	\$82,000	\$610,800

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$30,000	\$52,000	\$40,300	\$162,000	\$102,000	\$142,500	\$82,000	\$610,800
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$52,000	\$40,300	\$162,000	\$102,000	\$142,500	\$82,000	\$610,800

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

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2017	2018	2019	2020	2021	2022
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						
500 Perry West	Oct-08	A/H	NW Classroom	3			\$4,500			
500 Perry East	Jul-07	COND	SE Classroom/Office	3.5		\$5,300				
500 Perry East	Jul-07	A/H	SE Classroom/Office	3.5						
500 Perry East	Jan-08	COND	NE Classroom/Restrooms	5			\$7,500			
500 Perry East	Jan-08	A/H	Ne Classroom/Restrooms	5						
Former City Hall	Jun-13	A/H	East Wing- CPU Room	1.5						
Former City Hall	Jun-13	COND	East Wing- CPU Room	1.5						
Former City Hall	Sep-13	A/H	East Wing	15						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Apr-08	A/H	Lobby	15						
Former City Hall	Apr-08	COND	Lobby	7.5	\$22,000					
Former City Hall	Apr-08	COND	Lobby	7.5						
Former City Hall	Aug-12	A/H	West Wing	15						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Sep-13	A/H	Former Council Chambers	10						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Community Center	Oct-99	A/H	#3 Gym (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						
PBSO District 16 Range	Mar-11	PACKAGE	Stalls	6						
PBSO District 16 Range	Mar-11	A/H	Interior Rooms	4						
PBSO District 16 Range	Mar-11	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-08	WINDOW	Shed	5,000 BTU						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Laundry,T.V.,Tool,Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Laundry,T.V.,Tool,Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-09	A/H	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	Jul-07	COND	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	A/H	Admin,Lobby,Reception	7.5					\$11,500	
Fire Rescue 94/PBSO Distr 16	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	2017	2018	2019	2020	2021	2022
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Phase 2	15						\$22,000
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Phase 2	15						
Fire Rescue Station 95	Jun-11	A/H	Main Building	7.5						\$12,000
Fire Rescue Station 95	Jun-11	COND	Main Building	7.5						
301 Sw ain	Apr-12	A/H	Museum	3.5						
301 Sw ain	Apr-12	COND	Museum	3.5						
301 Sw ain	Apr-12	A/H	Office Areas	3.5						
301 Sw ain	Apr-12	COND	Office Areas	3.5						
Community Hall	Apr-11	A/H	South Side	10						
Community Hall	Apr-11	COND	South Side	5						\$18,000
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					\$18,000	
Community Hall	Apr-11	COND	North Side	5						
Freedom Park	Jul-15	WALL	Press box	1						
Ira Van Bullock	Oct-15	WINDOW	Concession Area	1						
Public Works	Aug-07	A/H	Entire Building	15				\$72,000		
Public Works	Aug-07	COND	Entire Building	15						
City Hall	Aug-07	PACKAGE	East Wing	25			\$60,000			
City Hall	Aug-07	PACKAGE	West Wing	25			\$60,000			
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						
Misc. Major Repairs					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total:					\$52,000	\$40,300	\$162,000	\$102,000	\$142,500	\$82,000

1 TON = 12,000 BTU'S

PROJECT NAME Public Safety Building Renovation
DEPARTMENT Planning and Engineering
PROJECT NO. 304-191

Project Description

This project provides for the renovation of the interior of the Public Safety Building. The building is 30 years old and requires renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. During FY 2016, the former dispatch area (removed in early FY 2016 with transfer of Police to PBSO) was remodelled into additional space for the Fire Department after a needs assessment and space planning by City staff. Also, doors were installed to



separate the Fire/Rescue and Law Enforcement functional areas. During FY 2017, the floor of the apparatus bay will be refinished with non-slip epoxy and the former holding cells will be remodelled into a training room.

Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design		\$16,600						\$16,600
Construction	137,000	207,050						344,050
Furniture	13,000							13,000
Estimated Total Cost	\$150,000	\$223,650	\$0	\$0	\$0	\$0	\$0	\$373,650

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$150,000	\$223,650						\$373,650
County								
State								
Federal								
Estimated Total Revenue	\$150,000	\$223,650	\$0	\$0	\$0	\$0	\$0	\$373,650

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 started with the undertaking of First Street between the E-3 Canal and Swain Boulevard and then proceed in a</p> <p>number of phases based on the plan and priority determined in FY 2014. During FY 2016, the alleyway drainage areas north of First Street, South of the L-11 Canal and west of Swain Boulevard were re-shaped to improve holding capacity and conveyance. For FY 2017, First Street will have its drainage improved between Swain Blvd and Jackson Ave and new outfalls to the L11 Canal installed for the alleys improved in FY 2016.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 25 Years Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design		\$26,700	\$12,800	\$13,500	\$14,100			\$67,100
Construction	195,000	523,308	262,319	240,154	383,608	0	0	1,604,389
								0
Estimated Total Cost	\$195,000	\$550,008	\$275,119	\$253,654	\$397,708	\$0	\$0	\$1,671,489

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$69,233	\$424,667	\$150,119	\$128,654	\$272,708	\$0	\$0	\$1,045,381
County								
State								
Federal (CDBG)	\$125,767	\$125,341	\$125,000	\$125,000	\$125,000	\$0	\$0	\$626,108
Estimated Total Revenue	\$195,000	\$550,008	\$275,119	\$253,654	\$397,708	\$0	\$0	\$1,671,489

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)	\$29,100	2015
Phase1 First Street Phase 1 (Construction)	\$417,252	
Phase 2 Ditch 1, 2, 3 and 4 (Planning and Design)	\$11,600	2016
Phase 2 Ditch 1, 2, 3 and 4 (Construction)	\$195,000	
Phase 3 First Street Phase 2 (Planning and Design)	\$26,700	2017
Phase 3 First Street Phase 2 (Construction) and Ditch 1, 2, 3 and 4 outfalls at L-11	\$523,308	
Phase 4 Ditch 5, 8, 9, 10 and Lake Worth Road (Planning and Design)	\$12,800	2018
Phase 4 Ditch 5, 8, 9, 10 and Lake Worth Road (Construction)	\$262,319	
Phase 5 Ditch 11, 12, 13 and 14 (Planning and Design)	\$13,500	2019
Phase 5 Ditch 11, 12, 13 and 14 (Construction)	\$240,154	
Phase 6 Ditch 15, 16 and 17 (Planning and Design)	\$14,100	2020
Phase 6 Ditch 15, 16 and 17 (Construction)	\$383,608	
GRAND TOTAL	\$2,129,441	

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

Project Description

The first phase of the project entailed 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. Two alternatives were chosen for further investigation: artificial turf and irrigated natural landscaping. During FY 2016, a sample of artificial turf was installed and a sample irrigated landscaped median was designed, bid and installation began. The choice between the two options will be made by the City Council during FY 2017 prior to further construction.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Construction	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000
Estimated Total Cost	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000
County								
State								
Federal								
Estimated Total Revenue	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000

PROJECT NAME Air Pack Replacement
DEPARTMENT Fire Rescue
PROJECT NO. 304-221

Project Description

This project provides for the purchase of thirty-five (35) NXG2 Air Packs for Fiscal Year 2017. This project includes both Air pack and twenty (20) AV 3000 HT Mask. This will replace and update the Fire Protection Gear that Firefighters are required to wear during the course of combat firefighting. The current Air Packs have exceeded the recommended timeframe for their life expectancy of 10 years and are no longer covered by warranty. Sixty (60) air bottles are good until FY 2019, at which time they will be replaced as projected.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Planning & Design								
Equipment & Design	\$0	\$212,770	\$0	\$66,000	\$0	\$0	\$0	\$278,770
Estimated Total Cost	\$0	\$212,770	\$0	\$66,000	\$0	\$0	\$0	\$278,770

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City	\$0	\$212,770	\$0	\$66,000	\$0	\$0	\$0	\$278,770
County								
State								
Federal								
Estimated Total Revenue	\$0	\$212,770	\$0	\$66,000	\$0	\$0	\$0	\$278,770

PROJECT NAME 5985 10th Avenue North (W.I.C. Building) Parking Expansion
DEPARTMENT Public Works
PROJECT NO. 304-223

Project Description

This project provides for the expansion of the parking area at the former City Hall building at 5985 10th Avenue North. The site is currently leased to the State of Florida for the Women, Infants and Children (W.I.C.) program. The current 57 space parking lot is inadequate and the proposed 14 space expansion is necessary to meet the tenant's parking needs.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 15-20 Years
 Description of Operating Impact: Periodic resurfacing.

Project Budget

Cost by CIP Year	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Engineering								
Material and Labor		\$25,000						\$25,000
Estimated Total Cost	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000

Funding Source	Budget 2016	Budget Year 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
City		\$25,000						\$25,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000



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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 unliquidated encumbrances.

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

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary

means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Governments are required by law to establish an annual operating budget.

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

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

OTHER COSTS: 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.