



City of Boca Raton, Florida

"A City for All Seasons"

*Approved Budget
FY 2009-10*



BUDGET COVER: BOCA RATON – “*A City for All Seasons*”

Top Photo: South Beach – A1A and Palmetto Park Road

Left to Right: Bicyclists on A1A

Local Pelican waiting for dinner

Sailing at Boca Inlet – A1A and Palmetto Park Road

Old Town Hall – Federal Highway

PHOTO CREDITS: *Mark D. Witzgen, Video Producer/Multi-Media Specialist*
John Wallace, Video Producer/Multi-Media Specialist

DESIGN & LAYOUT: John Wallace, Video Producer/Multi-Media Specialist
OMB Staff – Sharon McGuire, Ella Moore-Poitier, Nancy Asher, Leslie Harmon

CITY OF BOCA RATON

FY 2009-10 APPROVED BUDGET



Susan Welchel
Mayor

Susan Haynie
Deputy Mayor

Anthony Majhess
Council Member

Michael Mullaugh
Council Member

Constance J. Scott
Council Member

Leif J. Ahnell
City Manager



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Boca Raton, Florida for its annual budget for the fiscal year beginning October 1, 2008.

In order to receive this award, a 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 27th consecutive year that the City has received this prestigious award.

APPROVED BUDGET
TABLE OF CONTENTS

	<u>Page</u>
Overview: How to Use the Budget Document	5
TRANSMITTAL LETTER	
City Manager’s Budget Message	7
Mission/Vision/Values Statements	11
Guiding Principles and Action Agenda	12
City of Boca Raton Organizational Structure.....	13
Overview: Explanation of Differences	14
Overview: Schedule of Positions	16
Overview: Statement of Fund Balances.....	20
Overview: Change in Assessed Valuation.....	23
INTRODUCTION	
General Information	25
Interrelationship of Resources.....	28
Fund Descriptions	30
Planning Process	32
Administrative Policies	34
Budget Process.....	38
REVENUE INFORMATION	
Methodology of Revenue Forecasting.....	44
LONG-RANGE FINANCIAL PLAN	
	49
BUDGET SUMMARIES	
Sources of Funds - Fiscal Year 2008-09.....	61
Sources of Funds - City-wide Pie Chart	63
Uses of Funds - City-wide Pie Chart	64
Uses of Funds - Fiscal Year 2008-09.....	65
General Fund - Revenues and Expenditures Summary	67
General Fund Operating	68
General Fund Expenditures by Category.....	69
Historical Summary – Revenues.....	70
Historical Summary – Expenditures	71
Comparison Mills Levied - Last Ten Fiscal Years.....	72
Schedule of Assessed Valuation & Millage Rates	73
2008 Tax Bill by Taxing Authority - Use.....	74
PROGRAM BUDGET	
Program Budget - Fiscal Year 2008-09	75
Revenue by Program	76
Program Expenditures by Fund Type	77
Department Expenditures by Program.....	78
General Government and Public Safety.....	79
Physical Environment and Recreation Services	80
Highways & Streets and Human Services.....	81

**APPROVED BUDGET
TABLE OF CONTENTS**

	<u>Page</u>
STRATEGIC INITIATIVES	82
PERFORMANCE MEASURES	108
GENERAL FUND	
 Departmental Budgets:	
City Council	115
City Manager.....	117
City Attorney.....	123
Financial Services	125
Development Services	137
Police Services	146
Fire-Rescue Services.....	154
Municipal Services.....	163
Recreation Services.....	176
General Government.....	187
SPECIAL REVENUE FUNDS	
CDBG & SHIP Funds	188
Law Enforcement Trust Fund & State Forfeiture Fund	193
State & Federal Grant Funds	194
Beautification Fund.....	195
Beach & Park District Fund.....	199
DEBT SERVICE FUNDS	206
SANITATION FUND	207
STORMWATER UTILITY FUND	210
WATER & SEWER FUNDS	216
CEMETERY/MAUSOLEUM FUND	224
GOLF COURSE FUNDS	228
INFORMATION TECHNOLOGY FUND	232
MOTOR POOL FUND	236
SELF INSURANCE FUNDS	239
DEBT ADMINISTRATION	240
CAPITAL IMPROVEMENTS PROGRAM	249
BR COMMUNITY REDEVELOPMENT AGENCY	271
INDEX	273
GLOSSARY	278

How to Use the Budget Documents

THE BUDGET DOCUMENTS

The size alone of this budget document is reason enough for the average person to give up before trying to understand it or find its usefulness. The purpose of these next few pages is to quickly teach you what is in a budget, where and how to find the information, how to interpret what you do find, and the best approach to the budget as a whole.

The budget is divided into two volumes. The Approved Budget includes all pertinent information in a summary format that can be easily understood by the public. The Approved Budget Detail is the City staff's working document. It contains the line item budgets for each City Division, along with all revenue and expenditure descriptions.

APPROVED BUDGET

The Approved Budget consists of the following sections: the Overview, found after the Transmittal Letter divider, the Introduction, the Revenue Information, the Long-Range Financial Plan, the Budget Summaries, the Program Budget, the Strategic Initiatives, the Performance Measures, the Fund/Department Summaries, and the other supporting information.

Overview

The overview consists of the City Manager's transmittal letter. The City Manager's letter is most important in understanding what your City government is going to be doing for the next year and beyond. It will inform you of the current status of the City government: changes in personnel, future issues facing the City, concerns, and significant differences expected in revenues and expenditures, the direction the budget is taking and the focus of the budget year. It will give you a feel for the general direction the City Council has urged City staff to take in this new fiscal year. This section also lists the City's Long and Short-Term goals as set by the City Council. You will also find the City-wide organization chart.

Introduction

The introduction contains general information about the City of Boca Raton, such as population and employment, along with some comparative statistics with the County and State. Here you will find a description of the funds, a description of the City's planning process, administrative policies, and how the budget process works.

Revenue and Expenditure Information

This section shows the City's revenue and expenditure history and trends.

Long-Range Financial Plan

The City develops a long-range financial plan to assist management in the planning and allocation of resources to achieve the City Council goals of maintaining financially secure city government.

Budget Summaries

The budget summaries section provides charts and graphs that show where the money comes from (source of funds or revenues) and where it goes (use of funds or expenditures), millage and assessed value comparisons and total tax bill.

Program Budget

The program budget section provides a summary of all revenues and expenditures for the City based on overall departmental activity. The program budget is allocated by six program categories including: general government, public safety, physical environment, recreation services, highway and streets, and human services.

Strategic Initiatives

As part of its strategic planning process the City Council establishes annual goals and priorities for the next five years. The strategic initiatives section outlines the City Council's specific policy agenda for FY 2009-10, which are linked to specific programs and activities.

Performance Measures

The City has begun to establish performance measures, which directly link to the City's Strategic Initiatives.

Fund/Department Summaries

After getting a feel for the general set-up of the City government from the Introductory section, turn back to the Table of Contents at the front of The Approved Budget. The Funds are listed in capital letters **boldfaced** type. Departments are listed individually under the General Fund only for ease of location, since all other funds contain only one or two Departmental Summaries. While Departments can cross Funds, all summaries within a given Fund are particular to that Fund only. (For instance, the Recreation Services Department has summaries in General Fund, Special Revenue Funds, Cemetery/Mausoleum Fund and the Golf Course Funds. When you review the Recreation Services Department in the General Fund, it does not contain any portion of the dollars, personnel, etc. in the Golf Course Fund.)

Within each Fund/Department you will find the following:

1. A cover page explaining the mission of the Department, function of the Department, what the Department does on a daily basis, its divisions of responsibilities, total employees, and a summary of expenditures by category within the Department.
2. A Departmental Organization Chart showing the number of full-time employees, chain of command, and any changes for the budget year.
3. A Budget Summary. In General Fund departments, this is a comparison of expenditures and personnel. In Proprietary and Internal Service Funds, revenues, reserves and depreciation figures are also summarized.

4. Prior year achievements which are actually the objectives from the previous year's budget restated with the results, i.e., whether the objectives were achieved; if not achieved, why not?, etc.
5. Goals and Objectives by division within each Department. The objectives to be accomplished in this budget year are formulated based on the direction given by the City Manager during the budget planning process. These objectives will become answerable as next year's achievements. The goal is the basic purpose of the Department and is ongoing. All Departmental goals and objectives are also the City Manager's goals and objectives.
6. Performance Measures, provided on a divisional basis in each Department, evaluate the efficiency and effectiveness of the programs and services offered by the City.

Not all Funds are included with Department Summaries. Funds are actually accounting functions, which are regulated by State standards. Some Funds, such as the Bond Sinking Fund or Transportation Fund, exist solely as an accounting function to account for specifically allotted revenues and expenditures for a designated purpose. These Funds may receive transfers of dollars from other Funds. These Funds, however, do not support any personnel costs or have any goals or objectives outside of their designated purpose and, therefore, do not include Departmental Summary information. Line item revenues and expenditures for all City Funds can be found in The Approved Budget Detail and are discussed later in this section.

DEBT ADMINISTRATION contains information relating to City debt: explanation and detail of how the City manages debt, mandated by policy and by law, along with the City's current financial standing of outstanding debt by type, dollar amount due, and management. Ten-year schedules are included for comparison as well as statements of payments outstanding through the life of the debt by item.

CAPITAL IMPROVEMENTS PROGRAM contains summary information of the City's 6-year Capital Improvements Program (CIP), which is produced as a separate document. Here you will find CIP policies, a flowchart of the CIP process, a list of all projects included in the current operating budget, how they are funded, and the effect they will have on the operating portion of the budget.

BOCA RATON COMMUNITY REDEVELOPMENT AGENCY contains summary information of the City's development in the downtown area.

The INDEX is where various key topics are listed alphabetically for quick reference. If you want to see everything pertaining to the Library, for instance, there are series of page numbers, with the appropriate volume number indicated, following that entry. This will quickly place you at the Library's departmental budget, 6-year CIP, or other pertinent information without having to know the Library's Fund or Department numbers.

The GLOSSARY contains a list of terms that are commonly used in governmental budgeting, but that may not be familiar to the general public. These terms have been defined as they specifically relate to the City of Boca Raton.

THE APPROVED BUDGET DETAIL

The Approved Budget Detail has two basic sections:

Fund, Revenue and Expenditure Descriptions

These sections provide definitions of funds and budgeted line items, many with examples of the type of costs included in that line item. These are especially helpful to our City staff who develop departmental line item budgets. For the layperson, they are in numerical (account number) order so one can easily find, for instance, what constitutes telephone tax or mechanical permit revenue.

Fund/Department/Division Budgets

The rest of The Approved Budget Detail is comprised of individual fund/department/division budgets, which detail dollars received, spent and budgeted by line item. The Funds are listed in boldfaced type on the Table of Contents. Departments are listed under the Fund, with Divisions indented underneath. All Funds contain at least one Department and one Division. Although the Table of Contents in this volume does list all Funds, it does not necessarily list all Department/Divisions. For simplification of the Table of Contents, the beginning of the Fund is listed those Funds with a small number of pages, only the page number for.

Within each Fund, the revenues are identified first. Then Division Budgets are broken down as follows:

1. All Divisions will have a Final Detail Budget Report. This consists of all expenditures, actual and projected, for the Division over a four-year period. The 2010 approved column contains the current fiscal year budget projections.
2. Explanation of Line Items follows the Final Detail Budget Report. This is a more detailed explanation of how the dollars budgeted for each line item will be spent for that particular Division. Any unusual increase or decrease in dollar amount of the line item from the prior year cost will be explained in parentheses. Some line items, such as Social Security, will not have a detailed explanation. The item description itself tells you what it is and, in this instance, the dollar amount is based solely upon wages and other salaries and benefits. If any notable changes are apparent from prior years, they will be explained in the salary line items. The Departments and the Office of Management and Budget use these explanations of line items extensively throughout the year as a reference and monitoring device for appropriate expenditure of budgeted funds. In this way, the Approved Budget Detail is very much a working document for City personnel.

WE SINCERELY HOPE this little "how-to" has helped you to find and use the information you seek. If any point has remained unclear to you, please feel free to phone the Office of Management and Budget at (561) 393-7850 with any questions. If the same questions arise repeatedly, we will incorporate clarifications into next year's budget explanation. The City's budget documents may also be viewed on the City's website:

www.myboca.org



October 1, 2009

Honorable Mayor and City Council Members
City of Boca Raton, Florida

Dear Mayor and City Council Members:

In accordance with Section 4.04 of the City Charter, I am pleased to submit the approved Operating Budget for the fiscal year beginning October 1, 2009, and ending September 30, 2010, which is a balanced budget as required by Florida Statutes. A balanced budget is defined as revenues and other sources equaling expenditures/expenses and other uses including reserves. The approved budget reflects a fiscally sound plan that provides the City the ability to address community needs, support essential services and to increase reserves for the retirement system. For FY 2009-10, the citywide combined uses of funds including operations; transfers and fund balance/reserves total \$501,371,900. The approved General Fund portion of the budget is \$168,677,000. The approved citywide total operating budget is \$348,021,700.

The City of Boca Raton is one of the few governments in the state that has submitted a balanced budget without an increase in property taxes. While many local governments are raising taxes and cutting services, the City of Boca Raton's consistent, conservative and responsible planning has made it possible to provide quality services while holding the line on tax rates through fiscally challenging times.

BUDGET DIRECTION

The goals and priorities established by the City Council during the May 2009 Goal Setting Sessions were used as a guide to prioritize funding in the FY 2009-10 budget. The approved budget supports the goals and priorities of the City Council while at the same time maintaining the City's outstanding service levels and AAA bond rating, with expenditures strategically linked to the goals, objectives, core businesses, and existing obligations of the City. The goals and policy agenda priorities include:

GUIDING PRINCIPLES

- Financially Sound City Government
- World Class Municipal Services
- Strong Partnership with the Community
- Sustainable City

POLICY AGENDA PRIORITIES for FY 2009-10

- **Top Priority**
 - Downtown Library: Direction
 - Downtown Spine: City Plan and Working with Property Owners
 - Budget Direction: Revenue and Services
 - Waterways: Desired Outcome, Direction, Actions
- **High Priority**
 - User Fees for Non Residents: Comprehensive Evaluation, Direction
 - Annexation: Evaluation, Direction
 - City Financial Support for Arts and Culture: Direction
 - FAU Strategy and Actions
 - "Transparent" City Government: Definition, Evaluation, Strategy, Actions
 - Rental Housing Strategy: Evaluation, Direction, Actions
 - MMTD: Direction, Actions (including EAR Amendments)

The City has been extremely proactive in preparing for and adjusting for changes in the economy. Staff will continue to monitor revenue and expenditure trends very carefully. In order to balance the approved budget, it has again been necessary to reduce

operating expenditures in many areas to address a slowing economy while continuing to meet ongoing obligations and cost impacts within anticipated revenues. It remains imperative for the City of Boca Raton to continue to look farther ahead than the next fiscal year when making budgetary decisions in order to allocate resources efficiently and effectively and to control the costs of providing services. In addition, it remains critical for the City to pay very close attention to the rising cost of current services particularly when considering any expansion or improvement of services in the future.

GENERAL FUND

The recommended FY 2009-10 total millage rate is 3.3411 mills per \$1,000, which is 1.07% greater than FY 2008-09. A home with a taxable value of \$300,000 in the City of Boca Raton will pay \$1,002.33 in ad valorem taxes.

	FY 2008-09		FY 2009-10		CHANGE		
	Millage	Tax	Millage	Tax	Millage	Tax	Percent
Operating	3.0200	906.00	3.0200	906.00	-	-	-
Debt Service	0.2857	85.71	0.3211	96.33	0.0354	10.62	12.39%
Total Millage Rate	3.3057	\$ 991.71	3.3411	\$ 1,002.33	0.0354	10.62	1.07%

For FY 2009-10 property values **decreased 7.75%** in the City. The net decrease is composed of a 9.17% decrease from reassessments of existing properties and an increase of 1.42% from new construction (net of CRA Downtown values). This is the second year of decline in property values the City has experienced since 1992 and well below the City’s twenty-year average property value growth rate of 7.2%.

Amendment 1 was adopted by the voters of Florida in January of 2008. This amendment provided an additional \$25,000 homestead exemption to permanent residents, provided portability of accumulated Save Our Homes exemptions and established a \$25,000 exemption on tangible personal property tax. The combined effects of Amendment 1, decline in property values and the City not increasing the tax rate will reduce the City’s property tax revenues by \$4.7 million compared to last year. Since 2007 property tax revenues have declined by \$11.6 million or 16.9%.

The General Fund operating budget has increased \$1,703,100 or 1.51% from the previous year. The cost of many of the City’s operations has increased from the previous year due to costs associated with personnel. In order to offset these increased costs and balance the budget without increasing property taxes, the City is not adding any additional positions and has frozen many vacant positions to make an additional \$2,703,600 reduction in operations. Combined with the last two years’ operational reductions of \$9,083,200, the City has reduced operating expenses by \$11,786,800 or 10.4% over three years. The increases and decreases for FY 2009-10 can be primarily attributed to the following areas:

<u>Category of Expense</u>	<u>Increase (Decrease) from Prior Year</u>
Police Salaries and Benefits	\$889,600
Police Pension	928,500
Fire Salaries and Benefits	1,259,700
Fire Pension	(919,400)
General Employees Salaries and Benefits	(296,800)
Health Insurance	281,800
Payment to Community Redevelopment Agency	(284,000)
Motor Pool Maintenance	(125,200)
Property Insurance	208,500
Liability Insurance	148,700
Telecommunications	(101,300)
Training & Education	(40,600)
Special Events	75,000
Cultural Programming	200,000
Beach Monitoring	(160,100)
Other Professional Services	(599,200)
Supplies & Printing	(89,000)
Information Technology Charges	83,800
Other Operating Expenses	(88,000)
New Programs	331,100
Total Increase in Operating Costs	\$1,703,100

All revenues and expenditures were carefully evaluated to identify possible cost reductions to produce a balanced operating budget. The approved budget supports existing programs and maintains the City’s overall levels of service.

For FY 2009-10 the cost of providing sanitation services is \$6,189,800. In January 2010 the fees will increase to \$10 per month for single family residents and \$5.74 per month for multi-family residents. The sanitation fee will provide approximately \$3,805,500 or 61% of the total cost to provide sanitation services to residents. To provide better service to our residents, in January 2009 more frequent bulk collection services were added and bulk trash is now collected on a weekly basis, instead of quarterly. Starting in August 2009 the City launched a pilot program for semi-automated curb side collection in several neighborhoods. The new system will improve efficiency and safety and is more sanitary and aesthetically pleasing.

The fire assessment fee charged by the City will increase \$10 annually (from \$30 to \$40) per residential household for FY 2009-10. The fee for non-residential property varies depending on the size and type of the property.

A slowing real estate market combined with volatile financial markets will continue to have significant impact on the City’s budget for at least the next several years. Current projections indicate that General Fund revenues will grow at an estimated rate of 2-3% annually for the next several years while at the same time operating expenses are projected to increase at 4-5% annually.

WHAT’S NEW FOR 2010?

Due to the increased operating cost impacts mentioned above and property tax revenue constraints, the City is severely limited in its ability to support service expansions, implement new programs, and hire new personnel without increasing taxes or changing existing service levels.

New Programs

➤ Financial Services Department		
○ Metered Parking (Estimated General Fund Revenue \$357,600)		\$304,800
➤ Police Services Department		
○ Red Light Camera Enforcement (Estimated General Fund Revenue \$300,000)		\$0
➤ Recreation Services Department		
○ Maintenance Contract – El Rio Bike Path		<u>26,300</u>
	Total New Programs:	<u>\$331,100</u>

FUND BALANCE PROJECTIONS

Consistent with the General Fund Long Range Financial Plan, the planned fund balance provides revenues to be used in the next year’s budget. The planned fund balance is \$45,707,200, which includes a reserve for emergency preparedness of \$10.6 million and a retirement system reserve of \$7.5 million. The fund balance therefore exceeds 10% of operating expenditures, which is the minimum recommended for coastal communities by Moody’s Investors Services. Should any of these funds be used to provide additional programs or projects within the current year, the Long Range Financial Plan projections will need to be reanalyzed.

OTHER FUNDS

The General Fund is just one component of the City’s overall budget. The category of “other funds” also has significant impact upon the citizens of Boca Raton and overall service delivery. These funds include: Water and Sewer Enterprise Fund, Right-of-Way Beautification Fund, Greater Boca Raton Beach and Park District Fund, Cemetery and Mausoleum Fund, and the Golf Course Enterprise Fund. The City manages and allocates resources from these funds in support of its overall vision, mission, goals, and objectives.

The City’s Right-of-Way Beautification Fund provides the maintenance for the landscaped medians in the City. Due to continued expansion in the median beautification program and increased costs of existing medians, the Beautification Fund may not be able to continue to support the costs of maintaining and beautifying the medians in the future without General Fund support. This would have an adverse affect on the City’s General Fund.

The FY 2009-10 approved budget for Water and Sewer Enterprise Fund is adequately funding the requirements to provide the highest quality of utility service to the residents and customers of the City of Boca Raton. Although many utility systems in South Florida are increasing rates by 15%-40%, the City, through proper planning, continuous operational improvements and implementation of cost effective measures, has made it possible to maintain utility rates and not request an increase for these services. The City continues to have one of the lowest water and sewer rates in the state of Florida.

ANNEXATION

The approved budget provides for preliminary analysis of potential annexation areas and financial and service impacts. A consultant will be employed to determine economic benefits, if any, of potential annexation areas and once completed staff will provide recommendations as to future actions. If the City decides to implement any annexations, the budget may need to be amended to provide services to newly incorporated areas. It is anticipated that reserves will be used to fund these services for the first year, if required.

RISKS INVOLVED IN BUDGET PROJECTIONS

The budget document is based upon the most current financial information available. Since none of us can predict the future with certainty, staff must assume that, in presenting this budget, all amounts used can be reasonably relied upon. **In particular, under-performance in the stock markets and its impact on the City's pension plans, potential declines in overall property values and continued increases in fuel costs, among other factors, could have a significant impact on the City's operating revenues and expenses.**

CONCLUSION

This budget incorporates the recommendations and analysis of your professional staff. These recommended programs and staffing support the Goals and Policy Agenda Priorities established by City Council.

I wish to thank the Mayor and City Council for sharing your priorities and ideas for the City during the Goal Setting Session so that they could be reflected in the approved budget. I extend my appreciation to the Department Heads and their staff for their dedication to the timely and effective completion of the budget, and I especially thank Budget Director Sharon McGuire and the Office of Management and Budget staff, Ella Moore Poitier, Nancy Asher and Leslie Harmon for their dedication in the creation and compilation of this document.

Sincerely,



Leif J. Ahnell, C.P.A., C.G.F.O., C.P.F.O.
City Manager

MISSION

*T*he mission of the City of Boca Raton is to provide the highest quality of service to the community through responsible use of public resources to enhance our unique quality of life.

VISION

*B*oca Raton will be known as the premier community in which to live, work and play. The City of Boca Raton will be recognized as a world class local government by its commitment to performance and leadership.

VALUES

*F*airness - We treat everyone with equality and compassion.

*I*ntegrity - We demonstrate honesty and the highest level of ethical behavior.

*R*espect - We value diversity and differing viewpoints.

*S*ervice - We are committed to excellence.

*T*rust - Others believe in us as a result of our actions.

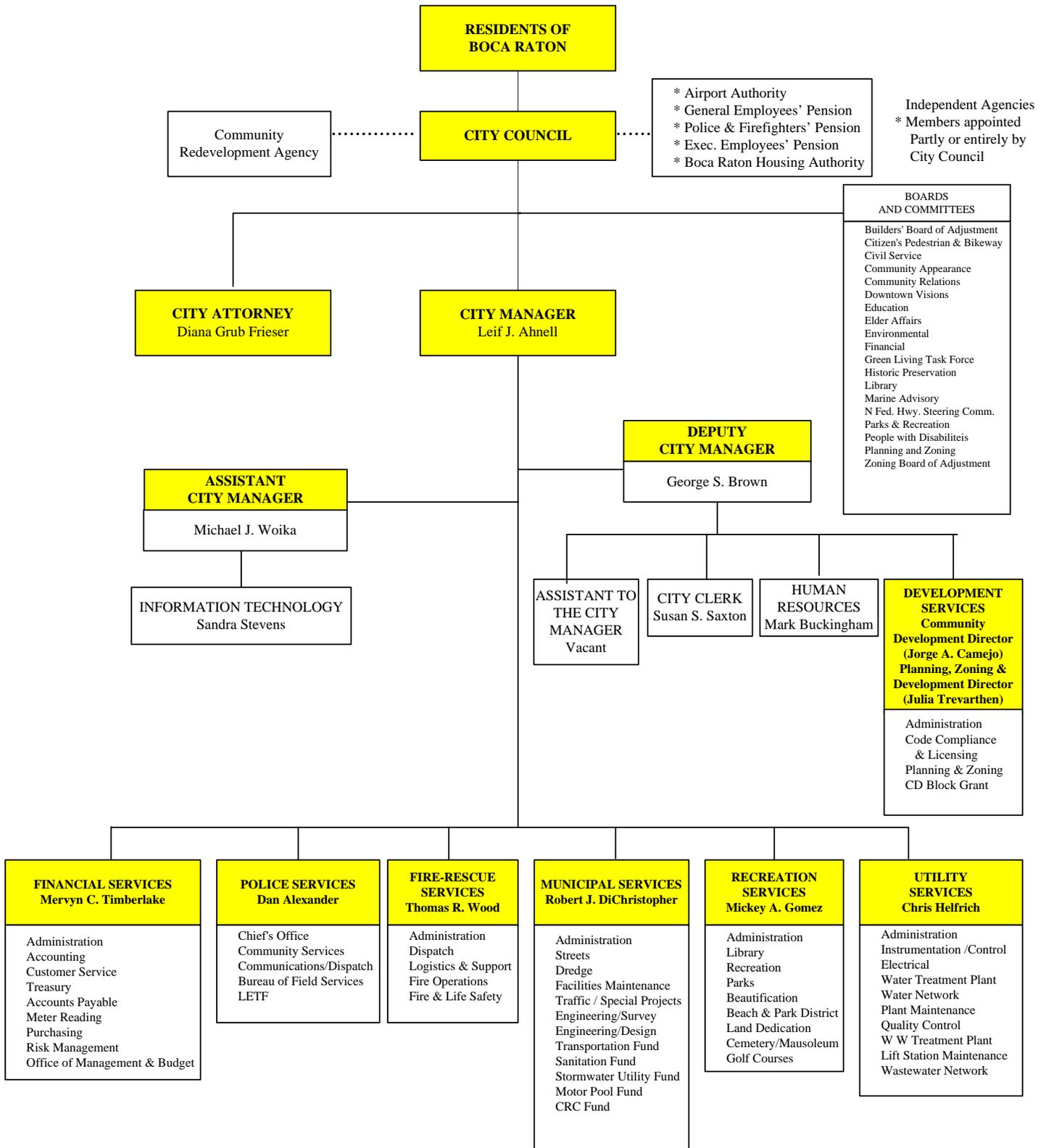
Boca Raton: Guiding Principles

- Financially Sound City Government
- World Class Municipal Services
- Strong Partnership with Community
- Sustainable City

Policy Action Agenda 2009-10

- Downtown Library: Direction
- Downtown Spine: City Plan and Working with Property Owners
- Budget Direction: Revenue and Services
- Waterways: Desired Outcome, Direction, Actions
- User Fees for Non Residents: Comprehensive Evaluation, Direction
- “Transparent” City Government: Definition, Evaluation, Strategy, Actions
- Annexation: Evaluation, Direction
- Rental Housing Strategy: Evaluation, Direction, Actions
- City Financial Support for Arts and Culture: Direction
- MMTD: Direction, Actions (including EAR Amendments)
- FAU Strategy and Actions

CITY OF BOCA RATON ORGANIZATIONAL STRUCTURE



**DIFFERENCES BETWEEN FISCAL YEAR 2009-2010 ADOPTED REVENUE
AND FISCAL YEAR 2008-2009 REVENUE ESTIMATES**

Explanation of differences:

The following outlines the basic differences in the General Fund between the FY 2009-2010 revenues and the FY 2008-2009 estimates adopted a year ago along with a brief explanation of the differences.

1.	Changes in Tax Revenue	(\$2,473,400)	Decrease in tax revenue associated with declining property values.
2.	Utility Service & Local Business Taxes	\$595,000	Increase in revenue due to correction in communication taxes.
3.	Building & Other Licensing Permits	\$18,100	Increase in revenue due to an increase in fees.
4.	Interest Earnings	(\$550,000)	Decrease in investment revenue due to lower interest rates.
5.	Shared Revenue	\$1,116,900	Increase due to additional revenue from CRA.
6.	Public Safety	\$947,100	Increase in revenue due to an increase in the Fire Assessment fee.
7.	Charges for Services	\$801,900	Increase due to city-wide user fee increase and new programs.
8.	Fund Balance and Other Misc. Revenues	\$1,247,500	The anticipated fund balance combined with other misc. revenues within the General Fund.
Total Revenue Difference		\$1,703,100	

**DIFFERENCES BETWEEN FISCAL YEAR 2009-2010 ADOPTED EXPENDITURES
AND FISCAL YEAR 2008-2009 ADOPTED EXPENDITURES**

Explanation of differences:

The following outlines the basic differences in the General Fund between the FY 2009-2010 expenditures and the FY 2008-2009 estimates adopted a year ago along with a brief explanation of the differences.

1.	Police & Fire Salary and Benefit Items	\$2,149,300	Increases in Salary and Benefit Items to accommodate merit adjustments, step plans for police and fire union positions, increases in health insurance and increases in salary ranges.
2.	Police Pension	\$928,500	Increase in pension costs due to contract negotiations.
3.	Fire Pension	(\$919,400)	Decrease in pension costs due to contract negotiations.
4.	General Employees Salaries and Benefits	(\$296,800)	Increases in Salary and Benefit Items to accommodate merit adjustments, increases in health insurance and increases in salary ranges.
5.	Health Insurance	\$281,800	Increase in cost due to increased costs for insurance plans.
6.	Payment to CRA	(\$284,000)	Decrease in costs related to CRA due to less growth in assessed value.
7.	Motor Pool Maintenance	(\$125,200)	Decrease in costs due to routine maintenance of vehicles.
8.	Property Insurance	208,500	Increase in costs associated with insuring City owned property.
9.	Liability	\$281,800	Increase in costs associated with legal actions.
10.	Supplies & Printing	(\$89,000)	Decrease in costs due to less printing and more paperless exchange.
11.	Telecommunications	(\$101,300)	Decrease in costs due to the changes in citywide networking.
12.	Information Technology Charges	\$83,800	Increase in costs due to the continued upgrade of equipment and technical support.
13.	Cultural Programming	\$200,000	Increase in costs due to City Council priority.
14.	Education, training and travel	(\$40,600)	Decrease in costs due to a reduction in travel.
15.	Special Events	\$75,000	Increase in costs due to additional events.
16.	Other Operating	(\$88,000)	Decrease in costs due to less equipment purchases.
17.	New Programs	\$331,100	Increase in costs due to new programming.
18.	Beach Monitoring	(\$160,100)	Decrease in costs due to additional grant funding.
19.	Other Professional Services	(\$599,200)	Decrease in costs due to less vendor contracts.
Total Expenditure Difference		\$1,703,100	

APPROVED FY 2009-2010 POSITION CHANGES	APPROVED				REVISED	FY 2009 - 2010		
	2006-07	2007-08	2008-09	2008-09	TRANS	POSITIONS	INCR/ (DECR)	
	GENERAL FUND:							
City Manager								
Administration	7.00	7.00	7.00	7.00		7.00		
City Clerk Administration	11.00	9.00	9.00	9.00		9.00		
Boards & Committees	1.00	1.00	1.00	1.00		1.00		
Human Resources	9.00	9.00	9.00	9.00		9.00		
	28.00	26.00	26.00	26.00	-	26.00	-	
City Attorney								
Administration	5.00	5.00	5.00	5.00		5.00		
	5.00	5.00	5.00	5.00	-	5.00	-	
Financial Services								
Administration	4.00	3.50	3.50	3.50		3.50		
Accounting	4.50	4.50	4.50	4.50		4.50		
Treasury	0.70	1.70	1.70	1.70		1.70		
Accounts Payable	4.00	4.00	4.00	4.00		4.00		
Purchasing	6.00	7.00	7.00	7.00		7.00		
Risk Management	1.00	1.00	1.00	1.00		1.00		
Office of Mgt & Budget	4.00	4.00	4.00	4.00		4.00		
Parking Services						2.00	2.00	
	24.20	25.70	25.70	25.70	-	27.70	2.00	
Development Services								
Administration	2.00	2.35	5.35	5.35		5.35		
Code Compliance/Licensing	47.00	46.00	46.00	46.00		46.00		
Planning & Zoning	18.00	16.50	13.50	13.50		13.50		
	67.00	64.85	64.85	64.85	-	64.85	-	
Police Services								
Chief's Office	4.00	4.00	4.00	4.00		4.00		
Community Services	122.00	51.00	67.00	67.00		67.00		
Communications/Dispatch	31.00	29.00	30.00	30.00		30.00		
Bureau of Field Services	112.00	185.00	196.00	195.00		195.00		
Administrative Services	30.00	28.00	-	-		-		
	299.00	297.00	297.00	296.00	-	296.00	-	
Fire-Rescue Services								
Administration	7.00	7.00	7.00	7.00		7.00		
Dispatch		1.00	1.00	1.00		1.00		
Logistics & Support	6.00	5.00	5.00	5.00		5.00		
Fire Operations	194.00	193.00	193.00	193.00		193.00		
Patient Transport	-	-	-	-		-		
Fire & Life Safety	12.00	11.00	11.00	11.00		11.00		
	219.00	217.00	217.00	217.00	-	217.00	-	
Municipal Services								
Administration	8.00	7.00	7.00	7.00		7.00		
Streets	12.60	11.60	10.60	10.60		10.60		
Dredge	4.00	4.00	4.00	4.00		4.00		
Facilities Maint.	17.00	16.00	16.00	16.00		16.00		
Sanitation	55.00	53.00	-	-		-		
Traffic/Spec. Projects	17.00	15.00	15.00	15.00		15.00		
Engineering - Survey	5.00	4.00	4.00	4.00		4.00		
Engineering - Design	7.00	6.00	5.75	5.75		5.50	(0.25)	
	125.60	116.60	62.35	62.35	-	62.10	(0.25)	

APPROVED FY 2009-2010 POSITION CHANGES	APPROVED				REVISED	FY 2009 - 2010		
	2006-07	2007-08	2008-09	2008-09	TRANS	POSITIONS	INCR/ (DECR)	
	Recreation Services							
Administration	14.00	14.00	14.00	14.00		13.00	(1.00)	
Library	26.00	25.00	25.00	25.00		24.00	(1.00)	
Spanish River Library	35.00	23.00	12.00	12.00		12.00		
Community Center	6.40	5.40	5.40	5.40		5.40		
Camp Programs	0.85	0.35	0.35	0.35		0.35		
Youth Activities Center	1.15	0.65	0.65	0.65		0.65		
Athletics	2.75	1.75	1.75	1.75		1.75		
Skate Park	1.00	-	-	-		-		
Aquatics	4.65	3.65	3.65	3.65		3.65		
Boca Raton Tennis Center	2.15	2.15	2.15	2.15		2.15		
Ocean Rescue	21.00	20.00	20.00	20.00		20.00		
District I	18.85	16.85	16.85	16.85		16.85		
Mizner Park	1.00	1.00	1.00	1.00		1.00		
District II	39.00	35.00	35.00	35.00		35.00		
Park Rangers	4.70	0.35	0.35	0.35		0.35		
Irrigation	9.35	7.00	7.00	7.00		7.00		
Conservation	2.35	2.35	2.35	2.35		2.35		
	190.20	158.50	147.50	147.50	-	145.50	(2.00)	
INTERNAL SERVICE FUNDS:								
IT Fund	22.00	21.00	21.00	22.00		22.00		
Motor Pool Fund	13.00	13.00	13.00	13.00		12.00	(1.00)	
TOTAL GENERAL & INTERNAL SERVICE FUNDS:	993.00	944.65	879.40	879.40	-	878.15	(1.25)	
SELF SUPPORTING FUNDS:								
Special Revenue Funds								
Comm. Devel. Block Grant	1.10	1.10	1.10	1.10		1.10		
Boca Raton Housing Authority	-	-	-	-		-		
Affordable Housing	0.90	0.90	0.90	0.90		0.90		
	2.00	2.00	2.00	2.00	-	2.00	-	
Law Enforcement Trust Fund								
Special Law Enforcement	5.00	-	-	-		-		
	5.00	-	-	-	-	-	-	
Beautification Maintenance Fund								
ROW Maintenance	18.50	18.00	18.00	18.00		18.00		
	18.50	18.00	18.00	18.00	-	18.00	-	
Beach and Park District								
Red Reef Park	31.20	27.00	27.00	27.00		27.00		
Patch Reef Park	24.80	23.70	24.70	24.70		24.70		
Sugar Sand Park	53.55	50.05	50.05	50.05		50.05		
Verde/Estridge	6.00	5.00	5.00	5.00		5.00		
Racquet Club	18.75	17.75	17.75	17.75		17.75		
	134.30	123.50	124.50	124.50	-	124.50	-	
Environmentally Sensitive Land Fund								
Land Acquisition	-	-	-	-		-		
	-	-	-	-	-	-	-	

APPROVED FY 2009-2010 POSITION CHANGES					FY 2009 - 2010		
	APPROVED			REVISED	TRANS	POSITIONS	INCR/
	2006-07	2007-08	2008-09	2008-09			(DECR)
Stormwater Utility Fund						-	
Maintenance-M.S.	6.40	6.40	7.40	7.40		7.40	
Engineering / Stormwater	3.00	3.00	3.25	3.25		3.50	
	9.40	9.40	10.65	10.65	-	10.90	0.25
Sanitation Fund							
Sanitation			53.00	53.00		53.00	
		-	53.00	53.00	-	53.00	-
Water/Sewer Operating Fund							
Administration	22.00	19.00	18.00	18.00		18.00	
Groundskeeping/Bldgs.	2.00	2.00	-	-		-	
Instrumentation/Control	15.00	14.00	9.00	9.00		9.00	
Electrical			8.00	8.00		8.00	
Water Trtmt. Plant	22.00	22.00	22.00	22.00		22.00	
Water Network	27.00	26.00	26.00	26.00		26.00	
Plant Maintenance	14.00	14.00	14.00	14.00		14.00	
Quality Control	11.00	11.00	9.00	9.00		9.00	
Wastewater Treatment Plant	17.00	17.00	17.00	17.00		17.00	
Lift Station Maintenance	11.00	11.00	11.00	11.00		11.00	
Wastewater Network	12.00	12.00	14.00	14.00		14.00	
Customer Service	10.50	11.50	11.50	11.50		12.50	1.00
Meter Reading	6.00	6.00	6.00	6.00		6.00	
	169.50	165.50	165.50	165.50	-	166.50	1.00
Cemetery/Mausoleum Fund							
Cemetery	2.15	2.15	2.15	2.15		2.15	
Mausoleum	2.85	2.85	2.85	2.85		2.85	
	5.00	5.00	5.00	5.00	-	5.00	-
Golf Course Fund							
Red Reef Golf Course	5.60	5.90	5.90	5.90		5.90	
Boca Raton Municipal Golf	18.40	18.10	18.10	18.10		18.10	
	24.00	24.00	24.00	24.00	-	24.00	-
Self Insurance Funds							
Wrkrs Compensation Self Ins.	2.30	2.30	2.30	2.30		2.30	
Group Medical Self Insurance	2.00	2.00	2.00	2.00		2.00	
	4.30	4.30	4.30		-	4.30	-
Boca Raton Com Redevelopment Agency	-	1.65	1.65	1.65		1.65	
TOTAL OTHER FUNDS:	372.00	353.35	408.60	408.60	-	409.85	1.25
TOTAL CITY WIDE							
FULL-TIME POSITIONS	1,365.00	1,298.00	1,288.00	1,288.00	0.00	1,288.00	-

APPROVED FY 2009-2010 POSITION CHANGES

GENERAL FUND:

City Council		<i>No Proposed Changes</i>
City Manager		<i>No Proposed Changes</i>
City Attorney		<i>No Proposed Changes</i>
Financial Services	2.00	<i>New Program</i>
Development Services		<i>No Proposed Changes</i>
Police Services		<i>No Proposed Changes</i>
Fire-Rescue Services		<i>No Proposed Changes</i>
Municipal Services		
Construction Project Management	(0.25)	<i>Chief Construction Inspector moved to Stormwater/Engrg.</i>
Recreation Services	(2.00)	<i>Elimination of 1 Library Assistant I (Downtown Library) & 1 Management Assistant (Admin)</i>

TOTAL GENERAL FUND: (0.25)

APPROVED FY 2009-2010 POSITION CHANGES

OTHER FUNDS:

Special Revenue		<i>No Proposed Changes</i>
Law Enforcement Trust Fund		<i>No Proposed Changes</i>
Beautification Maintenance Fund		<i>No Proposed Changes</i>
Beach and Park District		<i>No Proposed Changes</i>
Environmentally Sensitive Land Fund		<i>No Proposed Changes</i>
Sanitation Fund		<i>No Proposed Changes</i>
Stormwater Utility Fund		
Engineering/Stormwater	0.25	<i>Chief Construction Inspector moved from MS-Streets</i>
Water/Sewer Operating Fund	1.00	<i>Addition of Buyer I</i>
Cemetery/Mausoleum Fund		<i>No Proposed Changes</i>
Golf Course Fund		<i>No Proposed Changes</i>
Information Technology Fund		<i>No Proposed Changes</i>
Motor Pool Fund	(1.00)	<i>FT Assistant Vehicle Technician converted to PT Assistant Vehicle Technician</i>
Self Insurance Funds		<i>No Proposed Changes</i>

TOTAL OTHER FUNDS: 0.25

TOTAL FY 2009-2010 PROPOSED

CITY-WIDE POSITION CHANGES : -

GENERAL FUND STATEMENT OF FUND BALANCE *

FUND BALANCE October 1, 2008		\$ 50,663,700
2008-09 Revenue	\$ 132,350,700	
2008-09 Expenditures	\$ (134,505,700)	
Net Increase (Decrease)	(2,155,000)	
Fund Balance:		
Planned Fund Balance	\$ 13,450,600	
Designated Carry Forward	22,985,100	
Hurricane/Disaster Emergency Reserve	10,600,000	
Mizner Park Debt Service Reserve	1,633,000	
	-0-	\$ 48,668,700
FUND BALANCE October 1, 2009		\$ 48,668,700
2009-10 Revenue	\$ 120,008,300	
2009-10 Expenditures	(123,249,800)	
Net Increase (Decrease)	(3,241,500)	
Fund Balance:		
Planned Fund Balance	\$ 12,325,000	
Designated Carry Forward	13,369,200	
Retirement System Reserve	7,500,000	
Hurricane/Disaster Emergency Reserve	10,600,000	
Mizner Park Debt Service Reserve	1,633,000	
	-0-	\$ 45,427,200

*The Statement of Fund Balances represent the City of Boca Raton actual fund balances as of October 1, 2008. The fund balances for October 1, 2009 are based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2008 09 will be available upon completion of the City's annual audit in early 2010. The reserves shown in the Statement of Fund Balances are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

The projected fiscal year 2009-10 fund balance is decreasing based on forecasted reductions in revenues and increases in expenditures. Anticipated revenue reductions are based on decreases from property tax revenues. The forecasted decrease in expenditures is due to less capital projects.

SPECIAL REVENUE FUNDS STATEMENT OF FUND BALANCES *

	Development Block Grant Fund	State and Federal Grant Fund	Assistance Trust Fund	Law Enforcement Trust Fund	Transportation Fund	ROW Beautification Fund	Greater Boca Raton Beach and Park District Fund	Mizner Park Deficiency Lock Box Fund
FUND BALANCE								
October 1, 2008		\$ -	\$ 1,015,192	\$ 1,703,432	\$ 6,229,167	\$ 3,741,205	\$ -	\$ 5,812,165
2008-09 Revenue	\$ 1,354,500	\$ 9,293,800	916,000	200,000	2,252,533	2,533,195	\$ 16,736,700	250,000
2008-09 Expenditures	(1,354,500)	(9,293,800)	(1,066,600)	(763,900)	(5,288,800)	(3,594,000)	(16,736,700)	-
Net Increase (Decrease)	-	-	(150,600)	(563,900)	(3,036,267)	(1,060,805)	-	250,000
			\$ 864,592	\$ 1,139,532	\$ 3,192,900	\$ 2,680,400		\$ 6,062,165
FUND BALANCE								
October 1, 2009			\$ 864,600	\$ 1,139,600	\$ 3,192,900	\$ 2,680,400	\$ -	\$ 6,062,200
2009-10 Revenue	\$ 920,800	3,757,700	180,000	600,000	2,105,900	2,515,500	\$ 37,576,100	200,000
2009-10 Expenditures	(920,800)	(3,757,700)	(1,044,600)	(1,032,500)	(3,207,400)	(3,631,900)	(37,576,100)	-
Net Increase (Decrease)	-	-	(864,600)	(432,500)	(1,101,500)	(1,116,400)	-	200,000
Fund Balance:								
Planned Fund Balance	-	-	\$ -	\$ 707,100	\$ 2,091,400	\$ 1,564,000	-	\$ 6,262,200

CAPITAL PROJECTS FUNDS STATEMENT OF FUND BALANCES *

	ROW Acquisition Fund	Environmentally Sensitive Lands Fund	Fire Improvement Fund	Capital Improvement Projects Fund	Downtown Capital Improvement Project Fund	Library Improvement Fund	Land Dedication Fund	Downtown Land Dedication Fund
FUND BALANCE								
October 1, 2008	\$ 1,989,162	\$ 1,225,231	\$ 1,136,851	\$ 23,028,827	\$ 997,195	\$ 8,261,548	\$ 4,079,778	\$ 799,562
2008-09 Revenue	50,600	28,400	20,000	18,954,773	1,221,800	31,552	325,000	20,300
2008-09 Expenditures	0	224,900	(1,156,851)	(27,066,200)	(1,378,800)	(8,251,700)	(500,000)	(227,500)
Net Increase (Decrease)	50,600	253,300	(1,136,851)	(8,111,427)	(157,000)	(8,220,148)	(175,000)	(207,200)
Fund Balance:								
Planned Fund Balance	\$ 2,039,762	\$ 1,478,531	\$ -	\$ 14,917,400	\$ 840,195	\$ 41,400	\$ 3,904,778	\$ 592,362
FUND BALANCE								
October 1, 2009	\$ 2,039,800	\$ 1,478,500	\$ -	\$ 14,917,400	\$ 840,200	\$ 41,400	\$ 3,904,800	\$ 592,400
2009-10 Revenue	40,000	22,000	-	12,248,600	3,822,800	9,800,000	325,000	16,000
2009-10 Expenditures	0	(484,900)	0	(19,530,000)	(4,663,000)	(9,800,000)	0	(128,400)
Net Increase (Decrease)	40,000	(462,900)	0	(7,281,400)	(840,200)	-	325,000	(112,400)
Fund Balance:								
Planned Fund Balance	\$ 2,079,800	\$ 1,015,600	\$ -	\$ 7,636,000	\$ -	\$ 41,400	\$ 4,229,800	\$ 480,000

*The Statement of Fund Balances represent the City of Boca Raton actual fund balances as of October 1, 2008. The fund balances for October 1, 2009 are based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2008-09 will be available upon completion of the City's annual audit in early 2010. The reserves shown in the Statement of Fund Balances are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended. These Special Revenue and Capital Projects funds have been established for specific purposes. It is anticipated that all available resources will eventually be expended which results declining or zero fund balance.

DEBT SERVICE FUND	
STATEMENT OF FUND BALANCE *	
FUND BALANCE October 1, 2008	\$ 833,971
2008-09 Revenues	7,641,529
2008-09 Expenditures	<u>(7,748,800)</u>
Net Increase (Decrease)	(107,271)
 Fund Balance:	
Debt Service Reserve	\$ 726,700
<hr/>	
FUND BALANCE October 1, 2009	\$ 726,700
2009-10 Revenue	7,711,800
2009-10 Expenditures	<u>(7,711,800)</u>
Net Increase (Decrease)	0
 Fund Balance:	
Debt Service Reserve	\$ 726,700

*The Statement of Fund Balance represents the City of Boca Raton actual fund balance as of October 1, 2008. The fund balance for October 1, 2008 is based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2008-09 will be available upon completion of the City's annual audit in early 2010. The reserves shown in the Statement of Fund Balance are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

CHANGE IN ASSESSED VALUATION		
Total Assessed Value 2009-10	\$	17,992,026,248
Total Assessed Value 2008-09		19,503,276,250
Decrease in Assessed Value	\$	(1,511,250,002)
% Decrease in 2009-10 under 2008-09:		(7.75%)
BREAKDOWN		
New Construction	\$	277,227,267
Re-assessments		(1,788,477,269)
TOTAL	\$	(1,511,250,002)
		(7.75%)



“The Premier Community”

A World Class Local Government

201 West Palmetto Park Road
 Boca Raton, FL 33432
 Telephone: (561) 393-7700

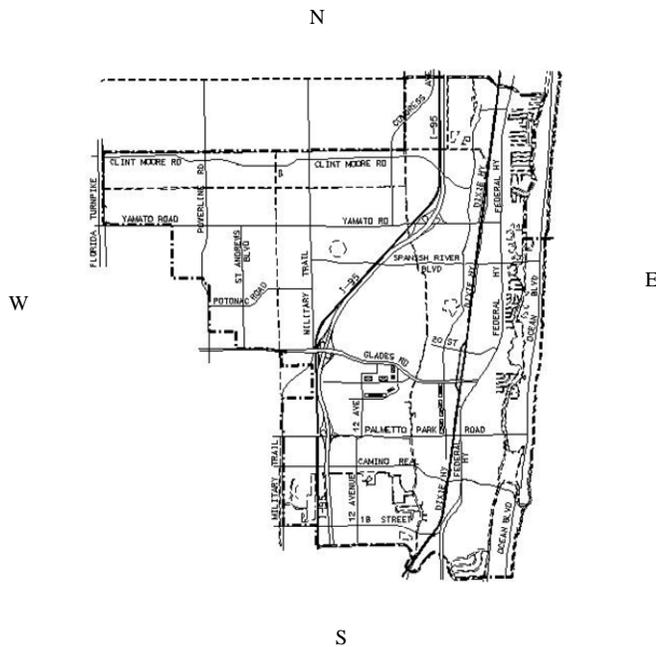
LOCATION AND SIZE



Boca Raton, incorporated in 1925, is the 27th most populous city in the State of Florida, and third largest city in Palm Beach County.⁽¹⁾ Located on Florida’s “Gold Coast”, it is the southernmost city in Palm Beach County. Boca Raton is forty miles north of Miami and approximately midway between the cities of Palm Beach and Fort Lauderdale. It is bordered on the east by the Atlantic Ocean, on the north by Delray Beach, and on the south by Deerfield Beach.

The City encompasses 28 square miles (18,572 acres) with 5 miles of ocean frontage and 1520 acres of parks.

The Greater Boca Raton area encompasses the City of Boca Raton and its Reserve Area, located directly west of the City’s western boundary, extending to Florida’s Turnpike. The Reserve Area has been legally designated as such by the State of Florida. The area held in reserve cannot at present incorporate as an individual municipality nor attach itself to any municipality other than Boca Raton.



The City has had two major annexations: December 2003 brought in 3,255 new residents, 422 new businesses and 494 acres; December 2004 brought in 4,662 new residents, 20 new businesses and 1,091 acres. The City’s current population is **85,296**.

CITY GOVERNMENT

In 1965, the Council-Manager form of government replaced the Commissioner-Manager system in Boca Raton. Four Council Members and a Mayor are elected at large on a non-partisan basis for two-year terms. The City Council appoints the City Manager, who is the Chief Administrative Officer of the City and directs the business of the City and its various departments. The City Council determines policy, adopts legislation, approves the City’s budget, sets taxes and fees, and appoints the City Attorney and members of various Boards and Commissions.

Public Safety		Public Utilities	
8	Fire Stations	546	mi. Water Mains
207	Fire Uniform Personnel	480	mi. Gravity Sewer Mains
		39	mi. Reclaimed Water Mains
1	Police Station	238	Wastewater Pump Stations
3	Police Sub-Stations	5,541	Fire Hydrants
198	Police Uniform Personnel		
Other			
219.07	mi. Streets maintained by City	74	mi. Bikepaths/Trails
1,520	acres of Parks	285,700	Public Library holdings

The City provides a full range of municipal services. The public safety program includes police, fire protection and rescue services. For recreation, the City provides oceanfront beaches, 2 libraries, swimming pool, golf courses, tennis courts, neighborhood parks, teen and community centers, and various recreational and instructional activities and classes. The City provides street and highway construction and canal maintenance, sanitation, and operates its own public utility for water, sewer, and stormwater services.

Additional City services include building inspection, planning, zoning, engineering, surveying, cemetery, as well as general administrative services.

In 2008, the demolition of Fire Station No. 5 took place. A new fire station was constructed on the same site, and had its Grand Opening on August 1, 2009. With completion of this



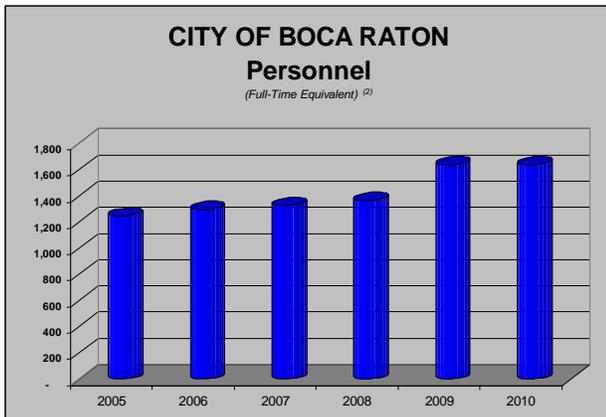
Fire Station #5

project, all 8 fire stations have either been renovated or newly constructed. All were funded with proceeds from voter approved general obligation bonds and funding from the City’s Capital Improvements Program Fund.

The City continues to enhance its web page (www.myboca.org) by simplifying the web address and by developing new applications that allow certain City transactions to be conducted over the internet without having the customer make a trip to City Hall. Recent web additions allow our customers to pay a utility bill, apply for a business license, and check the status of a building permit application. The City now accepts credit cards for all services at all sites.

CLIMATE & PHYSIOGRAPHY

Boca Raton’s southern location and marine influences produce a notably steady climate in the Boca Raton area. The City is warmed in the winter and cooled in the summer by winds off the Gulf Stream. Summers average 82 degrees while winters average 65 degrees. The average annual temperature is 74 degrees. Average annual rainfall is about 60 inches and received mostly in the form of showers in the summer and fall seasons.



The City is made up of sandy flatlands and a coastal ridge. Average elevation is 18 feet above sea level. The City is traversed north to south by the Intracoastal Waterway, separating the beachfront area from the mainland. The area has numerous drainage canals and an abundance of waterfront property.

HOSPITAL FACILITIES

The *Boca Raton Community Hospital*, established in 1967, is a non-profit, accredited facility with an in-patient capacity of 400 beds and staffing of 2,100 employees and 1,250 volunteers.

West Boca Medical Center, located in unincorporated Boca Raton, is a 185 bed acute care hospital offering a wide range of services, with a staffing of 972 full-time equivalent employees.

EDUCATION

Boca Raton has numerous educational opportunities. The County school system has 16 elementary and four secondary schools in the City (and in unincorporated Boca Raton), housing 22,816 students. The median student to teacher ratio is 16 to 1.

Boca Raton is the home of *Florida Atlantic University* (FAU), which opened in 1964 on an 850-acre site. The University offers four-year undergraduate and graduate degrees in a broad range of subjects. FAU is a member of the Florida State University system. Today, FAU’s seven-partner campuses serve more than 27,000 students.

Lynn University was founded in 1962 and is a private four-year, coeducational institution on a 123-acre campus, with an enrollment of 2,410. It is fully accredited as a Level III Institution by the Southern Association of Colleges and Schools and offers master, bachelor, and associate degrees in more than twenty disciplines. The University also has an extensive continuing education program through its Center for Adult Learning.

Established in 1971, *Palm Beach Community College* has its South Campus located on the Florida Atlantic University Campus. The enrollment averages 6,200 students annually. The College offers Associate of Arts and Associate of Science Degree programs.

ECONOMIC CONDITION AND OUTLOOK

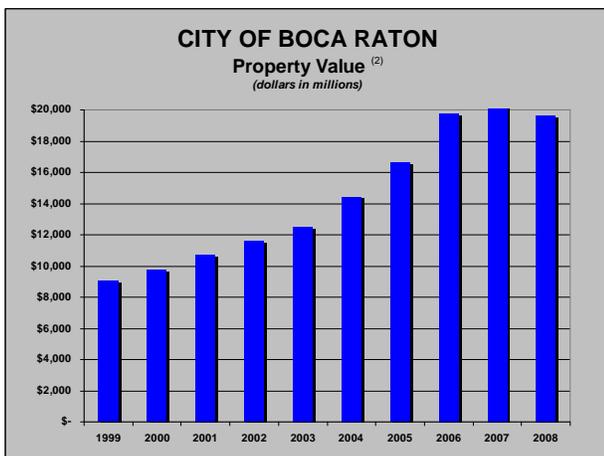
Despite a downturn in the economy and State legislative action, which has reduced property taxes and other revenue, the City of Boca Raton remains financially strong. The City has maintained a AAA bond rating.

The City’s property tax rate remains the lowest among communities in South Florida. Similarly, other rates and fees in the City are extremely competitive with other area municipalities.

The City of Boca Raton is implementing a Transportation Demand Management Program (TDM) providing a central policy framework to improve accessibility and mobility throughout the community, and to encourage well-planned redevelopment that positions the City for continuing economy vitality to maintain its high quality of life.

The TDM represents an alternative approach to transportation concurrency that places emphasis on developing a full range of transportation options and linking their success with appropriate land use and community design strategies by promoting the use of alternative modes of transportation to reduce trip generation & peak hour traffic. Improvements include shuttle buses, van pool & car pool programs, bicycle parking facilities, bus shelter and amenities and promotional and marketing materials.

Boca Raton is a regional employment and educational destination, with more jobs than residents. The presence of FAU and Lynn University, Arvida Park of Commerce, Boca Community Hospital, a thriving downtown, beaches, parks, and numerous shopping opportunities, means that Boca Raton receives a substantial influx of people every day.



The Household Effective Buying Income for the City of Boca Raton remains high. The personal median income for Boca Raton is \$54,137, which is 116.72% of the median in the State of Florida.

CITY OF BOCA RATON Principal Taxpayers and Assessed Value ⁽²⁾	
Town Center at Boca Raton	\$365,695,960
Panthers BRHC Ltd Partnership	228,446,920
BRE Boca Corporate Center LLC	153,881,394
James H. & Marta Batmasian	149,860,578
Boca Raton CRA Lessor	140,800,000
El AD Mizner on the Green LLC	80,763,802
TIITF Lessor	75,531,508
WRC Properties Inc	68,078,303
One Boca Place	58,500,000
Peninsula Realty	56,949,412

The City is the location of several Fortune 500 companies and nearly 4,930 businesses, employing over 38,000 people. Thanks to our low taxes, strong employment base, and quality of life, Boca Raton’s business community continues to thrive.

CITY OF BOCA RATON Major Employers ⁽²⁾		Employees
Florida Atlantic University		2,838
Boca Raton Community Hospital		2,100
Boca Raton Resort and Club		2,000
City of Boca Raton		1,638
National Council on Compensation Insurance (NCCI)		800
Blue Green Corp.		688
Prime Management Group		640
International Business Machines (IBM)		600
Tyco Safety/Sensormatic		500
ADT Worldwide/Tyco International		470

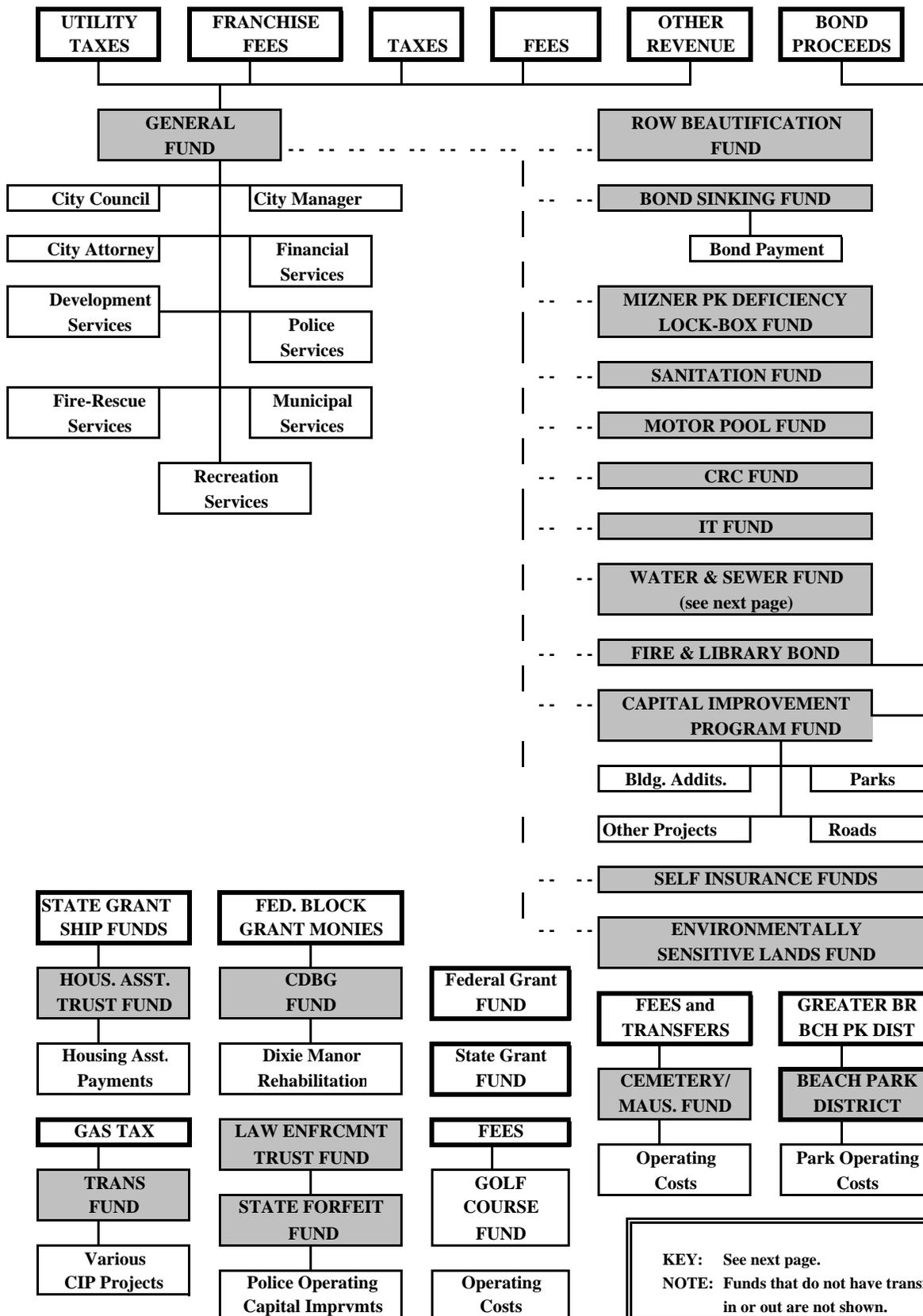
The City of Boca Raton continues to be a leader in community sustainability and environmental stewardship. The City is committed to reducing air pollution and greenhouse gas production, conserving energy, protecting native wildlife, preserving environmentally sensitive land, conserving water resources and providing education programs.

The City of Boca Raton is a member of the U.S. and Florida Green Building Coalitions and has received a number of awards and recognition for its environmental programs:

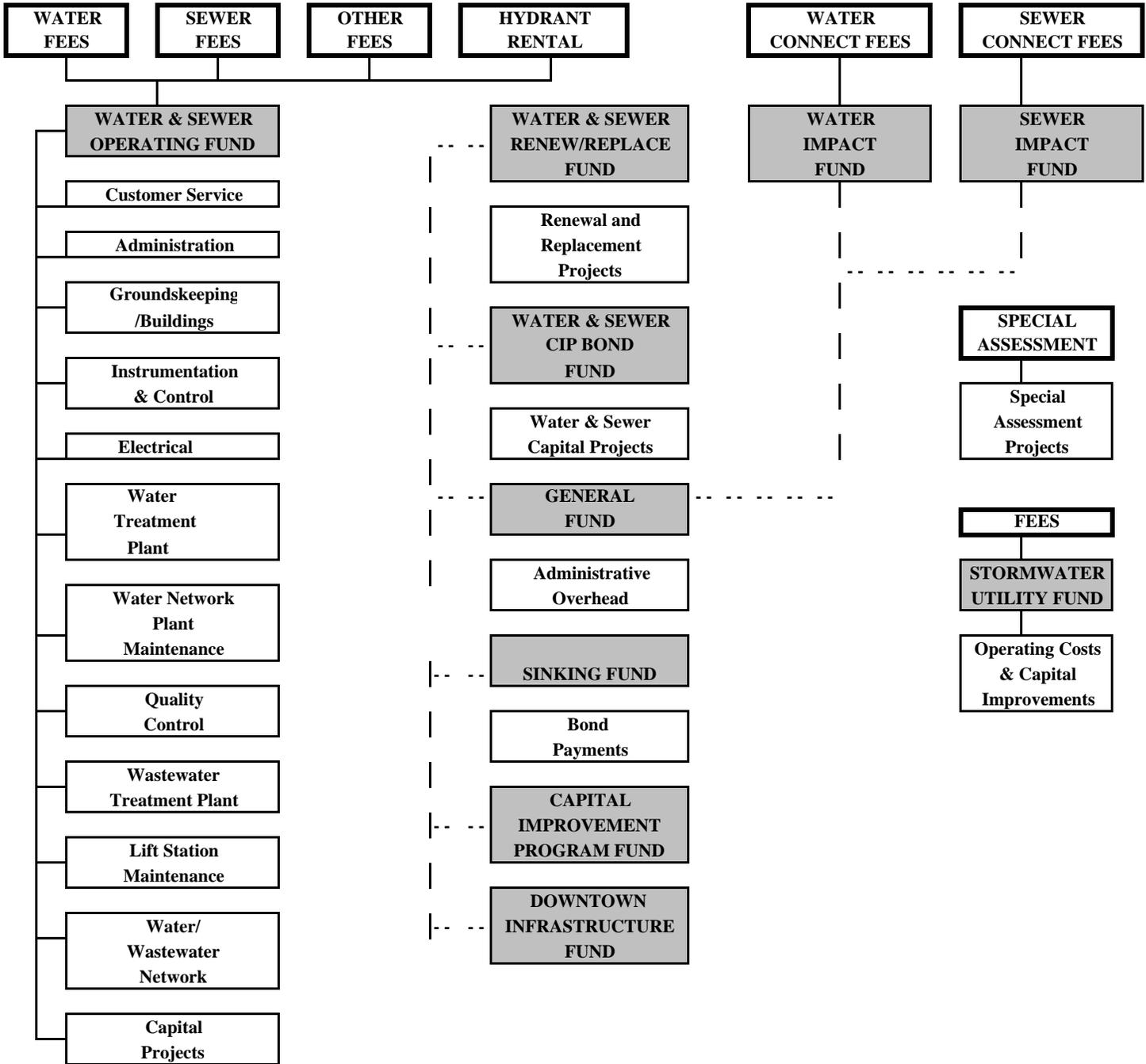
- Recycling Award-Palm Beach County Solid Waste Authority
- Reclaimed Water Recognition-FL Dept. of Environmental Protection (FDEP)
- Tree City USA (28 consecutive years)-FL State Div. Of Forestry & US Forest Service
- Bicycle Friendly City-League of American Bicyclists

(1) Florida Legislative Committee on Intergovernmental Relations (LCIR), Online Data
 (2) City of Boca Raton, Comprehensive Annual Financial Report, September 30, 2008

INTERRELATIONSHIP OF RESOURCES CITY OF BOCA RATON



INTERRELATIONSHIP OF RESOURCES (cont.) UTILITY SERVICES



FUND DESCRIPTIONS

GENERAL FUND:

- 001 General Fund is the general operating fund and is used to account for most of the day-to-day activities of the City. Its revenue sources are local tax revenues, state and federal revenues and other local charges and fees.

SPECIAL REVENUE FUNDS:

To account for the proceeds of specific revenue sources (other than expandable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

- 111 Community Development Block Grant Fund is to account for revenue from a grant agreement between the City and the U.S. Department of Housing and Urban Development (HUD) and expenditures for qualified residents and neighborhoods. The program includes expenditures for housing rehabilitation, public improvements for neighborhood revitalization and public services for residents.
- 114 Housing Assistance Trust Fund is to account for funds received from the State Housing Initiatives Partnership (SHIP) for the purpose of providing affordable housing in the City.
- 131 Law Enforcement Trust Fund (LETF) is to account for State and Federal confiscated merchandise and forfeiture funds received by the City.
- 132 State Grant Fund is to account for revenue received from state sources that is restricted by the terms of an agreement.
- 133 State Forfeiture Fund is to account for state forfeiture funds received by the City.
- 141 Transportation Fund is to account for local option gas tax restricted for roadway program expenditures.
- 142 Federal Grant Fund is to account for revenue received from federal sources that is restricted by the terms of an agreement.
- 151 ROW Beautification Fund is to account for 1% public service taxes allocated to maintain and improve all presently beautified medians and rights-of-way.
- 161 Greater Boca Raton Beach & Park District Fund is to account for the Greater Boca Raton Beach & Park District reimbursement expenses of Red Reef Park, Patch Reef Park, Sugar Sand Park, Verde, FAU facilities, Ocean Strand, Swim and Racquet Center, Special Interest, BP&D CIP.
- 171 Mizner Park Def Lock Box Fund funds are to be used for any deficiency in the Mizner Park Bonds.

DEBT SERVICE FUND:

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

- 211 Debt Service Fund is to account for the payment of principal and interest, and fiscal charges on the City's general obligation bonds which are payable from ad valorem taxes; and the City's revenue bonds and notes payable which are payable from non ad valorem revenues

CAPITAL PROJECTS FUNDS:

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

- 321 ROW Acquisition Fund is to account for the cost of acquiring right of way property. Revenue is provided from land sales proceeds and interest income.
- 333 Environmentally Sensitive Lands Fund is to account for the acquisition, preservation, protection and maintenance of environmentally sensitive lands in the City.
- 336 Capital Improvements Program Fund (6 Year CIP) is to account for infrastructure and major equipment acquisitions of the City.
- 337 Downtown Infrastructure Fund is to account for the financing and implementation of the downtown infrastructure program.
- 341 Fire Improvement Fund is to account for the construction and improvements to the City Fire Stations funded by G.O. Bonds.
- 342 Library Bond Fund is to account for the construction, renovation and furnishing of the City's libraries funded by G.O. Bonds, grants and donations.
- 352 Land Dedication Fund is to account for the cost of buying and constructing park developments. Financing is being provided by donations from developers as required by City ordinance.
- 353 Downtown Land Dedication Fund is to account for the cost of buying and constructing park developments in the downtown area. Financing is being provided by donations from developers in the downtown as required by City ordinance.

ENTERPRISE FUNDS:

To account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- 440 Sanitation Fund – to account for the provision of sanitation services to residents of the City.
- 450 Stormwater Utility Fund - to account for the provision of stormwater maintenance and capital improvements to the residents of the City.
- 470 Water & Sewer Operating Fund - to account for the provision of water and sewer services to the residents of the City and some residents of the County.
- 471 Water & Sewer Sinking Fund – to account for the repayment of the outstanding water and sewer debt.
- 473 Water & Sewer Renewal and Replacement Fund - to account for funds received from the Water and Sewer Operating Fund. The projects in this fund are renewal and replacement projects of the water and sewer facilities.
- 474 Water & Sewer CIP Bond Fund – to account for funds received from an anticipated Bonds.
- 476 Water Impact Fund – to account for funds received as a result of new construction. The projects are for the expansion of water facilities due to the new construction.
- 477 Sewer Impact Fund – to account for funds received as a result of new construction. The projects are for the expansion of sewer facilities due to the new construction.
- 480 Cemetery Fund - to account for the operation and maintenance of the Boca Raton Municipal Cemetery and Mausoleum.
- 490 Golf Course Funds - to account for the operations of Red Reef and Boca Raton Municipal golf courses.

INTERNAL SERVICE FUNDS:

To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

- 510 Information Technology Fund - to account for the cost of operating and maintaining a comprehensive technology infrastructure. The Information Technology Fund supports systems for 1287 employees, 803 desktops and 484 laptops throughout all departments, including Public Safety.
- 520 Motor Pool Fund - to account for the cost of operating a maintenance facility for automotive equipment used by other City departments, and administering the City fleet
- 521 Capital Recovery Cost Fund – to account for funded chargebacks to using departments for the purpose of paying for future replacements.
- 530,531,532
Self Insurance Funds - to account for the cost of providing health and workers' compensation insurance coverage to all City employees, and the City's general liability self-insurance program.

PERMANENT FUNDS:

To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

- 611 Cemetery Perpetual Care Fund - to account for moneys received for the purpose of providing perpetual care for the City's cemetery.
- 621 Mausoleum Perpetual Care Fund - to account for moneys received for the purpose of providing perpetual care for the City's mausoleum.

DEPENDENT SPECIAL DISTRICT

- 710 Community Redevelopment Agency Fund is used to account for the general operations of the Community Redevelopment Agency, which encourages development in the downtown area.
- 712 Mizner Park Revenue – is used to account for all tax increment revenues and Mizner Park lease revenues transferred from the Mizner Park Lease Revenue Fund consistent with the Mizner Park Bond covenants. Monies from this fund are to be transferred to the Mizner Park Sinking Fund for the payment of debt service.
- 713 Mizner Park Sinking – is used to account for debt service on the Mizner Park Bonds consistent with the Mizner Park Bond covenants.
- 715 Mizner Park Lease Rev - is used to account for all lease revenues under the Mizner Park contracts consistent with Mizner Park Bond covenants. Monies are transferred from this fund to the Mizner Park Revenue Fund.

The City of Boca Raton Planning Process

The City uses an integrated multi-phased planning process in developing plans to ensure that Boca Raton remains a unique community providing a superior quality of life to all residents. The process includes: a mission statement, a comprehensive plan, Goals **2014**, Action Agenda, administrative policies, budget guidelines, department goals and objectives, and the capital improvement program.

Mission Statement

A mission statement for the Boca Raton City Organization has been developed emphasizing **SERVICE**.

Safety in the Community

Environmentally Conscious

Recreational Opportunities

Valued Employees

Involvement of Citizens

Customer Service

Economic Stability

Comprehensive Plan

The City's Comprehensive Plan provides long-range policy guidance for orderly social, economic and physical growth in Boca Raton. The comprehensive plan contains goals, objectives and policies to guide the City for the next fifteen years.

The plan establishes adopted levels of service standards for roads, sanitary sewers, solid waste, drainage, potable water, parks and recreation facilities, mass transit and roads and public transit. A concurrency management system has been established to ensure that public facilities and services needed to support development are concurrent with the impacts of such development under the comprehensive plan.

Goals 2014

The City Council and staff hold a strategic planning session annually at the beginning of the budget process where the City Council reviews current goals and objectives and identifies goals for the next five years. The Boca Raton Goals for **2014** include:

- Financially Sound City Government
- Top Quality Municipal Services
- Strong Partnership with Community
- Sustainable City

Action Agenda

At the strategic planning session where City Council establishes the Goals for the next five years, they also set objectives for the following fiscal year towards achieving the five-year goals. These objectives are known as "Action Agendas". The City's action agenda contains specific plans and timetables for coordinating and completing the City Council objectives for the fiscal year. A status report is prepared monthly to provide City Council with updates and monitor the progress of specific projects. The Policy Action Agenda for fiscal year **2009-10** include:

- Downtown Library: Direction
- Downtown Spine: City Plan and Working with Property Owners
- Budget Direction: Revenue and Services
- Waterways: Desired Outcome, Direction, Actions
- User Fees for Non Residents: Comprehensive Evaluation, Direction
- "Transparent" City Government: Definition, Evaluation, Strategy, Actions
- Annexation: Evaluation, Direction
- Rental Housing Strategy: Evaluation, Direction, Actions
- City Financial Support for Arts and Culture: Direction
- MMTD: Direction, Actions (including EAR Amendments)
- FAU Strategy and Actions

Policies

The City has established Administrative Policies in operations, revenues, cash management and investments, debt, reserves, capital improvements program, accounting and financial reporting, organization and financial stability to provide a framework in the development of current activities and planning for future programs. These policies determine how the resources of the City are obtained, managed, allocated and controlled. The specific administrative policies are contained in the Introduction section page 34 of this document.

Budget Guidelines

Each year departments are provided budget guidelines by the City Manager based on the City's goals and action agenda. Due to statewide initiative by the Florida Legislature to provide property tax relief to its residents and the uncertainty of its fiscal impact on the City's operations, departments were faced with significant challenges in the preparation of a balanced budget for FY 2009-10. This fiscal year's guidelines required departments to address spending cuts. In addition to the fiscal guidelines, the departments prepared budgets, which continue to evaluate operations to improve service and gain efficiencies, continue to be responsive to the needs of the community, and continue to support the City's mission and value statements. See an expanded explanation starting on *page 38* "The Budget Process".

Departmental Goals & Objectives

Each department has a mission/vision statement that relates to achieving the City's mission. In addition, departments are required to prepare goals and objectives based on the City Council goals and action agenda, which are developed at the annual strategic planning session. The departmental goals and objectives are specific operational actions that coincide with accomplishing the City Council goals and administrative plans.

Capital Improvements Program

The Capital Improvements Program (CIP) is a six-year plan for infrastructure and major equipment acquisition is updated annually to support the City's mission, goals and action plans. The City incorporates the CIP into "The Budget Process" on *page 38* and the "CIP Operational Impact" on *page 249* of this document.

The City of Boca Raton Administrative Policies

The City of Boca Raton Administrative Policies provides the basic framework for the overall fiscal management of the City. The policies consist of: operating, revenue, cash management and investments, debt, reserve, capital improvements program, accounting and financial reporting, organizational and financial stability. These policies are used in the development of current activities and planning for future programs.

Operating Budget Policies

1. The City's budget will support City Council goals, objectives and policies in meeting the needs of the community.
 - Public involvement is provided through 2 strategic planning sessions, 1 budget workshop and 2 public hearings prior to the adoption of the budget.
 - The City Council updates the City's Goals and Action Agenda at a strategic planning session. See *page 82 "Strategic Initiatives"*.
 - All departmental budgets are prepared to support the City Council goals within the budget guidelines as established by the City Manager.
2. The City will continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet.
 - The City's Motor Pool Fund maintains 955 vehicles on an ongoing basis.
 - The City Council approved the replacement of 65 vehicles at a cost of \$2,079,000 in 2009-10.
 - The Approved Capital Improvements Program (CIP) includes infrastructure improvement projects as part of the Capital Improvement Element of the Comprehensive Plan.
3. The City will continuously evaluate its service delivery system according to established efficiency and effectiveness criteria.
 - The City's contracted internal auditor has reviewed a number of operations in which the City is in the process of improving. These areas include:
 - Golf Courses
 - Motor Pool
 - Insurance
 - Facilities Maintenance
 - Building Permits

The City will evaluate its use of intergovernmental service contracts to preclude unwarranted duplication of services in overlapping jurisdictions and assure an effective and efficient service delivery system to the community.

- The City is working with the Greater Boca Raton Beach & Park District (BPD), Florida Inland Navigational District (FIND), Palm Beach County, Boca Raton Community Redevelopment Agency (CRA) and many other agencies to ensure services are provided at a minimum cost to taxpayers.
4. The City will comply with mandatory Federal, State and local laws and when appropriate will comply with industry and professional requirements or standards.
 - The City is in compliance with all Federal, State and local laws and regulations.
 5. The operating impacts of the Capital Improvements Program (CIP) projects will be reviewed prior to any project being included in the operating budget.
 - The CIP includes \$299,534,000 of projects with an estimated \$2,134,200 operational impact on the City.
 6. The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust.
 - The City has implemented a new state of the art financial system to ensure continued budgetary controls over revenue and expenditure accounts. This system is Year 2000 compliant.
 7. The City will prepare its Budget using a Balanced Budget; each fund's revenues plus other sources equals its expenditures/expenses plus other uses.
 - The City approved a balanced operating budget for all its funds for 2009-10.

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.
 - Ad Valorem taxes represent 26.9% of the General Fund revenues in 2009-10 compared to 28.5% in 2008-09.

2. The City will pursue alternative revenue sources as an additional source of funds.
 - The City has budgeted to collect \$55,553,300 from grants and shared revenues in 2009-10.
 3. The City will establish all user charges and fees to recover the partial or full cost of providing a service.
 - The City implemented new fees for sanitation collection.
 - The City implemented, in 2006-07, a fire assessment fee to recover a portion of the operating costs related to fire-rescue services.
 4. The City will review fees/charges periodically to ensure they are fair and equitable to all users.
 - The City conducts a User Fee study on a regular basis to ensure that charges are fair and equitable.
 5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.
 - The City surveys public and private organizations to ensure new and existing fees are competitive with market rates.
 6. The City will dedicate 1% of the public service tax, excluding telephones, and a percentage of the property taxes collected as a source of funds for the Capital Improvements Program (CIP).
 - In 2009-10 the City has budgeted to contribute \$1,214,000 of public service taxes and 12% of Ad Valorem taxes \$6,174,500 to the CIP.
 7. The City will dedicate 1% of the public service tax collected as a source of funds for the Rights-of-Way Beautification Programs for capital improvements and maintenance.
 - The City has budgeted to contribute \$2,442,600 of public service taxes to the Beautification Program.
2. The City will collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency to accomplish this.
 - The City utilizes a third party collection agency for the collection of past due bills.
 3. The City will deposit all funds within twenty-four (24) hours of receipt.
 - The City utilizes three lockbox operations and ACH deposits in the collection of revenues. All individual cash receipts are deposited within 24 hours.
 4. The Financial Services Department will prepare and present an investment report to the City's Financial Advisory Board on a quarterly basis to review the City's investment/portfolio activities.
 - The Financial Services Department presents an investment report to the City's Financial Advisory Board for the quarters ended December, March, June and September each year.

Debt Policies

1. The City will seek to maintain its current AAA bond rating to minimize borrowing costs.
 - The City maintained an AAA rating on its General Obligation bonds.
 - The City became one of the first Florida cities to receive a AAA rating from all three rating agencies.
2. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
 - The City constantly monitors all existing and potential debt obligations for future impacts to the City. (*See Debt Administration Section of this document located on page 240*)
3. The City will not issue long term debt to finance current operations.
 - The City has not issued any debt to finance current operations.
4. The City will publish and distribute an official statement for each bond and note issued.
 - The City publishes an Official Statement with every bond or note issued by the City.
 - The City will competitively bid all bond issues wherever feasible.

Cash Management and Investment Policies

1. The City will follow its adopted investment/ portfolio policy when handling public funds. The investment/portfolio policy is contained in a separate document.
 - The City strictly adheres to its investment policy. In 2008-09 the City's average monthly investment portfolio was \$255,931,658.

2. The City will pursue alternative revenue sources as an additional source of funds.
 - The City has budgeted to collect \$55,553,300 from grants and shared revenues in 2009-10.
 3. The City will establish all user charges and fees to recover the partial or full cost of providing a service.
 - The City implemented new fees for sanitation collection.
 - The City implemented, in 2006-07, a fire assessment fee to recover a portion of the operating costs related to fire-rescue services.
 4. The City will review fees/charges periodically to ensure they are fair and equitable to all users.
 - The City conducts a User Fee study on a regular basis to ensure that charges are fair and equitable.
 5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.
 - The City surveys public and private organizations to ensure new and existing fees are competitive with market rates.
 6. The City will dedicate 1% of the public service tax, excluding telephones, and a percentage of the property taxes collected as a source of funds for the Capital Improvements Program (CIP).
 - In 2009-10 the City has budgeted to contribute \$1,214,000 of public service taxes and 12% of Ad Valorem taxes \$6,174,500 to the CIP.
 7. The City will dedicate 1% of the public service tax collected as a source of funds for the Rights-of-Way Beautification Programs for capital improvements and maintenance.
 - The City has budgeted to contribute \$2,442,600 of public service taxes to the Beautification Program.
2. The City will collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency to accomplish this.
 - The City utilizes a third party collection agency for the collection of past due bills.
 3. The City will deposit all funds within twenty-four (24) hours of receipt.
 - The City utilizes three lockbox operations and ACH deposits in the collection of revenues. All individual cash receipts are deposited within 24 hours.
 4. The Financial Services Department will prepare and present an investment report to the City's Financial Advisory Board on a quarterly basis to review the City's investment/portfolio activities.
 - The Financial Services Department presents an investment report to the City's Financial Advisory Board for the quarters ended December, March, June and September each year.

Debt Policies

1. The City will seek to maintain its current AAA bond rating to minimize borrowing costs.
 - The City maintained an AAA rating on its General Obligation bonds.
 - The City became one of the first Florida cities to receive a AAA rating from all three rating agencies.
2. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
 - The City constantly monitors all existing and potential debt obligations for future impacts to the City. (*See Debt Administration Section of this document located on page 240*)
3. The City will not issue long term debt to finance current operations.
 - The City has not issued any debt to finance current operations.
4. The City will publish and distribute an official statement for each bond and note issued.
 - The City publishes an Official Statement with every bond or note issued by the City.
 - The City will competitively bid all bond issues wherever feasible.

Cash Management and Investment Policies

1. The City will follow its adopted investment/ portfolio policy when handling public funds. The investment/portfolio policy is contained in a separate document.
 - The City strictly adheres to its investment policy. In 2008-09 the City's average monthly investment portfolio was \$255,931,658.

Accounting and Financial Reporting Policies

1. An independent audit will be performed annually.
 - The City received an Unqualified Audit Report.
2. The City will produce comprehensive annual financial reports 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.
 - The City presented the 2008 CAFR on March, 2009.
3. The City will maintain an accounting and financial reporting system that conforms to GAAP and State laws.
 - The City is in complete compliance with GAAP and State laws.
 - The City is implementing GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, requiring that the cost of other postemployment benefits (OPEB) be recognized sooner (as promised benefits are being earned) rather than later (when promised benefits are actually paid).

Organizational Policies

1. The City will review the organizational structure regularly to assure that residents receive the highest level of service in the most efficient manner.
 - The City constantly reviews the organizational structure to provide the most cost-effective services to residents.
2. The City will be committed to maintaining and improving the productivity of staff through a productive working environment, appropriate equipment, necessary training, and adequate supplies and materials.
 - The City has budgeted \$480,400 for education, travel and training in 2009-10.
3. Employee compensation will be reviewed regularly to ensure the City is competitive with comparable public entities.
 - The City constantly monitors compensation & benefit packages offered to employees to ensure the City attracts and retain the most qualified professional staff.

Financial Stability Policies

1. The City will update its Long-Range Financial Plan on an annual basis.
2. The City will hold a strategic planning session annually to review long-range goals of the City and to identify goals and objectives for the upcoming fiscal year.
 - The City conducts a 2-day strategic planning session, with staff and citizen input, prior to the beginning of the budget process. The City Council updates the City's goals and specific "Action Agenda Items" for the upcoming fiscal year. (See *pages 7 and 12* of this document) and *page 82* "Strategic Initiatives")
3. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
 - The City constantly monitors all existing and potential debt obligations for future impacts to the City. (*See Debt Administration Section of this document located on page 240*)
4. The City will prepare and update its six-year Capital Improvements Program annually.
 - The City approved a \$299,534,000 CIP for FY 2009-10 / 2014-15.
5. The City will continuously monitor revenues and expenditures to ensure responsible fiscal management of the City.
 - The City has a computerized online monitoring program to track all revenues and expenditures. In addition, detailed monthly analysis statements are provided to all departments.

The City of Boca Raton Budget Process

THE BUDGET: THE PROCESS BEGINS

The budget process is key to the development and implementation of the City of Boca Raton's strategic planning. The planning process is designed to assist City's management in the development of long-term and short-term plans to ensure that Boca Raton remains a unique community providing a superior quality of life to its residents.

The budget process itself begins in the month of March prior to the coming fiscal year. During this time, OMB collects information on expected revenue as well as fixed costs and uncontrollable changes in expenditures. The Mayor and City Council hold goal setting (strategic planning) sessions in the month of April. During the sessions, the Mayor and City Council and City staff collaborate on establishing a mission and broad goals for the community and articulate their priorities for the future and the coming fiscal year.

The Mayor and City Council's feedback from the goal setting provides the groundwork and starting point for staff to begin framing the Operating and Capital Improvement Plan (CIP) budgets.

Budget Definition

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

4 key characteristics of budgeting:

- Incorporates a long-term perspective
- Establishes linkages to broad goals
- Focuses budget decisions on results and outcomes
- Promotes effective communication with stakeholders

The budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget process moves beyond the traditional concept of line-item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.

The budget is a balanced budget, that is, revenues and other sources equal expenditures/expenses and other uses. This is mandated by Florida Statutes. Therefore, City Code requires the Council to adopt, by ordinance, the budget on or before the thirtieth day of September of each year for the coming fiscal year. The fiscal year for the City of Boca Raton begins on October 1 of each year and ends September 30 of the following year.

Mission of the Budget Process

The mission of the budget process is to help decision-makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process. It also reports to stakeholders on services and resource utilization, and serve generally to enhance the stakeholders' view of government.

The Mission of the City is to provide the highest quality of service to the community through responsible use of public resources to enhance our unique quality of life.

The Vision of the City is to ensure that Boca Raton will be known as the premier community in which to live, work and play. The City of Boca Raton will be recognized as a world-class local government by its commitment to performance and leadership.

Our *Mission* and *Vision* directly link to the *Goals of the City of Boca Raton*:

- Financially Sound City Government*
- Top Quality Municipal Services*
- Strong Partnership with Community*
- Sustainable City*

The budget process supports the implementation of the above. The importance of this aspect of the budget process cannot be overstated. Regular and frequent reporting is necessary to provide accountability, educate and inform stakeholders, and improve their confidence in the government. Communication and involvement are essential components of every aspect of the budget process.

The budget process should accomplish the following:

- Involve stakeholders
- Identify and obtain stakeholder support for the overall budgeting process
- Achieve stakeholder acceptance of decisions related to goals, services, and resource utilization
- Implement goals and objectives supporting the mission and vision

Principles and Elements of the Budget Process

The budget process implements four broad principles. Each of the principles of the budget process incorporates components or elements that represent achievable results. These elements help translate the guiding principles into action components.

Individual budgetary practices are derived from these elements and are a way to accomplish the elements. The principles and elements provide a structure to categorize budgetary practices.

- 1) Establish Broad Goals to Guide Government Decision-Making – A government should have broad goals that provide overall direction for the government and serve as a basis for decision-making.
 - a) Assess community needs, priorities, challenges and opportunities
 - b) Identify opportunities and challenges for government services, capital assets, and management
 - c) Develop and disseminate broad goals
- 2) Develop Approaches to Achieve Goals – A government should have specific policies, plans, programs, and management strategies to define how it will achieve its long-term goals.
 - a) Adopt financial policies
 - b) Develop programmatic, operating, and capital policies and plans
 - c) Develop programs and services that are consistent with policies and plans
 - d) Develop management strategies
- 3) Develop a Budget consistent with Approaches to Achieve Goals – A financial plan and budget that moves toward achievement of goals, within the constraints of available resources, should be prepared and adopted
 - a) Develop a process for preparing and adopting a budget
 - b) Develop and evaluate financial options
 - c) Make choices necessary to adopt a budget
 - i) When funding needs exceed the City’s funding limits, remedies may be one or more of the following: reduce base budget, identify new revenues, outsource functions, employ process management tools, and/or form partnerships with other City programs or non-profit organizations.
- 4) Evaluate Performance and Make Adjustments – Program and financial performance should be continually evaluated, and adjustments made, to encourage progress toward achieving goals.
 - a) Monitor, measure, and evaluate performance
 - b) Make adjustments as needed

Budget Roles and Responsibilities

Every employee of the City of Boca Raton plays a part in the City’s budget – whether in its formulation, preparation, implementation, administration, or evaluation. Ultimately, it is the City Manager who is accountable to the City Council for the performance of personnel in meeting the City’s broad goals and policy agenda priorities (see *page 92* of the Strategic Initiatives section).

Below, we identify the specific responsibility(s) of the key personnel in the budget process:

The **Mayor and City Council** initially set the direction for the budget by establishing the City’s goals during its Goal Setting sessions. The Mayor and City Council are responsible for reviewing the City Manager’s proposed budget and final adoption of the budget.

The **City Manager** and the **Office of Management and Budget Director** are responsible for reviewing the total financial program and submitting a balanced Citywide proposed budget, which supports the Mayor and City Council’s broad goals and priorities established at its Goal Setting Session (strategic planning).

The Office of Management and Budget Director & Staff is responsible for preparing the short-range revenue and expenditure forecasts, calculating user and indirect cost rates, developing the process and related forms for preparing the budget, providing budget training sessions to the department personnel, coordinating the compilation of budget data, analyzing operating and capital budget requests, evaluating the budget requests from departments and preparing budget review materials for the City Manager, Deputy City Manager, Assistant City Manager, Mayor and City Council.

Each **Department** is responsible for assembling their program data into a cohesive budget information package. The Department is also responsible for preparing an estimate of remaining cost requirements for the current fiscal year, projecting the budget requests for the next fiscal year, and developing other requests that change or revise the program so that it will be more effective, efficient, productive and economical.

The City departments have **Budget Liaisons** and **CIP Liaisons** that coordinate the budget within their respective departments. The Budget Liaison serves as the vital communication link between their department and their **OMB Department Representative** on matters related to their specific operating budget. The OMB Department Representative is responsible for coordinating information, checking to see if forms are completed properly, making sure that all internal review processes meet timelines, and serving as troubleshooters for problems throughout the budget process. The CIP Liaison essentially serves the same role as the Budget Liaison; however, their focus is on the coordination of capital projects and multi-year capital planning with the OMB staff. In many cases the same individual serves as both the departmental Budget Liaison and CIP Liaison.

CIP Committee, comprised by the City Manager, Deputy City Manager, Assistant City Manager, OMB Director & staff and Department Heads, meets the last week of April. Department Heads present their CIP requests to the Committee, who in turn ask questions of the specific projects. This process results in a comprehensive CIP Program. It provides for compressed review time, citywide involvement, and comprehensive review in one setting. The desire is to ease the budget process while enhancing the departmental involvement.

Budget Calendar

Prior to beginning the budget process, the Office of Management and Budget (OMB) updates the City's budget instruction manual for new-year changes to assist departments with their budgets. The budget process is fully computerized and accessed by each department via the City's computer network. The OMB enters all departmental fixed costs (including salaries and benefits) into the budget system to minimize the departmental time required to prepare budget requests. Departments are responsible for preparing budget requests for any new programs or new personnel. The budget instruction manual contains the procedures for calculating salaries, social security, pension, health insurance, telecommunications, workers' compensation, electricity and many other operating costs. The budget requests are submitted online in forms developed by the OMB to maintain consistency. Departments enter specific expenditure requests directly "on line" into the computer. To assist departments in budgeting and planning, the areas where departments enter budget requests contain the previous five year's actual expenditures, the present year's approved budget, revised budget, total expenditures at 6 months and year-to-date, along with the department estimate, which follows the computer breakdown of the line items. The approved budget is required by City Code to include an outlook column for the following year. Therefore, the **2009-10** approved budget contains a column for the **2010-11** outlook.

In addition to requesting dollars, the departments must list, by division, their achievements of the previous year, goals and objectives for the coming year, performance measures and service levels. The achievements are actually the responses to the previous year's objectives. The division goals and objectives are required to be directly linked to the department's mission and the City's overall strategic plan. An objective should be capable of being achieved with committed resources, be consistent with established goals, be measurable, and represent improvement. The departments must also provide organization charts, which identify changes from the previous year. The above-mentioned items are included in both the proposed and final documents.

For use only in the Operating Budget are other informative packages. Departments provide certain revenue estimates that are based on historical trend analysis, past collection experience or actual cost to provide services that are recovered through user fees. Each year the departments submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$1,000 and up and result in a fixed asset for the City. Each department submits requests in order of priority. These include cost and description, as well as justification for the need.

Items that qualify as capital improvement projects are those that cost at least \$35,000 and have a useful life span of ten years. Capital Improvements Program (CIP) projects are forecast in the Six-Year CIP document. This allows the need

to be known in advance. In addition, the Six-Year CIP contains a funding plan for the projects included. Each year the department must re-submit and re-justify the need for each project during the budget process. The projects are listed in order of priority and include cost and description. Approved capital outlay and capital improvements are incorporated into the budget. Another form contains any associated new personnel that the Department Head feels would be beneficial to the City. Justification and cost of salary, benefits and overhead are part of each personnel request. A summary of the City's CIP can be found beginning on *page 254* of this document.

Capital Improvement Program Development and Prioritization and Process Phase

The Capital Improvements Program (CIP) development begins in conjunction with the City's operating budget. The CIP document is produced separate from the annual operating budget, adopted and approved by Resolution at the same public meeting for the adoption of the annual operating budget by City Ordinance. The CIP has the potential to significantly impact the annual operating budget; therefore the two must be created in unison. The CIP includes future operational and debt service impacts of the projects.

City Manager Review and Recommendation

The Departments submit their proposed Operating Budget along with their Capital Improvements Program Budget requests to OMB. The OMB staff compiles the information and provides the initial review of the material, which focuses on: ascertaining if the departments complied with the OMB's instructions, reviewing the mathematical accuracy and logic of the departmental budget and capital project requests, validation of performance measures and linkage to the City's strategic plan. The departments make changes to their budget per OMB's instructions. The City Manager, Deputy City Manager, Assistant City Manager, the OMB Director and staff, and the individual department meet to discuss proposed requests and assess whether the departmental budget proposals incorporate the City's strategic goals/initiatives.

Mayor and City Council Review and Adoption

The City Manager, Deputy City Manager, Assistant City Manager, and the OMB Director collaborate on the development of a recommended proposed Operating Budget and six-year Capital Improvements Program and submit to the City Council for review and adoption. The Mayor and City Council conduct a budget workshop to discuss the City Manager's Operating Budget and receive public input. Changes are made to the budget as per the Mayor and City Council's instructions. The proposed Operating Budget is then revised incorporating these changes. Two public hearings are held prior to September 30th. The final budget and property tax (millage) rate are adopted by ordinance at the second public hearing.

The Adopted Budget: The Process Continues

The adopted budget document contains less information than the proposed budget. The proposed version consists of more text and the different options that are available. The proposed budget receives review by City residents and organizations (our stakeholders). It is very detailed but easily understandable. In comparison, the final version is mainly a working document for the City departments. It regulates dollars to be spent on items and the source of those funds. Less information is contained therein since all decisions have been made and incorporated into the final budget.

The "Historical Summary," located on *page 70* is the summary of all funds City-wide for a four-year period beginning with **FY 2005-06**. This chart includes expenditures and transfers related to departmental operating costs; it excludes reserves, depreciation and other interfund transfers.

A summary of the total "General Fund Operating" budget over a three-year period is found later in the budget summary section on *page 71*. Included in this table is the Actual Budget for 2007-08, the Approved and Revised budget for 2008-09, along with the Approved Budget for FY 2009-10.

The "Uses of Funds" chart includes all funds City-wide for the new fiscal year. It shows all transfers; therefore some double counting does occur. Depreciation is not included in this chart.

A complete discussion of the City's Debt Administration is contained on *page 240* of this document.

Financial Structure - Fund Accounting

The accounts of the City are organized on the basis of funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equities, revenue and expenditures or expenses. The various funds are grouped by type in the financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The City uses the following fund types and account groups:

Governmental Fund Types -- Governmental fund types are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

- **General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those that require accounting for in another fund.

- **Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs other than bonds payable from the operations of the enterprise funds and non-expendable trust fund.
- **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Proprietary Fund Types -- Proprietary fund types are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

- **Enterprise Funds** - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public are financed or recovered primarily through user charges.
- **Internal Service Funds** - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis.
- **Fiduciary Fund Types** - Fiduciary fund types are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or an expendable trust fund is used. The terms "non-expendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.
- **Trust and Agency Funds** - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and funds.

Major Funds

The **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those that require accounting for in another fund.

The **Capital Improvements Program Fund** is used to account for infrastructure and major equipment acquisitions of the City.

The **Greater Boca Raton Beach & Park District Fund** (BPD) is used to account for the BPD reimbursement expenses of Red Reef Park, Patch Reef Park, Sugar Sand Park, Verde, FAU facilities, Ocean Strand, Swim and Racquet Center, Special Interest, BPD CIP.

The **Water and Sewer Enterprise Funds** are used to account for the provision of services to the residents of the City and some residents of the County.

The **Internal Service Funds** are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis.

Account Groups

General Long-Term Debt Account Group - This account group is used to account for the outstanding principal balances of long-term debt and other long-term liabilities other than debt payable from the operations of the proprietary funds and non-expendable trust funds.

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the City other than those accounted for in the proprietary funds and non-expendable trust funds.

Financial Reporting Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are reported for using the current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Revenue and other governmental fund financial resource increments are recognized in the accounting period when they become susceptible to accrual - that when they become both "measurable" and "available" to finance expenditures of the fiscal period.

Those revenues susceptible to accrual are property taxes, special assessments, interest revenue, public service taxes and franchise taxes. Licenses and permits, fines and forfeitures, charges for services and miscellaneous revenue are recorded as revenue when cash is received because they generally are not measurable until actually received. Where grant revenue is

dependent upon expenditures by the City, revenue is recognized when the related expenditures are incurred.

All proprietary funds, non-expendable trust funds and pension trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

Proprietary fund types, pension trust funds and non-expendable trust funds utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The revenue of the Water and Sewer Enterprise Funds, which is based upon rates authorized by City Council, is determined by bimonthly cyclical billings to customers. Earned but unbilled revenue is accrued and reported in the financial statements. System Development Charges are considered non-operating revenue of the Water and Sewer Enterprise Funds.

The City's budgetary basis of accounting is the same basis of accounting used for financial reporting purposes.

The City has elected to not apply Financial Accounting Standards Board Statements and Interpretations issued after November 20, 1989, as permitted by GASB 34 Statement No. 20, Accounting and Financial Reporting for Proprietary Fund and Other Governmental Entities That Use Proprietary Fund Accounting.

Budgetary Control

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and county financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the City's internal and external auditors.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. As a part of the City's Single Audit, tests are made to determine the adequacy of the internal control structure, including that portion specifically

related to federal financial assistance programs. This report disclosed no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations. The information related to the Single Audit, including the schedule of federal and state financial assistance, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations are included in a separate report.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the general fund, special revenue funds, debt service fund and capital projects funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department (by fund) level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances generally are reappropriated as part of the following year's budget. All expenditures for other than personal services are controlled by a procurement system, which encumbers purchase orders against budgets prior to issuance to the vendors. Purchase orders are not issued until appropriations are made available.

Administrative budget transfers may occur upon approval of the City Manager as long as the fund budget is not increased. Budget amendments are submitted quarterly to Council for their consideration.

Budgetary Basis of Accounting

The system used by governments to determine when budget revenues have been realized and when budget expenditures have been incurred is known as the "***Budgetary Basis of Accounting***".

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements, which govern the City's operations. The Governmental Fund Type Budgets for the City of Boca Raton are prepared on the current financial resources measurement focus and the modified accrual basis of accounting. Proprietary Fund Type Budgets are prepared using the economic resource

measurement focus and the accrual basis of accounting. This process varies from generally accepted accounting principles as a result of provisions made to treat encumbrances as budgeted expenditures in the year of the commitment to purchase. Budgets in governmental funds are encumbered upon issuance of purchase orders, contracts or other forms of legal commitments. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. While appropriations lapse at the end of the fiscal year, the succeeding year's budget ordinance specifically provides for the reappropriation of year-end encumbrances which have become part of the City's approved budget for the subsequent year.

Budgets have been legally adopted on a basis consistent with generally accepted accounting principles (GAAP) for the General Fund, Special Revenue Funds and Capital Projects Funds. The City has chosen not to integrate the appropriated budget for the Debt Service Fund into the accounting system as the funds for the repayment of debt are derived primarily from interfund operating transfers. The City Manager is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that increase the total expenditures of any department or fund must be approved by the City Council as part of a quarterly budget review process and are included in the reported budgetary data. The level of control for appropriations is exercised at the department (by fund) level.

Budget Amendment Process

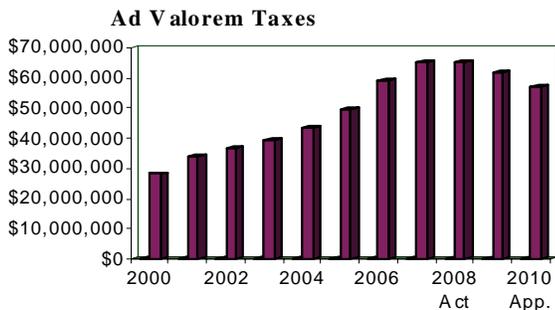
The budget may be amended in three ways. One-way transfers dollars between line items within a department. This is requested by the Department Head and approved by the City Manager on a budget transfer form. Secondly, budget amendments, which increase expenditures or the spending level of individual departments, are requested by the City Manager and approved by Council through quarterly budget ordinances after public hearings. The budget may also be amended by Automatic or Council reappropriations. Automatic reappropriations are made for encumbrances related to goods or services for which a contract or purchase order was issued but had not been paid prior to the end of the fiscal year. Council reappropriations amends the budget for funds which were budgeted and approved primarily for capital expenditures in the old year, but were not as yet encumbered at the end of the fiscal year. Both Automatic and Council reappropriations are approved by Council through budget ordinances after public hearings. All budget amendments are input and updated by the Office of Management & Budget personnel only.



Methodology of Revenue Forecasting

AD VALOREM TAXES

The City of Boca Raton taxes property owners based upon the assessed value of their property. The Palm Beach County Property Appraiser sets the assessed value of the property and certifies the tax roll to the City. The City then sets the millage rate at which the property owners are taxed. Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value. For 2009-2010, the County Property Appraiser certified the City's taxable value at the amount of \$17,992,029,248. This is a decrease of \$1,511,247,002 in the City's tax base over last year. The debt service portion of the millage is directly related to the cost to repay the City's voter-approved bonds. The City

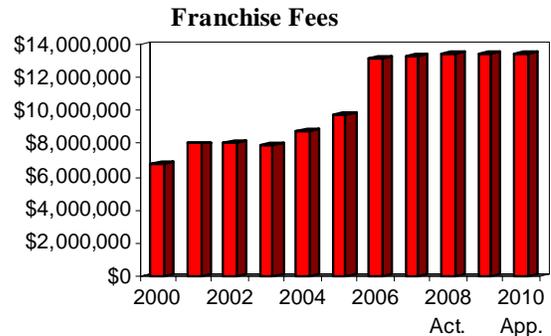


anticipates collecting \$56,925,100 in 2009-2010. The Ad Valorem taxes for 2009-2010 are decreasing due to a reduction in the Property Appraiser's valuation of City property. Amendment 1 was adopted by the voters of Florida in January of 2008. This amendment provided an additional \$25,000 homestead exemption to permanent residents, provided portability of accumulated Save Our Homes exemptions and established a \$25,000 exemption on tangible personal property tax. In addition to Amendment 1, due to declining property values the City will collect \$2,473,400 or 5.46% less in property tax collections compared to last year.

FRANCHISE FEES

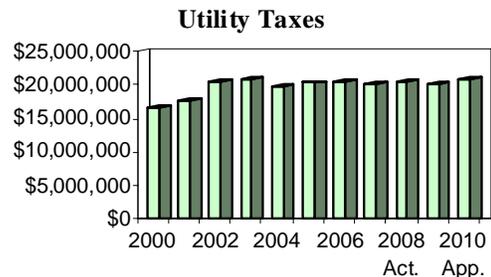
The City collects two types of franchise fees; electric and natural gas. Effective October 1, 2001 the State of Florida enacted a simplified tax structure for telecommunications, which repealed franchise fees for telephone and cable television. The revenue estimates are based on rate increase information received from the respective companies, expected growth and historical trends. Electric franchise fees generate the majority of franchise fee revenue. Oil and gas prices are very difficult to predict in the current economy. Oil prices, as well as supply and demand, will dictate revenue collections.

The City anticipates collecting \$13,500,000 in total franchise fees for 2009-2010.



UTILITY SERVICE TAX

The City has the right, by Florida State Law, to tax utility services provided to the residents and businesses within its corporate limits. The City is currently levying 10%, which is the maximum tax allowed, on electricity, water, natural gas, and liquid petroleum. Of this amount, 1% is dedicated to the Right-of-Way Beautification Program, 1% is for the Six-Year Capital Improvements Program, and the balance, 8%, is used for general City operations.



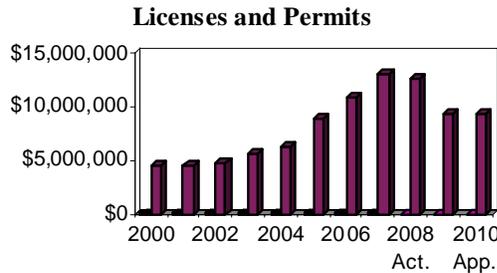
Effective October 1, 2001 the State of Florida has implemented a simplified tax structure for telecommunications, cable, direct-to-home satellite and related services. The State provided for a maximum rate to generate the same amount of revenue that the City previously received from telecommunication taxes. The City experienced a flattening in this revenue due to bundling of telephone services and Voice over Internet Protocol.

The revenue received from this tax is estimated based on rate increase information provided by the various companies, expected growth and historical trends. Utility taxes have been one of the City's strongest growth revenues since 1994. The City anticipates total utility taxes of \$20,740,000 for fiscal year 2009-2010, which is an increase of \$610,000 over 2008-2009.

LICENSES & PERMITS

Professional and Occupational Licenses

The revenue received from issuing licenses to City businesses is estimated in 2009-2010 based on license costs, historical and recent collection trends. The City anticipates collecting \$1,330,000 in 2009-2010, which is a decrease of \$15,000 from the prior year.



Building Permits and Other Licenses

The revenue generated by the various types of building permits is calculated by determining the amount of undeveloped land, anticipating new development and redevelopment, as well as the historical trend for improving existing buildings.

Historically, the City of Boca Raton has experienced an intense amount of building activity. Since 1995, the City has experienced a significant amount of commercial property redevelopment and new residential construction. But, as the availability of undeveloped land becomes scarcer, new commercial building activity has started to level off and has started to decline. After the hurricanes in 2004 & 2005 the City experienced significant increases in building permit activity. The City anticipates a slight increase in 2009-2010 due to an increase in permit fees.

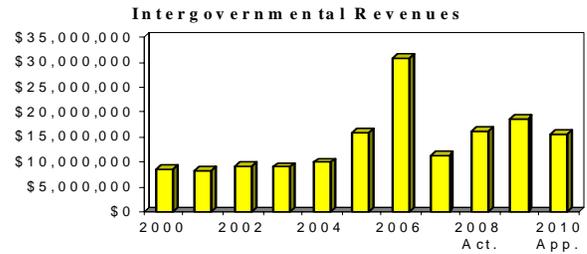
INTERGOVERNMENTAL REVENUES

State Shared Revenue

The City receives revenue from the State of Florida. The State provides the City with an estimate for the upcoming year. The State determines the distribution to the local governments based upon receipts, population and municipal assessed value per capita.

The City then budgets no more than 95% of the State estimate to allow for the possibility of actually receiving less. The City receives revenue from the State from the following sources: sales tax, cigarette tax, gas tax, mobile home licenses and State revenue sharing. In addition, the

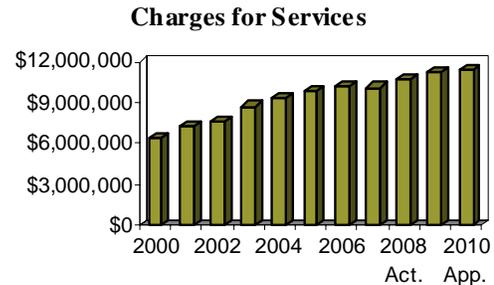
City receives funds from various State grants. In 2009-2010 the City expects to collect less than the previous year in federal and state grants.



CHARGES FOR SERVICE

Miscellaneous User Fees

The City of Boca Raton charges fees to the users of various services. The charging of these fees ensures that the user of the service pays for the service and not the broad base taxpayer. The City expects to collect \$129,900 more in fiscal year 2009-2010 due to an adopted increase in user fees.



Culture-Recreation Fees

These user fees offset a portion of the costs associated with Parks and Recreation Department programs including tennis, libraries, beach stickers, athletics and various other programs.

Contributions from Enterprise Funds

The General Fund provides numerous administrative type services to the Enterprise Funds. The cost for these services is charged to each Enterprise Fund in the form of an "Administrative Services" fee. The actual fee charged is based upon the City's annual Cost Allocation Study.

Municipal Services Charge

The Water and Sewer Enterprise Fund is charged annually for the municipal services (police, fire and sanitation) that it receives while being tax exempt. The Water and Sewer Plant facilities are located within City limits. The fee is calculated by applying the assessed value of the facility to the City's millage rate. (The Golf Course Enterprise Fund is not charged because the facility is outside the City limits and, therefore, does not receive municipal services.)

False Alarms

These are charges to property owners to cover City costs for responding to excessive numbers of false police and fire alarms. Estimates for 2009-2010 false alarms are based upon recent collection trends and include a graduated scale for the amount of charges based on actual false alarms.

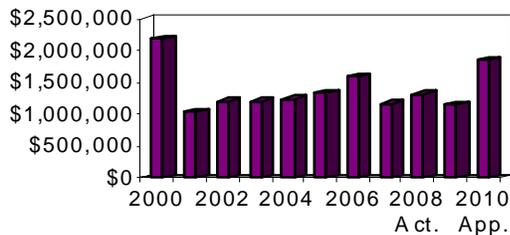
EMS Transport

In 1995, the City's Fire/Rescue Services Department took over emergency medical services transport within the City's corporate limits. The City expects to collect \$2,300,000 for EMS transports in 2009-2010. Collection rates remain stable as compared to prior year.

County Fines and Forfeitures

This revenue is the City's share of fines collected by the County for traffic offenses and misdemeanors. In 1996, the County implemented a strict enforcement and collection policy. This fiscal year more fines are anticipated due to the adoption of new local ordinances.

Fines and Forfeitures

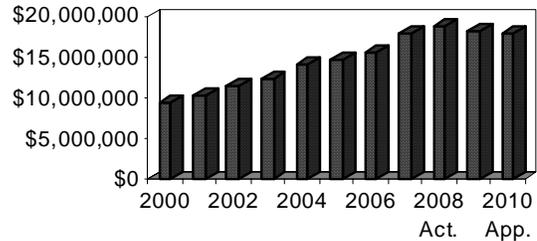


INTERNAL SERVICE FUNDS

The Internal Service Funds generate revenue by charging the City departments for services provided. The revenue generated is intended to cover all costs to operate the division.

The Internal Service Funds are the Information Technology Fund and the Motor Pool Fund.

Internal Service

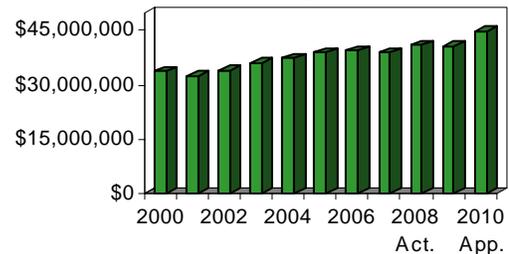


WATER AND SEWER FUNDS

Water and sewer rates are being increased 5.8%. (Consumer Price Index) in 2009-2010. The increase is to provide for maintaining existing service levels, continued operations, and increased costs of electricity and chemicals.

Total Water and Sewer Operating Fund revenues are anticipated to be \$44,802,000 for 2009-2010. On November 27, 2007 the City passed and adopted an Ordinance, effective each October 1, which states Water & Sewer rates will increase by the amount equal to the Dept. of Labor CPI.

Water and Sewer



Water Sales

Revenues are estimated based upon three variables: (1) customer charge; (2) capacity charge; and (3) commodity charge -- estimated amount of water to be used based upon historical data and growth estimates. An increase for 2009-2010 is anticipated due to increased rates.

Sewer Service

Revenues are estimated for residential property based upon the number of bathrooms and commercial is based upon 100% of water use. An increase in 2009-2010 is anticipated due to rate increase.

Hydrant Rental

Revenue projections are based upon the annual “count” of hydrants served, which occurs each January. The City and the County are billed accordingly. The City expects to receive \$1,476,600 for Hydrant Rental in 2009-2010.

Reclaimed Water Sales

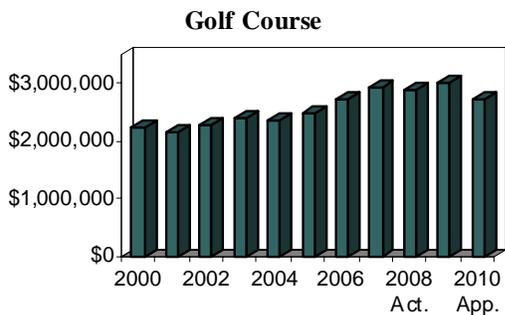
These revenues are based upon estimates of the amount of reusable water to be sold. This is a relatively new revenue. New customers are brought on-line as the infrastructure is put in place. Revenue estimates are based upon expected usage by these customers. The City anticipates collecting \$1,100,000 for installation and usage in 2009-2010.

Water and Sewer Impact Fees

The “In City” and “Out of City” Impact Fees are charges to new customers for the additional burden they place upon the infrastructure. Conservative growth is anticipated in 2009-2010.

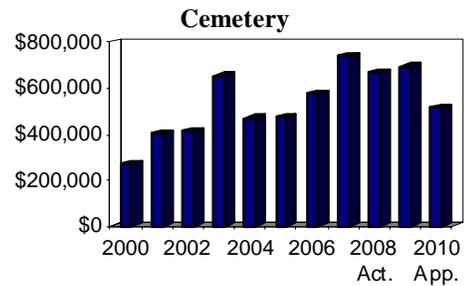
GOLF COURSE

The City of Boca Raton owns and operates one municipal and two executive golf courses. The courses generate revenue from users for annual permits, green fees, cart fees, driving range fees, and miscellaneous charges. The revenues at the City’s golf courses have steadily increased since 1994. For 2009-2010, the City’s golf courses are expected to generate revenues of \$2,713,000.



CEMETERY

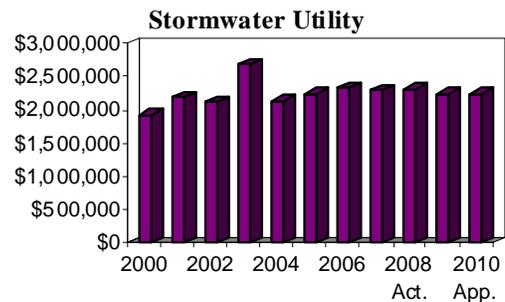
The City of Boca Raton operates a municipal cemetery and maintains a mausoleum facility. The Cemetery increased



fees in 1995-96 as part of a long-range plan to provide for the perpetual maintenance of the cemetery/mausoleum. The fees are adjusted annually to reflect CPI (Consumer Price Index) changes. In 2007 the City approved an operating transfer from the Perpetual Care Fund for \$545,000 in mausoleum repairs.

STORMWATER UTILITY

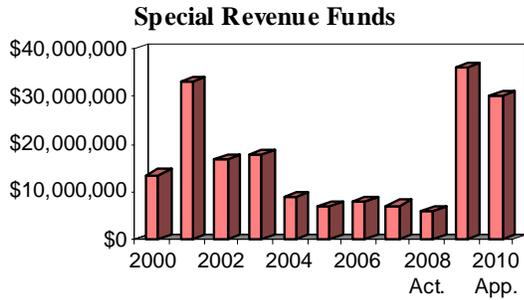
Stormwater Utility fees were established in 1994 to meet the Federal EPA requirements for NPDES (National Pollutant Discharges Elimination System) permit guidelines for water quality and for State mandates for drainage and flood control. Revenues are derived from a \$2.90 monthly charge to all residential users and a calculated ERU (Equivalent Residential Unit) rate based on square feet to all nonresidential users. The stormwater fees are anticipated to generate approximately \$2,247,700 in 2009–2010.



SPECIAL REVENUE FUNDS

The City generates special revenue funds from the Community Development Block Grant (CDBG), State Housing Initiative Partnership Program (SHIP), Beautification Fund, Law Enforcement Trust Fund and the Greater Boca Raton Beach and Park District.

The CDBG and SHIP revenues are received from federal and state programs to provide housing opportunities for all Boca Raton citizens.

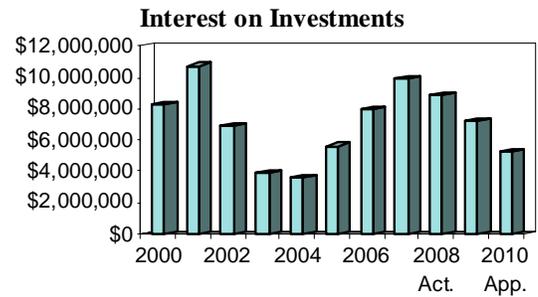


The Beautification Funds are derived from a 1% dedication of the Utility Service Tax.

The Greater Boca Raton Beach and Park District and the City of Boca Raton have a maintenance agreement for Red Reef Park, Patch Reef Park, Sugar Sand Park and the Racquet Club Tennis Facility. The first three parks were purchased and developed with revenue generated by the Greater Beach and Park District. The Racquet Club Tennis facility was acquired during 2000. The maintenance of these parks, as well as FAU, Verde, and Del Prado, is taken care of by the City and reimbursed by the Beach and Park District. The decreased revenue in 2005 is attributable to the completion of capital improvements. The 2009 increase is due to the Countess deHoernle Park development of \$20,000,000.

INTEREST ON INVESTMENTS

The revenue generated from interest on investments is estimated based on the investment market and cash-flow forecasts. Interest income has fluctuated over the past years due mainly to variances in interest rates. The 2009-2010 interest income was projected using an interest rate of approximately 4.5% to reflect the current economic trend and projected fund balances/reserves. The City anticipates collecting \$5,316,500 in 2009-2010.





The City of Boca Raton Long-Range Financial Plan

The City develops a long-range financial plan to assist management in the planning and allocation of resources to achieve the City Council goals of maintaining a financially secure city government.

The City updates its long-range financial plan each year after the completion of the annual financial audit and prior to the adoption of the annual budget. Therefore, the amounts shown in the long-range financial plan for 2010 are shown as projections and do not agree with the budgeted amounts reflected in the other sections of this document.

GENERAL FUND

LONG-RANGE FINANCIAL PLAN RESULTS AND CONCLUSIONS

The Plan, Table I, predicts that our current revenue base will not support the City's existing quality and mix of

municipal services through the year 2012. The Plan model is a "baseline" projection; that is, future revenues and expenditures are estimated based on the City's current sources of revenue and level of services. The operating impact of additional recreation parks in FY 2009 and a new downtown library in FY 2010 have been included in this Plan.

This Plan provides us with an opportunity to change or influence current policies and practices before they create critical fiscal strains on the budgetary fabric. The best informed, fiscally sensitive decisions will be those deliberated with their longer-term implications in mind. To that end, we periodically update the Plan for the City Council.

Table I
Long-Range Financial Plan
General Fund
(in thousands)

Revenues (Sources)	Actual	Budget	Projected			
	2008	2009	2010	2011	2012	2013
Property Taxes	\$ 50,689	\$ 47,939	\$ 44,150	\$ 41,899	\$ 41,899	\$ 42,737
Utility taxes	20,360	20,130	22,063	22,504	22,954	23,413
Franchise Fees	13,804	13,850	14,127	14,410	14,698	14,992
Licenses and Permits	12,656	9,410	9,659	9,945	10,241	10,544
Intergovernmental	15,552	10,982	10,325	10,370	10,415	10,461
Fees, Charges, other	12,341	13,913	14,362	14,731	15,123	15,541
Fines	1,241	1,035	1,056	1,077	1,098	1,120
CRA reimbursements			2,500	2,500	2,500	2,500
Interest	2,725	2,200	1,726	1,751	1,778	1,804
Transfers in		7,191				
Resources Forward			2,889	2,958	3,072	3,193
Total annual revenues	129,368	126,650	122,855	122,144	123,776	126,305
Expenditures (Uses)						
Personal services General	39,929	39,046	41,193	43,459	45,849	48,371
Personal services Public Safety	40,851	42,569	45,549	48,737	52,149	55,799
Other	27,913	27,573	27,987	28,406	28,833	29,265
Supplies	2,848	3,016	3,061	3,107	3,154	3,201
Capital	673	726	726	726	726	726
Major new cip projects with op impact		-	360	514	514	514
Transfers to other funds net	17,129	17,700	6,670	4,600	4,641	4,715
Total Expenditures/Transfers	129,342	130,629	125,546	129,550	135,865	142,592
Annual increase (decrease) in funds	26	(3,979)	(2,690)	(7,406)	(12,089)	(16,286)
Beginning Reserves	50,639	50,665	46,685	43,995	36,589	24,500
Total available	50,665	46,685	43,995	36,589	24,500	8,214
Designations/planned fund balances	12,233	25,296	24,788	25,188	25,819	26,492
Available (shortfall) for future years	\$ 38,432	\$ 21,389	\$ 19,207	\$ 11,401	\$ (1,319)	\$ (18,278)

Boca Raton has enjoyed financial growth over recent years. Two recent annexations have proved financially beneficial with more revenues received than being expended. The City is attracting new businesses and commercial development is expanding. The commercial real estate vacancy rate is in the single digits. Property values in Boca Raton have reached over \$20.4 billion dollars and property tax rates are one of the lowest in the State of Florida, for cities of comparable size.

Boca Raton became the first city or county in Florida to receive the highest credit rating from all three credit rating agencies. All three rating agencies recently reaffirmed the triple A rating for General Obligation Bonds of the City.

Standard & Poor's, in announcing their affirmation, stated "the upgrade reflects the continuing substantial growth in local economic base, as well as the City's consistently strong financial performance." Other rating factors reflect the City's:

- Wealth and income levels, with per capita income levels at more than 216% of the state's and nation's averages combined with low unemployment
- Low tax rates with tremendous tax rate flexibility, and
- Low debt burden with a manageable capital improvement program
- Participation in West Palm Beach-Boca Raton MSA

All three credit rating agencies have recognized the City of Boca Raton's commitment to provide superior quality of life and services to the residents of the City while at the same time maintaining a strong financial position with a very low property tax rate. This accomplishment is something that all residents of the City should be very proud of.

In January 2008 the Water and Sewer finances were reviewed with the issuance of the 2008 Water and Sewer Revenue and Refunding Bonds. Standard & Poor's upgraded the credit rating from AA+ to AAA. Fitch Ratings reaffirmed the AAA on the issue while Moody's Investor Services maintained the aa¹. Again, the mission of the City of Boca Raton is to provide the highest quality of service to the community through responsible use of public resources to enhance our unique quality of life.

Maintenance of Current Mix and Level of Services

The decline of property values in FY 2009 combined with the recent approval of Amendment 1 to the Florida Constitution will result in limited resources to the City over the life of this Plan. Reserves built up by the City may be used to offset this shortfall. The Plan assumes property assessments will decrease by 7% in the FY 2009 proposed budget. The Plan also assumes \$2.3 million of

assessment value will be removed from doubling the homestead exemption related to Amendment 1.

In future years, the Plan anticipates that current assessments to grow at a 2.5% rate over the time span of the Plan. This will not provide the mix and level of services identified in the 2008 adopted budget. Operating costs for any major new park facilities have been included in the Plan. Other new programs will need to provide a revenue stream to meet their financial obligations.

Revenue and Expenditure Growth

The Plan projects expenditure growth rate will not match revenues. Projected revenues and expenditures for the forecast period are expected to grow at lower overall levels than have been experienced recently. It is this conclusion which leads to the expectation that during the Plan years, revenue growth will not cover a moderate growth in operating expenditures.

The two recent General Obligation Bond Issues for library facilities and fire station projects are nearing completion. The new Spanish River Library opened in early 2008. Land acquisition for the new downtown library is complete and an architect is completing the design of the downtown library. Only Fire Station No. 5 is remaining to be renovated and this will be completed in FY 2009.

Adjustments to Property Tax Millage

The City decreased the ad valorem millage rate by 7.88% to meet State mandated reductions in property taxed used to fund the FY 2008 General Fund budget.

For tax year 2007-2008, the County Property Appraiser certified the City's taxable assessed value for operations amount of \$20.4 billion. This is an increase of \$583,751,897 in the City's tax base over last year. Of this increase, \$198,408,370 represented new construction and \$385,343,527 related to re-assessments. The City has the highest assessed valuation of any municipality in Palm Beach County and the lowest property tax millage.

RECOMMENDATIONS

Maintain Recommended Fund Balance

The rating agencies have recognized the City's history of having strong fund balances. It is essential that fund balance be maintained and not used as a revenue source when new programs are added without an offsetting revenue source. At the end of the prior fiscal year, the City has accumulated a strong fund balance. However in the current fiscal year, several capital projects including the renovation of Fire State No. 5 a portion of the construction of a new Downtown Library and other capital projects are being funded with a transfer of \$9.5 million from General Fund Reserves.

The landfall of six hurricanes in Florida the last few years provided a tough lesson to most communities on the potential effects of our environment. Having a strong fund balance enabled the City to quickly react to emergencies and to provide for debris removal. This was done without cutting or curtailing programs or the need to borrow funds to maintain operations pending receipt of recovery funds from federal and state agencies.

Explore additional annexations

Future annexations of high-end assessed property requiring few additional services will significantly increase the revenue stream necessary to maintain a stable financial future. The City needs to examine areas that would benefit future City finances without diminishing future resources. The two most recent annexations have added substantial revenue without significant costs to operations.

Explore Other Fees for Services

With a substantial decrease in property taxes forecast over the first year of the Plan and the reality of drawing down our existing fund balance, the City needs to recover all costs related to providing services. This would include instituting a fee for the collection of garbage. This is a normal fee in almost all cities and a charge in the unincorporated areas of Palm Beach County.

Our fire assessment fee has helped to offset ongoing increased costs of operating fire services, but this fee needs to increase to more properly reflect the cost of fire services. The City has for the last two fiscal years assessed a small portion of the cost of providing fire services in the City to property owners of the City. These fire assessments have been collected through the uniform method of collection using the non-ad valorem process. That is, it is collected by the County as part of the annual property tax process, and remitted back to the City by the County.

The City performs substantial administrative services for the Greater Boca Raton Beach and Park District. These services include hiring personnel, paying employees, paying bills, procuring all materials/services and other services. The City should be reimbursed for providing these services.

Be Very Selective About Service Additions

The addition of new on-going programs should be matched with a new or alternative source of revenue or should be “traded off” with an existing program of equal size and growth parameters. It is essential that City Council consider service expansion cautiously, especially outside of the formal annual budget development process.

Continue Emphasis on Efficient use of Existing Resources

Performance measurements, management studies, and other budgetary control measures are among the ways that the City has placed new emphasis on the efficient use of existing resources. Staff recommends continued emphasis on priorities and trade-offs when making budget decisions.

Continue Emphasis on Finding Effective Cost Containment Measures

Staff should continue to bring forward cost containment measures aimed at mitigating the trend lines of some of the more escalating expenditure items. Recent union negotiations with general employees have reduced pension costs in the future by adding a defined contribution option plan for all new hires. Over the long term this should reduce pension costs for general employees.

Continue Evaluations of Long-Term Effects of Decisions

It is essential that City Council place a continuing emphasis on evaluating the long-term fiscal impacts of their decisions and, where possible, match future significant long-term service costs with an appropriate and reliable funding source. The cost of Public Safety has placed a heavy burden on future City finances with pension and pay issues for the City to remain competitive. The City must be very cautious over these Public Safety union negotiations, but balance their costs with the need to attract and retain quality employees.

Continue Evaluation of Comprehensive Cost Recovery Objectives

Good progress has been made in several fee-supported programs. Revenue and expenditure match-ups are improving where re-thinking and re-negotiating have taken place. Staff recommends continued development and monitoring of cost recovery approaches already in place, and suggests that changes in cost recovery goals and objectives be conscious decisions with the relevant revenue and expenditure information at hand, and that the City continue to examine new areas for cost recovery via service fees.

CONCLUSION

There are external factors outside of the control of the City Council, which may significantly affect the City's ability, even with a prudent financial plan, to continue to provide the highest quality of service.

This is the twelfth update of the City's Long-Range Financial Plan. Our objective was to provide the City Council, management, and the citizens of Boca Raton with prudent financial planning to enable future leaders to make decisions, which will benefit future residents while maintaining the high quality of life that our citizens expect. It is our mission to provide the highest quality of service to the community through responsible use of public resources to enhance our unique quality of life.

GENERAL FUND**REVENUE AND EXPENDITURE
ASSUMPTIONS**

This section covers the revenue and expenditure assumptions for the General Fund from 2008 through 2012. It begins with a summary of overall revenue and expenditure assumptions. It is followed by detailed discussions with in-depth explanations of the changes expected to occur over the next five years for selected revenue categories compared to historical performance and expenditure classifications. Graphs and tables are included to better illustrate and explain results.

Overall Results

Table II provides the history of General Operating Fund from 2004 - 2008 and the five-year average growth rates for the major revenue classifications.

Table II
Long-Range Financial Plan
General Operating Fund History
(in thousands)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>Average Growth</u>
Revenues						
Property taxes (Rev)	\$ 32,318	\$ 37,441	\$ 45,877	\$ 53,791	\$ 50,689	11.5%
Utility taxes (Rev)	19,717	20,276	20,504	20,247	20,360	-0.4%
Franchise fees (Rev)	8,765	9,829	13,897	13,295	13,804	12.6%
Licenses and Permits (Rev)	6,362	8,996	10,873	14,159	12,656	18.5%
Intergovernmental (Rev)	9,852	16,102	31,269	11,076	15,552	28.7%
Fees, charges, other (Rev)	10,277	10,620	10,442	11,502	12,344	5.7%
Fines (Rev)	1,174	1,272	1,550	1,090	1,241	3.7%
Interest (Rev)	566	810	2,102	3,037	2,725	46.4%
Total Revenues	\$ 89,031	\$ 105,346	\$ 136,514	\$ 128,197	\$ 129,371	9.6%
Expenditures						
Personal services (Exp)	\$ 60,427	\$ 64,940	72,749	76,360	80,780	8.1%
Supplies/other (Exp)	25,282	25,794	47,384	33,039	30,765	13.6%
Capital (Exp)	402	1,486	1,194	692	673	42.6%
Transfers (Exp)	7,440	4,961	4,999	6,134	17,129	29.7%
Total Expenditures	\$ 93,551	\$ 97,181	\$ 126,326	\$ 116,215	\$ 129,346	9.5%
Annual Balance	\$ (4,520)	\$ 8,165	\$ 10,188	\$ 11,982	\$ 25	
Cummulative Balance	\$ 20,305	\$ 28,470	\$ 38,658	\$ 50,640	\$ 50,665	

Over the forecast range, General Fund revenues (Table III) are projected to increase at an average annual rate of 1.0% to 5.0%. The Plan is a “baseline” model; thus, the Plan does not include the addition of any new revenues during the forecast period.

Table III
Long-Range Financial Plan
Four-Year Forecast Growth Rates

REVENUES		EXPENDITURES	
Major Revenue Classifications and Categories	Forecast <u>4 Year Average</u>	Major Expenditure Classifications	Forecast <u>4 Year Average</u>
<u>Taxes</u>		Personal Services (Wages & Benefits)	7.0%
Property Taxes	-8% to 2%	General	5.5%
Public Service (Utility) Taxes	2.0%	Public Safety	8.0%
Franchise Fees	2.0%	Supplies/other	1.5%
		Capital Outlay	1.5%
<u>Licenses & Permits</u>	3.0%	Transfers:	
		Right-of-Way Beautification	1.5%
<u>State Shared (Intergovernmental)</u>	0%	Capital Improvement Program	1.5%
		Non-Ad Valorem Debt	Actual Per Year
<u>Charges for Services/Contributions/Other</u>	2.0%	Other Funding	
		Grants	Per Grant
<u>Fines</u>	2.0%	Designations	Current
<u>Interest</u>	1.5%		

TRANSPORTATION FUND

The Transportation Fund is a special revenue fund established to account for the local option gas tax. Gas tax is restricted for roadway program expenditures. The funds are used to fund capital road projects and repay debt service on transportation bonds issued for major capital programs.

Revenues

Palm Beach County, under Florida Statute 326.025, levies a six (6) cent and a five (5) cent Local Option Tax. Eligible municipalities in the County by Interlocal Agreements receive a distribution based on the following:

	Percentage County	Percentage Municipalities
Six-cent	66 2/3	33 1/3
Five-cent	79	21

The following formula is used to distribute to the eligible municipalities:

$$\text{Local Distribution} = 30\% \times \frac{(\text{City Population})}{(\text{Sum of Population})} + 70\% \times \frac{(\text{City Lane Miles})}{(\text{Sum of Lane Miles})}$$

FY 2005	FY 2006	FY 2007	FY 2008
\$2,298,753	\$2,215,516	\$2,181,083	\$2,074,282

Summary

In light of economic conditions relating to highway construction materials, project costs have significantly increased. Existing funds may no longer be sufficient to complete capital projects as scheduled. Since funds are limited, careful consideration must be given toward additional capital projects.

Table IV
Long-Range Financial Plan
Transportation Fund
(in thousands)

	Actual 2008	Budget 2009	2010	Projected 2011	2012	2013
Revenues (Sources)						
Local Option Gas Tax	\$2,074	\$2,127	\$2,170	\$2,213	\$2,257	\$2,302
Interest	236	200	70	72	75	78
sub total	2,310	2,327	2,239	2,285	2,332	2,381
Beginning Reserves	6,046	6,229	1,738	565	(722)	(1,327)
Total Funds Available	8,356	8,556	3,977	2,850	1,610	1,054
Expenditures (Uses)						
Capital projects	1,693	6,384	2,980	3,573	2,937	2,785
debt service	433	434	433	-	-	-
Total Expenditures	2,127	6,818	3,412	3,573	2,937	2,785
Available for future years	\$6,229	\$1,738	\$565	(\$722)	(\$1,327)	(\$1,731)

BEAUTIFICATION FUND

The Right-of-Way Beautification Fund is a special revenue fund established to account for a public service (utility) tax levied specifically for the Comprehensive Median Beautification Program established in 1984. Revenues include a 1% utility tax, interest earnings on fund balances, and private donations.

Expenditures include personnel services, operating expenses, supplies, and operating capital outlays associated with maintaining the City’s medians. Currently, there are 18 employees responsible for maintaining the City’s 175.4 miles, or 184 acres of medians.

Revenues

One (1) percent of the utility tax is levied for right-of-way purposes. In keeping with our forecast, a 3% growth rate is used. Interest earnings are forecast using the available

reserve balance. The fund receives donations from developers to be used for beautification funding in the City. This has averaged over \$250,000 annually over the last few years.

Expenditures

Operating expenditures have been forecast using the same projections stated previously in the plan.

Summary

The Right-of-Way Beautification Fund is an area where careful consideration has to be given toward additional projects. Funds are limited and new projects have a direct impact upon capital and operational expenses. Funds will not be available in next year Plan. An additional funding source will need to be identified. The fund is projected to spend more funds by a 1/3 to 2/3 ratio than receipts from the (1) percent utility tax levied for the fund.

Table V
Long-Range Financial Plan
Right-of-Way Beautification Fund
(in thousands)

	<u>Actual</u> <u>2008</u>	<u>Budget</u> <u>2009</u>	<u>2010</u>	<u>Projected</u>		<u>2013</u>
				<u>2011</u>	<u>2012</u>	
Revenue (Sources)						
One percent utility tax	\$2,381	\$2,340	\$2,410	\$2,483	\$2,557	\$2,634
Interest	151	153	125	100	50	25
Other (includes donations)	64	100	104	108	112	117
Sub Total	2,596	2,593	2,639	2,691	2,719	2,776
Beginning Reserves	4,297	3,742	2,666	1,643	525	(716)
Total Funds Available	6,893	6,335	5,305	4,334	3,245	2,060
Expenditures (Uses)						
Operating	3,151	3,669	3,662	3,808	3,961	4,119
Total Expenditures	3,151	3,669	3,662	3,808	3,961	4,119
Available for future years	\$3,742	\$2,666	\$1,643	\$525	(\$716)	(\$2,059)

STORMWATER UTILITY FUND

In June 1994, the City instituted a Stormwater Utility Fee to fund the design, construction, inspection, and maintenance of the City’s separate stormwater system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. Forty-five percent (45%) of these fees will be used for maintaining existing drainage systems while the remaining fifty-five percent (55%) will be used for drainage improvement projects.

Revenue

The Stormwater Utility Fee is collected through a separate line item on City water bills. The fee schedule is as follows:

<u>Residential Properties:</u>	\$2.90 per unit
<u>Non-Residential Properties:</u>	
Square Feet of Impervious Area / 2,837 = Number of ERU’s	
Number of ERU’s x \$2.90 = Monthly Fee	

Collections (in thousands)				
	FY 2005	FY 2006	FY 2007	FY 2008
Stormwater Utility Fee	\$2,077	\$2,105	\$2,070	\$2,118

Revenue for the forecast period is projected at one percent (1%) growth rate.

Expenses

Capital expenses are detailed by projects in the CIP and funded from this fund. Maintenance expenses have been projected using the current budget with projections using forecasts established in this Plan.

Summary

The Stormwater Fund will continue to provide funding for stormwater projects in the future.

Table VI
Long-Range Financial Plan
Stormwater Fund
(in thousands)

	Actual	Budget	2010	Projected		
	2008	2009		2011	2012	2013
Revenues (Sources)						
Stormwater fees	\$2,118	\$2,070	\$2,091	\$2,112	\$2,133	\$2,154
Other	11	-				5
Interest	213	178	183	189	195	200
sub total	2,342	2,248	2,274	2,300	2,327	2,359
Beginning Unrestricted	4,686	5,600	4,859	3,037	2,626	2,089
Total Funds Available	7,028	7,848	7,133	5,338	4,953	4,448
Expenditures (Uses)						
Operating	1,024	1,380	1,421	1,522	1,598	1,678
Capital projects	404	1,609	2,675	1,190	1,267	1,200
Total Expenditures	1,428	2,989	4,096	2,712	2,865	2,878
Ending Unrestricted	\$5,600	\$4,859	\$3,037	\$2,626	\$2,089	\$1,570

GOLF COURSE FUND

The City operates three golf courses, Municipal, Executive, and the Red Reef Course as one enterprise fund. Golf Course operating revenues decreased 1.70% over the prior year. All courses saw increased rounds of play during FY 2008. The Golf Course Fund reported an operating income of \$97,158 in 2008. The graph below illustrates the turn-around of the golf operation after the hurricanes.

The Renewal and Replacement Fund was established in 1996. The \$1.00 user fee for each round of golf played brought in \$184,436 in the last fiscal year. Expenditures

are forecast using the same growth as previously stated in this Plan.

Capital projects are forecast using the Capital Improvements Program. Renovation of the tees, greens and bunkers on the Municipal Course are projected to cost \$1.9 million. The City anticipates issuing revenue bonds to fund these projects in FY 2010. A major club house renovation is scheduled in FY 2012. This project will be financed with revenue bonds.

With all existing bond debt and inter fund advances being extinguished, the fund will be prepared to provide adequate bond coverage to fund debt service on the two renovation projects in 2010.

Table VII
Long-Range Financial Plan
Golf Course Fund
(in thousands)

	<u>Actual</u> <u>2008</u>	<u>Budget</u> <u>2009</u>	<u>2010</u>	<u>Projected</u>		<u>2013</u>
				<u>2011</u>	<u>2012</u>	
Revenues (Sources)						
Glades Courses	\$1,992	\$2,084	\$2,147	\$2,211	\$2,277	\$2,346
Red Reef Course	380	390	402	414	426	439
Interest	77	63	64	66	67	68
Other	280	296	303	310	317	324
Revenue Bond Issue			1,920	-	3,000	
Renewal and Replacement Fee	181	192	196	200	204	208
Beach & Park District	180	200	200	200	200	200
sub total	3,090	3,225	5,231	3,400	6,491	3,584
Unrestricted Net Assets	1,481	1,676	1,668	1,566	1,380	1,126
Total Funds Available	4,571	4,901	6,899	4,965	7,871	4,710
Expenditures (Uses)						
Personal Services	1,682	1,751	1,821	1,893	1,969	2,048
Supplies and other	1,083	1,187	1,217	1,247	1,278	1,310
Renewal and Replacement	129	241	376	244	198	238
Capital projects	-	56	1,920	-	3,000	-
Transfers/Debt Service	-	-	-	200	300	450
Total Expenditures	2,894	3,234	5,333	3,585	6,745	4,046
Unrestricted Net Assets	\$1,676	\$1,668	\$1,566	\$1,380	\$1,126	\$664

WATER AND SEWER FUND

The City operates its Water and Sewer System as an Enterprise Fund and funds the operations through user fees. The City's service area encompasses approximately 35 square miles and extends beyond the corporate City limits. There are approximately 33,500 accounts including both residential and commercial. Those customers outside the corporate City limits pay a surcharge of 25%.

The Water and Sewer Fund and related portions of the budget will include a Consumer Price Index (CPI) increase of 5.8% in rates. The increased cost of electricity and chemicals continue to have a significant impact on the Water and Sewer Enterprise Funds. FPL (Florida Power & Light) has been approved for an additional 16% increase in electric rates effective August 4, 2008. This FPL rate increase will increase the electric cost of the Water and Sewer Fund by \$800,000 annually. In order to ensure that the Water and Sewer Funds have sufficient funds to continue to operate in a sound fiscal manner, the approved budget includes an additional electric surcharge of 2% for FY 2009 to cover the FPL rate increase.

The gross water and sewer sales increased from \$37.3 million in 2007 to \$38.8 million in 2008. The Water and Sewer Fund had changes in net assets of \$1.3 million for FY 2008. Operating net income increased in 2008 by \$.4 million from 2007.

In March 2009, the City issued \$8,485,000 Water and Sewer Revenue Refunding Bonds, Series 2009 to refund a portion of the 1999 Water and Sewer Revenue Improvement Bonds. With this recent bond issue, all three rating agencies reviewed the City's financial and other information. The City received an AAA rating from Fitch Ratings and Standard & Poor's on the issue. The other credit rating agency, Moody's Investor Services maintained aa1. The City pledged to maintain debt coverage ratios of 1.1 by net revenue and 1.20 by total revenue (where operating revenue exceeds operating expense).

It is assumed that water and sewer revenues will not be affected by growth, and that an across-the-board increase equal to the Consumer Price Index (CPI) for the year ended the previous June 1, will be applied to the rate each October 1.

Table VIII

**Long-Range Financial Plan
Water & Sewer Fund History
(in thousands)**

	2004	2005	2006	2007	2008
REVENUE					
Water Sales	\$ 23,248	\$ 22,666	\$ 23,982	\$ 22,922	\$ 23,466
Sewer Service Charges	12,333	12,755	13,232	13,764	15,344
Installation Charges	102	195	122	100	112
Other Operating Revenues	1,526	3,173	2,510	2,276	2,176
Interest Income	1,192	922	1,754	2,972	2,506
Gross Revenues	\$ 38,401	\$ 39,711	\$ 41,600	\$ 42,034	\$ 43,604
OPERATING EXPENSES					
Administration Expenses	\$ 9,600	\$ 10,261	\$ 9,744	\$ 10,131	\$ 10,171
Water System	\$ 12,622	\$ 13,360	\$ 15,030	\$ 16,222	\$ 15,333
Sewer System	\$ 4,192	\$ 5,044	\$ 5,801	\$ 6,567	\$ 8,101
Total Operating Expenses	\$ 26,414	\$ 28,665	\$ 30,575	\$ 32,920	\$ 33,605
Net Revenues Available for Debt Service	\$ 11,987	\$ 11,046	\$ 11,025	\$ 9,114	\$ 9,999
Allowable system development charges	\$ 1,892	\$ 2,598	\$ 1,398	\$ 1,557	\$ 1,557
Total Revenue Available for Debt Service	\$ 13,879	\$ 13,644	\$ 12,423	\$ 10,671	\$ 11,556
Debt Service	\$ 8,159	\$ 8,180	\$ 3,562	\$ 3,564	\$ 3,972
By net revenues	1.47	1.35	3.10	2.56	2.52
By total revenues	1.70	1.67	3.49	2.99	2.91
Source: City of Boca Raton Utility Service Department and City of Boca Raton Financial Services Department					

The increased costs of chemicals and electricity continue to have a significant impact on this fund. An additional 2% electric surcharge was instituted on October 1, 2008 to cover a recent rate increase from FPL. The fund should be financially stable over the life of the Plan. The refunding of the 1999 Water and Sewer Revenue Bonds will provide additional funds for the future.

The increased costs of chemicals and electricity continue to have a significant impact on this fund. An additional 2% electric surcharge was instituted on October 1, 2008 to cover a recent rate increase from FPL. The fund should be financially stable over the life of the Plan. The refunding of the 1999 Water and Sewer Revenue Bonds will provide additional funds for the future.

Recommendation

Building reserves and minimizing the future impact on rate increases will lessen the need for a long-term financing. Annual CPI adjustments will need to be continued. The City should consider the long-term aspect of permanent restrictions relating to drought conditions and restrictions on water usage. The City may need to consider a drought surcharge during mandatory drought restrictions that limit water usage.



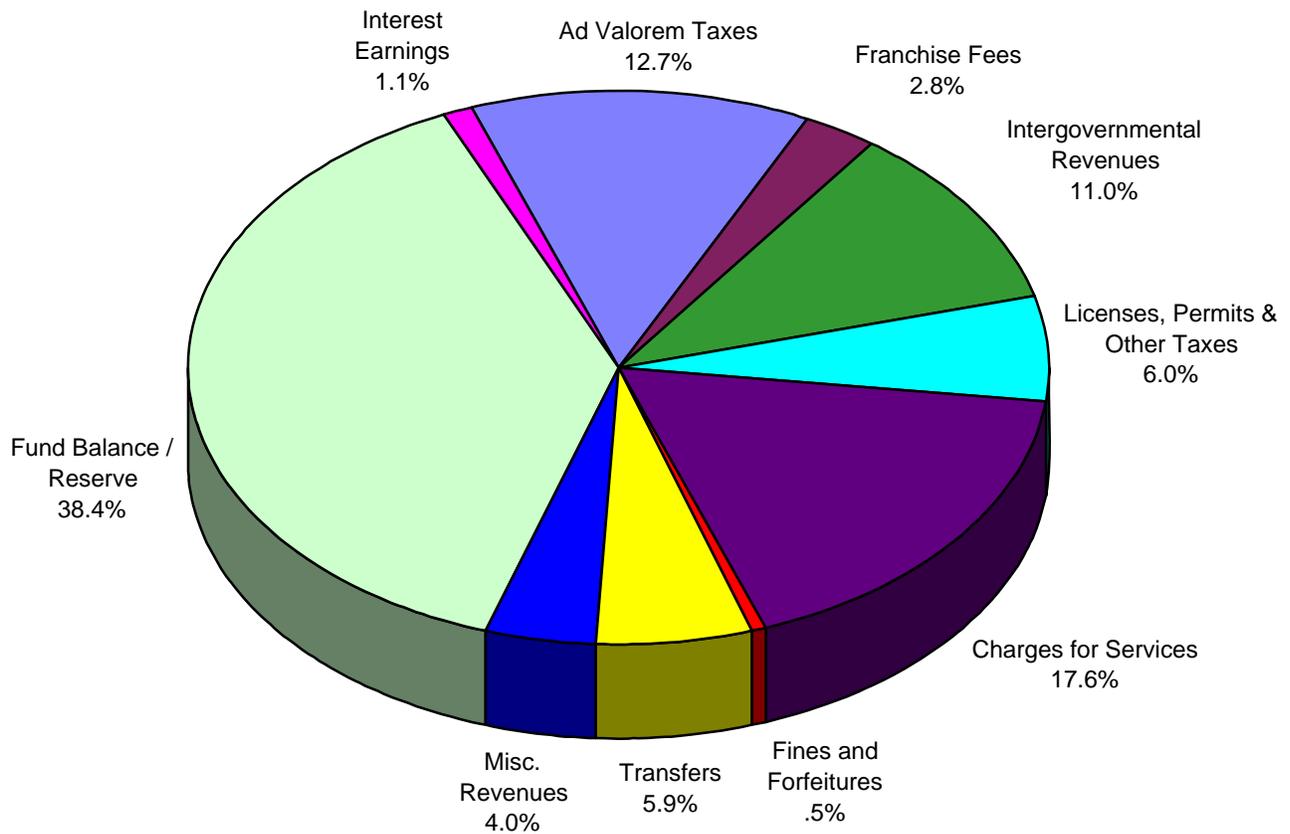
Sources of Funds Fiscal Year 2009 - 2010

FUND DESCRIPTION	MILLAGE	CURRENT AD VALOREM TAXES	FRANCHISE FEES	LICENSES & PERMITS, OTHER TAXES	INTER- GOVERNMENTAL REVENUES
	CITY				
GENERAL-OPERATING	2.6576	\$ 45,279,500	\$ 13,880,000	\$ 30,229,800	\$ 12,209,300
COMMUNITY DEVELOPMENT BLOCK GRANT		-	-	-	920,800
STATE & FEDERAL GRANTS		-	-	-	3,757,700
HOUSING ASSISTANCE TRUST		-	-	-	70,000
LAW ENFORCEMENT TRUST FUND		-	-	-	-
TRANSPORTATION		-	-	-	1,905,900
BEAUTIFICATION		-	-	-	-
GREATER BR BEACH & PARK DISTRICT		-	-	-	35,139,600
TAX INCREMENT BONDS-UTIL TAX		-	-	-	-
BOND SINKING	0.3211	5,471,100	-	-	-
RIGHT-OF-WAY ACQUISITION		-	-	-	-
ENVIRONMENTALLY SENSITIVE LANDS		-	-	-	-
FIRE IMPROVEMENT		-	-	-	-
LIBRARY IMPROVEMENT		-	-	-	-
CAPITAL IMPROVEMENTS PROGRAM	0.3624	6,174,500	-	-	1,550,000
DOWNTOWN INFRASTRUCTURE		-	-	-	-
LAND DEDICATION		-	-	-	-
DOWNTOWN LAND DEDICATION		-	-	-	-
SANITATION		-	-	-	-
STORMWATER UTILITY		-	-	-	-
WATER/SEWER OPERATING		-	-	-	-
WATER/SEWER SINKING		-	-	-	-
WATER/SEWER RENEWAL & REPLACEMENT		-	-	-	-
WATER/SEWER CIP BOND		-	-	-	-
WATER IMPACT		-	-	-	-
SEWER IMPACT		-	-	-	-
CEMETERY/MAUSOLEUM		-	-	-	-
GOLF COURSE		-	-	-	-
GOLF COURSE RENEWAL & REPLACEMENT		-	-	-	-
INFORMATION SERVICES		-	-	-	-
MOTOR POOL		-	-	-	-
WORKER'S COMPENSATION SELF INSURANCE		-	-	-	-
GROUP MEDICAL SELF INSURANCE		-	-	-	-
LIABILITY SELF INSURANCE		-	-	-	-
CEMETERY PERPETUAL CARE		-	-	-	-
MAUSOLEUM PERPETUAL CARE		-	-	-	-
COMMUNITY REDEVELOPMENT AGENCY		6,547,000	-	-	-
TOTAL CITY-WIDE:	3.3411	\$ 63,472,100	\$ 13,880,000	\$ 30,229,800	\$ 55,553,300

Sources of Funds Fiscal Year 2009 - 2010

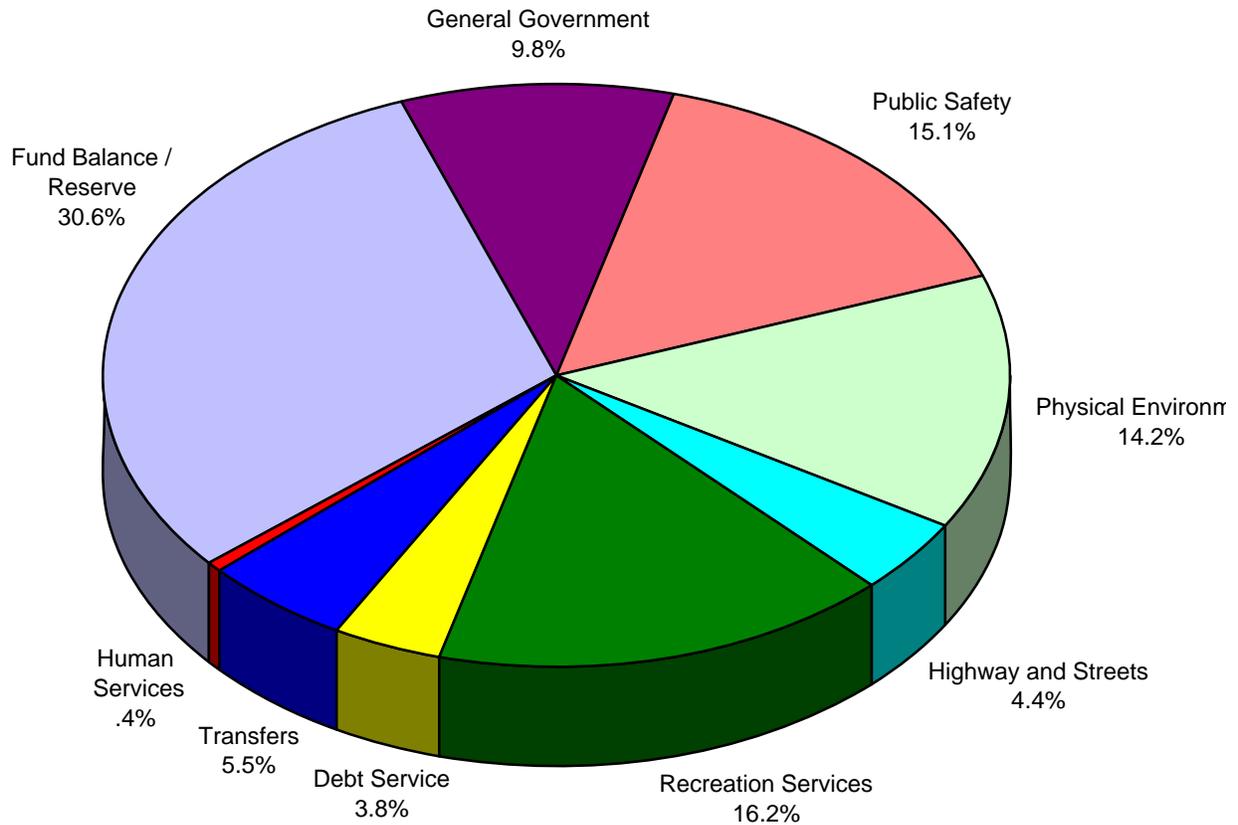
CHARGES FOR SERVICES	FINES AND FORFEITURES	MISC. REVENUES	INTEREST EARNINGS	OPERATING SUB TOTAL	TRANSFERS	BEGINNING FUND BALANCE/ RESERVE	TOTAL BUDGET
\$ 14,621,800	\$ 1,849,600	\$ 268,300	\$ 1,650,000	\$ 119,988,300	\$ 20,000	\$ 48,668,700	\$ 168,677,000
-	-	-	-	920,800	-	-	920,800
-	-	-	-	3,757,700	-	-	3,757,700
-	-	55,000	55,000	180,000	-	864,600	1,044,600
-	550,000	-	50,000	600,000	-	1,139,600	1,739,600
-	-	-	200,000	2,105,900	-	3,192,900	5,298,800
-	-	-	72,900	72,900	2,442,600	2,680,400	5,195,900
2,436,500	-	-	-	37,576,100	-	-	37,576,100
-	-	-	200,000	200,000	-	6,062,200	6,262,200
-	-	-	50,000	5,521,100	2,190,700	726,700	8,438,500
-	-	-	40,000	40,000	-	2,039,800	2,079,800
-	-	-	22,000	22,000	-	1,478,500	1,500,500
-	-	-	-	-	-	-	-
-	-	9,800,000	-	9,800,000	-	41,400	9,841,400
-	-	2,036,000	250,000	10,010,500	2,238,100	14,917,400	27,166,000
-	-	3,772,800	50,000	3,822,800	-	840,200	4,663,000
-	-	200,000	125,000	325,000	-	3,904,800	4,229,800
-	-	-	16,000	16,000	-	592,400	608,400
3,805,500	-	-	-	3,805,500	2,246,000	1,986,000	8,037,500
2,070,000	-	-	177,700	2,247,700	-	4,410,000	6,657,700
44,797,500	-	6,500	1,000,000	45,804,000	-	25,417,200	71,221,200
-	-	-	-	-	5,107,800	8,892,500	14,000,300
-	-	-	-	-	3,292,400	13,057,800	16,350,200
-	-	-	-	-	-	2,823,800	2,823,800
-	-	-	100,000	100,000	-	5,377,300	5,477,300
-	-	-	-	-	-	904,000	904,000
120,500	-	90,700	8,000	219,200	302,300	453,500	975,000
-	-	2,665,000	31,800	2,696,800	-	709,900	3,406,700
201,400	-	-	10,000	211,400	-	909,700	1,121,100
3,606,000	-	17,000	200,000	3,823,000	1,234,200	4,332,200	9,389,400
2,817,000	-	40,000	275,000	3,132,000	2,079,000	8,952,000	14,163,000
1,850,800	-	-	125,000	1,975,800	-	5,298,400	7,274,200
8,499,400	-	-	125,000	8,624,400	240,000	1,683,600	10,548,000
3,225,300	-	12,000	100,000	3,337,300	-	5,976,700	9,314,000
57,200	-	-	80,900	138,100	-	2,203,100	2,341,200
80,000	-	-	163,200	243,200	-	165,200	408,400
15,000	-	1,180,100	293,000	8,035,100	8,062,000	11,861,700	27,958,800
<u>\$ 88,203,900</u>	<u>\$ 2,399,600</u>	<u>\$ 20,143,400</u>	<u>\$ 5,470,500</u>	<u>\$ 279,352,600</u>	<u>\$ 29,455,100</u>	<u>\$ 192,564,200</u>	<u>\$ 501,371,900</u>

SOURCES OF FUNDS CITY-WIDE FY 2009 - 2010



TOTAL SOURCES : \$501,371,900

USES OF FUNDS CITY-WIDE FY 2009 - 2010



TOTAL USES : \$501,371,900

Uses of Funds Fiscal Year 2009 - 2010

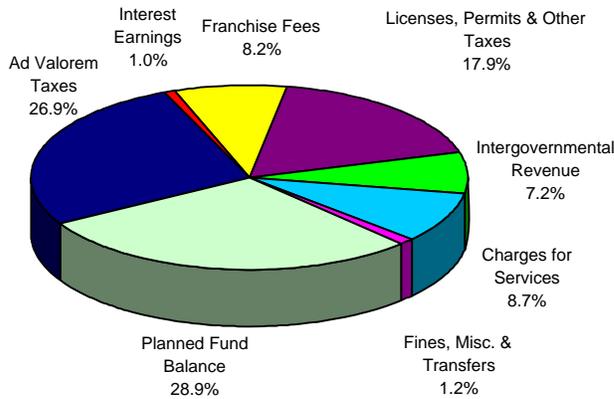
FUND DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAY AND STREETS
GENERAL	\$ 18,543,400	\$ 68,800,700	\$ 454,700	\$ 18,375,700	\$ 10,148,600
COMMUNITY DEVELOPMENT BLOCK GRANT	-	-	-	-	-
STATE & FEDERAL GRANTS	-	682,800	2,724,900	-	350,000
HOUSING ASSISTANCE TRUST	-	-	-	-	-
LAW ENFORCEMENT TRUST FUND	-	1,032,500	-	-	-
TRANSPORTATION	-	-	-	-	2,774,800
BEAUTIFICATION	-	-	-	3,600,900	-
GREATER BR BEACH & PARK DISTRICT	-	-	-	37,550,000	-
TAX INCREMENT BONDS UTILITY TAX	-	-	-	-	-
BOND SINKING	-	-	-	-	-
RIGHT-OF-WAY ACQUISITION	-	-	-	-	-
ENVIRONMENTALLY SENSITIVE LANDS	-	-	-	484,900	-
FIRE IMPROVEMENT	-	-	-	-	-
LIBRARY IMPROVEMENT	-	-	-	9,800,000	-
CAPITAL IMPROVEMENTS PROGRAM	2,426,600	4,507,900	-	6,411,200	4,423,000
DOWNTOWN INFRASTRUCTURE	3,572,500	-	-	-	-
LAND DEDICATION	-	-	-	-	-
DOWNTOWN LAND DEDICATION	-	-	-	128,400	-
SANITATION	-	-	6,213,800	-	-
STORMWATER UTILITY	-	-	4,298,600	-	-
WATER/SEWER OPERATING	1,779,900	-	44,472,500	-	-
WATER/SEWER SINKING	-	-	-	-	-
WATER/SEWER RENEWAL & REPLACEMENT	-	-	8,170,000	-	-
WATER/SEWER CIP BOND	-	-	2,500,000	-	-
WATER IMPACT	-	-	2,500,000	-	-
SEWER IMPACT	-	-	-	-	-
CEMETERY/MAUSOLEUM	-	-	-	773,500	-
GOLF COURSE	-	-	-	3,370,200	-
GOLF COURSE RENEWAL & REPLACEMENT	-	-	-	946,000	-
INFORMATION SERVICES	5,533,800	-	-	-	-
MOTOR POOL	-	544,100	-	50,700	4,143,700
WORKER'S COMPENSATION SELF INSURANCE	2,069,900	-	-	-	-
GROUP MEDICAL SELF INSURANCE	9,080,800	-	-	-	-
LIABILITY SELF INSURANCE	3,323,900	-	-	-	-
CEMETERY PERPETUAL CARE	-	-	-	-	-
MAUSOLEUM PERPETUAL CARE	-	-	-	-	-
COMMUNITY REDEVELOPMENT AGENCY	2,857,900	-	-	-	-
TOTAL CITY-WIDE:	<u>\$49,188,700</u>	<u>\$75,568,000</u>	<u>\$71,334,500</u>	<u>\$81,491,500</u>	<u>\$21,840,100</u>

Uses of Funds Fiscal Year 2009 - 2010

HUMAN SERVICES	DEBT SERVICE	OPERATING SUB TOTAL	INTERFUND TRANSFERS	ENDING FUND BALANCE /RESERVE	TOTAL BUDGET
\$ -	\$ -	\$ 116,323,100	\$ 6,926,700	\$ 45,427,200	\$ 168,677,000
920,800	-	920,800	-	-	920,800
-	-	3,757,700	-	-	3,757,700
1,044,600	-	1,044,600	-	-	1,044,600
-	-	1,032,500	-	707,100	1,739,600
-	-	2,774,800	432,600	2,091,400	5,298,800
-	-	3,600,900	31,000	1,564,000	5,195,900
-	-	37,550,000	26,100	-	37,576,100
-	-	-	-	6,262,200	6,262,200
-	7,711,800	7,711,800	-	726,700	8,438,500
-	-	-	-	2,079,800	2,079,800
-	-	484,900	-	1,015,600	1,500,500
-	-	-	-	-	-
-	-	9,800,000	-	41,400	9,841,400
-	-	17,768,700	1,761,300	7,636,000	27,166,000
-	-	3,572,500	1,090,500	-	4,663,000
-	-	-	-	4,229,800	4,229,800
-	-	128,400	-	480,000	608,400
-	-	6,213,800	4,000	1,819,700	8,037,500
-	-	4,298,600	-	2,359,100	6,657,700
-	-	46,252,400	8,093,900	16,874,900	71,221,200
-	4,617,800	4,617,800	-	9,382,500	14,000,300
-	-	8,170,000	-	8,180,200	16,350,200
-	-	2,500,000	-	323,800	2,823,800
-	-	2,500,000	426,700	2,550,600	5,477,300
-	-	-	-	904,000	904,000
-	-	773,500	-	201,500	975,000
-	-	3,370,200	5,000	31,500	3,406,700
-	-	946,000	-	175,100	1,121,100
-	-	5,533,800	-	3,855,600	9,389,400
-	-	4,738,500	363,000	9,061,500	14,163,000
-	-	2,069,900	240,000	4,964,300	7,274,200
-	-	9,080,800	-	1,467,200	10,548,000
-	-	3,323,900	-	5,990,100	9,314,000
-	-	-	157,500	2,183,700	2,341,200
-	-	-	144,800	263,600	408,400
-	6,538,800	9,396,700	8,062,000	10,500,100	27,958,800
<u>\$1,965,400</u>	<u>\$18,868,400</u>	<u>\$320,256,600</u>	<u>\$27,765,100</u>	<u>\$153,350,200</u>	<u>\$501,371,900</u>

- (1) General Fund's budget include an ending Planned Fund Balance equal to 5% of expenditures, which allows for necessary cash flow and possible emergencies, in addition, reserves are established for Hurricane/Disaster Emergency and Mizner Park Debt Service.
- (2) Ending Fund Balance for these governmental fund types includes dollars that are unreserved for future appropriation and reserved due to bond covenants.
- (3) Enterprise funds ending Retained Earnings are comprised of available cash for future appropriation as well as funds that are reserved to satisfy bond covenants.
- (4) Ending Retained Earnings for internal service funds is unreserved for future appropriation.
- (5) Reference to Retained Earnings with regard to self-insurance funds also includes revenues identified for incidents incurred but not reported. These funds have been accumulated over prior years and ensure fiscal soundness and ability to pay future potential claims.
- (6) Ending Retained Earnings refers to the funds available for future appropriation.

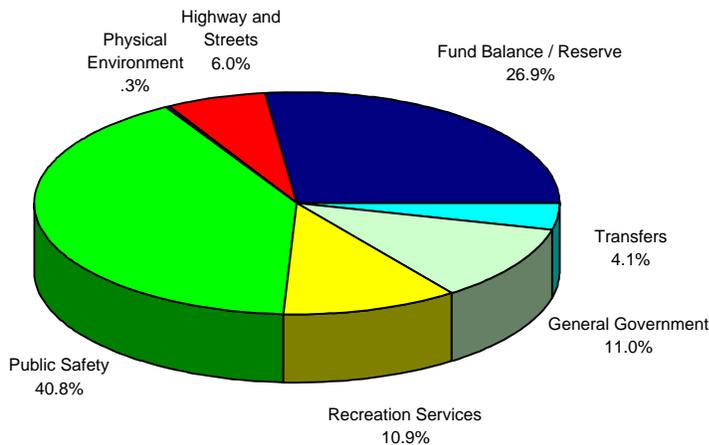
Fiscal Year 2009 - 2010 General Fund Revenues



Ad Valorem Taxes	\$	45,279,500
Interest Earnings		1,650,000
Franchise Fees		13,880,000
Licenses, Permits & Other Taxes		30,229,800
Intergovernmental Revenue		12,209,300
Charges for Services		14,621,800
Fines, Misc. & Transfers		2,137,900
Planned Fund Balance		48,668,700

\$ 168,677,000

General Fund Expenditures



Physical Environment	\$	454,700
Highway and Streets		10,148,600
Fund Balance / Reserve		45,427,200
Transfers		6,926,700
General Government		18,543,400
Recreation Services		18,375,700
Public Safety		68,800,700

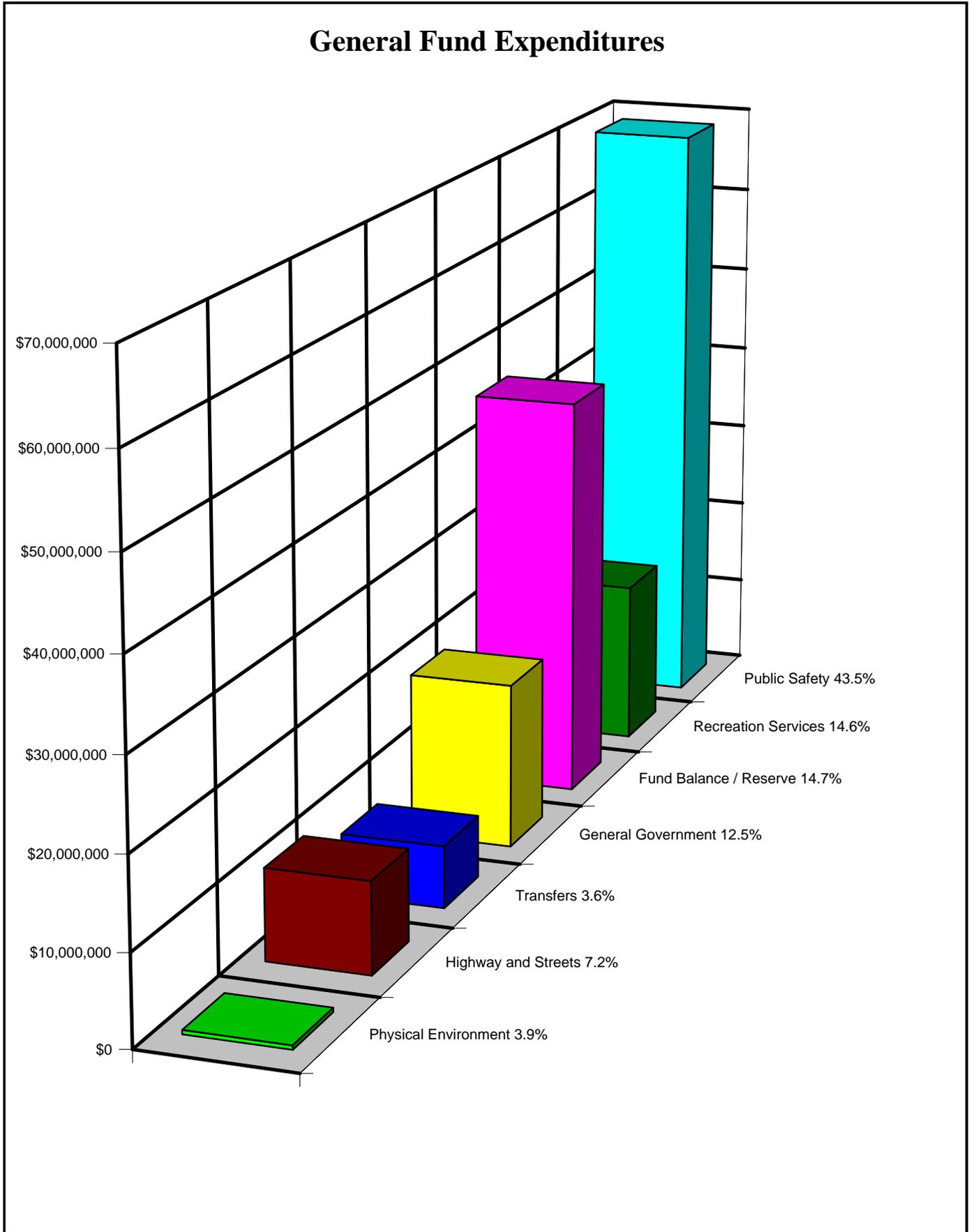
\$ 168,677,000

GENERAL FUND OPERATING

REVENUE SUMMARY				
	ACTUAL 2007-08	APPROVED BUDGET 2008-09	REVISED 2008-09	APPROVED BUDGET 2009-10
Ad Valorem Taxes	\$50,689,371	\$47,938,900	\$47,938,900	\$45,465,500
Other Taxes	37,755,291	33,980,000	37,280,000	34,620,000
Licenses & Permits	12,543,284	9,300,700	9,300,700	9,303,800
Intergovernmental Revenue	15,665,103	11,092,400	11,138,200	12,209,300
Charges for Services	12,003,758	13,575,400	13,636,200	14,621,800
Fines & Forfeitures	1,323,696	1,147,000	1,147,000	1,849,600
Miscellaneous Revenue	2,961,739	2,450,500	2,520,000	1,918,300
Transfers	20,000	7,191,200	7,191,200	20,000
Fund Balance/Retained Earnings	50,639,839	41,687,300	42,580,900	48,668,700
TOTAL REVENUES	\$183,602,080	\$168,363,400	\$172,733,100	\$168,677,000

EXPENDITURE SUMMARY				
	ACTUAL 2007-08	APPROVED BUDGET 2008-09	REVISED 2008-09	APPROVED BUDGET 2009-10
City Council	\$313,594	\$309,200	\$309,200	\$314,700
City Manager	3,153,489	\$3,407,300	3,412,500	3,377,600
City Attorney	962,335	1,046,300	1,046,300	1,030,900
Financial Services	2,815,933	2,943,700	2,981,000	2,856,300
Development Services	6,297,290	7,004,800	7,193,000	6,378,500
Police Services	34,354,174	34,109,600	34,728,600	35,384,200
Fire-Rescue Services	33,256,405	32,862,900	33,006,500	33,416,500
Municipal Services	15,136,878	11,047,600	11,528,200	10,603,300
Recreation Services	16,401,918	17,528,100	17,634,600	18,375,700
Non-Divisional	3,677,602	4,465,700	7,780,000	4,585,400
Transfers	16,568,753	15,904,400	17,304,400	6,926,700
Reserve	50,663,709	37,733,800	35,808,800	45,427,200
TOTAL EXPENDITURES	\$183,602,080	\$168,363,400	\$172,733,100	\$168,677,000

Note: Departmental transfers to the Motor Pool Fund for vehicle purchases are included in the Expenditure columns.



HISTORICAL SUMMARY OPERATING REVENUES

FUNDS	ACTUAL FY 2005-06	ACTUAL FY 2006-07	ACTUAL FY 2007-08	REVISED FY 2008-09	APPROVED FY 2009-10
Ad Valorem Taxes	45,723,731	53,543,812	50,689,371	47,938,900	45,465,500
Other Taxes	36,016,193	36,774,388	37,755,291	37,280,000	34,620,000
Licenses & Permits	10,922,739	14,295,796	12,543,284	9,300,700	9,303,800
Intergovernmental Revenue	30,867,793	11,187,218	15,665,103	11,138,200	12,209,300
Charges for Services	9,809,186	11,153,081	12,003,758	13,636,200	14,621,800
Fines & Forfeitures	1,622,883	1,162,695	1,323,696	1,147,000	1,849,600
Miscellaneous Revenue	2,441,559	3,293,336	2,961,739	2,520,000	1,918,300
TOTAL GENERAL FUND	137,404,084	131,410,326	132,942,242	122,961,000	119,988,300
Federal Grants	1,423,100	599,665	4,008,584	8,552,000	4,678,500
Shared Rev/Local Unit	39,946,600	11,989,922	10,910,308	40,901,000	35,136,600
State Grants	788,800	230,654	703,749	4,076,000	420,000
Program Income	75,000	92,500	50,358	50,000	55,000
Court Cases	50,000	303,054	491,739	150,000	175,000
Local Option Fuel Tax	2,310,000	2,156,689	2,074,282	2,127,000	1,905,900
Culture-Recreation	2,212,400	2,315,478	1,720,293	2,312,400	2,464,500
Interest Earnings	745,000	1,059,179	733,260	707,800	577,900
Other Misc Revenues	-	861,003	15,323	-	-
Contributions/Donations	14,200	326,053	-	-	-
Total Special Revenue	47,565,100	21,485,522	20,707,896	58,876,200	45,413,400
Ad Valorem Taxes	5,467,600	5,467,600	5,528,200	5,314,800	5,471,100
Bond Proceeds	-	-	-	11,205,000	-
Interest Earnings	75,000	227,457	143,728	50,000	50,000
Other Misc Revenues	-	-	-	-	-
Total Debt Service	5,542,600	5,695,057	5,671,928	16,569,800	5,521,100
Ad Valorem Taxes	9,376,900	9,485,337	8,937,308	8,428,100	6,174,500
Sales And Compensation	25,000	248,821	-	-	-
State & Federal Grants	1,140,000	207,950	818,231	152,300	-
State Shared Revenues	4,250,000	224,306	661,849	516,700	-
Shared Rev/Local Unit	112,500	110,437	177,316	3,730,900	1,550,000
Special Assessments	1,150,900	1,240,729	1,179,630	1,171,300	1,139,100
Interest Earnings	1,294,400	2,265,203	1,225,409	864,900	503,000
Contributions/Donations	2,137,100	4,509,724	1,300,021	810,000	1,136,000
Other Misc Revenues	-	139,862	-	2,666,500	1,100,000
Bond Proceeds	39,800,000	30,000,000	-	9,800,000	12,433,700
Total Capital Improvement Program	59,286,800	48,432,369	14,299,764	28,140,700	24,036,300
Physical Environment	40,174,700	40,859,153	43,000,383	44,329,800	50,793,500
Special Assessments	13,252,000	2,972,250	1,001,239	971,000	3,500
Sales And Compensation	221,700	147,286	140,790	93,700	93,700
Shared Rev/Local Unit	200,000	311,544	180,465	200,000	200,000
Culture-Recreation	2,563,600	2,812,113	2,721,691	2,851,300	2,542,700
Interest Earnings	883,800	3,360,338	2,833,449	1,898,700	1,327,500
Other Misc Revenues	44,000	160,232	132,375	1,110,900	123,700
Total Enterprise Fund	57,339,800	50,622,916	50,010,392	51,455,400	55,084,600
Sales And Compensation	52,000	71,451	102,994	52,000	52,000
Central Data Proc Srvc	3,469,000	3,424,063	3,414,717	3,771,800	3,606,000
Motor Pool Srvc	1,343,700	1,085,651	1,276,124	1,266,900	1,187,200
Other Intragovt'l Srvc	14,387,400	13,207,859	13,917,785	13,189,100	13,062,300
General Government	1,377,000	1,381,239	1,743,808	1,790,000	2,143,000
Interest Earnings	635,000	1,428,268	1,097,976	1,060,000	825,000
Other Misc Revenues	17,500	72,033	1,014	17,000	17,000
Total Interservice	21,281,600	20,670,564	21,554,418	21,146,800	20,892,500
Physical Environment	173,562	131,600	145,239	137,200	137,200
Interest Earnings	130,156	489,151	542,905	654,100	537,100
Fees	-	-	6,317,341	6,914,000	6,562,000
Other Misc Revenues	-	-	1,208,298	1,180,100	1,180,100
Total Perpetual Care Funds	303,718	620,751	8,213,783	8,213,783	8,416,400
TOTAL OTHER CITY FUNDS	191,319,618	147,527,179	120,458,181	184,402,683	159,364,300
TOTAL ALL FUNDS	328,723,702	278,937,505	253,400,423	307,363,683	279,352,600

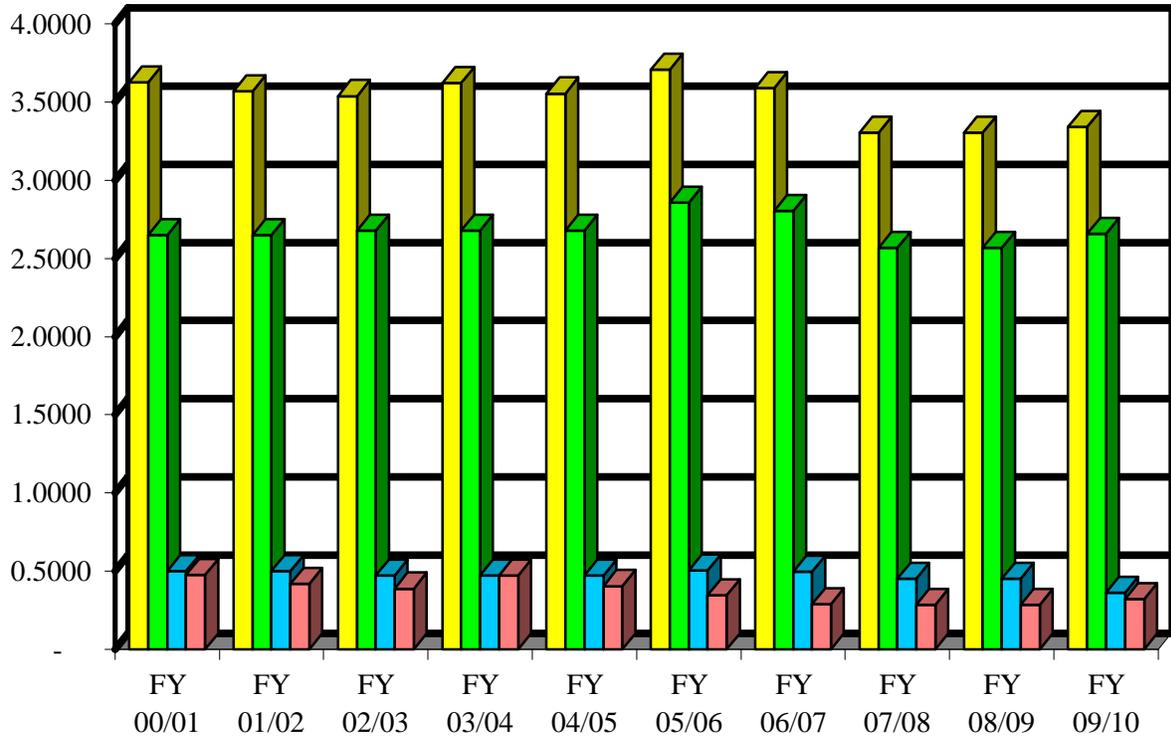
NOTE: This chart excludes reserves, depreciation and other interfund transfers.

HISTORICAL SUMMARY OPERATING EXPENDITURES

FUNDS	ACTUAL FY 2005-06	ACTUAL FY 2006-07	ACTUAL FY 2007-08	REVISED FY 2008-09	APPROVED FY 2009-10
City Council	254,707	317,203	313,594	309,200	314,700
City Manager	3,176,888	3,414,546	3,153,489	3,412,500	3,377,600
City Attorney	783,718	825,068	962,335	1,046,300	1,030,900
Financial Services	2,058,486	2,155,966	2,815,933	2,981,000	2,856,300
Development Services	5,808,974	6,413,142	6,297,290	7,193,000	6,378,500
Police Services	27,074,406	30,496,720	34,354,174	34,728,600	35,384,200
Fire/Rescue Services	27,537,322	31,939,413	33,256,405	33,006,500	33,416,500
Municipal Services	13,270,083	14,181,623	15,136,878	11,528,200	10,603,300
Recreation Services	15,193,292	16,276,161	16,401,918	17,634,600	18,375,700
Non-Divisional	28,697,319	4,236,305	3,677,602	7,780,000	4,585,400
TOTAL GENERAL FUND	123,855,195	110,256,147	116,369,618	119,619,900	116,323,100
Community Devel. Block Grant	881,196	386,321	700,639	1,821,800	920,800
Law Enforcement Trust Fund	359,746	595,765	439,825	1,493,600	1,032,500
Housing Assistance Trust	788,203	1,069,235	1,842,407	1,737,700	1,044,600
State and Federal Grant Fund	57,930	92,414	378,867	10,438,900	3,757,700
Transportation	3,082,628	1,895,027	1,693,428	6,384,200	2,774,800
ROW Beautification	7,038,889	2,938,034	3,065,403	3,521,000	3,600,900
Beach & Park District	15,351,952	14,183,344	12,592,807	42,639,300	37,550,000
Mizner Park Lock Box	-	-	-	-	-
Debt Service	11,044,692	11,575,300	8,689,430	18,953,800	7,711,800
ROW Acquisition	1,854,086	299,984	-	-	-
Environmentally Sensitive Land	1,459,699	267,230	87,763	728,900	484,900
Capital Improvement Program	32,821,017	13,627,479	10,622,135	36,621,100	17,768,700
Downtown Infrastructure	2,488,849	356,585	255,466	460,200	3,572,500
Fire Improvement	7,199,663	2,409,067	22,963	9,200	-
Library Bond	6,430,515	4,594,615	103,729	18,592,000	9,800,000
Land Dedication	2,375,846	5,688	-	3,477,300	-
Downtown Land Dedication	975,881	199,071	57,378	355,900	128,400
Sanitation	-	-	-	6,131,200	6,213,800
Stormwater Utility	5,568,371	923,618	1,427,828	3,525,100	4,298,600
Water & Sewer Operating	37,584,879	29,666,321	41,232,210	39,594,500	46,252,400
Water & Sewer Sinking	1,689,143	1,618,800	2,017,042	4,279,500	4,617,800
Water & Sewer Renew & Replmnt	1,918,038	2,682,270	1,480,566	15,773,800	8,170,000
Water & Sewer CIP Bond	-	-	1,916,647	14,252,400	2,500,000
Water Impact	-	-	-	2,000,000	2,500,000
Sewer Impact	-	561,831	598,697	454,700	-
Cemetery / Mausoleum	734,299	577,542	593,118	650,600	773,500
Golf Course Operating	2,543,111	2,546,638	2,833,877	2,986,600	3,370,200
Golf Course Renew & Replmnt	-	19,246	158,511	240,500	946,000
Information Services	5,759,158	3,937,151	5,216,501	7,025,600	5,533,800
Motor Pool	2,304,176	1,019,900	2,105,895	6,737,500	4,738,500
Workers Compensation Self Ins	1,714,896	1,742,336	1,800,734	2,311,100	2,069,900
Group Medical Insurance	6,932,329	5,818,257	8,172,244	8,615,400	9,080,800
Liability Self Insurance	2,256,136	4,420,660	4,150,475	4,381,800	3,323,900
Community Redevelopment Agency	6,379,406	6,555,600	6,803,580	6,924,900	9,396,700
TOTAL OTHER CITY FUNDS	169,594,734	116,585,329	121,060,165	273,120,100	203,933,500
TOTAL ALL FUNDS	293,449,929	226,841,476	237,429,783	392,740,000	320,256,600

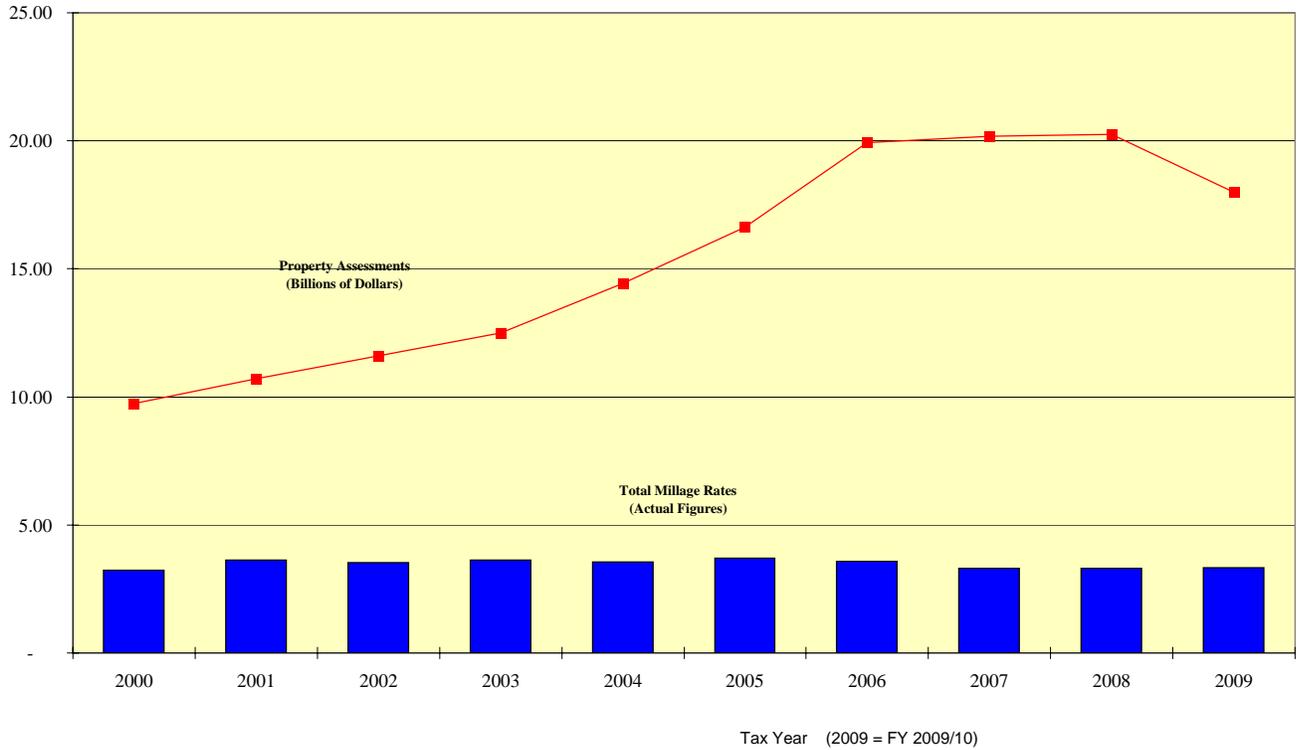
NOTE: This chart includes expenditures and transfers related to departmental operating costs; it excludes reserves, depreciation and other interfund transfers.

Comparison of Mills Levied Last Ten Years



	Total	Operating	CIP	Debt
FY 99/00	3.2293	2.5230	0.4770	0.2293
FY 00/01	3.6251	2.6491	0.5009	0.4751
FY 01/02	3.5688	2.6491	0.5009	0.4188
FY 02/03	3.5385	2.6775	0.4725	0.3885
FY 03/04	3.6231	2.6775	0.4725	0.4731
FY 04/05	3.5546	2.6775	0.4725	0.4046
FY 05/06	3.7062	2.8560	0.5040	0.3462
FY 06/07	3.5886	2.8050	0.4950	0.2886
FY 07/08	3.3057	2.5670	0.4530	0.2857
FY 08/09	3.3057	2.5670	0.4530	0.2857
FY 09/10	3.3411	2.6576	0.3624	0.3211

SCHEDULE OF ASSESSED VALUATION					
	FY 05 / 06	FY 06 / 07	FY 07 / 08	FY 08 / 09	FY 09 / 10
Land and Improvements	\$ 15,668,623,977	\$ 18,976,572,507	\$ 18,878,157,697	\$ 18,660,190,500	\$ 17,157,472,058
Personal Property	948,666,996	955,918,838	897,736,150	833,440,334	824,828,712
Railroad Assessment	6,958,972	7,575,393	8,230,519	9,645,416	9,725,478
TOTAL	\$ 16,624,249,945	\$ 19,940,066,738	\$ 19,784,124,366	\$ 19,503,276,250	\$ 17,992,026,248

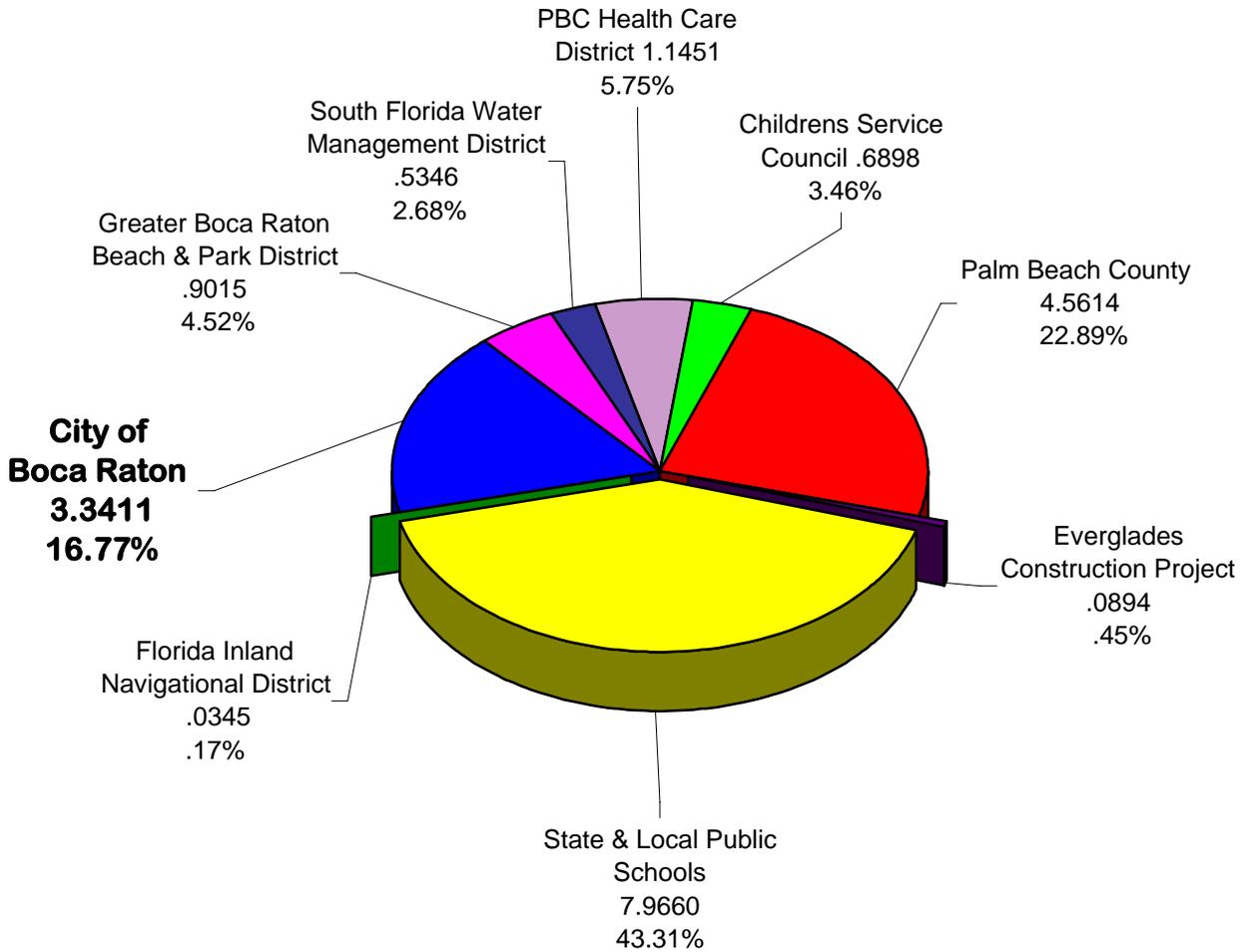


SCHEDULE OF MILLAGE RATES					
	FY 05 / 06	FY 06 / 07	FY 07 / 08	FY 08 / 09	FY 09 / 10
Operations	2.8560	2.8050	2.5670	2.5670	2.6576
Capital Improvement Prgm	0.5040	0.4950	0.4530	0.4530	0.3624
Debt Service	0.3462	0.2886	0.2857	0.2857	0.3211
TOTAL MILLAGE	3.7062	3.5886	3.3057	3.3057	3.3411

2009 Tax Bill

(Funds FY 2009 / 2010)

By Taxing Authority - Use



Taxes Based Upon Taxable Value of \$300,000

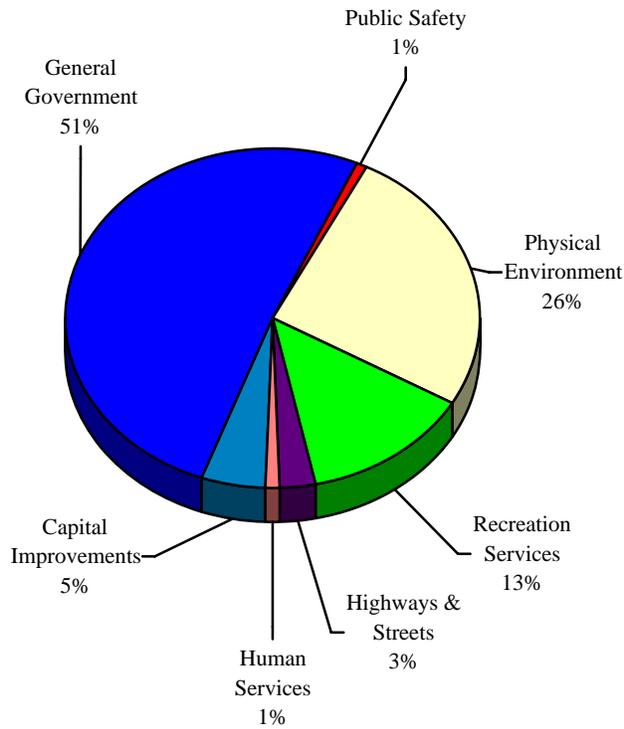
Total Ad Valorem Taxes = \$ 5,978.17

Total Millage = 19.2634

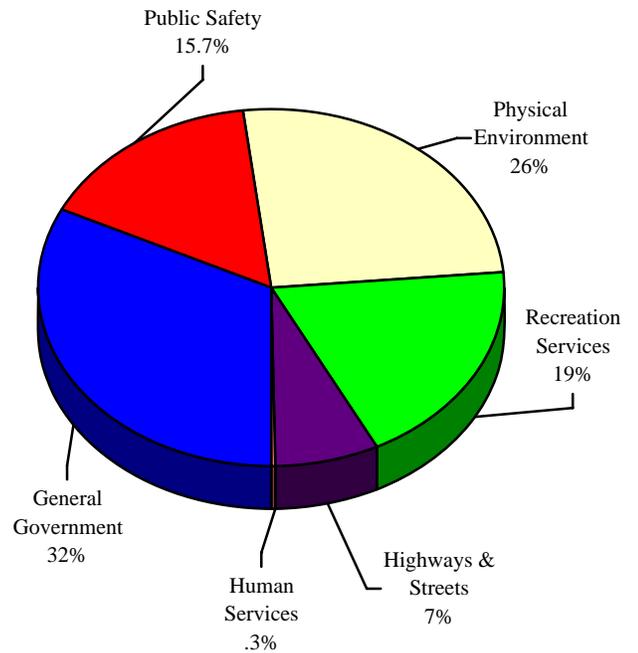


PROGRAM BUDGET FY 2009-2010

REVENUES



EXPENDITURES



Program Revenues	
General Government	\$ 255,824,700
Public Safety	4,017,200
Physical Environment	129,596,900
Recreation Services	67,204,500
Highways & Streets	14,077,600
Human Services	5,723,100
Capital Improvements	24,927,900
Total Revenues	\$ 501,371,900

Program Expenditures	
General Government	\$ 161,886,100
Public Safety	78,552,700
Physical Environment	127,930,700
Recreation Services	95,212,400
Highways & Streets	35,824,600
Human Services	1,965,400
Total Expenditures	\$ 501,371,900

REVENUE BY PROGRAM

REVENUES	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAYS & STREETS	HUMAN SERVICES	CAPITAL IMPROVEMENTS	TOTAL BUDGET
Ad Valorem Taxes	\$ 51,826,500	\$ 1,346,200	\$ 4,124,900				\$ 6,174,500	\$ 63,472,100
Franchise Fees	13,880,000							13,880,000
Licenses & Permits, Other Taxes	30,229,800							30,229,800
Intergovernmental Revenues	12,209,300			\$ 35,139,600	\$ 1,905,900	\$ 4,748,500	1,550,000	55,553,300
Charges for Services	34,635,300		50,673,000	2,895,600				88,203,900
Fines and Forfeitures	1,849,600	550,000						2,399,600
Misc. Revenues	1,517,400		6,500	12,755,700	3,772,800	55,000	2,036,000	20,143,400
Interest Earnings	2,968,000	65,700	1,277,700	529,800	324,300	55,000	250,000	5,470,500
Transfers	13,873,300	687,600	10,646,200	2,744,900	1,503,100			29,455,100
Fund Balance/Reserve	92,835,500	1,367,700	62,868,600	13,138,900	6,571,500	864,600	14,917,400	192,564,200
Total City-Wide	\$ 255,824,700	\$ 4,017,200	\$ 129,596,900	\$ 67,204,500	\$ 14,077,600	\$ 5,723,100	\$ 24,927,900	\$ 501,371,900

The largest program revenue is the General Government program. This program represents 51% of the City's total revenues. This program also includes the largest single operating revenue source -- Ad Valorem Taxes. Ad valorem taxes account for approximately 20% of the total General Government revenues.

The second largest program revenue is the Physical Environment program, which generates 25% of the City's total revenues. The majority of these funds are from Water and Sewer related service charges and a bond issue for the federal mandate of the Safe Drinking Water Act.

PROGRAM EXPENDITURES BY FUND TYPE

FUND	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAYS & STREETS	HUMAN SERVICES	TOTAL BUDGET
General	\$ 70,897,300	\$ 68,800,700	\$ 454,700	\$ 18,375,700	\$ 10,148,600		\$ 168,677,000
Special Revenue	6,262,200	2,422,400	2,724,900	42,772,000	5,648,800	\$ 1,965,400	61,795,700
Debt Service	9,604,700	2,277,600	15,059,300		2,036,000		28,977,600
Capital Projects	15,396,400	4,507,900		25,761,600	4,423,000		50,088,900
Enterprise	1,779,900		109,691,800	5,502,800			116,974,500
Internal Service	36,525,600	544,100		50,700	13,568,200		50,688,600
Trust and Agency	21,420,000			2,749,600			24,169,600
Total Program	\$ 161,886,100	\$ 78,552,700	\$ 127,930,700	\$ 95,212,400	\$ 35,824,600	\$ 1,965,400	\$ 501,371,900

The table shows overall departmental activity and reserve allocation by six program budget categories. This includes all operations, debt service, transfers, and reserves.

The largest program is the Recreation Services program. The Recreation Services program includes the libraries, parks, golf courses and cemetery operations.

The second largest program is the Physical Environment budget, which includes Municipal Services, the Stormwater Utility fund, and the City's Water and Sewer operations.

DEPARTMENT EXPENDITURES BY PROGRAM

DEPARTMENT	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAYS & STREETS	HUMAN SERVICES	TOTAL BUDGET
City Council	\$ 314,700						\$ 314,700
City Manager	3,377,600						3,377,600
City Attorney	1,030,900						1,030,900
Financial Services	2,856,300						2,856,300
Development Services	6,378,500						6,378,500
Police Services		\$ 35,384,200					35,384,200
Fire/Rescue Services		33,416,500					33,416,500
Engineering Services					\$ 406,200		406,200
Municipal Services			\$ 454,700		9,742,400		10,197,100
Recreation Services				\$ 18,375,700			18,375,700
Non-Divisional	4,585,400						4,585,400
Housing						\$ 1,965,400	1,965,400
Law Enforcement Trust		1,032,500					1,032,500
State & Federal Grants		682,800	2,724,900		350,000		3,757,700
Transportation					2,774,800		2,774,800
Beautification Maintenance				3,600,900			3,600,900
Beach & Parks District				37,550,000			37,550,000
Capital Improvement Program	5,999,100	4,507,900		16,824,500	4,423,000		31,754,500
Sanitation			6,213,800				6,213,800
Stormwater Utility			4,298,600				4,298,600
Water & Sewer	1,779,900		57,642,500				59,422,400
Cemetery / Mausoleum				773,500			773,500
Golf Course				4,316,200			4,316,200
Information Services	5,533,800						5,533,800
Motor Pool		544,100		50,700	4,143,700		4,738,500
Insurance	14,474,600						14,474,600
Community Redevelopment	2,857,900						2,857,900
Total Operating	\$ 49,188,700	\$ 75,568,000	\$ 71,334,500	\$ 81,491,500	\$ 21,840,100	\$ 1,965,400	\$ 301,388,200
Debt Service	9,604,700	2,049,500	5,676,800	-	1,537,400	-	18,868,400
Transfers	16,990,000	-	8,524,600	1,454,900	795,600	-	27,765,100
Reserves	86,102,700	935,200	42,394,800	12,266,000	11,651,500	-	153,350,200
Total Program	\$ 161,886,100	\$ 78,552,700	\$ 127,930,700	\$ 95,212,400	\$ 35,824,600	\$ 1,965,400	\$ 501,371,900

The table above shows the relationship of department activities and the six program categories in the City's program budget. The departmental activities are shown in the program area which represents the major activities even though they may perform some in other programs.

GENERAL GOVERNMENT

GENERAL GOVERNMENT	FY 2007-2008 ACTUAL	FY 2008-2009 BUDGET	FY 2009-2010 BUDGET
City Council	\$ 313,594	\$ 309,200	\$ 314,700
City Manager	3,153,489	3,407,300	3,377,600
City Attorney	962,335	1,046,300	1,030,900
Financial Services	5,127,608	5,263,800	4,636,200
Development Services	6,297,200	7,004,800	6,378,500
Motor Pool	2,105,895	-	-
Information Services	5,216,501	6,842,400	5,533,800
Insurance	14,123,453	13,908,300	14,474,600
Capital Improvements Program	815,525	2,350,200	5,999,100
Community Redevelopment	2,882,900	363,400	2,857,900
Total Departmental	\$ 40,998,500	\$ 40,495,700	\$ 44,603,300
Non-Divisional	3,667,602	2,052,000	4,585,400
Debt	8,689,430	9,619,600	9,604,700
Transfers	12,011,498	26,167,800	16,990,000
Reserves	64,239,737	74,996,900	86,102,700
Total Program Budget	\$ 129,606,767	\$ 153,332,000	\$ 161,886,100

General Government expenditures account for \$161,886,100 or 32% of the City's total program budget. The total General Government budget is increasing 5.2% from FY 2008-09 related to increasing operating costs and expansion of services.

PUBLIC SAFETY

PUBLIC SAFETY	FY 2007-2008 ACTUAL	FY 2008-2009 BUDGET	FY 2009-2010 BUDGET
Police Services	\$ 34,354,174	\$ 34,318,800	\$ 35,384,200
Fire Rescue	33,256,405	32,764,900	33,416,500
Law Enforcement Trust	439,825	577,000	1,032,500
State & Federal Grants	62,228	7,000	682,800
Capital Improvements Program	2,861,397	3,813,100	4,507,900
Motorpool			544,100
Total Departmental	\$ 70,974,029	\$ 71,480,800	\$ 75,568,000
Debt	2,415,484	2,055,600	2,049,500
Reserves	2,840,283	1,896,900	935,200
Total Program Budget	\$ 76,229,796	\$ 75,433,300	\$ 78,552,700

Public Safety represents \$78,552,700 or 15.7% of the total program expenditures. The total for FY 2009-2010 represents an increase of \$3,119,400 or 3.9% from FY 2008-09.

PHYSICAL ENVIRONMENT

PHYSICAL ENVIRONMENT	FY 2007-2008 ACTUAL	FY 2008-2009 BUDGET	FY 2009-2010 BUDGET
Municipal Services	\$ 406,914	\$ 486,900	\$ 454,700
Sanitation	-	6,131,200	\$ 6,213,800
Stormwater Utility	1,427,828	2,989,100	4,298,600
Water & Sewer Operating	42,916,445	59,417,900	57,642,500
State & Federal Grants	-	6,625,000	2,724,900
Capital Improvements Program	935,586	-	-
Total Departmental	\$ 45,686,773	\$ 75,650,100	\$ 71,334,500
Debt	2,017,042	5,335,300	5,676,800
Transfers	29,157,678	8,783,100	8,524,600
Reserves	85,064,345	39,526,400	42,394,800
Total Program Budget	\$ 161,925,838	\$ 129,294,900	\$ 127,930,700

The Physical Environment program of \$127,930,700 accounts for 26% of the total program budget. The Physical Environment operating program budget is decreasing due to the completion of Water & Sewer projects and the Beach Renourishment projects.

RECREATION SERVICES

RECREATION SERVICES	FY 2007-2008 ACTUAL	FY 2008-2009 BUDGET	FY 2009-2010 BUDGET
Recreation Services	\$ 16,401,918	\$ 17,443,900	\$ 18,426,400
Beautification Maintenance	3,065,403	3,495,500	3,600,900
Beach & Parks District	12,592,807	41,449,800	37,550,000
Cemetery / Mausoleum	593,118	650,200	773,500
Golf Course Operating	1,996,613	3,205,500	4,316,200
Capital Improvements Program	6,604,395	6,350,400	16,824,500
Land Dedication	-	4,000,000	-
Environmentally Sensitive Land	-	497,300	-
Downtown Land Dedication	-	351,400	-
Library Improvement	-	17,585,200	-
Total Departmental	\$ 41,254,254	\$ 95,029,200	\$ 81,491,500
Debt	4,386,264	-	-
Transfers	515,400	1,802,800	1,454,900
Reserves	21,388,943	9,737,300	12,266,000
Total Program Budget	\$ 67,544,861	\$ 106,569,300	\$ 95,212,400

The Recreation program represents 19% of the total program budget. The decrease in this program is due to the decrease in the Capital Improvements Program budget.

HIGHWAYS AND STREETS

HIGHWAYS & STREETS	FY 2007-2008 ACTUAL	FY 2008-2009 BUDGET	FY 2009-2010 BUDGET
Municipal Services	\$ 10,154,500	\$ 10,093,200	\$ 9,742,400
Engineering Services	437,176	440,500	406,200
Transportation	1,693,428	5,342,000	2,774,800
Motor Pool	-	6,637,500	4,143,700
State & Federal Grants	-	2,884,200	350,000
Capital Improvement Program	4,904,186	20,635,400	4,423,000
Total Departmental	\$ 17,189,290	\$ 46,032,800	\$ 21,840,100
Debt	-	1,569,100	1,537,400
Transfers	2,907,200	13,670,300	795,600
Reserves	17,688,821	10,412,800	11,651,500
Total Program Budget	\$ 37,785,311	\$ 71,685,000	\$ 35,824,600

The Highway and Street program of \$35,824,600 represents 7% of the City's total program budget. The program is decreasing due to less capital projects.

HUMAN SERVICES

HUMAN SERVICES	FY 2007-2008 ACTUAL	FY 2008-2009 BUDGET	FY 2009-2010 BUDGET
Community Develop. Block Grant	\$ 2,543,046	\$ 3,166,900	\$ 1,965,400
Total Departmental	\$ 2,543,046	\$ 3,166,900	\$ 1,965,400
Reserves	1,015,192	66,100	-
Total Program Budget	\$ 3,558,238	\$ 3,233,000	\$ 1,965,400

The Human Services budget of \$1,965,400 represents .3% of the City's total program budget. The Human Services budget is decreasing due to less funding.



STRATEGIC FRAMEWORK

VISION 2024

“Desired Destination for City”

PLAN 2014

“Map to City’s Destination”

EXECUTION

“Route for Next Year”

MISSION

“Responsibilities of City Government”

BELIEFS

“Expectations of City Employees”

Boca Raton Vision 2024

Our *BEAUTY*,^(A) *CHOICE OF LIVABLE NEIGHBORHOODS*,^(B) *THRIVING DOWNTOWN* ^(C) and *ENVIRONMENTAL SUSTAINABILITY* ^(D) and make Boca Raton – “A Quality Place to Live!”

Our *DIVERSE ECONOMY* ^(E) and *EDUCATIONAL OPPORTUNITIES FOR A LIFETIME* ^(F) make Boca Raton – “A Great Place to Work!”

Our *BEACH AND WATERWAYS*,^(G) *ARTS AND CULTURE* ^(H) and *RECREATIONAL CHOICES FOR OUR LEISURE TIME* ^(I) make Boca Raton – “An Outstanding Place to Play!”

THE PREMIER COMMUNITY

The City is *FINANCIALLY SOUND*,^(J) provides *EXCEPTIONAL CITY SERVICES RESPONSIVE TO OUR COMMUNITY*,^(K) and *ENGAGES OUR RESIDENTS*.^(L)
A WORLD CLASS LOCAL GOVERNMENT

Vision 2024

Guiding Principles

PRINCIPLE A

BEAUTY

► Means

1. Views of oceans and waterways
2. Well-landscaped, well-maintained streetscapes, medians and ROWs
3. Buildings with architectural character consistent with the community – regulations, codes and standards preserving the “Boca Character”
4. Unique, attractive gateways to Boca Raton
5. Open, green spaces throughout the city
6. Decorative street lights that are environmentally friendly and dark skies
7. Trees providing shade throughout the city and residential neighborhoods
8. Well-designed developments
9. Well-designed public facilities and parks that emphasize community aesthetics
10. Commitment to environmental sustainability
11. Narrowing major corridors with landscaping

PRINCIPLE B**CHOICE OF LIVABLE NEIGHBORHOODS****► Means**

1. Feeling safe in our homes and in our neighborhoods
2. Strong neighborhood organizations working in partnership with the City
3. Quality, well-maintained, single-family homes that are up to code
4. Preservation of neighborhood character and integrity
5. Walkable and pedestrian, bike friendly community
6. Trails connecting neighborhoods to parks and recreation venues
7. Underground all utilities
8. Inclusive community welcoming diverse population and income levels
9. Different neighborhoods and homes for different individual preferences and lifestyles
10. Neighbors knowing neighbors and taking responsibility for their neighbors

PRINCIPLE C**THRIVING DOWNTOWN****► Means**

1. Regional destination for entertainment, events – special place for concerts, events, festivals and cultural arts
2. Stable restaurants and unique retail for residents and visitors to enjoy
3. Reasonable access and parking
4. Walkable area connecting various destinations in Downtown
5. Urban library with a variety of programs, activities and other amenities
6. Center for government, financial institutions and professional services
7. Intracoastal waterway access – a gateway to Downtown
8. Buildings with architectural character
9. Dense residential opportunities with high occupancy
10. Hotel(s) for our guests

PRINCIPLE D**ENVIRONMENTAL SUSTAINABILITY****► Means**

1. Using sustainable technology in the city operations and in the community
2. Use of renewable energy sources
3. Residents, businesses and educational institutions knowing, practicing environmental sustainability
4. Conserving natural resources
5. Reduced environmental impact of city and community activities
6. City policies demonstrating commitment to environmental sustainability

PRINCIPLE E**DIVERSE ECONOMY****► Means**

1. High paying job opportunities for residents
2. Headquarters and regional offices for national corporations
3. Bio tech research and manufacturing businesses linked to research hospitals
4. Major hospital and healthcare center
5. Convenient access to highway and transit systems for moving products and providing employee access
6. Regional economic center for Palm Beach County
7. Incubator and transition spaces to start and grow a business
8. Top-quality corporate airport
9. Class “A” offices with low vacancy rate

PRINCIPLE F**EDUCATIONAL OPPORTUNITIES FOR A LIFETIME****► Means**

1. Strong partnership between the City and educational institutions
2. Educational programs aligned with businesses and 21st Century job opportunities
3. Main campus of Florida Atlantic University – fully developed
4. Developing human capital to support economic growth
5. Excellent public schools (“A” rated) and private schools: K-12
6. Technical colleges preparing the workforce
7. Educational institutions “spinning” off business and entrepreneurial opportunities, including sustainability businesses

PRINCIPLE G**BEACH AND WATERWAYS****► Means**

1. Clean, well-maintained shoreline and beach
2. Renourished beach
3. Commercial activities on the beach in specific locations
4. Sense of place along East Palmetto Park Road (East of Intracoastal) and preservation of historic buildings and homes
5. Convenient public access and parking
6. Accessible intracoastal waterways and canals
7. Expanded public access and vistas through Lake Wyman
8. Variety of ways to enjoy our beach and waterways

PRINCIPLE H**ARTS AND CULTURE****► Means**

1. Community funding for arts and culture
2. State of the art amphitheater for a variety of performances at Mizner Park
3. Quality programs from FAU and Lynn University at City facilities
4. Library providing culture and arts opportunities
5. Variety of scheduled performances and events with high attendance
6. Cultural art opportunities for all ages
7. Public art throughout the City
8. Art galleries displaying local and international artists

PRINCIPLE I**RECREATIONAL CHOICES FOR OUR
LEISURE TIME****► Means**

1. Top-quality parks with a variety of venues
2. Well-maintained athletic fields for recreational, competitive and tournament uses
3. Recreational programs for all ages and with high level of participation
4. Trails for recreation purposes
5. Access to the water for public use
6. Support for an active, healthy lifestyle
7. Adequate funding for leisure facilities and programs

PRINCIPLE J**FINANCIALLY SOUND CITY****► Means**

1. Diverse, expanding tax base
2. “AAA” bond rating
3. Strong financial reserves
4. Services delivered in an efficient, cost-effective manner
5. Well-built, well-maintained city infrastructure and facilities
6. Investing in the City’s future infrastructure
7. Resources sufficient to support defined services and service levels

PRINCIPLE K**EXCEPTIONAL CITY SERVICES
RESPONSIVE TO OUR COMMUNITY****► Means**

1. Customer-friendly services with high level of customer satisfaction
2. Citizens feeling value for City tax dollars
3. Services and service levels defined, bench marked and prioritized
4. Listening to the needs of the community
5. Best practices in municipal management and service delivery
6. Problems solved in a timely manner
7. Reliable City services on a daily basis
8. Confidence in the City and our services

PRINCIPLE L**CITY ENGAGES RESIDENTS****► Means**

1. Easy access to City information and services
2. Opportunities to participate in the City's governance processes
3. Timely, understandable information from the City
4. City reaching out and working with neighborhoods
5. Partnering with the City to deliver services
6. Citizens sharing responsibility for making the City – "A World Class Local Government"
7. Mayor and Council leading the City to the future
8. Opportunities to learn about the City operations and services

City of Boca Raton Our Mission

The Mission of the City of
Boca Raton is to
provide the highest quality of service
to the
community through responsible
use of public
resources to enhance our
unique quality of life.

City of Boca Raton Goals 2014

Financially Sound City

World Class Municipal Services

Strong Partnership with Community

Sustainable City

GOAL 1

FINANCIALLY SOUND CITY

► Objectives

Objective 1 Efficient, cost-effective delivery of City services

Objective 2 “AAA” Bond Rating

Objective 3 Investing in the City’s future – capital projects and projects with a return on investment

Objective 4 Proactively seeking revenues to support defined services and service levels

Objective 5 Reserves consistent with defined City policies

► Challenges and Opportunities

1. State actions impacting City revenues and finances
2. Uncertain economy impacting City revenues
3. Increasing cost of City operations
4. Maintaining a World Class workforce dedicated to serving our community
5. Conflicting priorities and individual agendas
6. Increasing demands for City services
7. Declining property values
8. Developing new revenue sources

► **Actions 2009 – 2010**

PRIORITY

Policy Agenda

1. Budget Direction: Revenue and Services
2. User Fees for Non Residents: Comprehensive Evaluation, Direction
3. Annexation: Evaluation, Direction
4. Recreation Budget and Financial Analysis: Direction to and Expectations for Beach and Park District, Agreement on Fees and Charges
5. Marketing and Sale of City Services: Evaluation, Direction and Actions
6. Athletic Fees for Youth Sports Association (Residents/Non Residents)

Top Priority

High Priority

High Priority

Management in Progress

1. Health Insurance Negotiations
2. Federal Economic Stimulus Program
3. Interlocal Agreement for Facility Use with School District
4. City Procurement Code: Amendment
5. Procurement Card: Expansion
6. Billing: Enhancements
7. GASB Standards: Fund Balance and Intangible Assets

GOAL 2

WORLD CLASS MUNICIPAL SERVICES

► Objectives

- Objective 1** Retaining quality City employees
- Objective 2** Partnering with the community in delivery services
- Objective 3** Professional, highly competent and motivated City workforce
- Objective 4** Attracting top quality candidates for positions
- Objective 5** Continuous improvement of City service management and delivery
- Objective 6** Maintain “state of the art” systems and ongoing training to upgrade staff skill sets

► Challenges and Opportunities

1. Employee expectations and uncertainty
2. Attracting and retaining top quality City staff
3. Increasing service expectations of our residents and customers
4. Maintaining competitive compensation
5. Costs of pensions and benefits
6. Aging equipment and facilities
7. Organizing efforts of employees
8. Instability in construction costs
9. Return on investment of green initiatives
10. Maintaining customer service with outsource contractors

► **Actions 2009 – 2010**

PRIORITY

Policy Agenda

1. Downtown Library: Direction
2. Rental Housing Strategy: Evaluation, Direction, Actions
3. Greening City Operation: Direction, Actions, Funding

Top Priority

High Priority

Management in Progress

1. Cardiac Monitor Replacement Program and Funding
2. Bike Lanes and Sidewalks on Southwest 18th Street: Direction
3. Metered Parking in Beachfront and Downtown
4. Automated Sanitation Collection: Direction
5. 6500 Building Direction
6. Data Fusion and Communication System: Direction
7. Fire Mutual Aid Agreements
8. ISO Rating (Fire)
9. Policy Refresher Training
10. Diversity/Sensitivity Awareness Training
11. New Applicant Tracking System: Implementation
12. New Fleet and Fuel Management System
13. Radio Rebanding
14. Maintenance Operations Facility (Spanish River Park) Design
15. Pondhawk Agreement

► **Major Projects 2009 – 2010**

1. Municipal Championship Course Greens Renovation: Direction
2. Fire Station 5
3. Fire Training Prop Area
4. Sand Pine Park: Improvements
5. Northwest 12th Avenue 4 Laning (Palmetto Park Road to Northwest 13th)
6. North and South Beach
7. El Rio Trail Phase 3 (Yamato Road to L-40 Canal)
8. St. Andrews Boulevard Shared Use Path (Glades Road and Yamato Road)
9. Dixie Highway Widening and Flyover (Deerfield Beach Limits) (FDOT project)
10. Fuel Storage Tank Replacement (Municipal Services and Police)
11. Boca Raton Tennis Center: Enhancements
12. 18th Street Water Main Expansion
13. Boca Raton Heights Drainage, Water and Sewer Project
14. Esterly Sanitary Sewer Replacement
15. Water Treatment Plant Lime Softening Filter Replacement
16. Wastewater Plant Primary and Secondary Clarifier Replacements

GOAL 3

STRONG PARTNERSHIP WITH COMMUNITY

► Objectives

Objective 1 Well informed residents with convenient access to City information and services

Objective 2 Residents involved in City government

Objective 3 Residents trust and have confidence in City government

Objective 4 Strong relationship with the private sector, universities and colleges

Objective 5 Strong relationship with neighborhoods and community based organizations

Objective 6 Effective use of technology for communication and service delivery

► Challenges and Opportunities

1. Expectations of instant response to questions or service delivery
2. Best for community vs. individual or special interest
3. Effective use of Boards, Commissions or Taskforces
4. High expectations of city government
5. Working with FAU
6. Using different modes of communications for different resident groups
7. Supporting neighborhood organizations
8. Working with businesses and medical community
9. General mistrust of government
10. Government process and regulations – requirements and explanation to residents

► **Actions 2009 – 2010**

PRIORITY

Policy Agenda

1. FAU Strategy and Actions
2. “Transparent” City Government: Definition, Evaluation, Strategy, Actions
3. City Financial Support for Arts and Culture: Direction
4. Boards, Commissions, Taskforces Evaluation, Direction, Action, Including Term of Office
5. Hospital Strategy and Actions

High Priority

High Priority

High Priority

Management in Progress

1. FAU Master Plan and Campus Development Agreement
2. Agenda Tracking
3. City Clerk Transition
4. Lynn University Master Plan (Winter 2010)

GOAL 4

SUSTAINABLE CITY

► Objectives

Objective 1 People feeling safe and secure

Objective 2 Thriving downtown

Objective 3 Preservation of our City's natural resources

Objective 4 Expand local economy and business opportunities

Objective 5 City policies demonstration, community sustainability

Objective 6 Achieving a balance among personal livability, environmental stewardship, economic opportunity and community building

► Challenges and Opportunities

1. Defining "green" and "sustainable" and their relationship to the City and community
2. Determining return on investment
3. Conflicting priorities and interests in the community
4. Funding for programs, projects and activities
5. Defining the City's role vs. responsibilities of residents and private sector
6. Becoming more pedestrian, bike friendly community
7. Federal and state programs, funding and regulations
8. Role of neighborhoods and community planning
9. Partnering with FAU

► **Actions 2009 – 2010**

PRIORITY

Policy Agenda

1. Waterways – Desired Outcome, Direction, Actions: Wildflower – Acquisition, Plan, Actions, Funding; Additional Property – Acquisition, Plan, Action, Funding
2. Downtown Spine: City Plan and Working with Property Owners
3. MMTD: Direction, Actions (Including EAR Amendments)
4. Downtown Master Plan: Direction
5. East Palmetto Park Road Neighborhood: (Bridge to Beach) Overlay District, Plan, Link to Wildflower Area

Top Priority

Top Priority

High Priority

Management in Progress

1. I-95/Spanish River Interchange
2. Cartoon Museum: Direction, City's Role
3. Residential Taskforce: Green Partners
4. Red Light Enforcement Program
5. Cell Tower Code Amendments
6. Pearl City Master Plan: Final Phase (Including Dixie Highway)

City of Boca Raton Policy Agenda 2009 – 2010

TOP PRIORITY

Downtown Library: Direction
Downtown Spine: City Plan and Working with Property Owners
Budget Direction: Revenue and Services
Waterways: Desired Outcome, Direction, Actions

HIGH PRIORITY

**User Fees for Non Residents:
Comprehensive Evaluation, Direction**
**“Transparent” City Government:
Definition, Evaluation, Strategy, Actions**
Annexation: Evaluation, Direction
Rental Housing Strategy: Evaluation, Direction, Actions
City Financial Support for Arts and Culture: Direction
MMTD: Direction, Actions (Including EAR Amendments)
FAU Strategy and Actions

Management in Progress 2009 – 2010

- 1. Health Insurance Negotiations**
- 2. Federal Economic Stimulus Program**
- 3. Interlocal Agreement for Facility Use with School District**
- 4. City Procurement Code: Amendment**
- 5. Procurement Card: Expansion**
- 6. Billing: Enhancements**
- 7. GASB Standards: Fund Balance and Intangible Assets**
- 8. Cardiac Monitor Replacement Program and Funding**
- 9. Bike Lanes and Sidewalks on Southwest 18th Street: Direction**
- 10. Metered Parking in Beachfront and Downtown**
- 11. Automated Sanitation Collection: Direction**
- 12. 6500 Building Direction**

- 13. Data Fusion and Communication System: Direction**
- 14. Fire Mutual Aid Agreements**
- 15. ISO Rating (Fire)**
- 16. Policy Refresher Training**
- 17. Diversity/Sensitivity Awareness Training**
- 18. New Applicant Tracking System: Implementation**
- 19. New Fleet and Fuel Management System**
- 20. Radio Rebanding**
- 21. Maintenance Operations Facility (Spanish River Park)
Design**
- 22. Pondhawk Agreement**
- 23. FAU Master Plan and Campus Development
Agreement**
- 24. Agenda Tracking**
- 25. City Clerk Transition**
- 26. Lynn University Master Plan (Winter 2010)**
- 27. I-95/Spanish River Interchange**

- 28. Cartoon Museum: Direction, City's Role**
- 29. Residential Taskforce: Green Partners**
- 30. Red Light Enforcement Program**
- 31. Cell Tower Code Amendments**
- 32. Pearl City Master Plan: Final Phase (Including Dixie Highway)**

Major Projects 2009

- 1. Municipal Championship Course Greens Renovation: Direction**
- 2. Fire Station 5**
- 3. Fire Training Prop Area**
- 4. Sand Pine Park: Improvements**
- 5. Northwest 12th Avenue 4 Laning (Palmetto Park Road to Northwest 13th)**
- 6. North and South Beach**
- 7. El Rio Trail Phase 3 (Yamato Road to L-40 Canal)**
- 8. St. Andrews Boulevard Shared Use Path (Glades Road and Yamato Road)**
- 9. Dixie Highway Widening and Flyover (Deerfield Beach Limits) (FDOT Project)**
- 10. Fuel Storage Tank Replacement (Municipal Services and Police)**

- 11. Boca Raton Tennis Center: Enhancements**
- 12. 18th Street Water Main Expansion**
- 13. Boca Raton Heights Drainage, Water and Sewer Project**
- 14. Esterly Sanitary Sewer Replacement**
- 15. Water Treatment Plant Lime Softening Filter Replacement**
- 16. Wastewater Plant Primary and Secondary Clarifier Replacements**

City of Boca Raton

Approach to Performance Measures

The City of Boca Raton’s vision is to be known as the premier community, a quality place to live, a great place to work, and an outstanding place to play. The City of Boca Raton will be recognized as a world class local government by its commitment to performance and leadership.

With goals and priorities of a financially sound city government, top quality municipal services, and a strong partnership with our stakeholders, the City continues to demonstrate its ability to be one of the most financially secure local governments in Florida.

Performance Measurement

In order to evaluate the efficiency and effectiveness of the programs and services offered by the City of Boca Raton, and to help in obtaining its "world class local government" status, the City established a performance measurement system, which directly link to the City’s Strategic Initiatives. This system will better enable the City to ask not only “What are we doing?” but “How well are we doing?” It provides greater accountability to taxpayers, and a means for demonstrating how well the City of Boca Raton is meeting its goals and priorities.

Each City Department reports performance measures that not only measure its effectiveness and efficiency, but also how well the City is meeting its overall goals.

The City transitioned the performance measurement system in phases. All Departments have included performance measures in this year’s budget. Each measure will reflect an actual, an estimate and target for the year.

Performance Measurement - Overview

First Phase	Re-focus goals, objectives, and indicators on outcomes. Develop data to measure performance. Link performance measurement to Strategic Initiatives.
Second Phase	Report performance results. Assess performance, both quantitatively and qualitatively. Use data to make programmatic and funding decisions. Compare City’s performance with other similar entities, both internally and externally (benchmarking) Improve practices based on results

Re-assessment of existing goals, objectives, and achievements to realign our system from measurement of output to measurement of progress, toward outcomes.

Performance Measures

Performance Measurement as defined in the Government Finance Officers Association publication, Implementing Performance Measurement in Government--is an ongoing "process for determining how a program is accomplishing its mission through the delivery of products, services, or processes."

An actual measure or indicator how efficiently and effectively the City of Boca Raton provides services to its residents and stakeholders.

Types of Measures (indicators):

Terminology	Definition
Input	Measures the volume of resources, both monetary and non-monetary that are used in delivering a program or service. Unit of city resources expended to produce a service.
Output	Measures the quantity or volume of products and services provided to a program. Measure of product/service provided to the citizen.
Program Effectiveness	Measures the results, accomplishments, or quality of the item or services provided. Degree to which actual outcomes are consistent with desired outcomes.
Program Efficiency	Quantifies the relationship between input and output. Service Quality. The extent to which customers are satisfied with a program.
Outcome	To improve, reduce, or accomplish.

Boca Raton 2014: Our Goals Strategic Initiatives

Financially Sound City Government

- Efficient, cost-effective delivery of City services
- “AAA” Bond Rating
- Investing in the City’s future-capital projects and projects with a return on investment
- Proactively seeking revenues to support defined services and service levels
- Reserves consistent with defined City policies

World Class Municipal Services

- Retaining quality City employees
- Partnering with the community in delivery services
- Professional, highly competent and motivated City workforce
- Attracting top quality candidates for positions
- Continuous improvement of city service management and delivery
- Maintain “state of the art” systems and ongoing training to upgrade staff skill sets

Strong Partnership With Community

- Well informed residents with convenient access to City information and services
- Residents involved in City government
- Residents trust and have confidence in City government
- Strong relationship with the private sector, universities and colleges
- Strong relationship with neighborhoods and community based organizations
- Effective use of technology for communication and service delivery

Sustainable City

- People feeling safe and secure
- Thriving Downtown
- Preservation of our City’s natural resources
- Expand local economy and business opportunities
- City policies demonstration, community sustainability
- Achieving a balance among personal livability, environmental stewardship, economic opportunity and community building

PERFORMANCE MEASURES

CITY MANAGER'S OFFICE

Appointed by the City Council to direct the day-to-day operations of the City, the *City Manager* is the Chief Administrative Officer for the City of Boca Raton. Each department head is appointed by the City Manager and works closely with him to provide policy recommendations regarding the health, safety, and welfare of the community to the City Council. The City Manager's Office has four divisions that are reporting performance measures; City Clerk, Human Resources, and Information Technology.

The mission of the *City Clerk's Office* is to fulfill the traditional city clerk responsibilities of record keeping, documentation of official minutes, preparation of agenda, conducting of elections, and to coordinate the implementation of a proactive public information and communications program. The City Clerk is also responsible for the Boards and Committees Division, which supports the City's 24 advisory boards and committees.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services			
• Live telecast of meetings	108	108	108
Strong Partnership with Our Stakeholders			
• Records microfilmed/scanned	280,000	418,000	425,000

Human Resources is responsible for the recruitment and employment of a workforce of 1,288 full time and 510 part time employees. Human Resources coordinates citywide training, with an emphasis on leadership. Labor contract negotiation and administration, incentive and recognition programs, and citywide employee events are managed by Human Resources. Over 1,360 citizen volunteers are placed by Human Resources in a variety of programs throughout the City.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services			
• % of new employees attending orientation within the first payroll of their employment	100%	100%	100%
• % of all full and part time employees receiving training (Policy Refresher Training, etc.)	100%	100%	100%

The mission of the City Manager's Department, operating in the *Information Technology (IT) Fund*, is to maintain all hardware and software utilized for the City's computer and telecommunications systems. The Information Services Division is responsible for the city-wide computer network which consists of an IBM AS/400 midrange computer, connected by an electronic network to approximately 803 desktop and 484 laptop computers located throughout the City. The AS/400 houses financial and statistical data used by city staff and the general public.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services			
• Respond to call for technical assistance within 4 hours	95%	95%	95%
• Upgrade City personal computers on a three year cycle	25%	25%	25%

FINANCIAL SERVICES

The mission of the Financial Services Department is to provide competent and comprehensive financial services for the City Administration to enable all departments to work in the best interests of our community and to instill the City's value system among all employees to foster innovative solutions achieving an outstanding level of service. Financial Services manages the City's financial resources in the most cost effective and efficient manner. The Department provides relevant, timely financial information to the public, decision makers and to City management. Financial Services is responsible for the safeguarding of the City's assets through appropriate controls.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Financially Sound City Government			
<i>Administration:</i>			
• Percentage of time GFOA Certificate for Excellence in Financial Reporting received.	100%	100%	100%
• Desired general obligation bond rating received from the three rating agencies	AAA	AAA	AAA
<i>Purchasing:</i>			
• Provide 12 procurement card training sessions per fiscal year.	83%	83%	83%
<i>Treasury:</i>			
• Available funds in interest-bearing investments	100%	100%	100%
<i>Risk Management:</i>			
• Percentage of liability claims settled within the reserved amount	80%	90%	90%
<i>Office of Management & Budget:</i>			
• Receive the GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
World Class Municipal Services			
<i>Administration:</i>			
• Number of training sessions performed that increase Financial Services staff's knowledge of each division's responsibilities.	4	7	4
<i>Office of Management & Budget</i>			
• Budget Training Classes	6	3	3
Strong Partnership with our Stakeholders			
<i>Office of Management & Budget</i>			
• Production of Approved Budget documents (hard copy and City website accessible)	Yes	Yes	Yes

DEVELOPMENT SERVICES

The mission of the Development Services Department is to promote the continued sustainability of the City of Boca Raton through flexible, creative, and responsive customer service. We will be recognized as a leader in the City's efforts to protect and enhance the built, living, and natural environments, assist in the creation of jobs and the protection of the tax base by promoting quality development and redevelopment, and support the provision of housing opportunities for all Boca Raton's citizens.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services Administration:			
<ul style="list-style-type: none"> Percentage of Employees who responded to annual survey that they are satisfied with working within the department *due to Citywide survey, department survey was not conducted.	54.6%	N/A*	50%
Strong Partnership with Our Stakeholders Administration:			
<ul style="list-style-type: none"> % of Citizen Inquiries/Requests responding within 2 days of receipt 	98%	99%	100%
Code Compliance/Licensing:			
<ul style="list-style-type: none"> Percentage of Customer Complaints/Inquiries Investigated within 72 hours of Receipt 	95%	96%	100%
<ul style="list-style-type: none"> Number of complaints/responses 	24,800	22,000	21,000
<ul style="list-style-type: none"> Percentage of License Inspections Conducted within 7 days of Complete Application 	90%	91%	95%
Planning & Zoning:			
<ul style="list-style-type: none"> Number of Applications Processed 	46	75	80
CDBG:			
<ul style="list-style-type: none"> Ensure a minimum of low-income families are served by annually evaluating the effectiveness of policy caps within the Housing Rehab Program 	4	4	0
Affordable Housing:			
<ul style="list-style-type: none"> Ensure a minimum of low-income families are served by annually evaluating the effectiveness of policy caps within the Home Buyers Program. 	0	0	6

POLICE SERVICES

The mission of the Police Services Department is to work with residents to enhance the quality of life in the City of Boca Raton through progressive police service in partnership with the community.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders Chief's Office:			
<ul style="list-style-type: none"> Maintain CALEA accreditation 	Yes	Yes	Yes

Police Services cont.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
<ul style="list-style-type: none"> Reduce Internal Affairs complaints / investigations over previous year 	7	4	10
Community Services:			
<ul style="list-style-type: none"> Increase boating safety inspections 	600	100	N/A
Communications/Dispatch:			
<ul style="list-style-type: none"> % of 911 calls answered within 0-5 seconds 	86%	87%	90%
Bureau of Field Services:			
<ul style="list-style-type: none"> Maintain an overall customer satisfaction rating level of 95% based upon annual survey results 	97%	99%	95%

FIRE-RESCUE SERVICES

The mission of the Fire-Rescue Services Department is to prevent and minimize the loss of life and property through the delivery of the highest quality, effective, and efficient emergency fire-rescue service, emergency medical services, special operations emergency response, fire prevention, and public education services to the people of Boca Raton.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services			
% Fire Accreditation process completed	10%	15%	N/A
% Records Management retention and or destruction.	90%	95%	100%
Improve collections of EMS Billing Efficiency by 10%	70%	75%	80%

MUNICIPAL SERVICES

The mission of the Municipal Services Department is to provide services in the most efficient manner to provide a safe, clean, and high-quality community. Also, to respond quickly and effectively to emergencies providing an efficient delivery of services.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders Streets:			
<ul style="list-style-type: none"> Investigate and develop plan to repair or replace sidewalk within 24 hours of complaint. 	99%	90%	93%
<ul style="list-style-type: none"> Completion of Utilities open pavement repairs within one-week period. 	70%	75%	90%
Dredge:			
<ul style="list-style-type: none"> Dredge 100,000 cubic yards of sand from inlet 	70,000	80,000	83,000
<ul style="list-style-type: none"> Keep the inlet channel at a 6' depth everyday 	100%	100%	100%

Municipal Services cont.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Facilities Maintenance:			
<ul style="list-style-type: none"> To reduce external work orders thru Facilities Maintenance proactive awareness within City facilities. 	5%	8%	10%
Traffic/Special Projects:			
<ul style="list-style-type: none"> Record and reduce yearly number of reported motor vehicle crashes per 1,000 population 	38.7	35.3	38.0
<ul style="list-style-type: none"> Record average travel times along major City arterials and improve or maintain L.O.S. (average travel speed) yearly. 	27.5 mph	28 mph	26 mph
Engineering Services:			
<ul style="list-style-type: none"> Complete projects within 10% of original bid. 	100%	100%	100%
<ul style="list-style-type: none"> Complete land, boundary, topographic and "as-built" surveys within 15 days. 	100%	100%	90%

SANITATION FUND

The Sanitation section of the Municipal Services Department provides for the collection and disposal of solid waste, vegetation, and recyclable material for City residents including weekly bulk trash collection. This year Sanitation will collect approximately 74,908,800 lbs. of garbage, 18,410,530 lbs. of recyclables, and 21,599,050 lbs. of vegetation generated by approximately 86,400 residents. The goal is to provide efficient, sanitary removal of solid waste by promoting source separation and increased recycling participation.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> Resolved missed pickups within 24 hours 	98%	100%	100%
<ul style="list-style-type: none"> Complete daily routes 	100%	98%	98%

STORMWATER UTILITY FUND

The mission of the Municipal Services Department, operating in the *Stormwater Utility Fund*, is to cooperatively design, construct, inspect and maintain the City's separate Stormwater system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit including, but not limited to, project management for capital improvements, construction inspections for drainage improvements, project planning/development and policy development/guidance, enforcement and implementation.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services Maintenance:			
<ul style="list-style-type: none"> Exceed level of maintenance required by NPDES for stormwater inspection, cleaning and repair 	100%	100%	100%
Engineering:			
<ul style="list-style-type: none"> Complete projects within 10% of original bid. 	100%	100%	90%

MOTOR POOL FUND

The mission of the *Fleet Maintenance Division* of Municipal Services, operating in the Motor Pool Fund, is to provide low cost, efficient maintenance to prolong the useful life of the fleet, provide vehicles that are safe and reliable and maximize the residual value of the City's fleet. The Fleet Maintenance Division is responsible for the repair and maintenance of 955 pieces of rolling stock. This equipment ranges from golf carts to Class 8 large trucks. Fleet Maintenance is also responsible for various fuel sites throughout the City. The *Capital Recovery Cost Fund (CRC)*, operated by Municipal Services, ensures sufficient funds are accumulated for the replacement of existing vehicles and heavy equipment that have a replacement cost of \$35,000 or more.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services			
<ul style="list-style-type: none"> Maintain a high level of expertise in Fleet Maintenance industry by providing an on-going training program 	313 hours	470 hours	480 hours
<ul style="list-style-type: none"> Reduce equipment down-time thru additional preventative maintenance activities 	3.05 work days	3.56 work days	2 work days

RECREATION SERVICES

The mission of the Recreation Services Department is to provide and preserve quality customer service programming within the Library, parks, recreation, leisure, resource management and information services, through facilities, programs and resources which are relevant, educational, attractive, environmentally conscious and affordably accessible to the community of Boca Raton.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders			
<i>Library:</i>			
<ul style="list-style-type: none"> Reference and information questions are answered before patrons leave the library. 	95%	90%	90%
<ul style="list-style-type: none"> Telephone reference questions are answered while patron is on the phone. 	80%	80%	80%
<i>Recreation:</i>			
<u>Ocean Rescue</u>			
<ul style="list-style-type: none"> Assure beachfront park patrons return safely to shore 	100%	100%	100%
<u>Aquatics</u>			
<ul style="list-style-type: none"> Learn to swim class participants will demonstrate the ability to advance to the next level 	60%	60%	70%
<u>Athletics</u>			
<ul style="list-style-type: none"> Participation in City-operated youth sports programs will indicate a desire to participate, if eligible, next season. 	96%	96%	99%
<u>Tennis Centers</u>			
<ul style="list-style-type: none"> Children participating in the winter, summer and fall camps will express, in their post-camp evaluation, an interest in attending camps, if eligible, in the future. 	100%	91%	95%
<i>Parks:</i>			
<ul style="list-style-type: none"> Maintain all park properties in accordance with the Recreation Services Department standards, by preventative, cyclic, routine, non-routine and special response measures. 	90%	93%	95%
<ul style="list-style-type: none"> Ensure safe and sanitary restrooms throughout the City's park system on a daily basis. 	95%	95%	95%

BEAUTIFICATION FUND

The mission of the Recreation Services Department, operating in the *Beautification Fund*, is to provide a highly aesthetic and healthy network of City right-of-way medians for the benefit of the traveling citizenry of Boca Raton and those who are visiting as well. Staff is dedicated to managing these resources efficiently and safely using appropriately trained staff to achieve an enhanced biological and environmental state of the urban roadway landscape. Staff continually searches for and adapts to situations where the program can result in labor cost reductions and water conservation.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> On a daily basis, monitor contract landscape maintenance services for compliance with contract schedules of value 	95%	95%	95%
<ul style="list-style-type: none"> Maintain <i>Tree City</i> status by planting new trees throughout the City, in the appropriate landscape settings. 	95%	95%	95%
<ul style="list-style-type: none"> Remove and replace dead or accident-damaged trees, palms, shrubs, ground cover and turf within two weeks of discovery, to maintain a "City Within A Park" theme. 	75%	75%	75%

BEACH & PARK DISTRICT FUND

The mission of the Recreation Services Department, operating in the *Beach & Park District Fund*, is to provide and preserve quality parks, recreation, leisure and resource management through facilities, programs and resources which are relevant, educational, attractive and affordably accessible to the Boca Raton area. Costs are reimbursed through an interlocal agreement with the Greater Boca Raton Beach and Park District.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders			
<i>Recreation:</i>			
<u>Aquatics</u>			
<ul style="list-style-type: none"> Learn-to-swim class participants will demonstrate the ability to advance to the next level. 	60%	70%	70%
<u>Athletics</u>			
<ul style="list-style-type: none"> Participation in City-operated youth sports programs will indicate a desire to participate, if eligible, next season. 	96%	96%	97%
<u>Ocean Rescue</u>			
<ul style="list-style-type: none"> Assure beachfront park patrons return safely to shore. 	100%	100%	100%

Beach & Park District Fund cont.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Tennis Centers			
<ul style="list-style-type: none"> Children participating in the winter, summer and fall camps will express, in their post-camp evaluation, an interest in attending camps, if eligible, in the future. 	97%	94%	95%
Community Centers			
<ul style="list-style-type: none"> Class patrons will rate their experiences as "outstanding" on the post-class survey. 	83%	94%	94%
Parks:			
<ul style="list-style-type: none"> Maintain all park properties in accordance with the Recreation Services Department standards, by preventative, cyclic, routine, non-routine and special response measures. 	90%	90%	95%
<ul style="list-style-type: none"> Maintain dune crossovers and recreational boardwalks in safe and usable condition. 	95%	95%	100%

CEMETERY/MAUSOLEUM

The mission of the Recreation Services Department, operating in the Cemetery/Mausoleum Fund, is to provide quality service to City residents, along with the highest standards of maintenance for existing and future Cemetery/Mausoleum facilities. The Recreation Services Department provides assistance to the public in making final resting place arrangements and maintains all Cemetery burial, Mausoleum entombment and historical records.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> Ensure consistent compliance with rules and regulations as related to decorations, by removing violations within one workday. 	99.9%	99.9%	100%
<ul style="list-style-type: none"> Provide timely, professional quality entombment and enrichment services to the Boca Raton Mausoleum Company at no additional charge. 	290	280	280

GOLF COURSE FUND

The City of Boca Raton's Recreation Services Department, operating in the *Golf Course Fund*, has a mission to furnish quality facilities, programs, activities and services to residents and non-residents, under a sound management and financial plan, that is competitive and self supportive.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Financially Sound Government			
<ul style="list-style-type: none"> Increase total user revenue by stated amounts over previous year's approved budget. 	(2.4%)	(5%)	3%
<ul style="list-style-type: none"> Increase total rounds played by stated amounts over previous year. 	(6,500)	(1,500)	3,700
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> Properly reset pin placements on all greens daily 	100%	100%	100%
<ul style="list-style-type: none"> Aerate all greens and tees three times per year 	100%	100%	100%

UTILITY SERVICES

The mission of the Utility Services Department, operating in the Water & Sewer Enterprise Funds, is to provide water and sewer services to approximately 34,600 accounts, including residential, commercial, industrial and educational. The service area extends from the Atlantic Ocean on the east to the Florida Turnpike on the west. The northern and southern service boundaries are the City limits. The service area encompasses approximately 35 square miles.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
World Class Municipal Services			
Administration:			
<ul style="list-style-type: none"> Percentage of Utility employees attending training courses 20 or more hours per year. 	100%	100%	100%
Water:			
<ul style="list-style-type: none"> Percentage of time drinking water surpasses state/federal standards 	100%	100%	100%
Wastewater:			
<ul style="list-style-type: none"> Percent of raw waste water flowing into treatment facility 	100%	100%	100%

Utility Services cont.

Performance Measures Strategic Initiatives:	2007-08 Actual	2008-09 Estimated	2009-10 Target
Strong Partnership with Our Stakeholders			
<i>Meter Reading:</i>			
<ul style="list-style-type: none"> Meter reading accuracy rate 	99%	99%	99%
<ul style="list-style-type: none"> Number of stopped registers in system 	1%	1%	1%
<ul style="list-style-type: none"> Number of work orders completed within 1 business day (including tests) 	90%	90%	90%
<i>Water:</i>			
<ul style="list-style-type: none"> Percentage of water service calls responded to within 2 hours. 	100%	100%	100%



CITY COUNCIL

Susan Whelchel, Mayor
Susan Haynie, Deputy Mayor
Anthony Majhess, Council Member
Michael Mullaugh, Council Member
Constance J. Scott, Council Member

The City of Boca Raton is governed by a five member City Council, elected at large on a non-partisan basis. The Mayor presides at all Council meetings and other public functions and is the ceremonial head of the City.

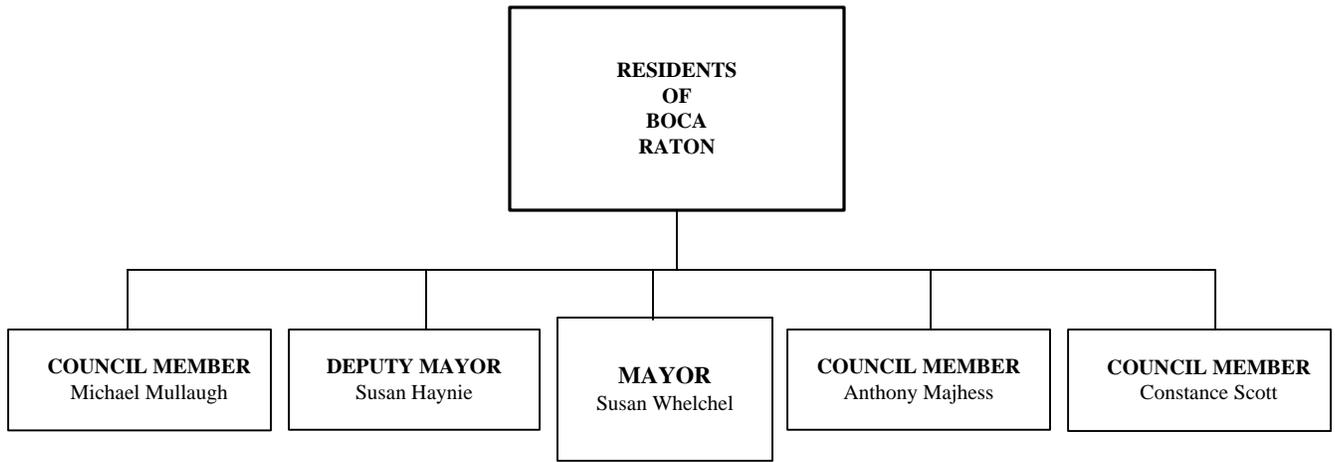
The Council legislatively determines policy and appoints a City Manager who is responsible for administration of that policy and managing the City’s departments and services.

City Council elections are held on the second Tuesday of March. The Mayor and City Council Members are elected for three-year terms and can serve no more than two consecutive terms. Candidates are elected by plurality. To be eligible to seek office, candidates must be a qualified elector of the city at the time of qualifying for candidacy and a resident of the City for at least 30 days prior to the first day of the qualifying period.

Council meetings are held in the Council Chambers, City Hall, at 6:00 p.m. on the second and fourth Tuesday of each month. Workshop meetings are held on the second and fourth Monday of each month at 1:30 p.m. or as soon thereafter as possible following the conclusion of the 1:30 p.m. meeting of the Community Redevelopment Agency. Meeting dates are subject to change. Specific information on Council meetings and board meetings is available from the City Clerk’s office. All meetings of the City Council and its various boards are open to the public. Residents are encouraged to attend and participate in these meetings.



EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	105,534	118,400	118,400	119,400
Other Operating	205,429	188,300	188,300	192,800
Supplies	2,631	2,500	2,500	2,500
TOTAL	313,594	309,200	309,200	314,700



Approved Positions FY 08/09	5.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	-
Approved Positions FY 09/10	5.00

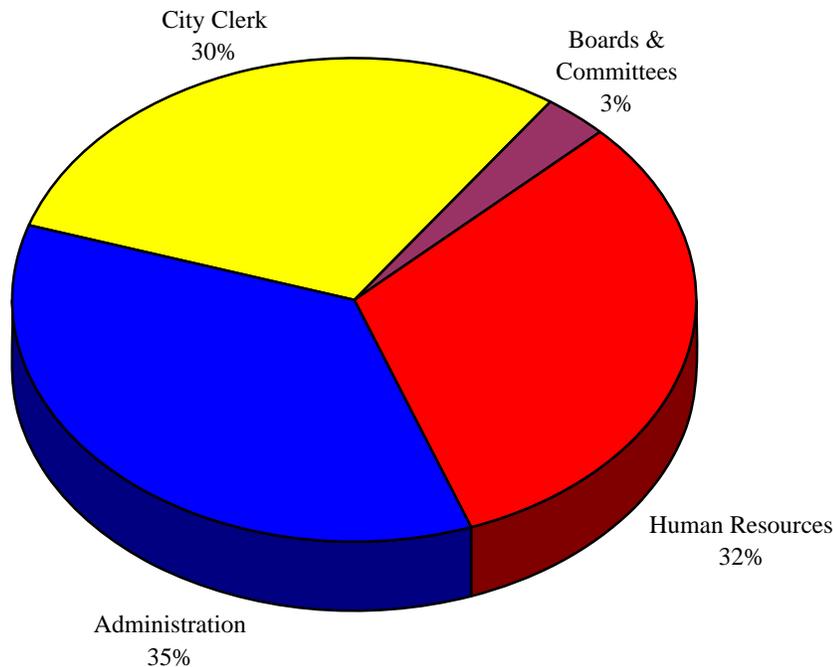
CITY MANAGER

Leif J. Ahnell, City Manager
George S. Brown, Deputy City Manager
Michael J. Woika, Assistant City Manager

Appointed by the City Council to direct the day-to-day operations of the City, the City Manager is the Chief Administrative Officer for the City of Boca Raton. Each department head is appointed by the City Manager and works closely with him to provide policy recommendations regarding the health, safety, and welfare of the community to the City Council.

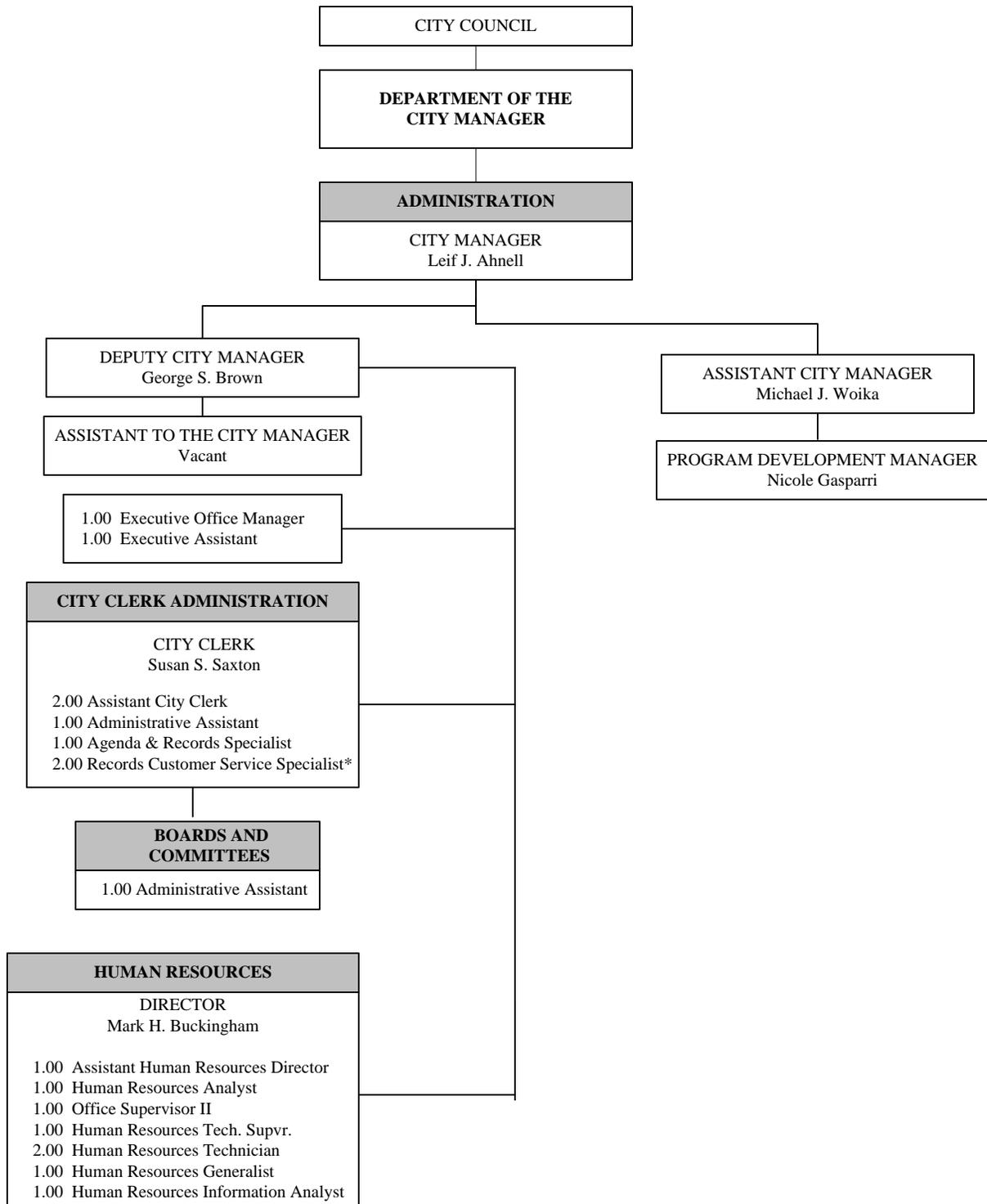
The mission of the City Clerk’s Office is to fulfill the traditional city clerk responsibilities of record keeping, documentation of official minutes, preparation of agenda, election administrator, and to coordinate the implementation of a proactive public information and communications program. The City Clerk is also responsible for the Boards and Committees Division, which supports the City’s 24 boards and committees.

Human Resources is responsible for the recruitment and employment of a workforce of 1,288 full time and 510 part time employees. Human Resources coordinates citywide training, with an emphasis on leadership. Labor contract negotiation and administration, incentive and recognition programs, and citywide employee events are managed by Human Resources. Over 1,360 citizen volunteers are placed by Human Resources in a variety of programs throughout the City.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 1,202,400
City Clerk	1,006,500
Boards & Committees	98,600
Human Resources	1,070,100
TOTAL	\$ 3,377,600

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,628,893	2,686,000	2,686,000	2,665,400
Other Operating	475,398	655,800	660,200	648,600
Supplies	49,198	65,500	66,300	63,600
TOTAL	3,153,489	3,407,300	3,412,500	3,377,600
Full-time Employees	26.00	26.00	26.00	26.00



* 2.00 Office Assistant I (City Clerk) reclassified to Records & Customer Service Specialist
 -2.00 Video Producer / Multi-Media Specialist transferred to City Manager/IT

Approved Positions FY 08/09	26.00
Revised Positions FY 08/09	
Personnel Changes FY 09/10	-2.00
Approved Positions FY 09/10	24.00

CITY CLERK'S OFFICE

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	691,271	748,500	748,500	700,200
Other Operating	254,571	360,700	365,900	359,600
Supplies	31,518	47,200	47,200	45,300
TOTAL	977,360	1,156,400	1,161,600	1,105,100

Description of Division and Activity

The City Clerk Division is responsible for record archiving and management, administration of general and special elections, publication of the City Council agenda, and development of proactive public information and communications programs. The City Clerk Division is also responsible for coordinating the activities of, and providing support for, regulatory and advisory boards and commissions.

Goal

To provide optimum internal administrative services and to provide the public with accurate, timely information about City government and legislation that affects their daily lives.

Objectives 2009-10

- Increase library of digital documents.
- Enhance the content and quality of AM1650.
- Increase the amount of original (created in-house) programming on BocaTV.

Achievements 2008-09

- Expand Channel 20 Programming.
4200 hours of new programming was provided to viewers in FY 2008-09.
- Enhance the content and quality of AM1650.
Delayed to FY 2009/10 due to other priorities.
- Continue to expand accessibility of legislative documents.
The library of digital documents was expanded.
- Continue initiatives to streamline boards.
The recommendation regarding streamlining of boards remains pending Council action.
- Upgrade video equipment in the Council Chamber.
Upgrades included new cameras and a "studio in a box."
- Establish television studio at the Cultural Arts Center.
Funds not available - the County diverted the grant monies for another use.

Other Achievements:

- Creating the BocaTV brand for the City government access channel.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services / Strong Partnership with our Stakeholders</i>					
Live telecast of meetings	108	108	108	108	108
Records microfilmed/scanned	220,000	280,000	300,000	418,000	425,000
Turnaround time for council minute production	N/A	N/A	7 days	7 days	7 days
Response time for internal document requests	N/A	N/A	24 hours	24 hours	24 hours
Response time for walk-in records requests (average)	N/A	N/A	30 minutes	30 minutes	30 minutes

HUMAN RESOURCES

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	734,022	781,300	781,300	816,400
Other Operating	188,855	259,000	258,000	245,200
Supplies	8,163	10,000	11,000	8,500
TOTAL	931,040	1,050,300	1,050,300	1,070,100

Description of Division and Activity

The Human Resources Division is responsible for the recruitment and employment of the City's workforce; coordinates City-wide training; administers compensation plans; designs and presents annual employee relations events; manages the collective bargaining process with the three (3) labor unions and administers the contracts; develops employment policies and procedures; distributes policies and related materials; administers a comprehensive volunteer program; provides advice and assistance to management, employees and the public on Federal, State and City employment related matters. The current budgeted City workforce consists of 1,288 full time and 510 part time employees.

Goal

To provide City employees, applicants and volunteers with outstanding customer service on all Human Resources and Employee Relations issues. Provide expert advice to applicants and employees on all Human Resources matters

Objectives 2009-10

- Negotiate the FOP contract
- Negotiate the SEIU contract
- Provide Human Resources Clinics to Departments
- To recruit and retain key personnel in public safety
- Implement an electronic status form

Achievements 2008-09

- Provide Diversity and Disability Awareness Training to all employees.
Diversity Training is scheduled to be provided in the Fall
- Conduct staff driven organizational review and needs assessment on succession planning.
A review has been conducted on a Department basis for succession planning
- Investigate alternate strategies to attract essential employees.
Several meetings have been conducted with the Police Department about the recruitment of public safety personnel
- Provide policy refresher training to all employees on workplace violence and sexual harassment.
Policy refresher training has been provided to over 900 employees to date
- Implement electronic status forms to improve customer service.
The electronic status form will be piloted in July 2009

Other Achievements:

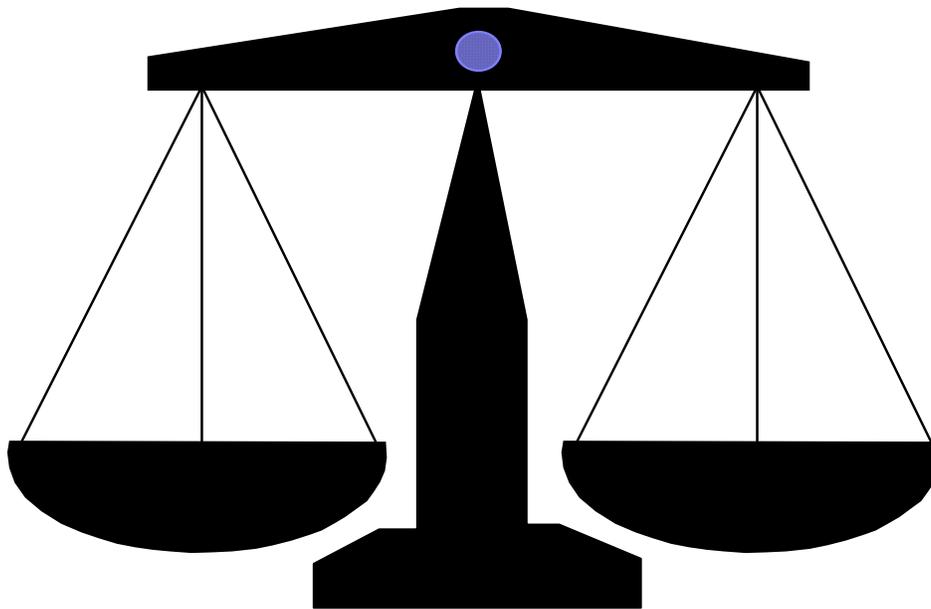
- Completed IAFF contract negotiations

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
% of new hires “recruited” via job fairs and non traditional recruitment efforts.	35%	20%	35%	10%	10%
% of all full and part time employees receiving training (Policy Refresher Training, etc.)	100%	0%	100%	100%	100%
% of separating employees that have exit interviews	100%	90%	100%	90%	100%
% of new employees attending orientation within the first payroll of their employment	100%	100%	100%	100%	100%

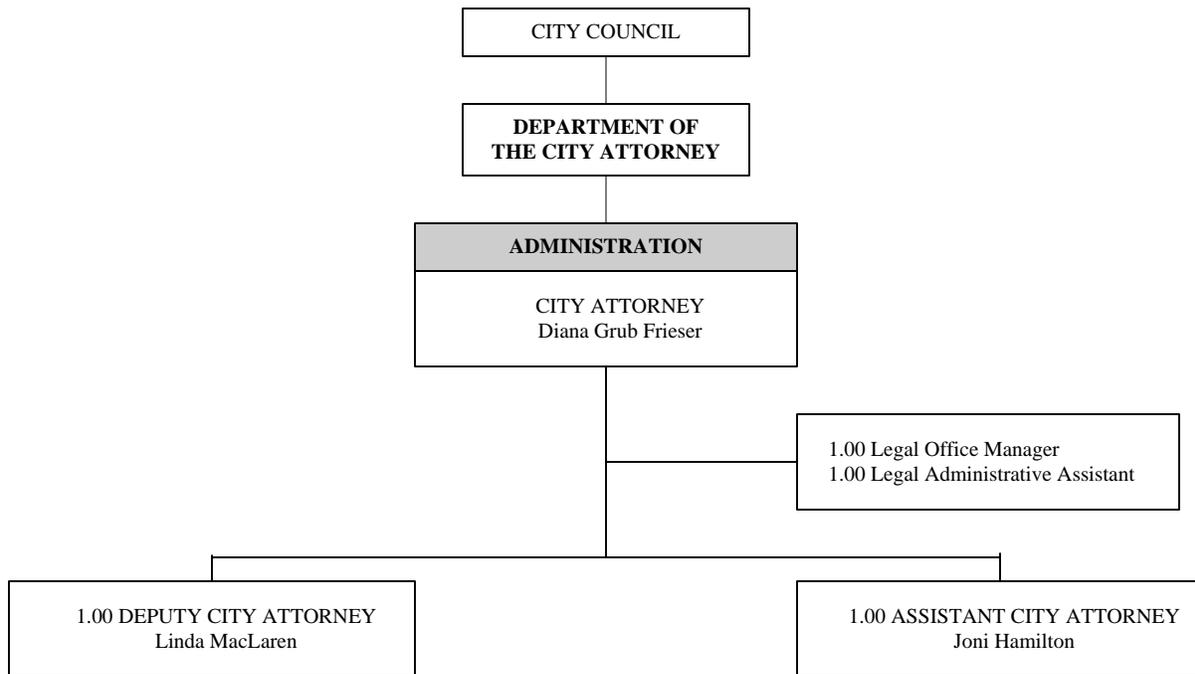
CITY ATTORNEY

Diana Grub Frieser, City Attorney

The City Attorney, who is appointed by City Council, is responsible for advising the City Council, City staff, the Boca Raton Community Redevelopment Agency, and various City boards and committees on legal matters concerning the City.



EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	785,489	806,500	806,500	787,200
Other Operating	151,691	218,700	218,700	222,600
Supplies	25,156	21,100	21,100	21,100
TOTAL	962,336	1,046,300	1,046,300	1,030,900
Full-time Employees	5.00	5.00	5.00	5.00



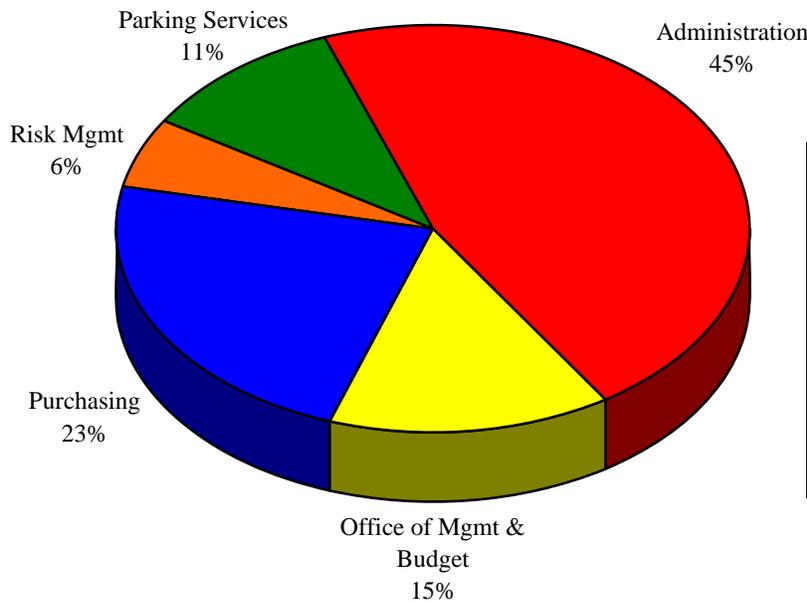
Approved Positions FY 08/09	5.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	-
Approved Positions FY 09/10	5.00

FINANCIAL SERVICES

Mervyn C. Timberlake, Jr., C.P.A., Financial Services Director
Linda C. Davidson, C.P.A., Deputy Financial Services Director

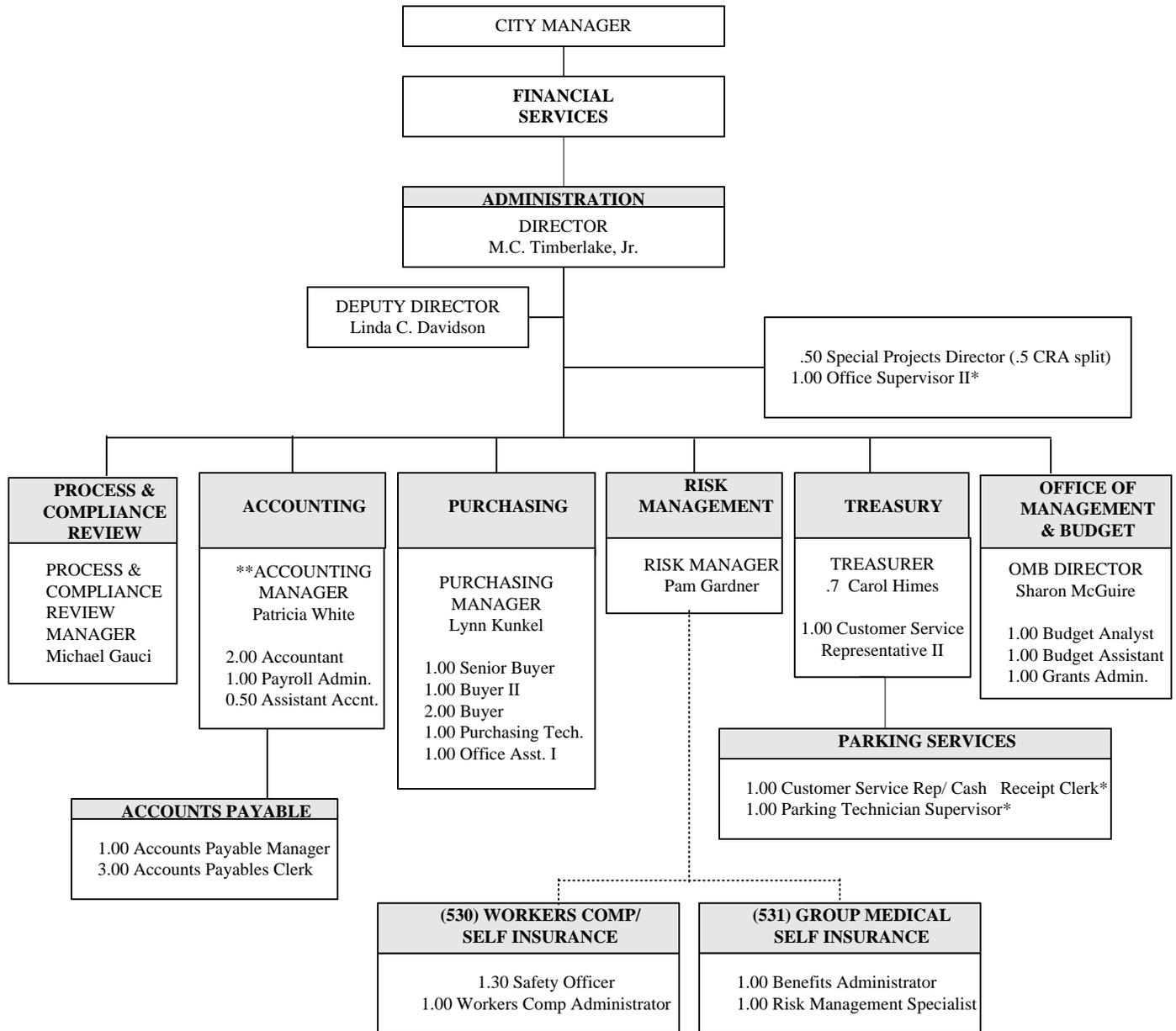
The mission of the Financial Services Department is to provide competent and comprehensive financial services for the City Administration to enable all departments to work in the best interests of our community and to instill the City’s value system among all employees to foster innovative solutions achieving an outstanding level of service. Financial Services manages the City’s financial resources in the most cost effective and efficient manner. The Department provides relevant, timely financial information to the public, decision makers and to City management. Financial Services is responsible for the safeguarding of the City’s assets through appropriate controls.

The activities of Financial Services include Administration, Accounting, Treasury, Accounts Payable, Purchasing, Risk Management, Office of Management and Budget, Parking Services and Customer Service.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 1,321,600
Office of Mgmt & Budget	417,300
Purchasing	654,400
Risk Management	158,200
Parking Services	304,800
TOTAL	\$ 2,856,300

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,254,053	2,388,400	2,388,400	2,429,000
Other Operating	493,383	519,400	529,200	274,600
Supplies	32,815	35,900	35,900	152,700
Capital Outlay	35,682	-	27,500	-
TOTAL	2,815,933	2,943,700	2,981,000	2,856,300
Full-time Employees	25.70	25.70	25.70	27.70



** Position funded by Utility Services (not in General Fund count)

* Administrative Assistant reclassified to Office Supervisor II

* 1.00 Customer Service Re/Cash Receipt Clerk (New Division)

* 1.00 Parking Technician Supervisor (New Division)

2.00

Approved Positions FY 08/09	25.70
Revised Positions FY 08/09	
Personnel Changes FY 09/10	+2.00
Approved Positions FY 09/10	27.70

ADMINISTRATION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,213,766	1,269,300	1,268,300	1,152,600
Other Operating	362,494	382,400	386,100	151,800
Supplies	16,623	18,100	22,100	17,200
Capital Outlay	35,682	-	23,600	-
TOTAL	1,628,565	1,669,800	1,700,100	1,321,600

Description of Division and Activity

Administration provides direction to the Financial Services divisions and manages the City's financial resources in the most cost effective and efficient manner and provides relevant, timely financial data to the public and City management.

Goal

To provide a high standard of comprehensive financial services to City Departments, the public, bond rating agencies and other governmental agencies while safeguarding the City's financial assets and physical assets through appropriate controls.

Objectives 2009-10

- Provide timely financial reporting and financial data through the use of the City's website to improve transparency.
- Implement new GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* and Develop a new financial policy relating to assist in the implementation of GASB Statement No. 51 *Reporting for Intangible Assets*.
- Assist in the financing of capital projects, including the downtown library and waterways enhancement projects.
- Implement improved alarm billing practices.
- Develop a streamlined fixed asset process to improve reporting and ensure control.
- Assist in the completion of paid parking and red light camera program.
- Perform analysis of duties and functions of the department and develop a long-term recommendation for consolidation of services where viable.
- Execute a comprehensive review of the investment policy and allowable investments and investment advisors. Review investment reporting.

Achievements 2008-09

- Implement new banking services contract to improve operations in bank reconciliation and electronic payment options.
The new banking contract with a new banking relationship Bank of America was implemented
- Implement new GASB Statement No. 45 on Other Post Employment Benefits (OPEB) with information provided in actuarial study.
The City issued a request for proposals for OPEB actuarial services and contracted with a vendor to provide these services. The City recorded the financial transactions and required disclosure as part of the year end financial reporting for the fiscal year ended September 30, 2008.

Achievements 2008-09

- Implement electronic processing of procurement card transactions.
Accounts Payable, in conjunction with Purchasing, established the procedures related to the electronic processing of procurement card transactions citywide in January 2009.
- Explore automation of the travel voucher process.
Accounts Payable with assistance from IT developed a new supplemental policy and procedures for the utilization of electronic travel vouchers.
- Participate in implementation of sanitation fee.
A sanitation enterprise fund was established and the monthly sanitation fee was included on the bi-monthly utility customer service bills.
- Review interlocal agreements with Greater Boca Raton Beach and Park District and provide cost allocation process for other administrative services.
The cost allocation methodology was reviewed and evaluated to determine an appropriate allocation to the Greater Boca Raton Beach and Park District. Supporting document was provided as part of the analysis of services to the District.
- Continue updating departmental policies and procedures to ensure accurate performance and provide a vehicle for cross training staff.
Policies for Risk Management Liability Claims, Identity Theft, and Donations have been established during the fiscal year.
- Provide for management transition when the Financial Services Director retires.
The Deputy Director
- Create an Internal Control Risk Assessment tool to assist in determining the types of process and compliance reviews to be initiated.
Effective communication with department heads and division heads has been the primary source for determining risk assessment. During the fiscal year, internal controls for inventory supplies, solid waste fees, and business tax receipts have been reviewed.
- Implement burglar alarm permitting procedures.
Burglar alarm permitting was successfully implemented.
- Explore other options to increase interest revenues.
The economic and interest rate environment made this inadvisable during this past fiscal year.
- Revise investment policy to allow 207 money markets, longer term investments for bond reserves to increase interest revenues.
This goal has been expanded for the upcoming fiscal year due to the economic environment.

Other Achievements:

- Reaffirmed City's AAA for general obligation bonds.
- Developed a standard audit process for procurement card purchases.
- Issued Water and Sewer Revenue Refunding Bonds with savings of \$768,000.
- Implemented GASB 48 Pledged Revenues and GASB 50 Pension Disclosure.
- Developed a new financial policy on donations.
- Issued Special Assessment Refunding Bonds with savings of \$540,000.
- Provided continuing disclosure for bond issues.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Financially Sound City Government</i>					
Treasury: Available funds in interest-bearing investments	100%	100%	100%	100%	100%
Treasury: Meet or exceed benchmark	67%	85%	85%	77%	85%
Number of Petty Cash Audits Performed	3	3	5	13	5
Accounting: Reduce number of post-closing journal entries required during the annual audit by 50% per year to a target of 0 entries.	4	15	10	39	10
Percentage of time GFOA Certificate for Excellence in Financial Reporting received.	100%	100%	100%	100%	100%
Complete CAFR within 5 months of year end.	5 months	5 months	5months	6 months	5 months
Percentage of bank reconciliations completed within 20 days of month end.	75%	75%	75%	50%	50%
Number of internal compliance reviews performed and recommendations made.	5	5	6	6	5
Desired general obligation bond rating received from the three rating agencies	AAA	AAA	AAA	AAA	AAA
Percentage of monthly financial statements issued within 15 days of month end.	75%	70%	75%	58%	75%
Number of process reviews performed for internal Financial Services functions	2	4	7	10	5
Perform procurement card audits to ensure compliance to the policy.	30	35	35	100	125
Number of capital asset inventories to be performed on an annual basis.	3	3	5	3	5
<i>Word Class Municipal Services</i>					
Accounting: Number of training sessions performed that increase Financial Services staff's knowledge of each division's responsibilities.	3	4	6	7	4
Accounts Payable - Issue vendor checks within 30 days of invoice date	95%	95%	95%	95%	95%
Number of Vendors Paid via ACH in lieu of check.	10	1	50	10	50
Reduce the number of delinquent false alarm accounts	90%	75%	90%	60%	75%

PURCHASING

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	533,982	586,700	586,700	603,700
Other Operating	86,713	95,400	95,400	43,300
Supplies	8,097	8,000	8,000	7,400
TOTAL	628,792	690,100	690,100	654,400

Description of Division and Activity

The Purchasing Division is responsible for the procurement of materials, supplies, equipment and services for all Departments in accordance to State Statute, City ordinances and the procurement code. The Division also supervises the disposition of surplus property and provides mail services for the City Departments.

Goal

To procure materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed to provide the very best service to the public.

Objectives 2009-10

- Continue to use technology to obtain efficiency in procurement operations and electronic availability of procurement related documents
- Review the vendor performance reporting document and tracking system and implement changes where appropriate.
- Continue evaluation of the Procurement Card program to find opportunities to further increase the annual usage from the issuing bank.
- Develop and issue a survey to City Departments regarding the operations in the Purchasing Division, including but not limited to the procurement card program, disposition of surplus, electronic forms, monitoring of vendor performance and procurements related to term contracts.
- Continue development of City Wide project manager training program and implementation.

Achievements 2008-09

- Development of training programs for City employees on policies and procedures.
Two single topic training programs were developed and presented for the Recreation Services Department and a City Wide project manager training program is under development.
- Implement new Procurement Card Web based transaction and reporting software and train City staff.
The new Web based training software was implemented and a training tutorial manual was developed and provided to all Procurement Card holders.
- Implement new Contract Management Module software and train City staff.
Upon release of the contract Management Module from the awarded software vendor, the software will be implemented and training provided to City staff.
- Review and analyze the operational procedures for surplus property disposition. Implement any identified changes to increase efficiency in processing items for surplus.
Review of procedures completed and included the development of an RFQ to obtain services for recycling and demanufacturing services for surplus equipment.

Other Achievements:

- Recipient of the Universal Public Purchasing Certification Council Excellence in Achievement award recognizing the City of Boca Raton Purchasing Division as a fully certified procurement staff.

Achievements 2008-09
<ul style="list-style-type: none"> • Hosted a purchasing open house event for City staff. • Participation in the South East Florida Chapter NIGP reverse trade show. • Two purchasing division staff members were recipients of the People’s Choice Award. • All sealed bid documents, including construction bids, are being made available for review and downloading via the electronic bidding system. • The procurement card annual rebate amount doubled as a result of increased usage of the program and the rebate calculation associated with the new contract award.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Financially Sound City Government</i>					
Provide twelve procurement card training sessions per fiscal year.	83%	83%	83%	83%	83%
Increase percentage of annual procurement card rebate by promoting procurement card usage.	7%	7%	5%	7%	5%
All new year blanket purchase orders processed by November 1 st , of the current fiscal year.	85%	85%	85%	85%	85%
<i>Strong Partnership with Our Stakeholders</i>					
Percentage of sealed bids prepared and solicited for term contracts within 30 days from receipt of department’s requisition and final specifications.	98%	85%	85%	85%	85%
Percentage of sealed bids prepared and solicited for construction contracts within 20 days from receipt of department’s requisition and final specifications.	98%	85%	85%	80%	85%
Percentage of sealed bids prepared and solicited for equipment and services within 30 days of receipt of requisition and final specifications.	95%	85%	80%	80%	80%
Percentage of sealed RFP’s prepared and solicited within 30 days from receipt of department’s memorandum request and receipt of requisition.	90%	85%	85%	75%	80%
Percentage of expiring term contracts re-bid 60 days prior to contract expiration.	85%	70%	80%	70%	80%

RISK MANAGEMENT

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	142,482	149,100	149,100	146,200
Other Operating	17,746	19,200	19,200	8,900
Supplies	3,387	3,300	3,300	3,100
TOTAL	163,615	171,600	171,600	158,200

Description of Division and Activity

The Risk Management Division maintains open and effective communication with employees to assist them with their health benefits, deferred compensation plans, and flexible spending accounts. This Division is also responsible for employee safety, liability issues, workers' compensation claims and service.

Goal

Goals are primarily employee oriented. Continue to educate employees regarding their benefits, safety, and maintain a safe working environment. Provide good medical care for all employees. Liability issues will be managed in a cost effective and efficient manner.

Objectives 2009-10

- Work with the Benefit Consultant to negotiate a small to no increase renewal for the City with the health insurance carrier but still provide quality benefits for the employees.
- Continue to educate the employees on how to use the health insurance programs so that they can gain the greatest amount of benefit for their money.
- Provide more training for Safety Committee Members in order to make these committee members more valuable to their Departments and their safety efforts.
- Assist all Departments in lowering the number of accidents and injuries.
- Work with the health carrier on providing more wellness programs.
- Through the RFP process, secure the services of a Property Broker who will work with the City to negotiate the lowest possible rates for property insurance.
- Continue with our aggressive return to work program so that we can continue to lower costs in the workers' compensation program.
- Work with ICMA to continue to offer at least 4 retirement seminars a year.
- Encourage more employees to open up a 457 deferred compensation plan in order to save for their retirement.
- Continue with our aggressive subrogation program so that we can continue to return money to the City for accidents that have been caused by other parties.

Achievements 2008-09

- Provide quality, cost-effective health insurance for all employees.
The City was able to negotiate a less than 5% renewal for 2009 with few changes.
- Continue to work with the Property Insurance Broker in order to lower the cost of insurance for all City properties.
The City was able to purchase and insure more of its exposed property at a reasonable rate.
- Provide safety training to all employees in order to help keep the number of accidents and injuries down.
The safety officers trained over 1,600 employees and the costs in the workers' comp program were reduced due to fewer injuries.

Achievements 2008-09
<ul style="list-style-type: none"> • Enhance medical providers for the workers' compensation program who will assist the City in lowering costs for the program. <ul style="list-style-type: none"> We were able to recruit providers who did not charge us as much, nor abuse the number of visits which lowered our costs. • Add new segments to the Wellness Program which will save the City money on their health insurance premiums. <ul style="list-style-type: none"> We were able to provide some nutrition seminars which heightened awareness of weight management and wellness. • Educate the employees on the flexible spending plan, which should help the employees save money and result in a tax savings for the City. <ul style="list-style-type: none"> We enrolled more employees for larger amounts which resulted in significant savings for the City.
<p>Other Achievements:</p> <ul style="list-style-type: none"> • Four retirement seminars were successfully held. • A successful health and safety fair was held in May. • The aggressive return to work program continues to help lower the workers' comp costs. • Four liability claims were successfully settled under the reserved amount. • One very sensitive liability claim was settled for much lower than the reserved amount. • Subrogation on claims brought over \$115,000 back to the City.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Financially Sound City Government</i>					
Percentage of Subrogation Claims filed and recovered in the fiscal year.	80%	88%	90%	95%	95%
Percentage of accidents/injuries investigated within 48 hours of notification	80%	85%	90%	98%	95%
Percentage of liability claims settled within the reserved amount	85%	80%	80%	90%	90%
Percentage of health insurance problems resolved within two weeks of notification.	87%	90%	90%	90%	90%
Increase participation in the flexible spending account	2%	3%	4%	2%	2%
Under state managed care program, percentage reduction of workers' compensation injuries.	11%	15%	10%	15%	NA

OFFICE OF MANAGEMENT & BUDGET

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	363,823	383,300	383,300	390,700
Other Operating	26,430	22,400	25,500	20,600
Supplies	4,708	6,500	6,500	6,000
Capital Outlay	-	-	3,900	-
TOTAL	394,961	412,200	419,200	417,300

Description of Division and Activity

The Office of Management and Budget is responsible for integrating City Policy objectives through the administration and preparation of the annual operating and capital improvements budgets. The Office of Management and Budget is also responsible for the coordination of city-wide grant activity.

Goal

Provide for the effective and efficient management of the City's resources through constant monitoring of appropriations and management analysis.

Objectives 2009-10

- Prepare and manage a balanced budget for fiscal year 09/10.
- Implement new Budget preparation system and revise training citywide.
- Explore, Apply and Manage American Recovery and Reinvestment Act (ARRA) grant opportunities.
- Publish Budget books by December 17th, 2009.

Achievements 2008-09

- Prepare and manage a balanced budget.
The 08/09 was prepared and balanced successfully.
- Implement new Budget preparation system and revise training citywide.
The RFP for the system is still in process. This item will be moved to next fiscal year as an objective.
- Acquire extensive knowledge on the City's defined benefit pension plans and assist in union negotiations with pension issues.
The Budget Director attends meetings regularly, reviews legislative material and participates in discussions.
- Publish budget books by December 15, 2008.
Books were published by the GFOA deadline of December 23, 2008.

Other Achievements:

- Received the Distinguished Budget Award from GFOA 27th consecutive year.
- Produce 5th Annual "Your Property Taxes Explained" brochure with updated and timely information for residents.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Financially Sound City Government</i>					
Receive the GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	YES	YES
% of grant applications submitted that receive funding.	N/A	N/A	100%	75%	100%
<i>World Class Municipal Services</i>					
Weeks to complete Proposed Budget	10	10	10	10	10
Budget Training Classes	6	6	6	3	3
% of Budgets submitted by the deadline.	100%	95%	100%	95%	100%
% of Budget Transfers processed within 15 days.	100%	100%	100%	100%	100%
<i>Strong Partnership with Our Stakeholders</i>					
Production of Approved Budget documents (hard copy and City website accessible)	Yes	Yes	Yes	Yes	Yes

CUSTOMER SERVICE AND METER READING

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	-	-	-	135,800
Other Operating	-	-	-	50,000
Supplies	-	-	-	119,000
TOTAL	-	-	-	304,800

Description of Division and Activity

Customer Service/Meter Reading reads the water meters, and prepares and collects utility billings for all accounts served by the City. Customer Service also serves as the centralized cash receipts for all revenues of the City and is responsible for miscellaneous receivables owed to the City including special assessments.

Goal

To provide an outstanding level of customer service while generating, collecting, and accounting for all revenues due to the City.

Objectives 2009-10

- Continue cross training program until each function is completely backed up by sufficient personnel to provide seamlessness.
- Develop process review of utility billing and customer service area. Implement areas identified for modification during process review.
- Improve process for verification of disconnected accounts to require less physical inspection.

Achievements 2008-09

- Implement cross-training program to ensure seamlessness in staff turn-over or absence.
Cross training program was developed and partially implemented during 2008-2009
- Implement routine verification of disconnection of accounts terminated for non-payment.
Routine verification of disconnected accounts is occurring as time permits. The level of delinquent accounts has impacted this process.
- Implementation of billing and collections for alternate revenues.
Sanitation fee billing was implemented in January 2009.

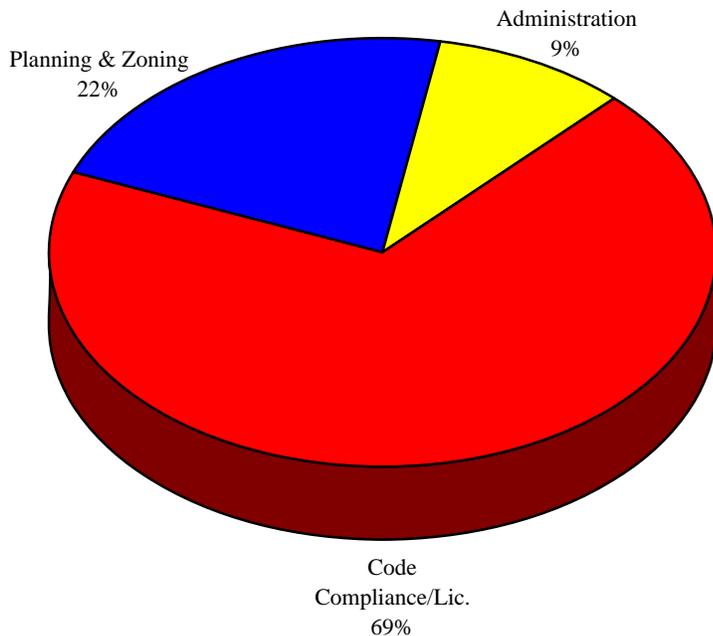
PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10 Target
	Goal	Actual	Goal	Estimated	
<i>Financially sound City government</i>					
Maintain a less than 1% delinquency rate on utility billings of greater than 60 days	90%	90%	95%		
Error free daily cash balance	99%	99%	100%	95%	100%
Percentage of utility bills mailed within 1 day of target date	95%	95%	95%	95%	95%

DEVELOPMENT SERVICES

Jorge A. Camejo, Community Development Director
Julia Trevarthen, Planning, Zoning & Development Director

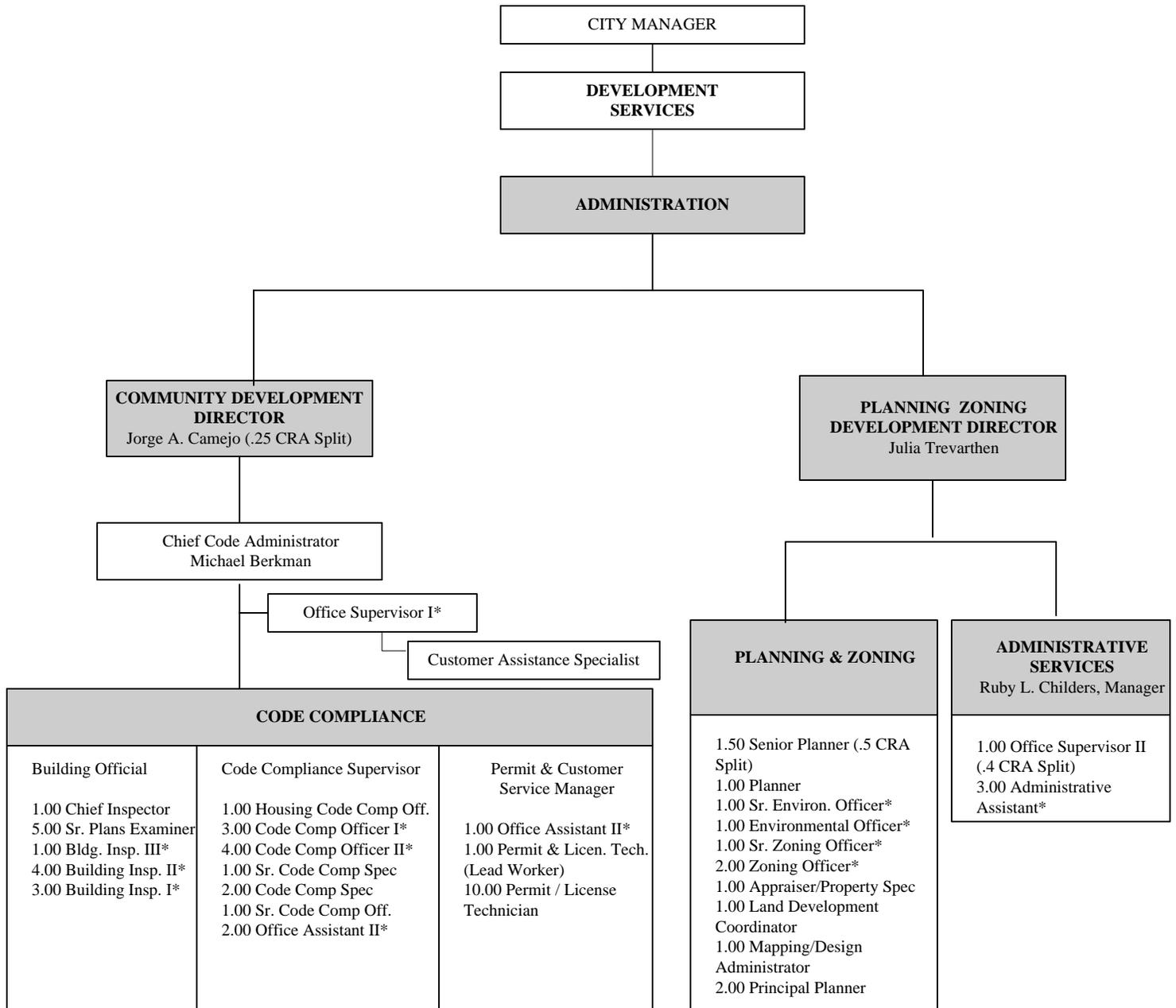
The mission of the Development Services Department is to promote the continued sustainability of the City of Boca Raton through flexible, creative, and responsive customer service. We will be recognized as a leader in the City's efforts to protect and enhance the built, living, and natural environment, assist in the creation of jobs and the protection of the tax base by promoting quality development and redevelopment, and support the provision of housing opportunities for all of Boca Raton's citizens. We will recommend policies and implement procedures to redefine processes to address changing needs and to promote ongoing economic development in the City.

Specific responsibilities of the Department include comprehensive and current planning activities, zoning regulation, environmental protection and conservation, building permits and inspections, code enforcement, business tax collection, land records management, and housing programs. In addition, the Department supports innovative programs such as the City's Multi-Modal Transportation District initiative. Pursuant to interlocal agreements, the Department supports the activities of the Community Redevelopment Agency.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 596,700
Code Compliance/Lic.	4,395,500
Planning & Zoning	1,386,300
TOTAL	\$ 6,378,500

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	5,050,252	5,678,200	5,666,200	5,621,000
Other Operating	1,152,444	1,225,200	1,435,100	626,800
Supplies	72,580	93,400	83,700	58,700
Capital Outlay	14,513	-	-	-
Transfers	7,500	8,000	8,000	72,000
TOTAL	6,297,289	7,004,800	7,193,000	6,378,500
Full-time Employees	64.85	64.85	64.85	64.85



* Admin. Ass't. reclassified to Office Supervisor I
 1 Land Records Prop. Spec/Ass't. reclassified to Admin. Ass't.
 4 Code Compliance Officers reclassified to Code Compliance Officer II
 3 Code Compliance Officers reclassified to Code Compliance Officer I
 1 Zoning Officer reclassified to Senior Zoning Officer
 1 Environmental Officer reclassified to Senior Environmental Officer
 2 Bldg. Inspector I reclassified to Bldg. Inspector II
 1 Bldg. Inspector III reclassified to Bldg. Insp. II
 1 Office Ass't. II transferred from Permit & Customer Service to Code Compliance

Approved Positions FY 08/09	64.85
Revised Positions FY 08/09	
Personnel Changes FY 09/10	
Approved Positions FY 0910	64.85

ADMINISTRATION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	348,290	593,100	581,100	511,600
Other Operating	82,205	53,400	62,800	73,000
Supplies	3,398	24,000	8,900	12,100
Capital Outlay	-	-	4,000	-
TOTAL	433,893	670,500	656,800	596,700

Description of Division and Activity

The Administration Division manages and coordinates the activities of the Department and, pursuant to inter-local agreements, oversees the management and operations of the Community Redevelopment Agency.

Goal

The goal of the Administration Division is to create a leadership culture and to ensure that the activities of the Department support and promote implementation of the policies and objectives of the City Council.

Objectives 2009-10

- Research and analyze the implications of full cost recovery of actual staff time versus charging flat application fees for development reviews, and provide a recommendation and ordinance as applicable by September 30, 2009 as necessary to support the cost recovery initiative.
- Proceed with implementation of the Downtown Master Plan Update initiatives as directed by City Council/CRA.

Achievements 2008-09

- Upon receipt of the survey results from the downtown business/property owner survey, consider a downtown website and other alternatives to facilitate and encourage activity in the downtown.

The results from the downtown survey were presented to the Community Redevelopment Agency in January 2009. At the agency's direction, staff held a public forum for survey participants and downtown master plan participants. Staff provided a subsequent update to the current agency in April 2009. The survey results, as well as the forum feedback, were supportive of a downtown website, and a regularly supported City event in the downtown.
- Fully implement the Cost Recovery Programs, both Downtown and Citywide, considering alternatives to outsourcing staffing to sustain customer service levels (e.g. other professional services vs. part time)

An interim cost recovery program of outside professional services was implemented for the Downtown. The applicant incurs the cost for professional services for Urban Design Reviews by Urban Design Associates (UDA). Professional services provided by UDA ensure compliance with the Interim Design Guidelines. An RFP for Citywide outside professional services has been drafted and is currently pending due to processing backlogs. Staff has begun research and preliminary steps to obtain a mechanism for recording internal staff time for full recovery of all development review costs. Implementation of staff processing costs will be delayed until the RFP for outside professional services has been processed and fully implemented.

Other Achievements:

- Adoption of Interim Design Guidelines for Downtown
- Approval of Transportation Design for Livable Communities (TDLC) Agreement and Work Order
- RAM project approval for major development consistent with downtown design guidelines as a Downtown Quality Redevelopment Project
- Adoption of code amendment for residential roof height
- Resolved occupancy issues with Mizner Park-Cultural Arts Center (MPCAA/former Cartoon Museum Building)
- Prepared analysis and recommendation for a comprehensive banner program at Mizner Park

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Sustain a majority (>50%) of Employees who respond to annual survey that are satisfied working within the department	51%	54.6%	51%	N/A*	50%
% of time initial response provided within 2 days of receipt by department.	100%	98%	100%	99%	100%
# of Citizen Inquiries/Tickler Items	85	152	75	205	250
*Due to Citywide survey, department survey was not conducted.					

CODE COMPLIANCE DIVISION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	3,507,136	3,781,900	3,781,900	3,838,800
Other Operating	684,817	722,500	722,000	448,800
Supplies	44,111	48,400	49,200	35,900
Capital Outlay	14,513	-	-	-
Transfers	7,500	8,000	8,000	72,000
TOTAL	4,258,077	4,560,800	4,561,100	4,395,500

Description of Division and Activity

The division consists of three units that work in coordination with each other: Code Enforcement, Building Inspection and Customer Service. An overview of the division activities include: responding to customers' complaints and inquiries; providing regulatory enforcement of all applicable codes through onsite inspections of businesses, single and multi-family residences; issuing business tax receipts and certificates of use; registering contractors and maintaining records; issuing special event permits; providing systematic minimum housing property maintenance inspections; enforcing state and local construction codes related to building, plumbing, electrical, mechanical, energy conservation, emergency management, coastal construction and accessibility for persons with disabilities; code administration, permitting and fee collection, plan review and inspections; issuing permits, and code related services.

Goal

The goal of the division is to sustain and enhance a high quality of life through the various citizen education and comprehensive enforcement programs; to insure the proper and accurate collection of taxes and fees; to protect the health, welfare and safety of the general public through permitting, plan review and inspection of building construction within the city; and, to maintain related records. We will provide these services by achieving the following objectives:

Objectives 2009-10

- Refine the Customer Escrow Payment system in anticipation of integrating into a complete online fee payment system prior to September 2010.
- Track the effectiveness of newly implemented Code Enforcement Accountability standards and produce a report summarizing the findings and making suggestions for further refinements to be implemented by last quarter 2010.
- Expand initial expired permit/application enforcement to encompass 100% of all permits that expire in the current year prior to July 2010 and continue to process past years as manpower and time allow. Establish accountability measures for this process by August of 2010.
- Review and recommend plan to fully integrate Fire Code Inspectors into the Code Compliance Enforcement system by June 2010.

Achievements 2008-09

- Implement Customer Escrow Payment System to improve customer service and enable online application submittals.

The initial Customer Escrow Payment System was implemented in coordination with IT. Due to reconciliation reporting, staff is still finalizing the system to meet financial criteria. The customers using escrow accounts have improved and streamlined payment capabilities.

Achievements 2008-09
<ul style="list-style-type: none"> • Formulate and test online application submittal system utilizing Adobe Acrobat technology. Online applications for application submittal have been tested and reviewed. On-line faxing, for plan review implemented, online application library implemented, and online Special Event permit application forms implemented. Numerous website upgrades have been completed and all online forms have been updated. A complete set of application instruction packets for all permit types have been implemented. • Fully implement internal Code Enforcement Officer Accountability Standards Internal Code Enforcement Officer Accountability Standards have been implemented and effectiveness data is now being collected. Reporting diagnostics should be developed in the upcoming year. • Fully integrate expired application and expired permit enforcement into the Code Enforcement system Expired application and expired permit enforcement into the Code Enforcement system have been integrated. Code Compliance Division now handles enforcement of a variety of issues for the Fire Department, The Police Department, Municipal Services, the Planning and Zoning Division of Development Services and, Utility Services. <p>Other Achievements:</p> <ul style="list-style-type: none"> • Code Compliance recognized by the South Florida Water Management District in 2008 for outstanding water restriction enforcement. • Contributed to reduction of graffiti within the city by working with Police Department to identify taggers. • Code Amendment for screening of mechanical equipment • Scanning and digitizing of Business Tax, Contractor Licensing, Certificates of Use and permit documents • Online Special event permits • Expanded Expired Permit Program

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
Implement (in cooperation with Information Technology) at least 5 types of online permit-related services: simple permits that do not require plan review; payment of reinspection fees and other similar assessments; forms submittal for contractor licensing; etc.	100%	100%	100%	100%	100%
Percentage of customer initiated complaints/Inquiries Investigated within 72 hours of Receipt	100%	95.5%	100%	96.0%	100%
Number of complaint responses	25,000	24,800	24,000	22,000	21,000
% Internal Case Initiation	50%	50%	>50%	78.7%	75%
Percentage of Business Inspections Conducted within 7 days of Complete Application	85%	90%	90%	91%	95%
Number of Tax Receipts/Registrations	15,000	13,000	15,000	13,000	15,000
Percentage of Complaints/Cases Resolved by Voluntary Compliance (Corrected w/o Hearing)	95%	96.1%	95%	96.4%	99%
Number of cases investigated	5,000	4711	5000	4500	5000
Total Permits Applications Received	-	15,000	-	12,000	13,500
Total Permits Issued	-	14,500	-	11,800	13,000
Total Plan Reviews for Permits Issued	-	22,700	-	19,000	20,000
% Reviews Completed in 1 working day	25%	22.8%	25%	26%	25%
% Reviews Completed < 8 working days	65%	58.4%	65%	59%	65%
% Reviews Completed < 15 working days	90%	83.5%	90%	75%	90%
% Reviews Completed < 30 working days	100%	100%	100%	100%	100%

PLANNING & ZONING DIVISION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,194,827	1,303,200	1,303,200	1,270,600
Other Operating	385,422	449,300	648,200	105,000
Supplies	25,071	21,000	21,000	10,700
Capital	-	-	2,700	-
TOTAL	1,605,320	1,773,500	1,975,100	1,386,300

Description of Division and Activity

The Planning and Zoning Division is responsible for the orderly development of the City. Specific activities of the Division include but are not limited to the following:

- Review of development plans and preparation of recommendations for presentation to the Planning and Zoning Board, Community Redevelopment Agency, Environmental Advisory Board and City Council;
- Review of amendments to the adopted Comprehensive Plan and Code of Ordinances and preparation of recommendations;
- Evaluation and preparation of statutory updates to the adopted Comprehensive Plan;
- Implementation of the amended Comprehensive Plan and Code of Ordinances;
- Preparation of special studies;
- Review of permits and business uses for compliance with the City's zoning regulations;
- Review of permits for compliance with the City's environmental regulations;
- Preparation of maps and graphics for presentation to other Departments, advisory boards and the City Council;
- Management of City's land records and associated databases;
- Assistance in the acquisition and disposal of real property, easements, rights-of-way and rights-of-entry; and
- Dissemination of information pertaining to land records and related matters to the public.

Goal

The goal of the Planning and Zoning Division is to provide for the orderly development of the City of Boca Raton. The value to the City and its citizens is that a well planned community results in stable or increasing property values and an improved quality of life.

Objectives 2009-10

- Pursue Mobility Plan Land Use and Urban Form Study to support and implement the City's mobility planning initiative as identified by City Council as a high priority.
- Prepare for adoption code amendments, including citywide parking requirements, reconstruction of non-conforming structures, restaurant approval and outdoor seating criteria, notice requirements, and other required amendments.

Achievements 2008-09
<ul style="list-style-type: none"> • Prepare and adopt amendments to the Comprehensive Plan based upon the Evaluation and Appraisal Report, which included the designation of the City as a Multi-Modal Transportation District (MMTD). Staff completed draft on March 13, 2009. Copies of draft EAR-based plan amendments to the comprehensive plan were provided to City Council and a presentation was made to the Council at the April 13, 2009 workshop meeting. • Prepare and adopt amendments to the Comprehensive Plan related to the Northwest (NW) and Southeast (SE) Multi-Modal Transportation Sub-District Land Use and Urban Form Studies (the Downtown Master Plan Update). The completion of the comprehensive plan amendments is pending further direction to staff on the implementation of the Mobility Plan. • Prepare and adopt amendments to the Land Development Regulations related to the Multi-Modal Transportation District, including regulations to implement the NW Multi-Modal Transportation Sub-District Land Use and Urban Form Study. The completion of the land development regulations is pending further direction to staff on the implementation of the Mobility Plan. • Prepare and adopt amendments to the Downtown DRI and Rules to implement the Comprehensive Plan Goals, Objectives and Policies related to the SE Multimodal Transportation Sub-District. The completion of the amendments to the downtown DRI and rules are pending further direction to staff on the implementation of the Mobility Plan .
<p>Other Achievements:</p> <ul style="list-style-type: none"> • Processed site plan modification to encourage completion of the Pearl project (aka Eden) • Automated Orders of Decision for the Community Appearance Board review process • Completed initial training and automation of Planning and Zoning development review project processing • Conducted valet parking forum and established guidelines and review process

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<p><i>Strong Partnership with Our Stakeholders</i></p> <p>Adopt Mobility Plan Land Development Regulations (LDR’s) to enhance quality of life</p> <p>Prepare and adopt Mobility Plan Land Use and Urban Form Study with consultant contract by May 2010</p>		-	Adopt Quality of Service (QOS) Standard Commence the planning process to implement changes to the manner in which the City will develop in the future		

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
Percentage of Public Hearings Before City Council in 60 days from Complete Application*	100%	100%	100%	100%	100%
Number of Applications Processed *Includes Conditional Use; Right-of-Way and Easement Abandonments; Appeals; CCCL Variances; Planned Use Developments; Sale of City Owned Properties; Master Plans; Ordinance Amendments, etc	80	46	65	75	80
Percentage of Public Hearings before the Community Redevelopment Agency in 60 days from Complete Application	100%	100%	100%	100%	100%
Number of Applications Processed	10	8	10	10	8
Percentage of Public Hearings before Planning and Zoning Board in 30 days from Complete Application**	100%	100%	100%	100%	100%
Number of Applications Processed **Applications include all applications mentioned above, with the addition of Site Plans and the exception of Easement Abandonments; Subdivision Plats; Downtown Plans, etc.	80	65	65	75	65



POLICE SERVICES

Dan Alexander, Chief of Police

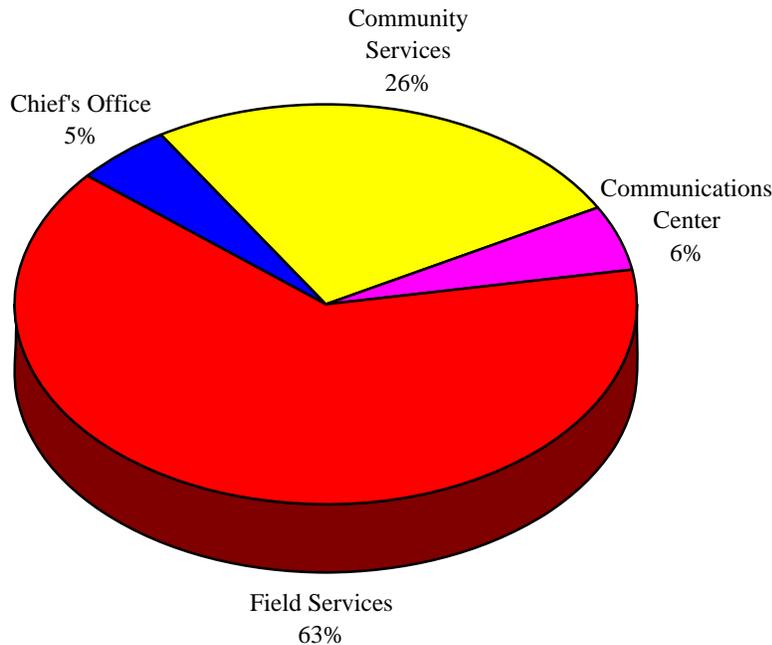
Michelle Miuccio, Assistant Chief of Police

Edgar Morley, Assistant Chief of Police

The vision of the Police Services Department is to employ the finest people providing the best police services for our community.

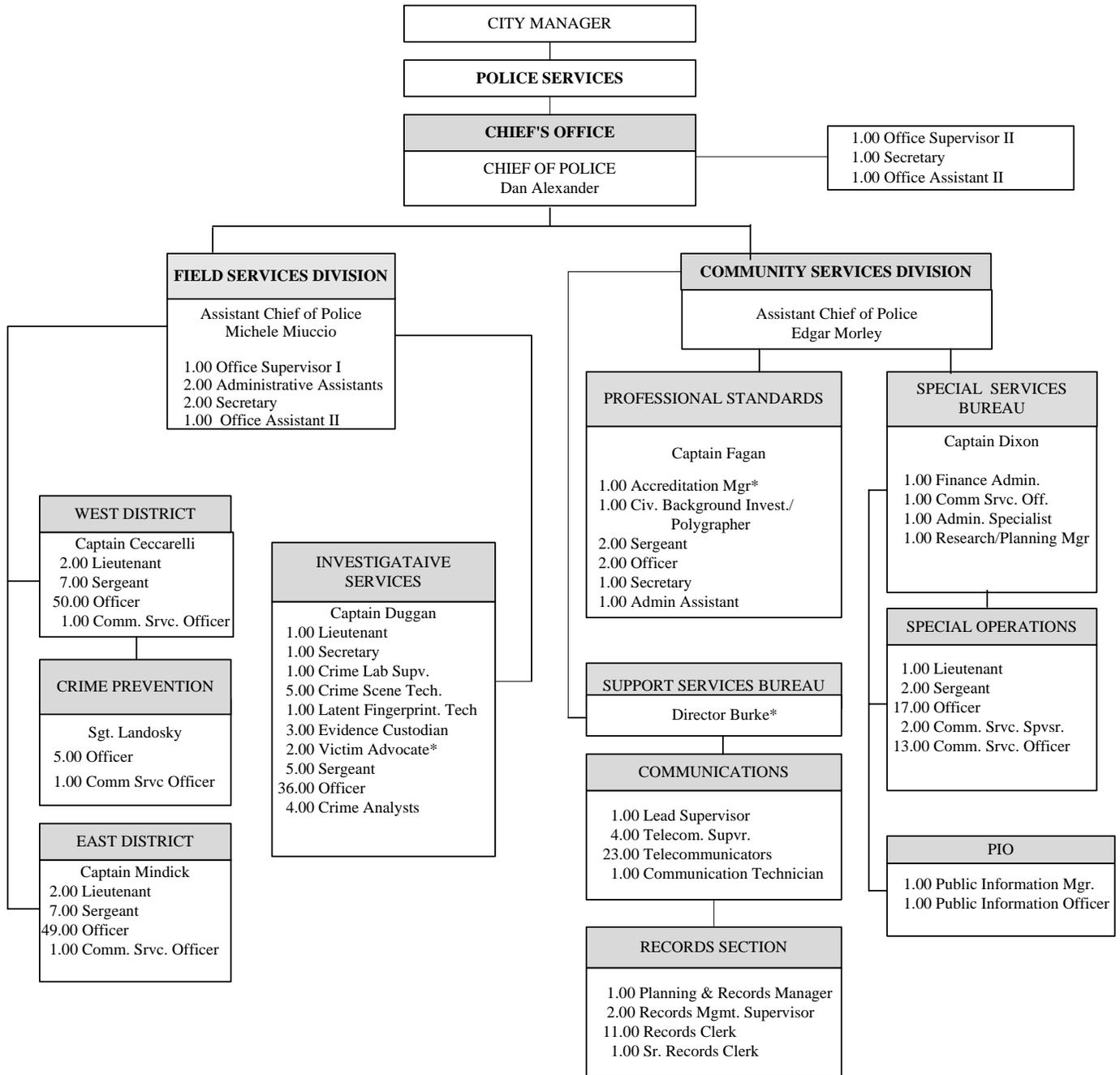
The mission of the Police Services Department is to work with residents to enhance the quality of life in the City of Boca Raton through progressive police service in partnership with the community.

The organizational values which guide the Police Services Department in this mission are: Fairness - maintaining impartiality and objectivity; Integrity - adhering to the highest level of ethics and honesty; Respect - demonstrating understanding and sensitivity to all; Service - putting others before self; Trust - belief in the community and each other for the common good.



DIVISION	APPROVED 2009-10 BUDGET
Chief's Office	\$ 1,799,700
Community Services	9,073,400
Communications Center	1,947,600
Field Services	22,563,500
TOTAL	\$ 35,384,200

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	26,486,139	27,116,700	27,566,700	28,586,200
Other Operating	6,805,848	4,789,900	4,856,700	4,969,500
Supplies	419,770	515,000	596,000	497,000
Capital Outlay	155,417	110,000	131,200	33,500
Transfers	487,000	1,578,000	1,578,000	1,298,000
TOTAL	34,354,174	34,109,600	34,728,600	35,384,200
Full-time Employees	297.00	297.00	296.00	296.00



*1.0 Director moved from Special Services (2211) to Support Services (2212)
 *1.0 Accreditation Manager moved from Special Services to Professional Standards
 *-1.00 Victim Advocate (Field Services) moved to IT PS System Networking

Approved Positions FY 08/09	297.00
Revised Positions FY 08/09	-1.00
Personnel Changes FY 09/10	0.00
Approved Positions FY 09/10	296.00

CHIEF'S OFFICE

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	392,731	392,800	392,800	373,100
Other Operating	1,204,417	1,150,800	1,152,800	1,422,100
Supplies	15,066	4,500	4,500	4,500
Capital Outlay	95	-	100	-
TOTAL	1,612,309	1,548,100	1,550,200	1,799,700

Description of Division and Activity

The Chief of Police directs the operation of the Police Services Department by formulating operating policies, developing the budget, establishing the organizational structure, and monitoring all pertinent activities.

To assist the Police Chief with these commitments, the Chief's Office consists of the following staff function:

- The Professional Standards Bureau is responsible for the investigation of all police service complaints.

Goal

To utilize the most effective and efficient methods available in order to provide the citizens of Boca Raton with the highest quality of police services.

Objectives 2009-10

- Implement the Virtual Communities campaign with Boca Raton Crime Watch and develop Internet sites for five (5) neighborhoods.
- Administer the pilot study for the Commission on Accreditation for Law Enforcement Agencies (CALEA) national performance measures program.

Achievements 2008-09

- Implementation of the VIPER (Visibility, Intelligence, Partnerships, Education, Resources) strategy for crime prevention and response.
The VIPER kick-off event was held at the 6500 Bldg and was attended by members of City government, the community and the local press corp. The external website is up and running including links to Twitter, Facebook, etc.
- Achieve re-accreditation through the Commission for Florida Law Enforcement Accreditation (CFA).
The Department's files were reviewed on December 11, 2008 and we were awarded our re-accreditation status on February 25, 2009.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Maintain CALEA accreditation	Yes	Yes	Yes	Yes	Yes
Maintain internal affairs complaint investigations below the target of ten (10)	12	7	12	4	10
Maintain a percentage of arrests when force is used of 3% or lower	N/A	N/A	N/A	N/A	3%

COMMUNITY SERVICES

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	3,958,529	5,792,600	5,792,600	6,278,400
Other Operating	2,121,386	2,388,100	2,395,600	2,331,900
Supplies	72,078	450,300	492,400	463,100
Capital Outlay	36,365	98,000	98,300	-
TOTAL	6,188,358	8,729,000	8,778,900	9,073,400

Description of Division and Activity

The Community Services Division is headed by an Assistant Chief who is charged with the responsibility of directing the activities of several components.

Organizationally, the Community Services Division is divided by area of responsibility:

- The Special Services Bureau consists of several components and is managed by a Captain. The components include facility maintenance, payroll, supplies inventory, planning and research, budget management, strategic planning, public information and the Special Operations Section. The Special Operations Section is managed by a police lieutenant. Section personnel are the first responders to traffic incidents. Personnel provide traffic enforcement, marine services, crash investigations, canine services, and school crossing guards.
- The Professional Standards Bureau consists of two units and is managed by a police captain.
 - Professional Standards is responsible for recruitment, selection, hiring, staff inspections, management of the accreditation process, and the review of Department policies and procedures.
 - The Training Unit is responsible for training of Police Services staff.

Goal

To provide prompt, courteous, and professional customer service, in addition to providing the highest level of technical, investigative, and administrative support to employees and the citizens of Boca Raton.

Objectives 2009-10

- Develop and present an in-house ethics based training program to all department personnel.
- Conduct a minimum of 12 DUI/traffic enforcement operations throughout the year.
- Develop and implement Department wide "scorecards" based upon performance measures.

Achievements 2008-09

- Achieve increased boating safety by increasing boating safety inspections by 5%.
The members of the Marine Unit have conducted several waterborne operations throughout the fiscal year including a recent multi-agency effort for the Boca Bash event. We have not had any boating fatalities or serious injury vessel crashes during this fiscal year. The method of documenting boating and safety inspections was modified mid budget FY 08/09 to delineate actual inspections versus self initiated activity. Based upon this change the actual number of boating safety inspections has nearly doubled.
- Achieve a safer driving environment by increasing aggressive high visibility enforcement radar/traffic complaints by 5%.
High visibility radar/traffic enforcement has increased over 14% during this fiscal year in conjunction with a nearly 7% drop in the number of vehicle crashes.

Achievements 2008-09
<ul style="list-style-type: none"> • Increase the number of advanced training courses from external sources at the 6500 Building by 25%. In an effort to achieve this objective, the Department sought and received certification from the Florida Department of Law Enforcement (FDLE), enabling us to host a multitude of classes typically reserved for the community college venues. The Department has met and exceeded the 25% objective, hosting over ten advanced training courses this fiscal year. • Complete the consultation process for a citywide closed circuit television system and provide a phased plan of action. The consultant’s report for the citywide closed circuit television system was received in May of this year and it provided invaluable feedback, information and an implementation schedule. • Maintain an overall vacancy rate of 5%. The Departments vacancy rate has hovered between five and six percent during this fiscal year, however, great strides have been made in the Communications Center. The vacancies have been cut from a high of twelve to the current number of three because of a restructuring of the hiring process and interview process. • Establish point of service customer satisfaction surveys for each area. During the first half of the fiscal year, point of service surveys were developed and implemented for Investigative Services and Records. The final piece of the equation, Field Services was deployed in late June of this fiscal year. • The Public Information Manager will develop and produce VIPER related video presentations. During this fiscal year, the Department formed a partnership with Lynn University to produce several informational videos. Of the 20 that have been filmed, nine are currently available via the VIPER website on the ViperVision tab. The remaining eleven are in the final editing phase and should be available on the website by late summer.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
Number of boats inspected for safety equipment	600	600	100*	200	N/A Measure eliminated
Number of customers enrolled in VIPER alert program to increase awareness of crime issues in local neighborhoods	N/A	N/A	100	100	125
Number of resident subscriptions to the emergency alerting services such as Twitter, Nixle, E-alerts, etc.	N/A	N/A	N/A	N/A	1000
Maintain an agency-wide vacancy rate of 5% or lower.	N/A	N/A	N/A	N/A	5%

* FY 08/09 goal was modified post publication to more accurately reflect the projected number of boating inspections.

COMMUNICATIONS / DISPATCH

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,814,182	192,900	1,920,900	1,677,900
Other Operating	251,912	274,100	274,100	238,800
Supplies	26,784	30,200	30,200	27,400
Capital Outlay	8,222	12,000	12,800	3,500
TOTAL	2,101,100	509,200	2,238,000	1,947,600

Description of Division and Activity
The Police/Fire Emergency Communications Center is managed by a Lead Supervisor who is charged with the responsibility of directing the activities of telecommunicators, supervisors, and a radio technician. The Center serves as a vital link between the citizens and the resources to meet their needs.

Goal
To provide the internal and external customers with the highest quality public safety communications service.

Objectives 2009-10
<ul style="list-style-type: none"> Establish a wireless data/video link between the MICU and central communications center enabling the support of a full Computer Aided Dispatch (CAD) system. Select a consultant for the development of an internet protocol (IP), Association of Public Safety Communications Officers (APCO) Project 25 based radio system compatible with the federally mandated narrow banding order.

Achievements 2008-09
<ul style="list-style-type: none"> Voluntarily comply with the Denise Amber Lee Act, establishing minimum 911 dispatcher criteria. The coordinators of the Communications Training Officer program have developed an internal training program that exceeds the standards set forth by the Department of Health. Implement an Emergency Police Dispatching (EPD) program and train at least 50% of the staff by the end of the fiscal year. After several months of research, two versions of the EPD program are under final consideration. However, due to the cost of the software, (between \$40,000 and \$90,000), the implementation of the program has been delayed until a funding source for the purchase can be identified.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
Total % of 911 calls answered within 0-15 seconds	65%	86%	88%	87%	90%
% of candidates who are successfully retained by developing internal baseline testing scores for Critical®	N/A	N/A	20%	25%	50%
Achieve a call processing time for priority calls (receipt to dispatch) of 60 seconds or less 90% of the time	N/A	N/A	N/A	N/A	90%

FIELD SERVICES DIVISION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	20,135,276	19,010,400	19,460,400	20,256,800
Other Operating	3,148,586	976,900	1,034,200	976,700
Supplies	277,836	30,000	68,900	32,000
Capital Outlay	68,882	-	20,000	-
Transfers	487,000	1,578,000	1,578,000	1,298,000
TOTAL	24,117,580	21,595,300	22,161,500	22,563,500

Description of Division and Activity

The Field Services Division is headed by an Assistant Chief who oversees the operation of the Road Patrol function and the Investigative Services Bureau.

The Division has divided the City geographically into two (2) patrol districts, each managed by a police captain.

- Officers are the first responders who provide service to the citizens and develop a partnership with the community, utilizing problem-solving techniques to prevent crime.
- Officers utilize various methods to address patterns of criminal activity.
- The Investigative Services Bureau is managed by a police captain who oversees six units. The Investigative Services Bureau is comprised of the Property Crime Unit, Persons Crime Unit, Economic Crime Unit, Organized Crime Unit, Criminal Intelligence Unit and Crime Scene Unit. These units are responsible for conducting follow-up investigations and crime scene processing. They are also responsible for the court preparation of cases as well as assisting in prosecutions. All investigators maintain liaisons with other local, state and federal agencies in order to facilitate multi-jurisdictional investigations. The Criminal Intelligence Unit also provides analysis to the department in order to identify criminals, crime patterns and trends. This unit is responsible for collecting and disseminating intelligence regarding safety and crime issues.

Goal

To provide efficient and effective responses to problems and opportunities in the City of Boca Raton that will be identified through both traditional calls for service and a dynamic partnership with our community.

Objectives 2009-10

- Implement strategies for a 5% reduction of graffiti and tagging complaints.
- Reduce the number of Part 1 crimes (homicide, sex offenses, robbery, aggravated assault, burglary, larceny, motor vehicle theft) by 2.5%.
- Increase the Department wide clearance rate of Part 1 crimes by 3%.
- Provide a minimum of 10 Self-Defense Awareness and Familiarization Exchange (SAFE) classes at the 6500 Building.

Achievements 2008-09
<ul style="list-style-type: none"> • Reduce the Uniform Crime Reporting (UCR) rate by 7%. The UCR rate for the most recent reporting timeframe showed a reduction of 5.8% which was only slightly less than our objective. • Increase community outreach by having Field Services Division command staff (collectively) attend at least 16 homeowner’s association meetings. The command staff exceeded this objective attending over 20 homeowner’s meetings and related functions during the fiscal year. • Maintain an overall case clearance rate of at least 30% in the Investigative Services Bureau. The Investigative Services Bureau has consistently maintained a clearance rate well above the 30% objective for the fiscal year, typically ranging from 35% to nearly 40%. • Increase the number of DNA investigative comparisons by 5%. The number of DNA submissions increased significantly during this fiscal year and due to a backlog of cases at the processing center, our comparisons have gone down slightly during this fiscal year.

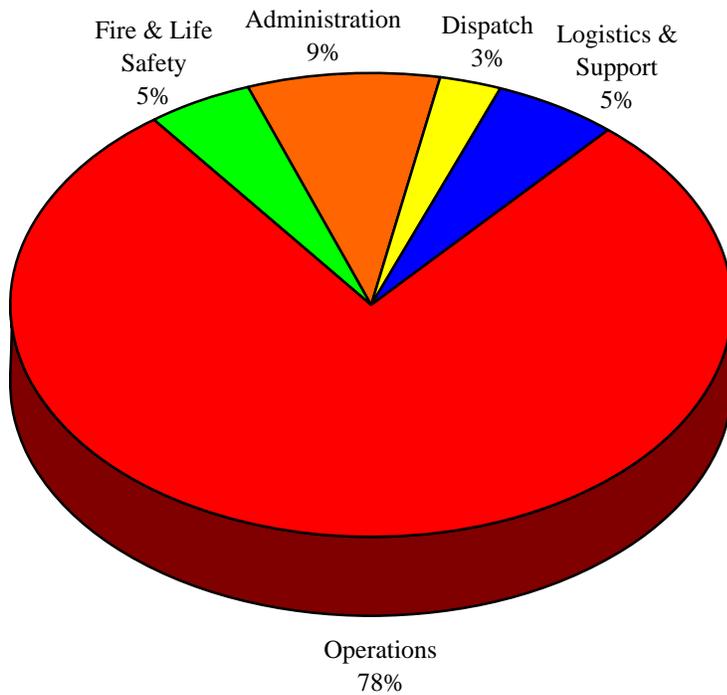
PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
Maintain an overall customer satisfaction rating level of 95% based upon annual survey results	100%	97%	95%	99%	95%
Maintain a response time of 5 minutes or less for 90% of the in-progress calls for service, excluding false alarm calls	N/A	N/A	90%	100%	100%

FIRE-RESCUE SERVICES

*Thomas R. Wood, Fire Chief
John A. Johnson, Deputy Fire Chief
Glenn C. Joseph, Deputy Fire Chief*

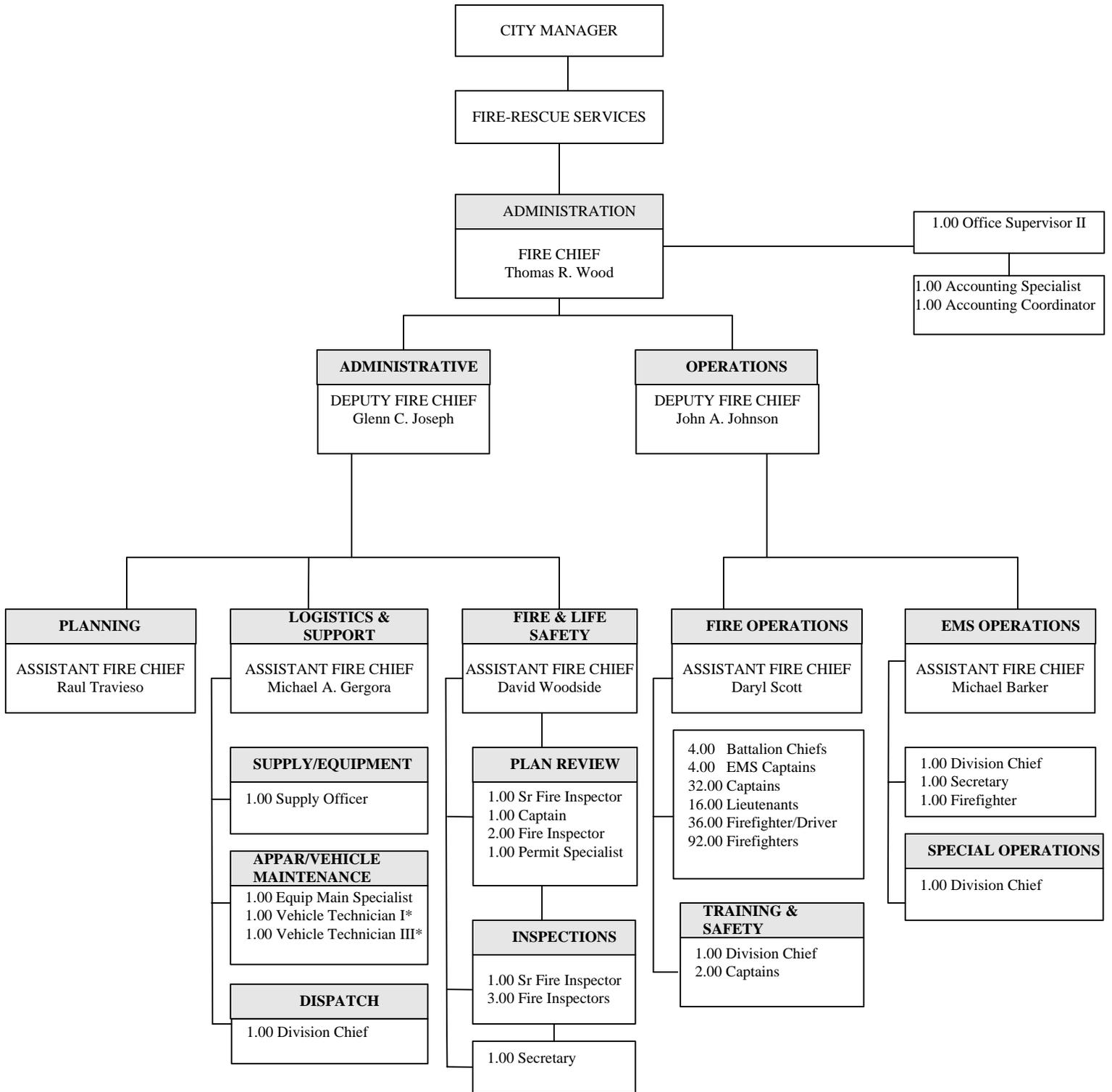
Boca Raton Fire Rescue Services Department will be recognized as a premier emergency response agency through continuous assessments and improvements, which enhance our level of service, exemplified by leadership, innovation, and utilization of best practices.

The mission of the Boca Raton Fire Rescue Services Department is to minimize the level of risk to life and property through the delivery of the highest quality emergency and non-emergency services to the community.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 2,863,600
Dispatch	966,200
Logistics & Support	1,830,700
Operations	26,223,500
Fire & Life Safety	1,532,500
TOTAL	\$ 33,416,500

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	25,305,381	26,877,300	26,877,300	27,386,900
Other Operating	7,189,793	5,090,100	5,180,100	4,964,800
Supplies	592,740	671,000	671,000	739,800
Capital Outlay	139,491	126,500	180,100	151,000
Transfers	29,000	98,000	98,000	174,000
TOTAL	33,256,405	32,862,900	33,006,500	33,416,500
Full-time Employees	217.00	217.00	217.00	217.00



*+ 1 Vehicle Technician III-reclassified from Vehicle Technician I (Appar/Vehicle Maint)-(FY 08-09)
 - 1 Vehicle Technician I-reclassified to Vehicle Technician III (Appar/Vehicle Matint)-(FY 08-09)

Approved Positions FY 08/09	217.00
Revised Positions FY 08/09	
Personnel Changes FY 09/10	
Approved Positions FY 09/10	217.00

ADMINISTRATION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,267,129	1,282,500	1,282,500	1,310,100
Other Operating	1,361,390	1,457,200	1,459,000	1,508,500
Supplies	40,569	57,400	53,200	45,000
Capital	-	-	8,600	-
TOTAL	2,669,088	2,797,100	2,803,300	2,863,600

Description of Division and Activity

The Administration Division provides direction and control for formulating and implementing Department goals, objectives, and policies; carries out Department administrative functions, including budget, payroll, purchasing, clerical support, and coordinates the City's emergency preparedness program.

Goal

The goal of the Administration Division is to promote excellence in the provision of emergency and non-emergency services with highest regard for the fiscal responsibility, the moral and ethical behavior.

Objectives 2009-10

- Expand the monthly statistical report to include a comprehensive analysis of production & outcomes in EMS, Fire & Life Safety, Logistics and Support.
- Develop a department-wide process for the electronic archiving of legacy documents.
- Continue evaluation of emergency response times and make recommendations for improvement to the level of service.

Achievements 2008-09

- Complete additional deployment models to the Comprehensive Emergency Management Plan (CEMP) so all events that would activate the Emergency Operations Center (EOC) are addressed with a plan.
The general CEMP has been completed, but we are still in the process of developing the annexes for specific events such as pandemic flu. All events that would activate the EOC have been addressed in the general plan.
- Through the automation of our EMS Billing Program, realign a part time secretarial employee to assist with gathering and compiling the information necessary to proceed with Fire Service Accreditation.
The electronic EMS billing program has been fully deployed and the part-time assistant has been reassigned to assist with administrative projects.
- Continue evaluation of emergency response times and make recommendations for improvement to the level of service.
This project is ongoing daily analysis of the emergency response times that are published in a monthly report. There have been minimal improvements in the overall process, turnout and arrival times.

Other Achievements

Grant applications were submitted for the State of Florida EMS Matching Grant program and the Federal Assistance to Firefighters Grant program.

Fire Rescue has submitted three (3) grants proposals (AFG, Heritage and PBC EMS) in this fiscal year.

Traffic preemption devices are being added to ten additional intersections this year. We have a total of 44 intersections in the city that we can preempt traffic when an emergency response.

This phase of the traffic preemption system will be completed in this fiscal year. As the final part of this phase, the upgrading of the electronic units in our emergency response units is in the process of being completed.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
% Records Management retention and or destruction.	100%	90%	100%	95%	100%
Improve collections of EMS Billing Efficiency by 5%	60%	70%	80%	75%	80%

LOGISTICS AND SUPPORT

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	459,698	468,100	468,100	438,600
Other Operating	1,274,729	1,228,200	1,248,200	1,279,300
Supplies	30,516	34,700	36,700	42,800
Capital	-	25,500	25,500	16,000
Transfers	-	32,000	32,000	54,000
TOTAL	1,764,943	1,788,500	1,810,500	1,830,700

Description of Division and Activity

The Logistics and Support Division is responsible for facility maintenance, apparatus and equipment maintenance, self contained breathing apparatus (SCBA) maintenance, Fire Communications and the procurement, storage, distribution, and management of departmental fire and EMS supplies.

Goal

The goal of the Logistics and Support Division is to utilize City resources to ensure that facilities, apparatus, Fire Communications and SCBAs are in optimum condition to meet current emergency response needs, with maximum effectiveness.

Objectives 2009-10

- Relocate inventory for preventive maintenance (PM) to be stored at the "point of use" to improve efficiency.
- Inventory all fire equipment, station supplies and uniforms stored at Support and create an inventory database to track these.

Achievements 2008-09

- All parts will be numerically sequenced. Parts will be organized and placed in a marked bin system.
Project has been completed
- Develop a program to retrofit the rear of fire apparatus with high visibility yellow and red chevron reflective material for additional scene safety.
Project delayed because of other high priority, time sensitive jobs in the workflow.

Achievements 2008-09
<ul style="list-style-type: none"> • Develop and implement a fire nozzle maintenance program. <i>The program has been established and is on on-going.</i> • Implement a computer based Quality Assurance (QA) program for Emergency Medical Dispatch. <i>The software program has been installed, we are developing a procedure for the QA of medical calls; our goal is a 3 % or 100 incidents reviewed per month.</i>

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
% of completed work orders for apparatus repairs (in one day)	80%	80%	80%	80%	85%
% of orders filled for supplies (in one day)	85%	85%	85%	85%	90%
% of Fire Communication personnel receive CEU's for EMD recertification	100%	90%	100%	100%	100%

OPERATIONS

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	21,557,753	23,044,300	23,044,300	23,380,700
Other Operating	4,408,376	2,280,100	2,368,500	2,009,700
Supplies	489,659	550,900	533,000	627,400
Capital Outlay	138,646	98,000	142,000	112,700
Transfers	29,000	66,000	66,000	93,000
TOTAL	26,623,434	26,039,300	26,153,800	26,223,500

Description of Division and Activity

The Operations Division responds to fires, medical emergencies, hazardous materials incidents, and other emergencies that endanger life and/or property throughout the City. This Division is also responsible for staff training programs that pertain to Department operation activities; and it oversees the Department's Community Health Program, which includes blood pressure screening, CPR, and child safety courses.

Goal

The goal of the Operations Division is to use Department resources effectively and efficiently, and to implement a quality staff training program, in order to provide an optimum level of emergency response to the public.

Objectives 2009-10

- Complete an audit of training records, including converting to an electronic format.
- Enhance the capabilities of the mobile building survey database to allow emergency units to print building survey documents on scene.
- Meet or exceed the Florida State training requirements for wild-land firefighting. (S130 & S190 courses.)

Achievements 2008-09

- Develop internal systems to sustain or obtain an ISO rating of 1.
The draft ISO report rates Boca Raton at a class 3 review and improvements are underway.
- Deploy Auto-Pulse resuscitation devices system wide using grants as a funding mechanism.
We have deployed six (6), with three (3) more units on order, all funded with grants.
- Develop an officer training program with minimal fiscal impact to the budget.
The initial phase of the officer development program was deployed in 2008 in the form of a training and knowledge outline for current officers and perspective officer candidates. Phase 2 involves a classroom training program that has been delayed because of fiscal constraints.
- Explore grant funding to deploy an automated staffing solution.
This project has been delayed indefinitely due to budgetary constraints.
- Acquire grant funding to provide and train personnel with fire escape devices.
The proximate cause of the delay in deploying these devices was the purchase of new Personal Protective Equipment (PPE) with the escape devices incorporated in the bunker gear ensemble; phase 1 of the PPE program is in the purchasing process.
- Complete the building survey program.
The building survey program is well under way with 80% (874 of 1,100) of the existing occupancies updated and entered in the electronic database. Phase two (2) involves the completion of new construction and to deploy printing capabilities on the emergency scene.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08*		FY 2008-09**		FY 2009-10***
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
Total Fire Responses	3,000	2,433	3,000	3,000	3,000
Total EMS Responses	10,300	10,469	10,500	10,500	11,000
Total Non-Emergency & Other	2,500	1,983	2,000	2,000	2,500
Suspicious Incidents	5	2	5	5	5
Grand Total	15,805	14,887	15,505	15,505	16,505
Average Fire Response Time (Minutes)	6.40	6.07	6.40	6.40	6.40
Average EMS Response Time (Minutes)	5.50	5.41	5.50	5.50	5.50
Average Non-Emergency Response Time (Minutes)	7.60	6.76	7.60	7.60	7.60
Average Suspicious Incident Resp. Time (Minutes)	10.00	1.61	10.00	10.00	10.00
Fire Responses < 8 Minutes	80%	85.27%	80%	80%	80%
EMS Responses < 8 Minutes	91%	91.82%	91%	91%	91%

* Calendar Year 2008

** Calendar Year 2009

***Calendar Year 2010

FIRE AND LIFE SAFETY

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,387,861	1,420,100	1,420,100	1,415,400
Other Operating	69,223	61,300	61,300	68,400
Supplies	20,666	21,000	21,000	21,700
Transfers	-	-	-	27,000
TOTAL	1,477,750	1,502,400	1,502,400	1,532,500

Description of Division and Activity

The Fire and Life Safety Division conducts fire and safety inspections and equipment tests, reviews construction plans and issues permits for various fire-related systems and activities. This Division also develops and implements public education /information programs designed to promote fire safety in the community.

Goal

The goal of the Fire and Life Safety Division is to reduce the loss of life and property in the City as a result of fire-related incidents.

Objectives 2009-10

- Increase efficiency in the number of inspections performed.
- Provide code management training thereby increasing the number of cases, productivity of inspectors and disposition of cases.
- Provide an opportunity for all members to take advantage of the National Fire Academy Training opportunities.

Achievements 2008-09

- Develop a comprehensive training program for New Inspectors and Senior Fire Inspectors.
The training program has been outlined and continues to be developed. The initial role out and test run is still planned for the end of the year.
- Increase the number of Existing Inspections by 10% above the 2007-08 goals.
We are currently at a 5% increase and we are on track to achieve the 10% increase by year end.
- Provide additional training in Arson Investigation so that members of the division can become certified as Arson Investigators.
Classes in which the inspectors have registered have been cancelled. This has not been achieved as yet.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> % of staff receiving training	100%	95%	100%	98%	100%
<i>Strong Partnership with Our Stakeholders</i> % of new construction inspections completed within 1 day of request	95%	95%	95%	90%	95%



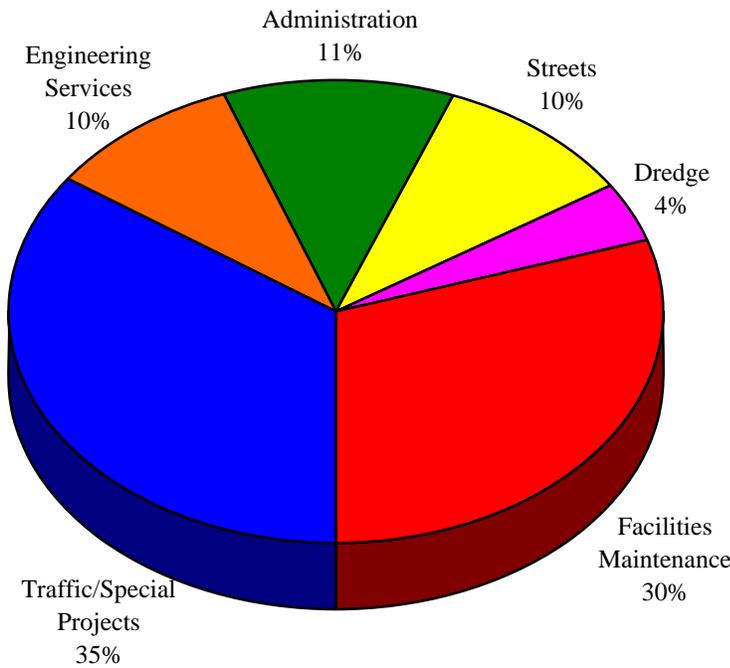
MUNICIPAL SERVICES

Robert J. DiChristopher, Director

The vision of the Municipal Services Department is to maximize our resources and minimize costs to our customers (both citizens and City departments) through effective management which allows staff participation and extend the useful life of the City’s infrastructure.

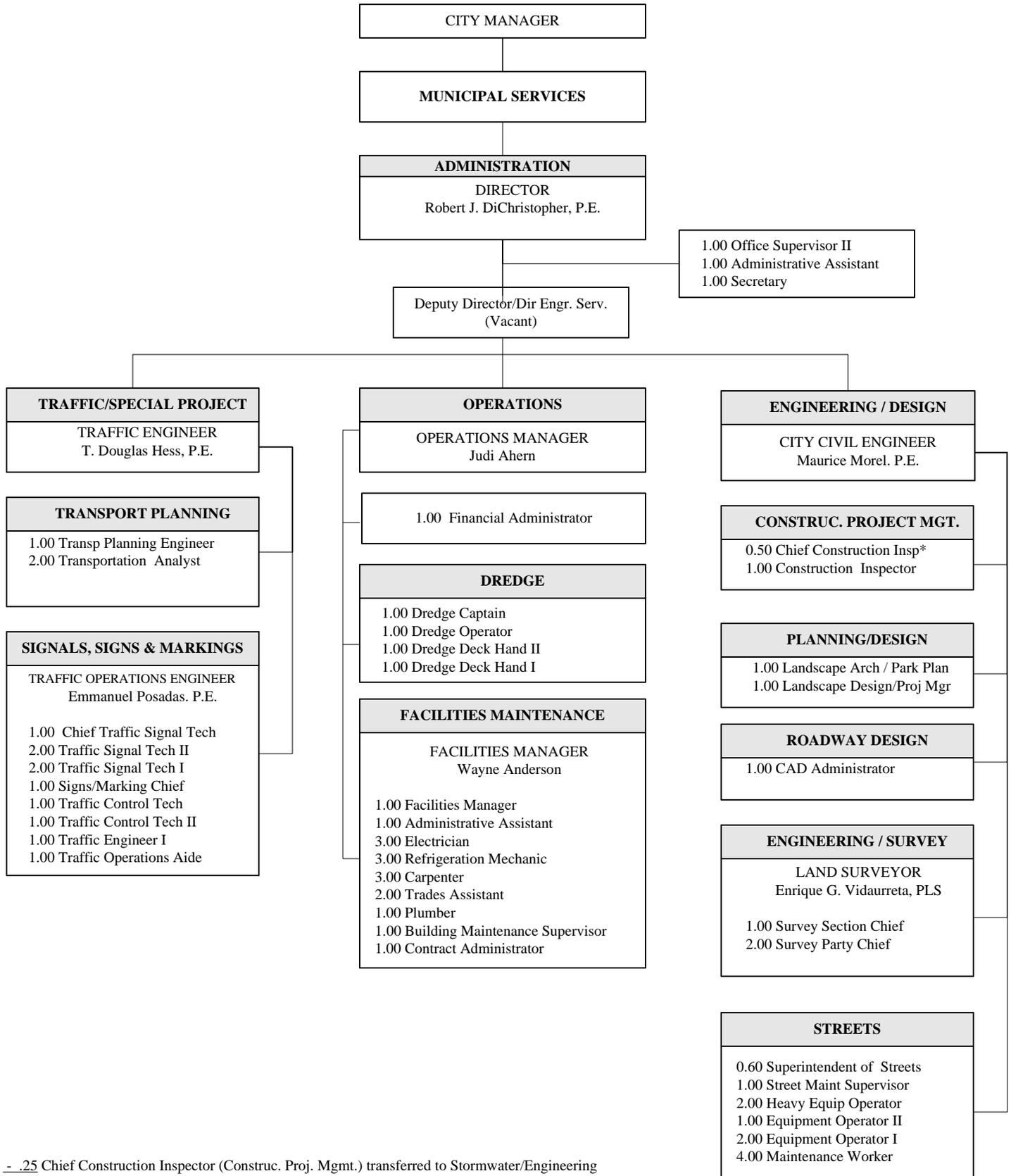
The mission of the Municipal Services Department is to provide services in the most efficient manner to provide a safe, clean, and high-quality community. Also, to respond quickly and effectively to emergencies providing an efficient delivery of services.

The Municipal Services Department is responsible for the divisions of Administration, Traffic/Special Projects, Dredge, Streets, Facilities Maintenance, Sanitation and Engineering.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 1,195,900
Streets	1,062,500
Dredge	454,700
Facilities Maintenance	3,189,900
Traffic/Special Projects	3,662,300
Engineering Services	1,038,000
TOTAL	\$ 10,603,300

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	7,688,602	5,124,400	5,124,400	5,178,300
Other Operating	6,794,583	5,060,000	5,328,900	4,779,700
Supplies	454,734	439,200	467,800	415,300
Capital Outlay	170,959	397,000	580,100	230,000
Transfers	28,000	27,000	27,000	-
TOTAL	15,136,878	11,047,600	11,528,200	10,603,300
Full-time Employees	62.35	62.35	62.35	62.10



* - .25 Chief Construction Inspector (Construc. Proj. Mgmt.) transferred to Stormwater/Engineering
 - .25

Approved Positions FY 08/09	62.35
Revised Positions FY 08/09	
Personnel Changes FY 09/10	<u>-.25</u>
Approved Positions FY 09/10	62.10

ADMINISTRATION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	664,193	691,800	691,800	699,900
Other Operating	379,632	306,600	306,600	290,800
Supplies	5,175	5,700	5,700	5,200
Capital Outlay	130,776	360,100	532,200	200,000
TOTAL	1,179,776	1,364,200	1,536,300	1,195,900

Description of Division and Activity

The Administration Section of the Municipal Services Department provides support and coordination to City staff and citizens in need of the multi-disciplinary functions of the Department.

Goal

The goal of Administration is to provide efficient, well-managed services through the proper management and protection of the City's physical assets including fleet, facilities, roads, bridges and waterways as well as providing to our residents services such as sanitation collection and inlet management.

Objectives 2009-10

- Construct the North Boca Raton Beach Renourishment Project.
- Construct the South Boca Raton Beach Renourishment Project.
- Administration of the Newsrack Ordinance.
- Create database for automated garbage collection pilot program.
- Develop a central asset control system.

Achievements 2008-09

- Construct the South Boca Raton Periodic Beach Renourishment Project.
This project will go out to bid early summer and is scheduled for construction in late 2009, early 2010.
- Develop an environmental sustainability plan.
The City of Boca Raton became members of the Green Building Council and is actively involved in the organization.
- Update the Municipal Services Strategic Plan.
Ongoing
- Plan and coordinate Municipal Services Leadership Luncheon to celebrate the success of staff and department achievements.
The Municipal Services Leadership Luncheon was held in December 2008 with 90% staff participation.

Other Achievements:

- Completed the re-habilitation of the Boca Raton Inlet North Jetty.
- Commenced a recycling program throughout City facilities.
- Obtained the United States Army Corps of Engineers Project Partnership Agreement for cost sharing in the construction of the North Boca Raton Beach Renourishment Project.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Maintain a sufficient beach berm for sea turtle nesting and recreation through periodic beach nourishment projects.	100%	90%	100%	75%	100%

STREETS

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	619,768	608,700	608,700	647,100
Other Operating	280,116	336,200	336,200	387,900
Supplies	30,690	30,600	30,600	27,500
Capital Outlay	175	5,200	5,200	-
Transfers	28,000	27,000	27,000	-
TOTAL	930,749	1,007,700	1,007,700	1,062,500

Description of Division and Activity
 Responsibilities of the Streets Section include the maintenance of 488 lane miles of asphalt/concrete roadways, 25 miles of bike paths, and an estimated 360 miles of concrete sidewalks.

Goal
 To maintain a safe and efficient transportation network for our citizens and to supply equipment and personnel to assist other Departments as needed.

- Objectives 2009-10**
- Assist in the implementation of the News Rack Ordinance.
 - Inspect all County and State sidewalks within the City of Boca Raton and notify appropriate agency if a repair is needed.
 - Install fixed warning devices on sidewalk trip hazard complaints until repairs can be made.

- Achievements 2008-09**
- Assist in the installation of News Rack Ordinance.
 Ordinance has not been finalized at this time. Ongoing objective.
 - Inspect all County and State sidewalks within City of Boca Raton and notify appropriate agency if a repair is needed.
 All areas have been inspected and responsible agencies notified. This is a continuing objective due to changing conditions.
 - Root, prune and repair all asphalt areas within the Morningside Subdivision.
 All areas have been completed to date.
 - Install undeviating warning devices on sidewalk trip hazard complaints until repairs can be made.
 Objective not met, still searching for a semi-permanent device. This is an ongoing objective.

- Other Achievements:**
- Implemented Naviline Software for work order documentation.
 - Assisted in cleanup and recovery of materials on Library Commons site.
 - Repaired all curb areas within Woodlands Park
 - Repaired 112 potholes.
 - Trained and certified 6 employees in Maintenance of Traffic Operations.
 - Installed additional seating at 6 bus stop areas.
 - Filled and graded Fire Training facility.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Investigate and develop plan to repair or replace sidewalk within 24 hours of complaint.	92%	99%	93%	90%	93%
Completion of Utilities open pavement repairs within one-week period	92%	70%	91%	75%	90%

DREDGE

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	261,905	287,400	287,400	286,800
Other Operating	140,340	193,800	197,300	162,600
Supplies	4,669	5,700	5,700	5,300
TOTAL	406,914	486,900	490,400	454,700

Description of Division and Activity
 The Dredge Section of the Municipal Services Department is responsible for clearing sand from the Boca Raton Inlet to the A-1-A bridge and transferring it to the beaches south of the inlet.

Goal
 To maintain a clear and navigable inlet for boaters in the Boca Raton area, maintain water quality of inland waterways, and provide sand transfer south of the Inlet.

- Objectives 2009-10**
- Monitor the ebb tidal shoal and dredge 83,000 cubic yards of sand from the inlet.
 - Maintain the inlet channel at a 6' depth.
 - Monitor and maintain navigational aids.

- Achievements 2008-09**
- Monitor the ebb tidal shoal and dredge 100,000 cubic yards of sand from the inlet.
 This is an on-going challenge. The Department of Environmental Protection adopted an annual bypassing objective of 83,000 cubic yards of sand to be dredged from the Boca Raton Inlet using the City-owned dredge and periodic beach nourishment projects.
 - Maintain the inlet channel at a 6' depth.
 Dredging activities occur throughout the year maintaining an inlet channel depth of 6'
 - Monitor and maintain navigational aids.
 The dredge crew continues to monitor and maintain navigational aids.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Dredge 83,000 cubic yards of sand from inlet	100,000	70,000	100,000	80,000	83,000
Keep the inlet at a 6' depth.	100%	100%	100%	100%	100%

FACILITIES MAINTENANCE

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,092,786	1,179,500	1,179,500	1,211,600
Other Operating	1,991,556	1,900,200	2,002,100	1,826,300
Supplies	151,591	160,500	160,500	152,000
Capital Outlay	2,705	-	11,000	-
TOTAL	3,238,638	3,240,200	3,353,100	3,189,900

Description of Division and Activity

The Facilities Maintenance Section administers in-house maintenance repairs, construction, renovation, and service contracts of City-owned buildings and related systems; maintains records of all maintenance and repairs to buildings and related systems; maintains security ID card access systems and standardizes keying systems in City-owned facilities. Services include, but are not limited to, carpentry, electrical, air conditioning, painting, and plumbing.

Goal

The goal of Facilities Maintenance is to provide and maintain clean, efficiently run facilities, sustainable quality service, in a cost effective manner with regard to all trades and general maintenance. Services are provided to all departments/sections citywide so citizens and staff may conduct business in a quality and more secure environment.

Objectives 2009-10

- Reduce energy consumption at City Hall, Municipal Complex, 6500 Building and the Spanish River Library.
- Connect City Hall, Police Department and 6500 Building generators to the energy management system.
- Continue to replace A/C equipment Citywide that has exceeded its life expectancy.
- Continue installing automated controls for the HVAC system at the Police Department.
- Coordinate and insure all roof projects are completed in a timely manner.
- Complete a total renovation of the men's restroom in Sanitation with in-house staff.

Achievements 2008-09

- Continue to replace A/C equipment Citywide that has exceeded its life expectancy.
4 air handler units have been replaced at the Police Department. Redundant A/C system installed in the I.T. server room located at the 6500 Building. Redundant A/C system installed at City Hall.
- Continue to prioritize and complete ADA transition projects.
Completed two additional sidewalks at Mizner Bark. Installed additional ADA hardware at the Police Department.
- Research approach to a Citywide energy conservation plan.
Implemented scheduling of the Johnson Controls energy management system in four facilities.
- Install new lighting for Police Department parking lot.
This project is going out to bid in May 2009 will be completed in FY 2009/10.
- Continue with retrofit of automation controls for the Police Station HVAC.
To date, all of the controllers have been installed in the Police Department. Remaining components to be installed during FY 2009/10.

Achievements 2008-09
<ul style="list-style-type: none"> • Complete the majority of projects in-house. Completed the following in-house projects: re-location of the I.T. department in City Hall, remodeling of the restrooms/locker rooms in the Police Department and the construction of the I.T. server room at the 6500 Building. The remodeling of the ladies restroom at the Boca Raton Community Center has commenced. • Add automated controls for City Hall exterior lighting. Automated controls for City Hall exterior lighting have been installed. • Enhance video security at Downtown Library and the Police Department. The City of Boca Raton changed the location of the enhanced video security systems from the Downtown Library and the Police Department to Spanish River Library and City Hall. Bid in June and construction will commence in October 2009. • Implement Green Building (LEED) techniques in City Hall and the Police Department. Currently experimenting with LED lighting in multiple city facilities. <p>Other Achievements:</p> <ul style="list-style-type: none"> • Reduced energy consumption at Spanish River Library/Community Center. • Implemented the Medeco key system at the Boca Raton Tennis Center. • Completed roof replacements of three Life Guard towers.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> To reduce external work orders thru Facilities Maintenance proactive awareness within City facilities.	10%	5%	10%	8%	10%

TRAFFIC/SPECIAL PROJECTS

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,257,491	1,395,100	1,395,100	1,419,300
Other Operating	1,652,383	2,171,500	2,332,700	2,004,300
Supplies	230,057	215,800	244,400	208,700
Capital Outlay	31,840	30,000	30,000	30,000
TOTAL	3,171,771	3,812,400	4,002,200	3,662,300

Description of Division and Activity

The Traffic/Special Projects Division maintains the City's traffic circulation system including traffic signals, signs, and markings. Responsibilities include daily traffic operations as well as planning activities to accommodate growth and an ever-changing system, including traffic calming, bicycle/pedestrian functions, and land development mitigation.

Goal

It is the goal of the Traffic/Special Projects Division to provide and maintain a safe and efficient traffic circulation system for vehicles, pedestrians, bicyclists, and transit users.

Objectives 2009-10

- Complete ATMS fiber backbone and enable other City departments to utilize available bandwidth.
- Start construction on bicycle/pedestrian improvements for SW 18th Street and St. Andrews Blvd.
- Implement new shuttle service and increase ridership on existing shuttles.
- Complete intersection and traffic signal improvements at Dixie Highway/Hidden Valley Blvd.

Achievements 2008-09

- Start and substantially complete the El Rio Trail Phase III construction.
Construction of El Rio Trail Phase III has commenced.
- Start design of SW 18th bike lanes and St. Andrews Blvd shared use pathways.
Design of SW 18th Street is complete and St. Andrews Blvd is underway.
- Commence study for funding mechanism for multi modal shuttle system.
An RFP has been issued for the MMTD funding system.
- Complete one traffic improvement project.
The Congress Avenue lighting project is underway and the Dixie Highway/Hidden Valley Blvd. Intersection improvement is commencing.
- Complete ATMS video monitoring subsystem. Substantially complete ATMS communications backbone subsystem. Continue to expand on ATMS video detection subsystem. Start implementation of the ATMS electronic traffic counter subsystem.
The video monitoring and video detection subsystem expansions have been completed. The communications backbone is under construction. Implementation of electronic counters has been delayed pending the availability of the grant funding.

Achievements 2008-09

Other Achievements:

- Implemented service of 4 shuttle buses in the N.W. sub-district to the Tri-Rail station.
- Reduced bus shelter maintenance cost through a more demand-responsive schedule.
- Completed a new preventive maintenance program for signing in 12 neighborhoods.
- Continued expansion of ATMS with 20 new signals online (118/135), 18 new CCTV, 17 new VDS, 10 new Opticom and an upgrade of the Traffic website with live video and still traffic-condition images.
- Converted over 30 signalized intersections to countdown pedestrian signals.
- Installed traffic calming in 5 neighborhoods.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Record and reduce yearly number of reported motor vehicle crashes per 1,000 population.	39.0	38.7	38.5	35.3	38.0
Record average travel speed along major City arterials and improve or maintain L.O.S. (average travel speed) yearly	25 mph	27.5 mph	25 mph	28 mph	26 mph

ENGINEERING SERVICES

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	951,919	961,900	961,900	913,600
Other Operating	128,421	151,700	154,000	107,800
Supplies	12,125	20,900	20,900	16,600
Capital Outlay	5,813	1,700	1,700	-
TOTAL	1,098,278	1,136,200	1,138,500	1,038,000

Description of Division and Activity

Design and/or manage City capital improvement operations and maintenance projects. Monitor design and construction of private development.

Goal

The primary goal of Municipal Services/Engineering Services is to provide high quality, cost effective, landscape architecture, engineering and surveying professional services to the citizens and all City departments including project development and management services, design and survey services, project planning and development, construction project management and inspection services.

Objectives 2009-10

- Design and bid St. Andrews blvd. Shared use bike path.
- Resurface 3 parks and 8 miles of City Streets.
- Design Spanish River Park Maintenance Parking Lot.
- Construct El Rio Trail, Yamato Rd. to Clint Moore Rd.
- Design and construct traffic calming for 2 neighborhoods.

Achievements 2008-09

- Complete construction of Pearl City Phases III and IV.
Completed Phase III Pearl City construction and Phase IV will go out to Bid summer 2009.
- Complete design for Hillsboro El Rio Park.
Design for Hillsboro El Rio Park modified per FDEP requirements and is ongoing.
- Complete design for the 4 lane expansion of NW 12th Ave.
Construction of NW 12th Ave is currently underway.
- Complete median beautification for Spanish River Blvd.
Completed median beautification for Spanish River Blvd.
- Complete design of SW 18th Street bike lanes and sidewalks.
Completed design of SW 18th Street Bike Lanes.

Achievements 2008-09
<p>Other Achievements:</p> <ul style="list-style-type: none"> • Resurfaced Spanish River Park. • Resurfaced 8 miles of City streets. • Designed traffic calming for 4 neighborhoods. • Completed Engineer Design Standards Manual. • Completed El Rio Trail Spanish River Blvd. to Yamato Rd. • Completed survey of Dog Park, Fire Station No. 5 and Fire Training Facility.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Complete projects within 10% of original budget.	100%	100%	100%	100%	100%
Complete land, boundary, topographic, and “as-built” surveys within 15 days.	90%	100%	90%	100%	90%

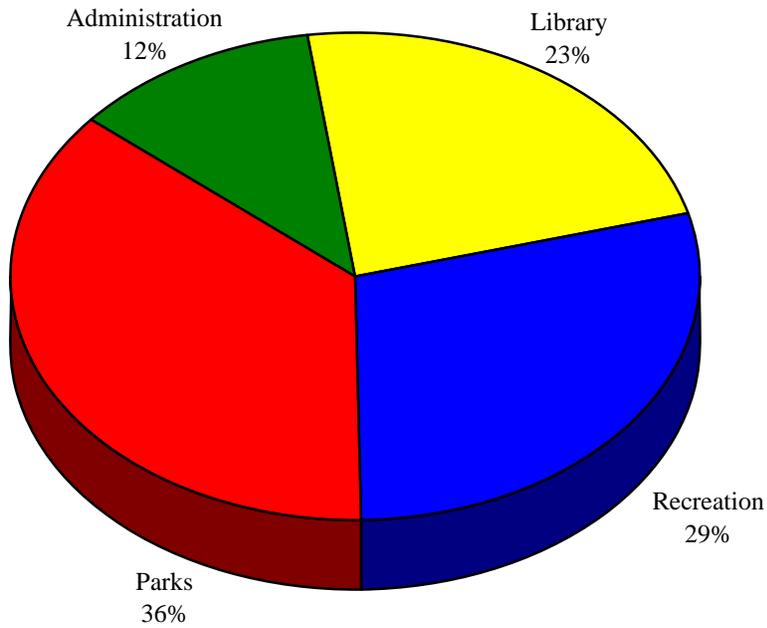


RECREATION SERVICES

Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director
Joseph N. Cogley, Deputy Recreation Services Director

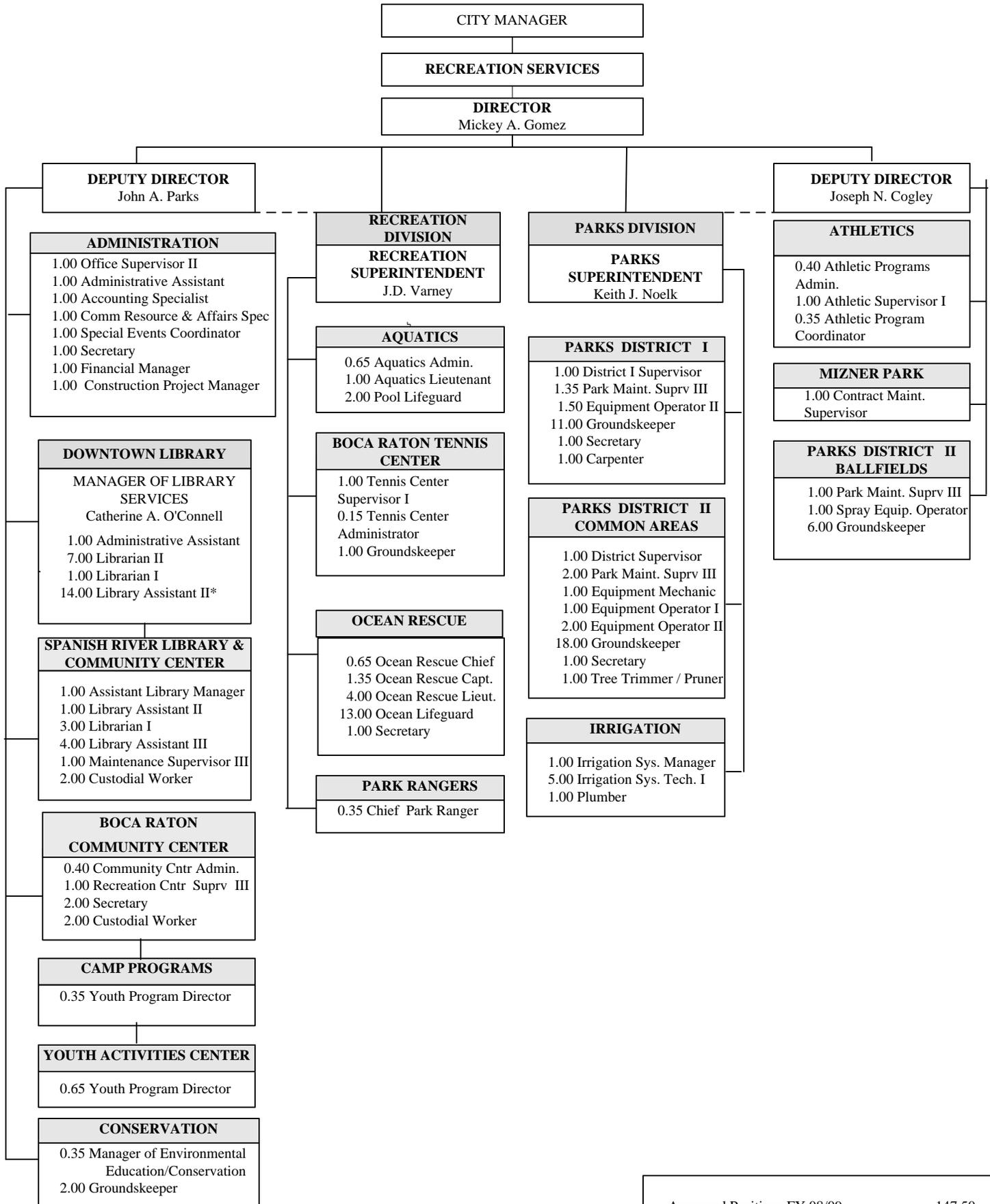
The mission of the Recreation Services Department is to provide and preserve quality customer service programming within the libraries, parks, recreation, leisure, resource management and information services, through facilities, programs and resources which are relevant, educational, attractive, environmentally conscious and affordably accessible to the residents of Boca Raton.

The Administrative team leads, coordinates, and directs the work of the four major divisions of the Recreation Services Department: Parks, Recreation, Library and Golf, which encompasses five separate operating funds, in meeting the mission of the department for resident enjoyment.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 2,167,300
Library	4,237,800
Recreation	5,277,700
Parks	6,692,900
TOTAL	\$ 18,375,700

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	10,401,668	10,684,500	10,708,600	11,000,900
Other Operating	4,724,945	5,540,000	5,616,200	5,974,300
Supplies	1,154,687	1,126,300	1,128,700	1,120,300
Capital Outlay	112,117	93,100	96,900	134,200
Transfers	8,500	84,200	84,200	146,000
TOTAL	16,401,917	17,528,100	17,634,600	18,375,700
Full-time Employees	147.50	147.50	147.50	145.50



-1 Management Assistant (Administration) moved to W&S (Customer Service) as Buyer I
 -1 Library Assistant II (Downtown Library) moved to Financial Services/Parking Services Div.

Approved Positions FY 08/09	147.50
Revised Positions FY 08/09	
Personnel Changes FY 09/10	<u>-2.00</u>
Approved Positions FY 09/10	145.50

ADMINISTRATION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,515,168	1,501,400	1,501,400	1,395,100
Other Operating	485,331	668,800	668,800	757,700
Supplies	14,064	16,600	16,600	14,500
Capital Outlay	5,630	-	-	-
TOTAL	2,020,193	2,186,800	2,186,800	2,167,300

Description of Division and Activity

The Administrative team leads, coordinates, directs and manages the work of the four major divisions of the Recreation Services Department: Parks, Recreation, Library and Golf, which encompasses five separate operating funds, (General Fund, Beach & Park District Fund, Beautification Fund, Cemetery/Mausoleum Fund, and Golf Course Fund) in meeting the mission of the department for resident enjoyment.

Objectives 2009-10

- Complete restroom renovation at Woodlands Park.
- Apply for grants that will result in a net financial gain to the City.
- Despite challenging times, assure the Recreation Services Department continues to provide top quality programs and facilities.
- Attempt to ensure fees and policies that are applicable to both the City and the Greater Boca Raton Beach and Park District are coordinated and in sync.
- Assist, to the extent requested, in the development of Countess deHoernle Park.

Achievements 2008-09

- Win the City's Safety Award by offering frequent safety training opportunities, by insuring that all staff are provided with the requisite PPE and by promoting a climate of safety awareness throughout the department.
Staff was provided safety training opportunities and appropriate PPE to perform their tasks safely; however, due to two workers compensation cases and one at-fault vehicle accident, Recreation Services did not win the City Safety Award for 2008.
- Improve, upgrade, enhance and develop park operations facilities to provide support to the City-wide park and recreation maintenance operations.
District I Park Operation Facility Design Consultant selected, District II under study related to Countess deHoernle plans and Sugar Sand Park CIP planned for FY 12/13.
- Develop additional revenue sources to support recreation and park programs.
At the Department's recommendation, City Council approved an application fee for Camp programs, and a multitude of rental fees for the Spanish River Library & Community Center, along with several new fees for Athletics.
- Renovate Memorial Park Playground by replacing play equipment and installing new play area surfacing.
Playground renovations were designed, with new artificial playground safety turf and new innovative play equipment; however, due to economic conditions the renovation project has been put on hold
- Install new artificial turf athletic field at Sand Pine Park.
Bids were received on May 1 to construct two artificial turf fields at Sand Pine Park. Work is currently underway.
- Renovate Restrooms at University/Woodlands Park.
Design and construction documents are complete. Renovations scheduled for November 2009.

Achievements 2008-09
<ul style="list-style-type: none"> Construct amenities at Environmentally Sensitive Land site Rosemary Ridge Preserve. The economic downturn, coupled with the need to hire additional staff for maintenance of this site after development, resulted in this project being delayed for the near future. <p>Other Achievements:</p> <ul style="list-style-type: none"> Recreation Services Director was awarded the Golden Opal Award by the Rotary Club for his efforts in making Boca Raton a great place to live, work, play and visit. Successfully negotiated and coordinated efforts to establish a Boca Raton Little League Baseball program. Brought together City Council, Greater Boca Raton Beach and Park District Commissioners, Youth Organization Presidents and Representatives and staff and made Power Point Presentation for discussion and input on user fees. Successfully coordinated efforts of Recreation Services Beautification, Municipal Services and Florida Department of Transportation to develop a landscape plan along Glades Road between 4th Avenue and 2nd Avenue for installation in the Fall of 2009. Conducted and supported multiple events (16 concerts, 6 outdoor cinemas, 2 parades, 1 fireworks celebration, 5 major holiday events, 1 fundraising party, 1 park grand opening, 1 awards luncheon) for the enjoyment and celebration of families, friends, neighbors and co-workers. With donated funds, restored the Boca Raton Boat Parade to the event schedule, with a record number of participants and well-decorated vessels Special Event staff developed a variety of community-wide programs and activities, with participation by other Recreation Services staff and many community groups, to successfully turn the Martin Luther King, Jr. Day event into a month-long celebration that encouraged citizens to participate in community service opportunities. Collaborated with and supplied leadership to multiple community groups to provide positive experiences for the community-at-large, as well as for the group involved. The following list represents some of the groups represented: Greater Boca Raton Chamber of Commerce’s Leadership Boca Presentation, Boca Raton Cultural Consortium programs, Rotary Club’s Future Stars Competition concert, Flossy Keesely Dream Foundation concert, Edith & Martin Stein Foundation concerts, Children’s Museum’s special events, Veteran groups’ special events, FAU concerts, etc. Recreation Services staff hosted a student intern from Florida State University’s Recreation & Leisure Services Program, providing a well rounded, comprehensive experience in the profession of providing recreation and park facilities and programs within a municipal structure.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Financially Sound Government</i> Pursue grant opportunities to offset costs of park development and maintenance.	2	3	3	2	2
<i>World Class Municipal Services</i> Respond to communications from concerned citizens within 24 hours of receipt	98%	99.9%	99%	99%	99%
<i>Strong Partnership with Our Stakeholders</i> Continue to respond to the recreational needs expressed by the community, by evaluating and providing facilities that best meet justified requests.	95%	95%	95%	95%	95%

LIBRARY

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,557,766	2,861,100	2,861,100	2,768,600
Other Operating	383,801	618,700	624,600	731,900
Supplies	829,997	724,400	725,300	737,300
TOTAL	3,771,564	4,204,200	4,211,000	4,237,800

Description of Division and Activity

The Boca Raton Public Library provides library services, materials, programs and information for the residents of the City.

Goal

The Boca Raton Public Library shall provide quality library service and resources necessary to meet the educational, recreational, cultural, business and other informational needs of its users.

Objectives 2009-10

- Begin design of the new Downtown Library by late fall 2009 or early 2010, with completion of the building and opening of the facility occurring by early 2012.
- Actively promote the function rooms at the SRL&CC for Special Events to assure continual usage of spaces and a resultant steady revenue stream.
- Work with a new Café' vendor to provide quality food and services for library patrons, as well as catering services for users of the function room.

Achievements 2008-09

- Begin construction of the new Downtown Library by late fall 2008 or early 2009, with completion of the building and opening of the facility occurring by early 2010.
Construction of the building was delayed due to economic conditions.
- Evaluate, update and condense the Downtown Library collection prior to moving it to the new building.
The collection continues to be thoroughly evaluated so that materials in poor condition or which are seldom used are not moved into the new building. Feature film videocassettes have been totally eliminated in favor of DVD's. By the time the new Downtown Library is completed, all videocassettes will be phased out.
- By the end of FY 08/09, two new automated system modules will be implemented: Kid's Catalog, an icon-based online catalog easier for children to use and Teleforms, a telephone and email notification program for "holds" and "overdues."
The Kid's Catalog was implemented in the late fall of 2008 and has been very popular with children; TeleForms was implemented during the summer of 2009. TeleForms allow for automated calling and/or emailing of both overdue and hold notices, which allow staff members to work more efficiently.

Other Achievements:

- Usage of both buildings continues to be high; the Spanish River Library and Community Center has a higher visitor ratio each day (over 1,500 people daily at SRL&CC and over 1,000 daily Downtown); however, more items are checked out of the Downtown Library.
- The expanded space and number of computers, as well as the patio and terrace make the SRL&CC an attractive destination. The larger materials collection continues to draw people needing reference materials or in depth nonfiction materials to the Downtown Library.

Achievements 2008-09
<ul style="list-style-type: none"> • The Events business has been a huge success at the Spanish River Library and Community Center. During the year we estimate that rooms have been used over 600 times with an estimated attendance of nearly 18,000. • The <i>Friends of the Library</i> opened a Used Book Store in the old Technical Services area of the Downtown Library. • The <i>Friends of the Library</i> have continued their successful Speaker Series and their Book Discussion Groups. • The <i>Friends of the Library</i> also added a Sunday Music Series, which has been so popular it has been moved to the SRL&CC Mezzanine. Typically the music programs attract 140 attendees or more. • The <i>Friends of the Library</i> continue to provide financial support for children, tween and teen programs and this year provided 4 scholarships for Library staff to attend the Florida Library Association Conference. They have also purchased large screen TVs for both libraries to promote library programs, as well as purchasing a raised speaker platform for programs in the function rooms. • Use of self-check devices at SRL&CC has grown substantially over the past year, doubling from 12% to 24% overall; usage of these devices at the Downtown Library has remained steady, with 7% of circulated items being checked out in this manner. Combined percentage of total circulation accomplished via self-check devices at both libraries is an estimated 15%.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with our Stakeholders</i>					
Reference and information questions are answered before patrons leave the library.	85%	95%	90%	90%	90%
Telephone reference questions are answered while the patron is on the phone.	75%	80%	80%	80%	80%
Literacy patrons are placed with a volunteer tutor within 10 days.	85%	85%	85%	85%	85%
Percentage of total (both libraries) circulation accomplished using self-check.	12%	12%	18%	15%	18%
Percentage of renewals completed online.	15%	12%	15%	10%	12%
Percentage of “storytime” class attendees registering for another program.	50%	50%	50%	55%	60%

RECREATION DIVISION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,855,973	2,962,500	2,986,600	3,070,400
Other Operating	1,834,055	2,000,600	2,053,700	2,030,100
Supplies	97,685	111,600	112,600	114,300
Capital Outlay	16,628	68,100	70,300	62,900
Transfers	-	49,200	49,200	-
TOTAL	4,804,341	5,192,000	5,272,400	5,277,700

Description of Division and Activity

- Conduct youth and adult sports leagues and assist area schools and independent youth sports associations by providing facilities. Operate and provide quality programming and safe open play at the Tim Huxhold Skate Park and Shuffleboard Courts. Operate a Tennis facility that provides open play and programs for all ages and skill levels. Operate a temperature controlled municipal pool featuring extensive programs for a variety of interests. Provide Ocean Lifeguards to serve and protect beachfront park visitors.
- Offer a variety of leisure-oriented youth and adult classes, and host area meetings, private events and special interest clubs at the community center and its affiliated facilities. Offer drop-in activities, field trips, athletic events and social opportunities for teenagers through the Youth Activity Center. Through Camp Programs, provide a healthy and safe play environment for boys and girls during the summer and on school holidays.
- Conduct events that bring families, friends, neighbors and co-workers together in a spirit of happiness, togetherness and celebration.

Goal

Encourage recreational activity that provides each individual the opportunity to enjoy physical exercise, socialization, competition, teamwork, learning, intellectual stimulation and family togetherness. These activities shall also provide the setting that brings together residents of different backgrounds, enhancing Boca Raton as a community.

Objectives 2009-10

- Maintain an exemplary safety record on the beaches guarded by Ocean Rescue.
- Initiate a quick start program at the Boca Raton Tennis Center's Camp Programs.
- Implement revised American Red Cross WSI standards, for swim lessons, at the Meadows Park Pool.
- Initiate usage of a user agreement with the Independent Youth Sports Associations.

Achievements 2008-09

- Maintain an exemplary safety record on the beaches guarded by Ocean Rescue.
Ocean Rescue had an outstanding safety record, including no drownings.
- Begin a Tennis Ladder for juniors at the Boca Raton Tennis Center.
This program was initiated and is currently in place.
- Maintain participation in the Age Group Fitness Swim Team at the Meadows Park Pool.
The program maintains an average participation of 20 per session.
- Offer a Co-ed grass volleyball league.
Program was offered but did not have enough interest to merit starting a league.
- Add a sports-related Camp to the Summer Camp options.
Athletics successfully negotiated and coordinated a plan for a two week Summer Baseball Camp which is being conducted under the Boca Raton Youth Baseball Organization.

Achievements 2008-09
<p>Other Achievements:</p> <ul style="list-style-type: none"> To maximize the effectiveness of each Park Ranger on park patrol, he or she shall be consistently mobile, visible and independent. Ocean Rescue placed fourth in the U.S.L.A. National Championship. A streamlined registration process was initiated at the Meadows Park Pool. The Boca Raton Tennis Center hosted a field trip to the Sony Ericsson Tournament on Key Biscayne.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
<u>Aquatics:</u> Learn-to-Swim class participants will demonstrate the ability to advance to the next level.	80%	60%	70%	60%	70%
<u>Athletics</u> Participation in City-operated youth sports programs will indicate a desire to participate, if eligible, next season.	90%	96%	96%	96%	97%
<u>Ocean Rescue</u> Assure beachfront park patrons return safely to shore.	100%	100%	100%	100%	100%
<u>Tennis Centers</u> Children participating in the winter, summer and fall camps will express, in their post-camp evaluation, an interest in attending camps, if eligible, in the future.	75%	100%	90%	91%	95%
Class patrons will rate their experiences as "outstanding" on the post-class survey.	N/A	NA	94%	94%	94%

PARKS DIVISION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	3,472,761	3,359,500	3,359,500	3,766,800
Other Operating	2,021,758	2,251,900	2,269,100	2,454,600
Supplies	212,942	273,700	274,200	264,500
Capital Outlay	89,859	25,000	26,600	61,000
Transfers	8,500	35,000	35,000	146,000
TOTAL	5,805,820	5,945,100	5,964,400	6,692,900

Description of Division and Activity

- Suitably care for large public open space areas, offering a variety of intensively used park areas and facilities, accessible to residents and visitors. Provide in a safe, usable and attractive condition, passive and active recreation and playground areas for all age groups, within walking distance of neighborhoods. Properly maintain undeveloped park property in a safe, clean and orderly appearance for future public use.
- Provide preservation, management and appropriate development for Environmentally Sensitive Land sites totaling 85.41 acres; provide eventual environmental programming and public access.
- Promote a safe and secure park environment by providing information, park patrols and working special details that enhance patron visits.
- Provide and maintain safe, clean and attractive landscaped parkways, circles, medians, courtyards and other passive public areas, to enhance the aesthetic value of the residential and business community.

Goal

To provide clean, orderly and attractive appearance of grounds, structures and facilities for safe, convenient and enjoyable recreational use by the citizens of Boca Raton, through an efficient maintenance program commensurate with the intensity of public use and the intent of park design.

Objectives 2009-10

- Implement a work order system for Irrigation repairs to track costs associated with parts, labor and tasks to maintain a proper accounting of inventory.
- Develop an in-house backflow certification program with assistance from outside resources.
- Monitor construction of District I Operations complex.
- Rebuild fire damage to pavilion 1 and 3 at James A. Rutherford Park.
- Renovate the James A. Rutherford Park restroom.
- Renovate playgrounds at Hughes Park and Sand Pine Park.
- Renovate South Beach Park Boardwalk system.
- Upgrade MIR 5000 Motorola equipment to the new generation Irrinet M field unit at Boca Isles and Spanish River Park.
- Assure all Park Rangers on general park patrol are visible, on the move, independent and professional in appearance, demeanor and conduct.

Achievements 2008-09
<ul style="list-style-type: none"> • Complete design and construction documents for District I maintenance complex and begin construction. Design and construction documents have been developed for bid with construction to follow in FY 2009/10. • Rebuild fire damage to pavilion #3 at James Rutherford Park. Construction documents have been developed for bid. Rebuilding will occur in FY 2009/10. • Upgrade Motorola irrigation controllers with the new generation Irrinet-M field unit for faster data communication. Controllers on Federal Highway from the south city limits to Yamato Road have been upgraded with the new Irrinet-M field unit. • Install two new weather stations to assure that irrigation is being applied in accordance with the weather data collected. Staff is continuing to research and test various weather stations to ensure correct readings are being recorded and will work with the new Irrinet-M field unit. • Implement an automated inventory program for all irrigation equipment, with reports reviewed by the Irrigation System Manager, to better manage expenditures. All irrigation parts and equipment have been inventoried. Staff is currently making adjustments while working with the program. • Develop a new distribution system for doggy bags at Mizner Bark that will provide a cost savings. A new distribution system was implemented that reduces bag costs by \$26.50 per case of 2,500 bags, or by \$530.00 per year. • Continue to refurbish playground systems in District II. Repairs have been conducted throughout the City’s playground system. • Train athletic field maintenance staff to use the laser grading equipment in District II. All athletic field maintenance staff were trained to operate the lazer grading equipment. • To maximize the effectiveness of each Park Ranger on park patrol, he or she shall be consistently mobile, visible and independent. While there is room for improvement, considerable strides have been made. <p>Other Achievements:</p> <ul style="list-style-type: none"> • Removed Brazilian pepper from the dune at South Beach Park and replanted with native plants. • Provide an enclosure for the food vending operations at South Beach Park. • Installed three fish cleaning stations at Silver Palm Park. • Renovated the Sand Pine Park restroom. • The Park Rangers began patrols of Blazing Star and Yamato Scrub Nature Areas. • The Park Rangers participated, for the first time, in the Holiday Parade.

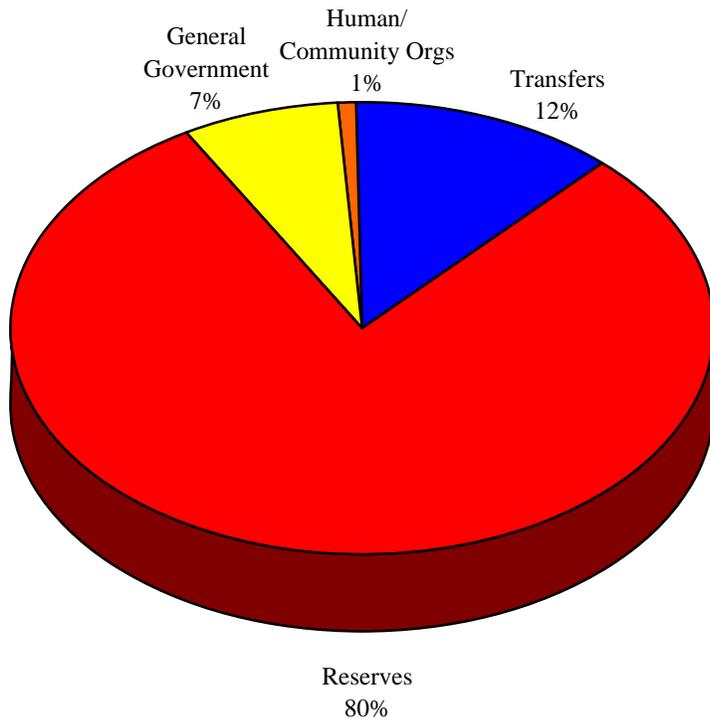
PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnerships with Our Stakeholders</i>					
Maintain all park properties in accordance with the Recreation Services Department standards, by preventative, cyclic, routine, non-routine and special response measures.	95%	90%	95%	93%	95%
Ensure safe and sanitary restrooms throughout the city’s park system on a daily basis.	95%	95%	95%	95%	95%
Maintain dune crossovers and recreational boardwalks in safe and usable conditions.	95%	95%	100%	94%	99%
Consistently complete routine maintenance of environmentally sensitive lands as scheduled.	95%	90%	90%	90%	90%

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
Park Rangers perform daily patrols at neighborhood park sites to document maintenance needs and levels of participation.	95%	95%	100%	96%	99%



NON-DIVISIONAL

The Non-Divisional section of the City's General Fund contains expenditures to provide general governmental services which are not directly related to a particular department. The Non-Divisional section also includes the City's contributions to Not-for-Profit agencies.



DIVISION	APPROVED 2009-10 BUDGET
General Government	\$ 4,181,300
Human/Community Orgs	404,100
Transfers	6,926,700
Reserves	45,427,200
TOTAL	\$ 56,939,300

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	73,683	134,000	134,000	95,700
Other Operating	3,515,565	4,285,700	7,592,600	4,443,700
Supplies	43,340	46,000	46,000	46,000
Capital Outlay	45,014	-	7,400	-
Transfers	16,568,753	15,904,400	17,304,400	6,926,700
Sub-Total	20,246,355	20,370,100	25,084,400	11,512,100
Reserves	50,663,709	37,733,800	35,808,800	45,427,200
TOTAL	70,910,064	58,103,900	60,893,200	56,939,300



CDBG & SHIP FUNDS

OPERATED BY DEVELOPMENT SERVICES

Jorge A. Camejo, Director

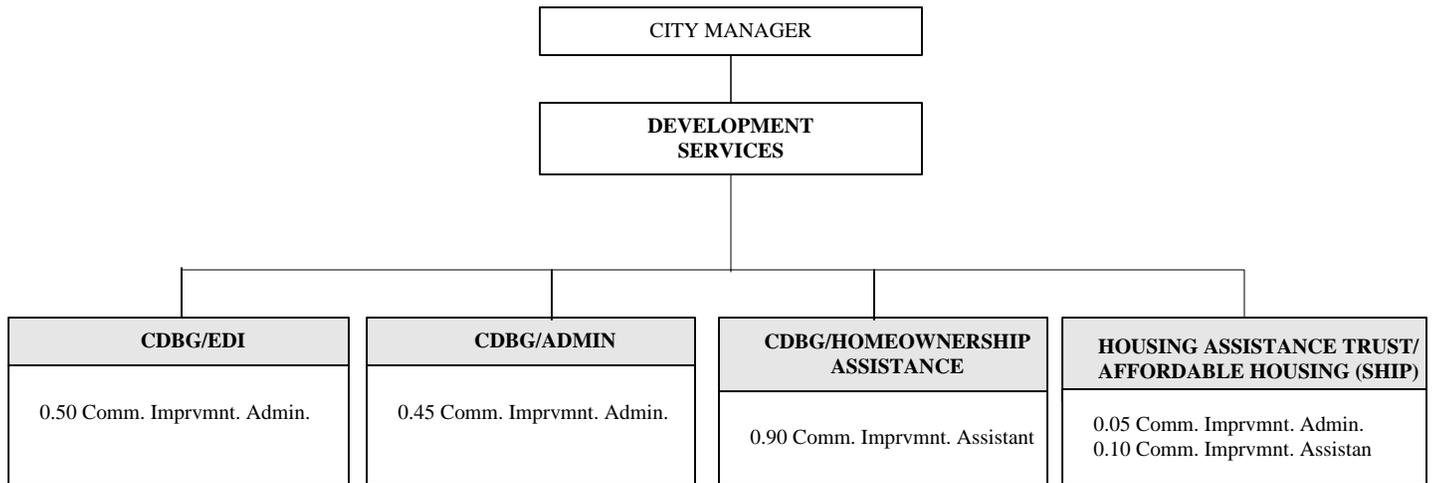
The mission of the Development Services Department, operating in the Special Revenue Funds, is to sustain and promote the City of Boca Raton as a nationally recognized and desirable place to live and work. To accomplish this goal, the Department will work to protect and preserve neighborhoods, assist in the creation of jobs and the protection of the tax base by promoting quality development and redevelopment, protect and preserve the City’s natural environment, and support the provision of housing opportunities for all of Boca Raton’s citizens.

The Development Services Department is responsible for the Community Improvement division, which administers the Community Development Block Grant (CDBG), the State Housing Initiatives Partnership (SHIP) and Economic Development Initiatives (EDI) for neighborhood improvement projects related to Pearl City Master Plan.



DIVISION	APPROVED 2009-10 BUDGET
CDBG	\$ 920,800
Affordable Housing	1,044,600
TOTAL	\$ 1,965,400

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	181,100	181,100	195,100	168,700
Other Operating	2,046,800	2,046,800	2,209,500	1,780,700
Supplies	3,300	3,300	3,300	3,100
Capital Outlay	935,700	935,700	1,181,600	12,900
Sub-Total	3,166,900	3,166,900	3,589,500	1,965,400
Reserves	66,100	66,100	66,100	-
TOTAL	3,233,000	3,233,000	3,655,600	1,965,400
Full-time Employees	2.00	2.00	2.00	2.00



Approved Positions FY 08/09	2.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	-
Approved Positions FY 09/10	2.00

COMMUNITY DEVELOPMENT BLOCK GRANT

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	84,655	114,800	114,800	158,000
Other Operating	114,311	522,800	522,800	747,500
Supplies	2,013	2,600	2,600	2,400
Capital Outlay	499,660	935,700	1,181,600	12,900
TOTAL	700,639	1,575,900	1,821,800	920,800

Description of Division and Activity

Administer the City's Federal Community Development Block Grant (CDBG) Program, American Recovery and Reinvestment Act (ARRA) funding/Community Development Block Grant Recovery (CDBG-R) Grant and Economic Development Incentive (EDI) Special Project Grants.

Goal

Benefit low and moderate income persons and aid the effort to improve and maintain neighborhoods.

Objectives 2009-10

- Ensure that grants are expended in compliance with HUD regulations and program requirements.
- Further neighborhood and housing stabilization by implementing a new Homeownership Assistance Program.
- Assist with the ongoing implementation of Phase IV Pearl City Master Plan; including the administration of EDI special project funds to be used in the project for infrastructure and neighborhood improvements and ensuring project compliance with Department of Labor and HUD regulations.
- Assist with the implementation of the Sand Pine Park Improvement Project; including the administration of CDBG and CDBG-R funds to be used in the project for neighborhood park improvements and ensuring project compliance with Department of Labor and HUD regulations.
- Assist in establishing future project priorities and an implementation schedule for a New Pines Neighborhood Improvement Plan and seek federal funding should appropriate sources become available.

Achievements 2008-09

- Ensure that grants are expended in compliance with HUD regulations and program requirements.
It is anticipated that CDBG and EDI grants will be spent in compliance with HUD regulations and program requirements, grant expenditure timeliness may be adversely impacted by demand for housing rehabilitation being lower than projected, by delays due to required redesign of Phase III and IV of the Pearl City Master Plan related to State Department of Transportation and Florida East Coast Railroad review of the projects and by engineering /design delays on the Sand Pine Park Improvement Project. Prepared the 2008-09 CDBG Annual Action Plan that was approved by Council and HUD.
- Further neighborhood and housing stock preservation by overseeing and funding the rehabilitation of five-single family homes.
Due to lack of demand by eligible homeowners, a CDBG program amendment was completed in February 2009 to reallocate CDBG funding from the Housing Rehabilitation Program to a Homeownership Assistance Program and to a Sand Pine Park Improvement Project to better serve the needs of community.
- Assist with the ongoing implementation of the Pearl City Master Plan including the administration of CDBG and EDI special project funds to be used in the project for infrastructure and neighborhood improvements and ensuring project compliance with Department of Labor and HUD regulations.
The Community Improvement Administrator serves as Liaison and provides staff support to the Pearl City Blue Ribbon Committee, which was appointed by Council to provide advice and guidance on the implementation of the Pearl City Master Plan. Phase III, improvements to Glades Road, was completed.

Achievements 2008-09

Final design of Phase IV, improvements to Dixie Highway, was completed and the award of bid for construction by Council is projected by year end which will permit the Pearl City Blue Ribbon Committee to sunset in June 2009 as scheduled.

Other Achievements:

- It is anticipated that 300 people will be assisted through CDBG Public Service Agencies by year end.
- Assisted in the completion of renovations to Sand Pine Park Restrooms and ensured project compliance with Department of Labor and HUD regulations; assisted with the design, bid and award of contract for more comprehensive improvements to Sand Pine Park. Council Award of Bid for this project is anticipated by year end.
- ARRA/CDBG-R Grant Award for the Sand Pine Park Improvement Project is projected by year end.

PERFORMANCE MEASURES Strategic Priority: Core Business	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
1. Ensure a minimum of low-income families are served by annually evaluating the effectiveness of policy caps within the Homeownership Assistance Program.	5	4	4	0	0
2. Ensure a minimum of low-income families are served by implementing a new Homeownership Assistance Program.	0	0	0	0	6

STATE HOUSING INITIATIVES PARTNERSHIP

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	58,167	66,300	80,300	10,700
Other Operating	1,783,755	1,524,000	1,656,700	1,033,200
Supplies	484	700	700	700
Sub-Total	1,842,406	1,591,000	1,737,700	1,044,600
Reserves	1,015,192	66,100	66,100	-
TOTAL	2,857,598	1,657,100	1,803,800	1,044,600

Description of Division and Activity

Administer the State Housing Initiatives Partnership (SHIP) Program which provides affordable housing opportunities through the purchase assistance, disaster assistance and sewer connection assistance programs.

Goal

Provide increased affordable housing opportunities for low and moderate-income households.

Objectives 2009-10

- Ensure that SHIP funds are expended or obligated in accordance with State guidelines.
- Evaluate program policies and subsidy amounts to keep pace with changes in real estate market and client needs.
- Continue to assist in the development of new workforce housing programs for implementation in Boca Raton, including the implementation of the Florida Homebuyer Opportunity Program.

Achievements 2008-09

- Ensure that SHIP funds are expended or obligated in accordance with State guidelines.
It is anticipated that SHIP funds will be expended and obligated in accordance with State guidelines. There are 55 people on the purchase assistance waiting list and it is estimated that approximately 50 additional applications for SHIP assistance will be received by year end. It is estimated that 14 homes will be purchased and 6 homeowners will receive sewer connection assistance by year end.
- Evaluate program policies and subsidy amounts to keep pace with changes in real estate market and client needs.
Program policies and subsidy levels are regularly evaluated but no changes are projected through year end.
- Continue to assist in the development of new workforce housing programs for implementation in Boca Raton.
Workforce housing provisions were drafted for inclusion in the Comprehensive Plan. It is anticipated that the program policy for the new Florida Homebuyer Opportunity Program will be drafted by year end.

Other Accomplishments:

- It is estimated that 8 homebuyer education classes will be sponsored by year end.

PERFORMANCE MEASURES Strategic Priority: Core Business	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i> Ensure a minimum of low-and moderate-income families are served by annually by evaluating the effectiveness of policy caps and assistance terms within the Purchase Assistance Program.	12	14	10	14	12



LETF & STATE FORFEITURE FUNDS

OPERATED BY POLICE SERVICES

Dan Alexander, Chief of Police

The Law Enforcement Trust Fund (LETF), operated by Police Services, accounts for State and Federal confiscated merchandise and forfeiture funds received by the City and expended for Law Enforcement purposes.



EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	-	-	-	375,000
Other Operating	422,000	422,000	422,000	447,500
Supplies	80,000	80,000	230,000	135,000
Capital Outlay	75,000	75,000	111,900	75,000
Sub-Total	577,000	577,000	763,900	1,032,500
Reserves	1,245,400	1,245,400	762,580	707,100
TOTAL	1,822,400	1,822,400	1,526,480	1,739,600



STATE & FEDERAL GRANT FUNDS

OPERATED BY CITY MANAGER'S OFFICE

Leif J. Ahnell, City Manager

The State Grant Fund, operated by City Manager's Office, accounts for revenue and expenditures received from state sources that is restricted by the terms of an agreement.

The Federal Grant Fund, operated by City Manager's Office, accounts for revenue and expenditures received from federal sources that is restricted by the terms of an agreement.



DIVISION	APPROVED 2009-10 BUDGET
State Grants	\$ 350,000
Federal Grants	3,407,700
TOTAL	\$ 3,757,700

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	60,729	-	-	-
Other Operating	8,714	-	-	-
Supplies	7,485	7,000	7,000	332,000
Capital Outlay	301,939	9,509,200	10,431,900	3,425,700
TOTAL	378,867	9,516,200	10,438,900	3,757,700



BEAUTIFICATION FUND

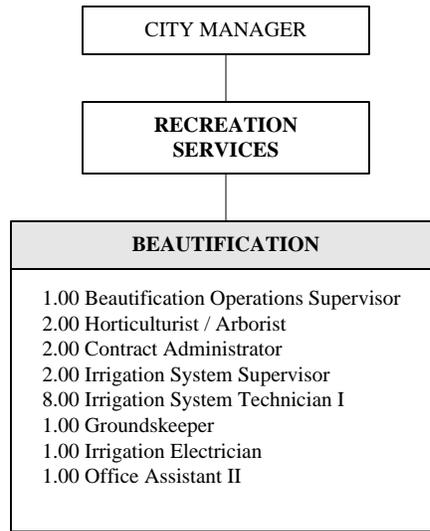
OPERATED BY RECREATION SERVICES

Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director
Joseph N. Cogley, Deputy Recreation Services Director

The mission of the Recreation Services Department, operating in the Beautification Fund, is to provide a highly aesthetic and healthy network of City right-of-way medians for the benefit of the traveling citizenry of Boca Raton and those who are visiting as well. Staff is dedicated to managing these resources efficiently and safely using appropriately trained staff to achieve an enhanced biological and environmental state of the urban roadway landscape. Staff continually searches for and adapts to situations where the program can result in labor cost reductions and water conservation.



EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,171,288	1,257,200	1,257,200	1,228,100
Other Operating	1,645,812	1,923,100	1,884,800	1,872,000
Supplies	230,307	310,200	365,200	350,200
Capital Outlay	17,996	5,000	13,800	150,600
Transfers	86,000	148,000	148,000	31,000
Sub-Total	3,151,403	3,643,500	3,669,000	3,631,900
Reserves	3,741,205	2,166,800	2,166,800	1,564,000
TOTAL	6,892,608	5,810,300	5,835,800	5,195,900
Full-time Employees	18.00	18.00	18.00	18.00



Approved Positions FY 08/09	18.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	_____
Approved Positions FY 09/10	18.00

BEAUTIFICATION DIVISION

Description of Division and Activity

The Beautification Division of the Recreation Services Department is committed to providing a highly aesthetic and healthy network of City right-of-way medians for the benefit of the traveling citizenry of Boca Raton and those who are visiting as well. Staff is dedicated to managing these resources efficiently and safely using appropriately trained staff to achieve an enhanced biological and environmental state of the urban roadway landscape. Staff continually searches for and adapts to situations where the program can result in labor cost reductions and water conservation.

- Maintain 190.20 miles of irrigated roadway medians where botanicals such as trees, shrubs, and grass exist as beautification.
- Perform property damage recovery for Risk Management, administer contract maintenance supervision over private landscape maintenance firms, furnish rehabilitative landscape installations of damaged plants and sod, provide irrigation installation, repair and maintenance, and apply specialized environmental horticultural functions to approximately 211.62 acres of beautified City property.
- Respond to all horticultural and arboricultural inquiries, both governmental and public, within the City, answering questions and concerns requiring solutions to a myriad of circumstances.
- Coordinate with environmental planning, landscape architecture planning and utilities engineering as necessary while managing the Beautification Fund budget.

Goal

The Recreation Services Department, in the Beautification Fund, is committed to developing and maintaining the City's roadway medians in an attractive and beautifully landscaped manner for the enjoyment of the residents of the City of Boca Raton.

Objectives 2009-10

- Continue roadway renovation projects with the following sites: SW 3rd Avenue at Camino Real, NW 26th Avenue at the former Fire Administration Headquarters and Polo Circle.
- Assume maintenance of El Rio Bike Trail, Yamato to Congress.
- Continue to seek additional Xeriscape areas for planting.
- Continue supplemental watering to medians, due to water restrictions.
- Implement a work order system for Irrigation repairs to track cost associated with parts, labor and tasks to maintain a proper accounting of inventory.
- Develop an in-house backflow certification program with assistance from outside resources.
- Continue roadway mapping project on St. Andrews Blvd. , Yamato Road and Spanish River Blvd.

Achievements 2008-09

- Complete hurricane restoration projects throughout the City.
In FY 2008/09 staff rejuvenated an additional five roadway medians damaged by Hurricane Wilma. This completes restoration projects.
- Continue roadway renovation projects throughout the City.
In FY 2008/09 staff renovated five roadway medians.
- Continue roadway mapping projects on Federal Highway, Dixie Highway and Camino Real.
Federal Highway, Dixie Highway and Camino Real have been mapped and identified.
- Upgrade MIR 5000 Motorola equipment to new generation field unit.
Controllers on Federal Highway from the South City limits to Yamato Road have been upgraded with the new Irrinet-M Field Unit.

Achievements 2008-09
<ul style="list-style-type: none"> • Continue Backflow training for two Irrigation Technicians through attending a forty-hour state certification session. Three Irrigation Technicians obtained backflow certification. • Develop a supplemental watering plan for the medians due to water restrictions. Two water trucks were rented and provided supplemental watering to medians using Iris water during water restrictions imposed by South Florida Water Management District. <p>Other Achievements:</p> <ul style="list-style-type: none"> • Assumed monthly maintenance of Clint Moore and Congress. • Assumed maintenance of T-Rex Warehouse. • Assumed maintenance of Patch Reef Trail from Glades Road to 400 ft south of Town Center Rd. • Assumed maintenance of El Rio Bike Trail from Spanish River Blvd. to Yamato Rd. • Planted mitigated Palm trees at Spanish River Library. • Planted additional screening material at 2nd Ave. Pocket Park. • Re-landscaped old Fire Station #2 lot. • Enhanced landscaping on Spanish River Blvd. from El Rio Canal to Military Trail, including Xeriscaped medians by Airport. • Planted mitigated trees at Blue Lake and mulched walking trail. • Relocated mitigated trees from Military Trail at Office Depot, to one median south. • Relocated mitigated trees from Palmetto Park Road to the DOT property on the north side of Palmetto Park Road. • Processed plans for Planning Advisory Board.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
On a daily basis, monitor contract landscape maintenance services for compliance with contract schedules of value.	95%	95%	95%	95%	95%
Prune trees and palms throughout the City’s roadways and parks, as deemed necessary by the City’s Horticulturist/Arborists.	90%	90%	95%	95%	95%
Apply fertilizers to landscape materials four times per year, to maintain a lush and healthy condition for roadways and rights of way.	95%	95%	95%	95%	95%
Maintain <i>Tree City USA</i> status by planting new trees throughout the city, in the appropriate landscape settings.	95%	95%	95%	95%	95%
Ensure proper irrigation practices by checking irrigation systems weekly, for proper flow and positioning of irrigation sprinklers.	95%	95%	95%	95%	95%
Remove and replace dead or accident-damaged trees, palms, shrubs, ground cover and turf within 30 days of discovery, to maintain a “City Within A Park” theme.	75%	75%	75%	75%	75%

BEACH & PARK DISTRICT FUND

OPERATED BY RECREATION SERVICES

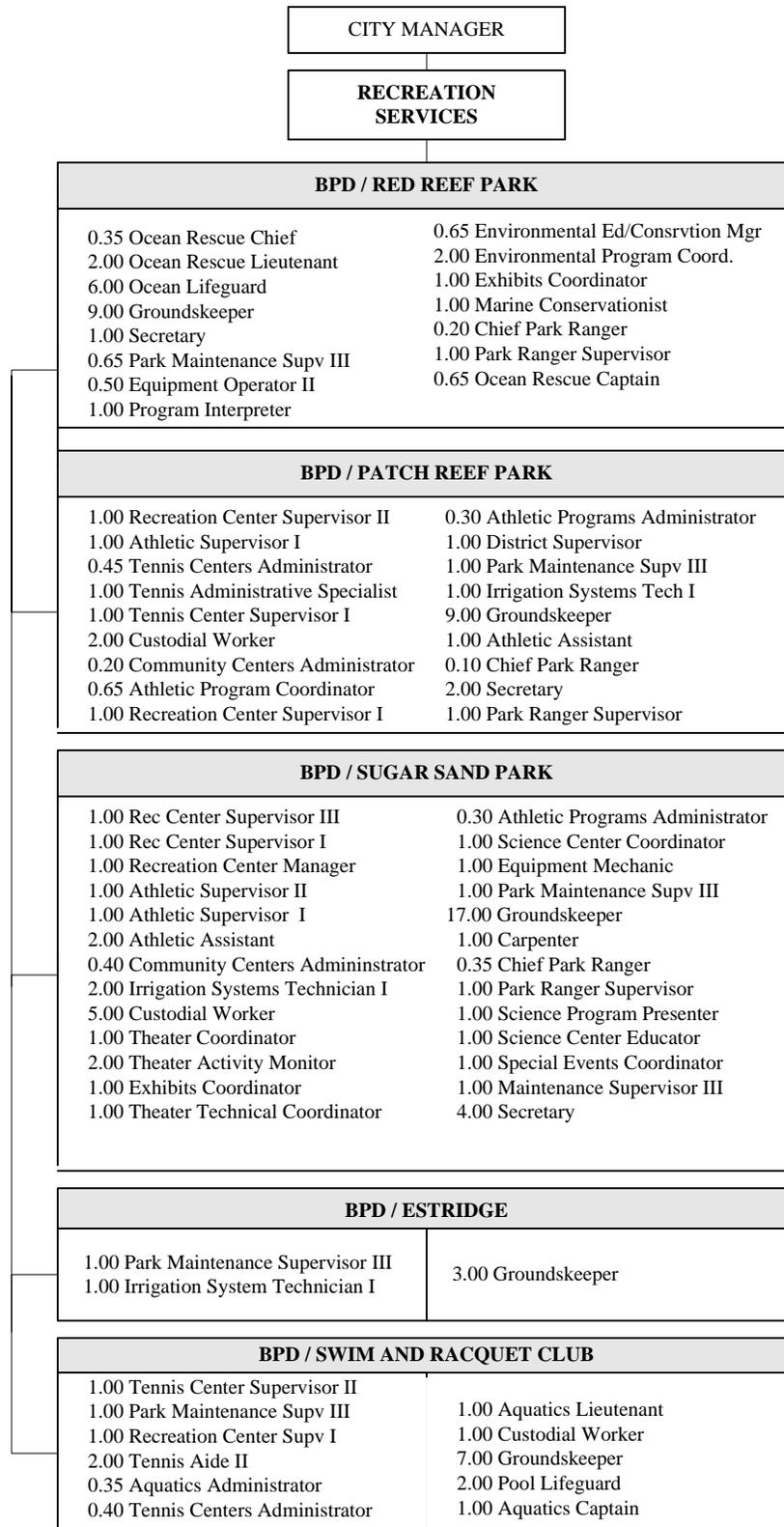
Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director
Joseph N. Cogley, Deputy Recreation Services Director

The mission of the Recreation Services Department, operating in the Beach & Park District Fund, is to provide and preserve quality parks, recreation, leisure and resource management through facilities, programs and resources which are relevant, educational, attractive and affordably accessible to the Boca Raton area. Costs are reimbursed through an interlocal agreement with the Greater Boca Raton Beach and Park District.



DIVISION	APPROVED 2009-10 BUDGET
Red Reef	\$ 2,665,700
Patch Reef	2,580,900
Sugar Sand	4,380,800
Racquet Club	1,655,300
Other	2,058,500
CIP Projects	24,234,900
TOTAL	\$ 37,576,100

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	7,774,213	8,478,800	8,301,600	8,378,300
Other Operating	3,516,626	4,005,200	4,223,600	4,139,100
Supplies	449,761	444,100	455,300	452,800
Capital Outlay	852,207	28,521,700	29,658,800	24,579,800
Transfers	-	40,400	40,400	26,100
TOTAL	12,592,807	41,490,200	42,679,700	37,576,100
Full-time Employees	124.50	123.50	123.50	124.50



Approved Positions FY 08/09	124.50
Revised Positions FY 08/09	
Personnel Changes FY 09/10	
Approved Positions FY 09/10	124.50

RECREATION DIVISION

Description of Division and Activity

Athletics

Conduct youth and adult sports leagues, which promote sportsmanship, fair play and healthy competition. Assist area schools and independent youth sports associations by providing facilities. Operate the Sugar Sand Field House in a fashion that provides quality programming and open play opportunities.

Aquatics

Operate a public pool that features extensive programs for a variety of interests.

Ocean Rescue

Provide Ocean Lifeguards to serve and protect public beachfront visitors.

Community Centers

Offer a variety of leisure-oriented youth and adult classes in addition to hosting area meetings, special interest clubs and theatrical events. Provide youth with a unique educational experience at the Children's Science Explorium. Operate a carousel for community recreation.

Tennis

Operate facilities that provide open play and programs for all ages and skill levels.

Goal

Encourage recreational activity that provides each individual the opportunity to enjoy physical exercise, socialization, competition, teamwork, learning, intellectual stimulation and family togetherness. These activities shall also provide the settings that bring together residents of different backgrounds, enhancing the Greater Boca Raton Beach & Park District as a community.

Objectives 2009-10

- Maintain an exemplary safety record at the beach that is guarded by Ocean Rescue.
- Implement revised American Red Cross WSI standards, for swim lessons, at the Swim Center.
- Include Quick tennis at the Racquet Center's and Patch Reef Park Tennis Center's Camp.
- Initiate a Mommy & Me clinic at the Patch Reef Park Tennis Center.
- Expand on-line registration to include classes and programs offered at the Field House.

Achievements 2008-09

- Ocean Rescue will maintain an exemplary safety record at the beach.
An excellent safety record, with no drownings, was maintained.
- Begin hosting a Sunday Mixed Doubles League at the Racquet Center.
This activity was well received and is ongoing.
- Add a "Ride & Glide" ice skating element to the Winter Children's Fair at Patch Reef Park.
The funding for this element was withdrawn.
- Hold an Open House for each of the three traveling Exhibits to be displayed at the Children's Science Explorium.
Every traveling exhibit had a scheduled Open House for dignitaries, volunteers and special guests, prior to opening to the public.
- Offer online registration via Rec Trac for Athletic Programs.
On-line registration for Youth Hockey and Basketball to begin in August 2009.
- Completion of the Patch Reef Tennis Center's awnings and courtside awning project.
This project has been completed.

Achievements 2008-09
<p>Other Achievements:</p> <ul style="list-style-type: none"> • Ocean Rescue placed fourth in the USLA National Championship. • Over 300 participants enjoyed the Swim Center’s Labor Day Splash and Monster Mash events. • The Racquet Center hosted two USTA, professional tournaments. • The Patch Reef Park Tennis Center co-hosted the Sunshine State Conference Championship.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
<u><i>Aquatics:</i></u> Learn-to-Swim class participants will demonstrate the ability to advance to the next level.	80%	60%	70%	70%	70%
<u><i>Athletics</i></u> Participation in City-operated youth sports programs will indicate a desire to participate, if eligible, next season.	90%	96%	96%	96%	97%
<u><i>Ocean Rescue</i></u> Assure beachfront park patrons return safely to shore.	100%	100%	100%	100%	100%
<u><i>Tennis Centers</i></u> Children participating in the winter, summer and fall camps will express, in their post-camp evaluation, an interest in attending camps, if eligible, in the future.	75%	97%	90%	94%	95%
<u><i>Community Centers</i></u> Class patrons will rate their experiences as “outstanding” on the post-class survey.	90%	83%	90%	94%	94%

PARKS DIVISION

Description of Division and Activity

Major Parks & Recreation Areas

To suitably care for a large area offering a variety of usually intensively used park areas and facilities accessible to residents of the entire Beach and Park District.

Neighborhood Parks and Recreation Areas

To provide in a safe, usable and attractive condition, passive and active recreation areas for all age groups within walking distance of neighborhoods.

Playgrounds

To adequately maintain areas for intensive recreation use, primarily for school age and pre-school children.

Park Rangers

To contribute to a safe and secure park environment by providing par patrols and by working special details. To provide information to park patrons, both from the gate houses and from within the parks, that will enhance their visit.

Conservation Division

To partner with FAU, Palm Beach County Schools and Gumbo Limbo, to provide a coastal/marine center presenting recreational, research and educational opportunities. To partner with Development Services and the Environmental Advisory Board to insure that Boca Raton's beaches are safe and attractive for sea turtle nesting. To monitor and collect data on sea turtle nestings and strandings, renourishment projects and other beachfront construction and report information to the appropriate State/County/Municipal agency. To provide preservation, management and appropriate development for environmental programming for public access to 47.5 acres of pristine Florida scrub.

Landscape and Passive Areas

To offer safe, clean and attractive parkways, circles, medians, courtyards and other landscaped public areas to enhance the aesthetic value of the residential and business community.

Undeveloped, Unclassified and/or under Construction

To maintain undeveloped park property in a safe, clean and orderly appearance for future public use.

Goal

To provide clean, orderly and attractive appearance of grounds, structures and facilities for safe, educational, convenient and enjoyable recreational use by the citizens of the Greater Boca Raton Beach & Park District through an efficient maintenance program commensurate with the intensity of public use and the intent of park design.

Objectives 2009-10

- Implement a work order system for Irrigation repairs to track costs associated with parts, labor and tasks to maintain a proper accounting of inventory.
- Develop an in-house backflow certification program with assistance from outside resources.
- Monitor renovation to Red Reef Park Boardwalks.
- Continue installing bahia grass in Red Reef Park picnic areas to reduce labor hours used in raking
- Renovate landscape in the Swim & Racquet Center pool area.
- Renovate Patch Reef Park Pirates Cove play area.
- Assure all Park Rangers, on general park patrol, are visible, on the move, independent and professional in appearance, demeanor and conduct.

Achievements 2008-09

- Install new irrigation system for the athletic fields at Patch Reef Park.
This project was delayed due to athletic programming commitments.
- Train one Irrigation Technician to obtain certification for state backflow testing to comply with state regulations.
Three Irrigation Technicians obtained certification.
- Install new weather station at Sugar Sand Park to assist in monitoring weather conditions to conserve water and observe restrictions, while promoting healthy turf and plants
Staff is continuing to research and test various weather stations to ensure correct readings are being recorded and will work with the new Irrinet M field unit.
- Upgrade Motorola controllers to the new generation of Irrinet-M field unit for faster data communication
A new irrigation controller with faster data communication capabilities was installed at Patch Reef Park.
- Replace rubber safety surface in Science Playground at Sugar Sand Park and in Pirates Cove Playground at Patch Reef Park
A total renovation package; including a new safety surface has been submitted to Purchasing for bid. It is anticipated renovations will take place November 2009.
- Upgrade and replace equipment in “wet deck” areas of Science Playground at Sugar Sand Park and Pirates Cove at Patch Reef Park
New water play equipment has been identified for both Patch Reef Park and Sugar Sand Park. It is anticipated these renovations will take place November 2009.
- Continue Replacement of brown wooden sign posts and sign backings with green recycled plastic posts and non wood manufactured sign backings
All brown wooden sign posts and backing have been changed out to recycled material at Patch Reef Park.
- Repair rusted roofs on Red Reef Park’s restrooms and pavilions on the east side of the park.
This project has been incorporated into the boardwalk renovations scheduled in FY 2009/10.
- Install Bahia grass in picnic areas at Red Reef Park to eliminate labor hours used for raking
Several park areas in the north and middle sections of the park have been converted.
- To maximize the effectiveness of each Park Ranger on park patrol, he or she shall be on the move, visible and independent. The Park Ranger shall be alert, engaged and professional in appearance, demeanor and conduct.
While there is room for improvement, strides have been made.

Other Achievements:

- Contract labor was used to remove a large pocket of Brazilian Pepper in the north end of Red Reef Park. The area was re-planted with native plants in-house.
- Re-landscaped the Patch Reef Park Tennis Center front entrance and lounge area.
- Replaced Patch Reef Park Tennis building sign.
- Assisted Municipal Services in relocating the James A. Rutherford Community Center air conditioning units and re-landscaped when project was complete.
- Completed Patch Reef Park restroom renovations at the softball/baseball press box, soccer fields, Pirates Cove and picnic area.
- Installed gutters on the classroom and family pavilions at Sugar Sand Park to prevent erosion.
- The Park Rangers contributed to the success at Gumbo Limbo Turtle Day event by directing traffic and parking.
- The Park Rangers assured traffic and parking worked well at Patch Reef Park during the Tom Cherubin Cup.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnerships with Our Stakeholders</i>					
Maintain all park properties in accordance with the Recreation Services Department standards, by preventative, cyclic, routine, non-routine and special response measures.	95%	90%	95%	90%	95%
Ensure safe and sanitary restrooms throughout the city's park system on a daily basis.	95%	95%	95%	95%	95%
Maintain dune crossovers and recreational boardwalks in safe and usable conditions.	95%	95%	100%	95%	100%
Consistently complete routine maintenance of environmentally sensitive lands as scheduled.	95%	90%	90%	90%	90%
While on patrol, Park Rangers will be mobile, visible and independent.	95%	70%	100%	80%	90%

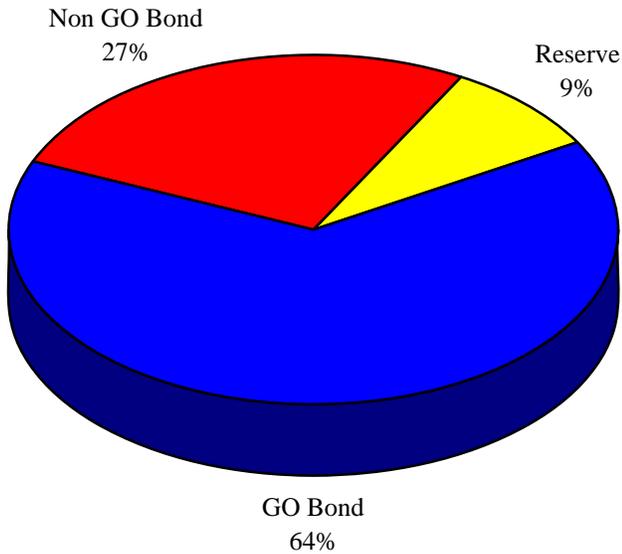


DEBT SERVICE FUND

OPERATED BY FINANCIAL SERVICES

Mervyn C. Timberlake, Jr., C.P.A., Financial Services Director
Linda C. Davidson, C.P.A., Deputy Financial Services Director

The Debt Service Fund, operated by Financial Services, accounts for the payment of principal and interest, and fiscal charges on the City’s general obligation bonds which are payable from ad valorem taxes; and the City’s revenue bonds and notes payable which are payable from non ad valorem revenues.



DIVISION	APPROVED 2009-10 BUDGET
GO Bond	\$ 5,471,100
Non GO Bond	2,240,700
Reserve	726,700
TOTAL	\$ 8,438,500

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Debt Service	8,689,430	7,748,800	18,953,800	7,711,800
Sub-Total	8,689,430	7,748,800	18,953,800	7,711,800
Reserves	833,971	500,600	500,600	726,700
TOTAL	9,523,401	8,249,400	19,454,400	8,438,500



SANITATION FUND

OPERATED BY MUNICIPAL SERVICES

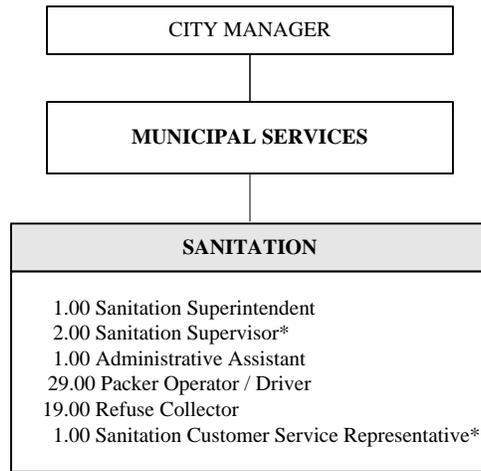
Robert J. DiChristopher, Director

The Sanitation section of the Municipal Services Department provides for the collection and disposal of solid waste, vegetation, and recyclable material for City residents including weekly bulk trash collection. This year Sanitation will collect approximately 74,908,800 lbs. of garbage, 18,410,530 lbs. of recyclables, and 21,599,050 lbs. of vegetation generated by approximately 86,400 residents.

The goal is to provide efficient, sanitary removal of solid waste by promoting source separation and increased recycling participation.



EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,840,540	3,118,900	3,118,900	3,093,100
Other Operating	2,222,136	2,382,700	2,362,700	2,564,900
Supplies	20,426	27,800	27,800	27,800
Capital Outlay	-	601,800	621,800	528,000
Transfers	-	-	-	4,000
Sub-Total	5,083,102	6,131,200	6,131,200	6,217,800
Reserves	-	1,892,800	1,892,800	1,819,700
TOTAL	5,083,102	8,024,000	8,024,000	8,037,500
Full-time Employees	53.00	53.00	53.00	53.00



* 1.00 Sanitation Supervisor converted to Sanitation Customer Service Representative

Approved Positions FY 08/09	53.00
Revised Positions FY 08/09	
Personnel Changes FY 09/10	
Approved Positions FY 09/10	53.00

SANITATION

Description of Division and Activity
The Sanitation Section provides for the collection and disposal of solid waste, vegetation, and recyclable material for City residents including weekly bulk trash collection.

Goal
To provide efficient, sanitary removal of solid waste by promoting source separation and increased recycling participation.

Objectives 2009-10
<ul style="list-style-type: none"> • Evaluate the semi-automated curb side collection pilot program to determine if it is viable to continue in other neighborhoods within the city limits. • Expand internal recycling program to include a majority of the city facilities.

Achievements 2008-09
<ul style="list-style-type: none"> • Continue to incorporate front-loading trucks into the Sanitation operations. To date 3 front-loading trucks have been incorporated in the Sanitation fleet. • Incorporate a once per week bulk pickup along with vegetation pickup. The City started picking up once per week bulk on Oct. 1, 2008. • Investigate one man garbage routes. Starting in June 2009, the City will commence a pilot program for semi-automated curb side collection in several neighborhood. <p>Other Achievements:</p> <ul style="list-style-type: none"> • An enterprise fund has been established for single family and multifamily sanitation garbage pickup.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Resolve missed pick ups within 24 hours	100%	98%	100%	100%	100%
Complete daily routes	98%	100%	98%	98%	98%



STORMWATER UTILITY FUND

OPERATED BY MUNICIPAL SERVICES

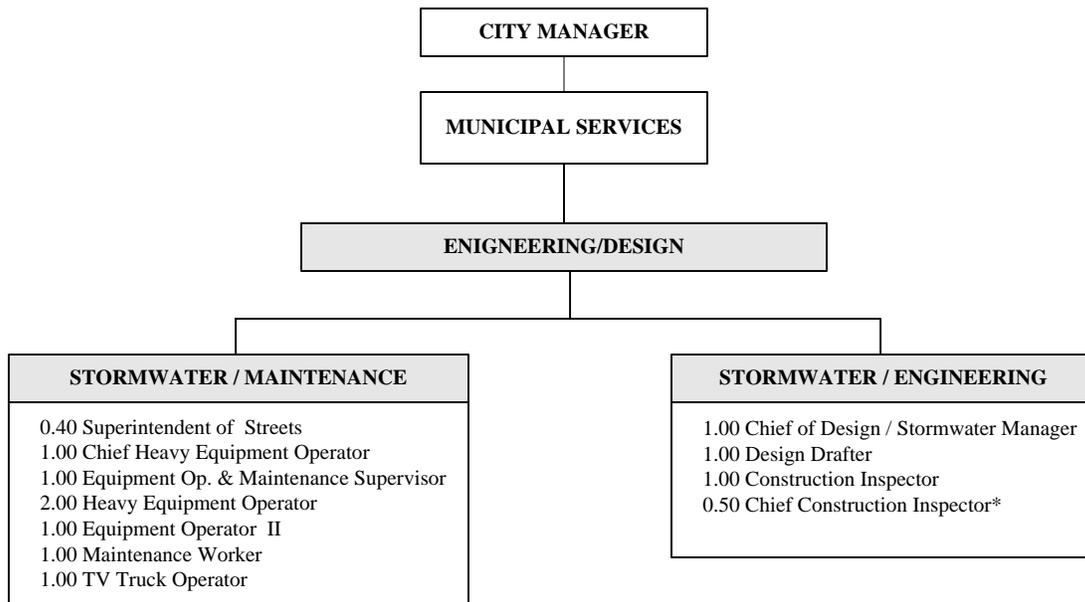
Robert J. DiChristopher, Director

The mission of the Municipal Services Department, operating in the Stormwater Utility Fund, is to cooperatively design, construct, inspect and maintain the City’s separate Stormwater system in accordance with the Environmental Protection Agency’s National Pollutant Discharge Elimination System (NPDES) permit including, but not limited to, project management for capital improvements, construction inspections for drainage improvements, project planning/development and policy development/guidance, enforcement and implementation.



DIVISION	APPROVED 2009-10 BUDGET
Maintenance	\$ 1,103,400
Design	3,195,200
Reserves	2,359,100
TOTAL	\$ 6,657,700

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	641,909	761,100	761,100	747,800
Other Operating	378,233	543,100	628,300	511,100
Supplies	3,460	4,900	4,900	4,700
Capital Outlay	-	1,680,000	2,130,800	3,035,000
Depreciation	404,226	-	-	-
Sub-Total	1,427,828	2,989,100	3,525,100	4,298,600
Reserves	5,600,655	1,949,700	1,949,700	2,359,100
TOTAL	7,028,483	4,938,800	5,474,800	6,657,700
Full-time Employees	10.65	10.65	10.65	10.90



* +0.25 Chief Construction Inspector transferred from Municipal Services/Engr/Design (001)
 + 0.25

Approved Positions FY 08/09	10.65
Revised Positions FY 08/09	+ .25
Personnel Changes FY 09/10	
Approved Positions FY 09/10	10.90

STORMWATER/MAINTENANCE

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	398,988	473,700	473,700	454,600
Other Operating	190,721	270,200	270,200	300,300
Supplies	3,460	3,700	3,700	3,500
Capital Outlay	-	71,000	82,600	345,000
Depreciation	51,824	-	-	-
TOTAL	644,993	818,600	830,200	1,103,400

Description of Division and Activity

The Stormwater Utility was initiated to address both water quality and water quantity improvements to the City's infrastructure system. The Stormwater Section of the Municipal Services Department works to maintain the federally mandated Stormwater System for the City of Boca Raton. Responsibilities include the sweeping of streets and right-of-ways, cleaning and repairing of storm drains, and controlling aquatic vegetation in canals and lakes.

Goal

The goal of this program is to provide an economically feasible stormwater management system that will minimize damage from severe storms by improving flood protection and to improve the quality of stormwater runoff to meet the requirements of the State Water Policy and the EPA's NPDES permit conditions.

Objectives 2009-10

- Inspect all storm drain grates west of I-95 to determine replacement needs.
- Convert all VHS inspection video to DVD format.
- Continue to install additional "No Dumping – Leads to Waterways" signs to promote public awareness of illegal dumping.
- Excavate outfall area from dry retention at Blue Lake.
- Improve maintenance access to El Rio Canal.

Achievements 2008-09

- Line all metal pipes within Boca Islands Subdivision.
Project completed August 2009.
- Inspect all storm drain grates east of I-95 to determine replacement needs.
Inspections completed September 2009.
- Convert all VHS inspection video to DVD format.
All new videos are converted and burned to DVD format. 10% of existing VHS have been converted. This is a continuing objective.
- Continue to install additional "No Dumping –Leads to Waterways" signs to promote public awareness of illegal dumping.
58 additional signs have been installed. This is an on-going objective.

Other Achievements:

- 8,524 linear feet of ex-filtration pipe cleaned.
- 15,242 miles of roadway swept and 1,758 yards of debris removed.

Achievements 2008-09
<ul style="list-style-type: none"> • Delivered fuel needs for Municipal Services and Utility Services. • Mowed 2,427 mile of swales and dry retention areas. • Inspected 719 inlet/catch basins. • Developed bid for Aquatic weed control in City of Boca Raton canals and lakes adding an additional area along Spanish River Blvd.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Exceed level of maintenance required by NPDES for stormwater inspection, cleaning and repair.	100%	100%	100%	100%	100%

STORMWATER/ENGINEERING

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	242,921	287,400	287,400	293,200
Other Operating	187,513	272,900	358,100	210,800
Supplies	-	1,200	1,200	1,200
Capital Outlay	-	1,609,000	2,048,200	2,690,000
Deprecation	352,403	-	-	-
Sub-Total	782,837	2,170,500	2,694,900	3,195,200
Reserves	5,600,655	1,949,700	1,949,700	2,359,100
TOTAL	6,383,492	4,120,200	4,644,600	5,554,300

Description of Division and Activity

The Stormwater Utility was initiated to address both stormwater quality and quantity improvements and maintenance of the City's separate stormwater system in accordance with the City's Comprehensive Plan and the conditions of the Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) permit. The Municipal Services/Engineering Services' section of the Stormwater Utility is responsible for program development and administration in cooperation with Municipal Services.

Goal

The goal of this program is to provide an economically feasible stormwater management system that will minimize damage from severe storms and to improve the quality of the stormwater runoff to the maximum extent practical in accordance with the City's Comprehensive Plan and the conditions of the NPDES (National Pollutant Discharge Elimination System) permit.

Objectives 2009-10

- Secure 2nd term, seventh year NPDES Annual Report.
- Complete design of Por-La-Mar and University Heights drainage improvements.
- Continue to monitor private construction for compliance with NFDEP permit requirements.
- Continue Proactive Illicit Connection Inspection Program.
- Ordinance for adjustment to Storm Water Utility Fee.

Achievements 2008-09

- Secure 2nd term NPDES permit.
Completed term 2, year six, NPDES Annual Report.
- Complete design of New Floresta drainage improvements.
Completed 60% plans (project postponed due to project size and budget restrictions).
- Monitor private construction for compliance with NPDES permit requirements.
Secured and reviewed NPDES reports for five private sector projects and one city project.

Achievements 2008-09
<p>Other Achievements:</p> <ul style="list-style-type: none"> • Commenced Proactive Illicit connection Inspection Program. • Completed drainage improvements for Estada Subdivision and Olive Way. • Completed NPDES sub-committee's efforts to develop County wide Public Outreach Program.

PERFORMANCE MEASURES	FY 2007-08		FY 2008-09		FY 2009-10
Strategic Initiatives:	Goal	Actual	Goal	Estimated	Target
<p><i>World Class Municipal Services</i> Complete projects within 10% of original budget.</p>	100%	100%	100%	100%	90%

WATER & SEWER ENTERPRISE FUNDS

OPERATED BY UTILITY SERVICES

Chris Helfrich, P.E., Director
Vacant, Deputy Director

The mission of the Utility Services Department, operating in the Water & Sewer Enterprise Funds, is to provide water and sewer services to approximately 34,600 accounts, including residential, commercial, industrial and educational. The service area extends from the Atlantic Ocean on the east to the Florida Turnpike on the west. The northern and southern service boundaries are the City limits. The service area encompasses approximately 35 square miles.

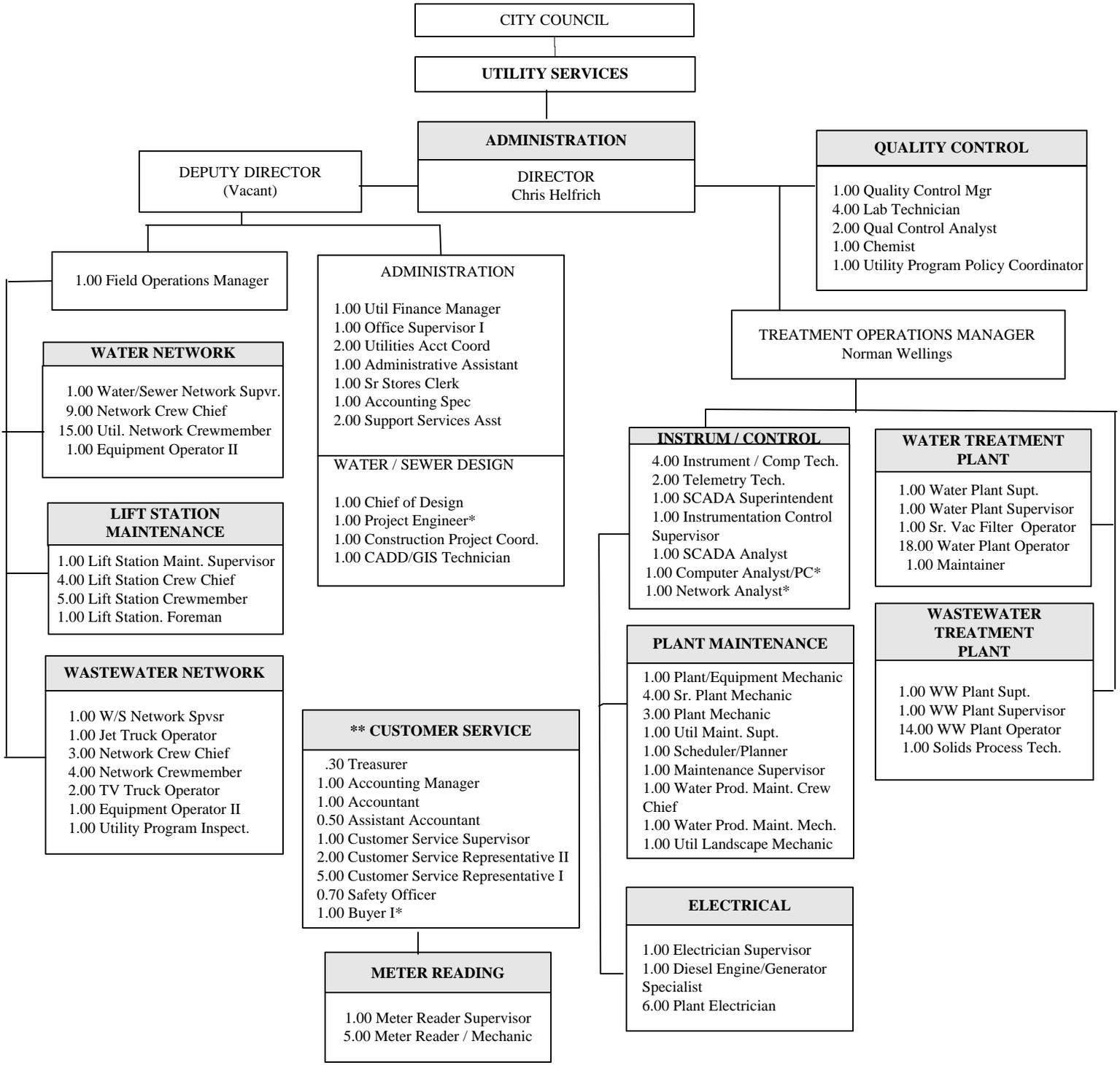
Glades Road Water Treatment Plant (WTP) has a treatment capacity of 80 MGD with fully computerized control and monitoring of the supply, production and distribution facilities. This includes a 40 MGD membrane Softening Plant to replace a portion of the Lime Softening Facility.

The Wastewater Treatment Plant has a treatment capacity of 17.5 million gallons per day (MGD). An integral part of the plant is a wastewater reuse system, which is capable of treating 9 MGD of effluent for irrigation purposes and in-plant use.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 14,130,000
Water	11,762,900
Wastewater	7,312,700
Customer Service	887,200
W/S Renewal & Replacmt	8,170,000
W/S CIP Bond	2,500,000
Water Impact	2,500,000
Capital Projects/Transfers	20,680,200
Debt Service	4,617,800
Reserves	38,216,000
TOTAL	\$ 110,776,800

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	11,181,303	12,007,800	12,007,800	12,161,100
Other Operating	18,078,635	19,405,000	19,770,700	17,319,200
Supplies	3,541,374	4,350,400	4,617,300	4,447,800
Capital Outlay	1,916,647	25,974,800	35,224,900	25,494,300
Transfers	29,157,678	8,783,100	8,783,100	8,520,600
Debt Service	2,017,042	4,279,500	4,279,500	4,617,800
Depreciation	9,911,465	-	-	-
Sub-Total	75,804,144	74,800,600	84,683,300	72,560,800
Reserves	54,356,620	35,683,900	35,683,900	38,216,000
TOTAL	130,160,764	110,484,500	120,367,200	110,776,800
Full-time Employees	165.50	165.50	165.50	166.50



* 1 Computer Analyst/PC (Admin) transferred to Instrumentation/Control
 1 Network Analyst (Admin) transferred to Instrumentation/Control
 1 Utility Program Coordinator (Wastewater Network) converted to Project Engineer (Water/Sewer Design)
 +1 Buyer I (Customer Service) moved from RS/Admin (Management Assistant)

** Supervised by the Financial Services Department

Approved Positions FY 08/09	165.50
Revised Positions FY 08/09	+1.00
Personnel Changes FY 09/10	
Approved Positions FY 09/10	166.50

ADMINISTRATION

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	4,993,047	5,115,400	5,115,400	5,187,400
Other Operating	8,394,748	9,196,500	9,064,400	8,322,400
Supplies	423,330	334,500	364,200	387,000
Capital Outlay	-	191,800	191,800	112,800
Transfers	60,000	201,200	201,200	120,400
Depreciation	4,320,228	-	-	-
TOTAL	18,191,353	15,039,400	14,937,000	14,130,000

Description of Division and Activity

Oversee and direct the operation, maintenance and construction activities within the Department.

Goal

Provide efficient customer service for the residents and businesses in the community. Ensure that all process control functions meet the highest quality control standards. Complete quality construction projects on schedule and within budget.

Objectives 2009-10

- Full Implementation of internal Utility Inventory System
- Implementation of an internal Reliability Centered Maintenance Program
- Begin construction of Boca Raton Heights Drainage Improvements.
- Implementation of DEP Cross Connection/Backflow rulemaking requirements

Achievements 2008-09

- Complete construction of Hidden Valley Sewer and Water Improvements.
Project completion date expected September, 2009.
- Implementation of internal Asset Management System.
Ongoing.
- Partial Implementation of internal Utility Inventory System.
Ongoing.
- Centralized departmental warehouse and inventory system.
Project completion date expected September, 2009.
- Moved all backflow accounts to automatic billing.
Project completed October, 2008.
- Began implementation of an internal Reliability Centered Maintenance Program.
Ongoing.
- Begin design of Boca Raton Heights Drainage Improvements.
Project completion date expected September, 2009.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Percentage of Utility employees attending training courses 20 or more hours per year	70%	75%	70%	65%	65%
<i>Financially Sound City Government</i> Meter reading accuracy rate	99%	99%	100%	99%	99%
% of stopped registers in system	1%	1%	1%	1%	1%
% of work orders completed within 1 business day (including tests)	90%	90%	90%	90%	90%

WATER

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,881,244	3,094,200	3,094,200	3,164,900
Other Operating	4,231,786	5,605,400	5,406,100	5,713,000
Supplies	2,153,543	2,678,100	2,924,100	2,715,500
Capital Outlay	-	136,000	136,000	169,500
Depreciation	510,932	-	-	-
TOTAL	9,777,505	11,513,700	11,560,400	11,762,900

Description of Division and Activity

Operation and maintenance of a 70 MGD Water Treatment Plant. Maintain over 540 miles of water mains and 5,000 fire hydrants. Operation and maintenance of 56 raw water production wells. Provide laboratory testing.

Goal

To provide treatment, distribution, and storage of potable water for human consumption, irrigation and fire protection in conformance with local, state and federal standards.

Objectives 2009-10Water Treatment Plant

- Continue with security enhancements at Water Treatment Plant and Distribution System.
- Began design of concentrate system for reuse application.
- Continue upgrading/rehabilitating system.

Water Network

- Review of GIS and outsourcing of valve locations.

Achievements 2008-09Water Treatment Plant

- Developed Department-wide Security Master Plan.
Ongoing.
- Began study of concentrate from Membrane Softening Facility as an irrigation source.
Project completion date expected September, 2009.
- Continue optimization of Membrane Softened Facilities and Lime Softened Facilities.
Ongoing.
- Completion of master plan for security enhancements at Water Treatment Plant and Distribution System.
Project completed November, 2008.
- Received 20 yr Consumptive Use Permit from South Florida Water Management District.
Project completed July, 2008.

Water Network

- Consistently respond to customer inquiries within 1 hour or less.
Ongoing.
- Development of Master Plan for Water Distribution System.
Project completed November, 2008.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Percentage of time drinking water surpasses state/federal standards	100%	100%	100%	100%	100%
<i>Strong Partnership with Our Stakeholders</i> Percentage of water service calls responded to within 2 hours.	100%	100%	100%	100%	100%

WASTEWATER

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,578,333	2,991,700	2,991,700	2,930,200
Other Operating	3,960,289	2,324,900	2,457,900	3,010,400
Supplies	963,855	1,336,800	1,328,000	1,345,100
Capital Outlay	-	34,000	39,000	27,000
Depreciation	794,415	-	-	-
TOTAL	8,296,892	6,687,400	6,816,600	7,312,700

Description of Division and Activity

Operation and maintenance of a 17.5 MGD Wastewater Treatment Plant and 233 lift stations. Maintain over 106 miles of force mains and over 340 miles of gravity sewers.

Goal

To provide treatment and disposal of wastewater in conformance with all local, state and federal standards. Monitor commercial, institutional and industrial firms for compliance with the wastewater pretreatment standards.

Objectives 2009-10

Wastewater Plant

- Expansion of the On-site Reclaimed Treatment Facility to provide capability of utilizing 100% of available effluent for reuse
- Expansion of the Reclaimed Water Distribution System-Pump Station, Tank and Distribution System.
- Completion and operation of the Solid Waste Authority Pelletization Facility.
- Receive DEP Wastewater Permit.

Lift Station Maintenance

- Reduce the number of one-pump lift stations to less than 5% of our total number of stations at all times.

Waste Water Network

- Continue reinvesting in wastewater infrastructure
- Completion of design for Intracoastal wastewater force main.
- Ongoing system wide septic Tank Replacements with Sanitary Sewer.

Achievements 2008-09

Wastewater Plant

- Complete design of Reclaimed Water Production facility.
Project completed November, 2008.
- Complete construction of reclaimed pipeline to Broken Sound East.
Project completed December, 2008.

Lift Station Maintenance

- Finalize standard contracts for emergency repairs.
Project completion date expected November, 2009.

Waste Water Network

- Continue rehabbing wastewater infrastructure to maintain quality service.
Ongoing.
- Ongoing enhancement and repair/replacement of utility infrastructure
Ongoing.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Percent of raw waste water flowing into treatment facility.	100%	100%	100%	100%	100%

CEMETERY / MAUSOLEUM FUND

OPERATED BY RECREATION SERVICES

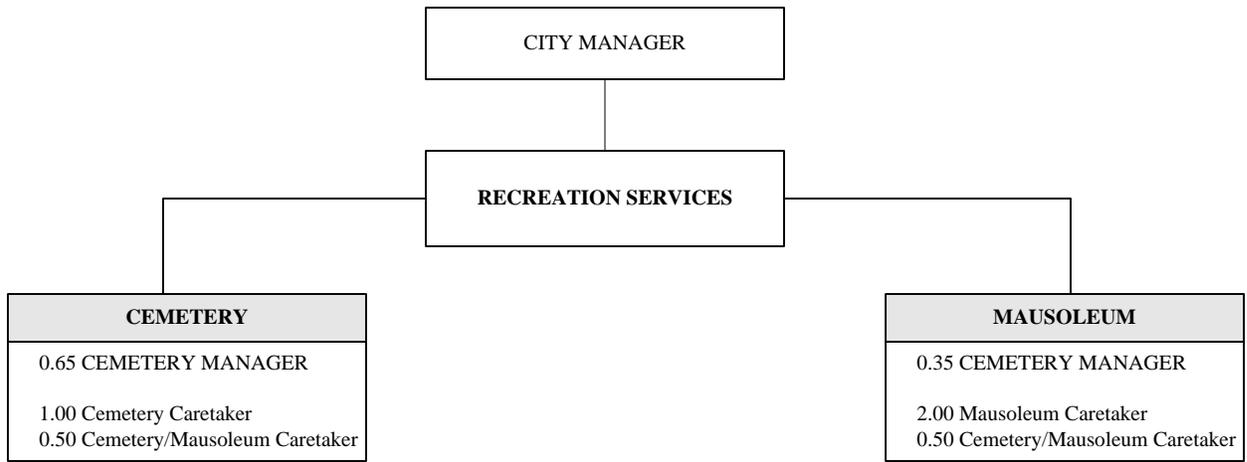
Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director
Joseph N. Cogley, Deputy Recreation Services Director

The mission of the Recreation Services Department, operating in the Cemetery/Mausoleum Fund, is to provide quality service to City residents, along with the highest standards of maintenance for existing and future Cemetery/Mausoleum facilities. The Recreation Services Department provides assistance to the public in making final resting place arrangements and maintains all Cemetery burial, Mausoleum entombment and facilities.



APPROVED 2009-10 BUDGET
DIVISION
Cemetery \$ 304,400
Mausoleum 469,100
Reserves 201,500
TOTAL \$ 975,000

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	342,011	359,300	359,300	344,300
Other Operating	165,595	228,400	233,200	285,800
Supplies	10,184	18,800	18,800	16,700
Capital Outlay	-	43,700	39,300	126,700
Depreciation	75,328	-	-	-
Sub-Total	593,118	650,200	650,600	773,500
Reserves	337,320	236,000	236,000	201,500
TOTAL	930,438	886,200	886,600	975,000
Full-time Employees	5.00	5.00	5.00	5.00



Approved Positions FY 08/09	5.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	-
Approved Positions FY 09/10	5.00

CEMETERY/MAUSOLEUM

Description of Division and Activity

The Recreation Services Department in the Cemetery/Mausoleum Fund is committed to providing quality service to City residents and to providing the highest standards of maintenance for existing and future Cemetery/Mausoleum facilities. The Department provides assistance to the public in making final resting place arrangements; maintains all Cemetery burial, Mausoleum entombment and historical records; maintains 23.5 acres of Cemetery/Mausoleum property along with the administration building and twenty-four mausoleum buildings; funds and administers perpetual care programs for both the Cemetery and Mausoleum future maintenance and capital repair requirements.

Goal

The goal of the Cemetery/Mausoleum Fund in the Recreation Services Department is to provide quality service to grieving family members and maintain the quiet solitude and serenity of the Municipal Cemetery and Mausoleum facilities as a final resting place for family and loved ones.

Objectives 2009-10

- Continue preventative measures, i.e. scheduled roof inspections, immediate repairs and roof painting to extend the replacement life span of multiple mausoleum roofs.
- Continue to conduct regular meetings between Cemetery and Mausoleum Leadership to continue quality operations and maintenance.
- Pressure wash, patch and reseal all Chattahoochee walkways throughout the Mausoleum Complex.
- Improve landscape appearance in front of the Cemetery/Mausoleum Office with a new vibrant plant selection.
- Seal Coat paved areas in front of Mausoleum Remembrance Chapel.

Achievements 2008-09

- Conduct regular roof inspections and take immediate corrective actions to defer roof replacements to FY 09/10.
Regular roof inspections have been performed and have identified areas of concern. These areas of concern have been addressed and roof integrity has remained strong.
- Replace worn and stained carpets in Mausoleum buildings.
Resolved issues with stained carpeting in certain sections of Remembrance and Reflections chapels by removing damaged carpeting and replacing with coordinating tile.
- Seal Coat paved areas in front of Mausoleum Remembrance Chapel.
Project has been incorporated into the 2009-10 CIP project, #440088, scheduled to be performed by Municipal Services after October 1, 2009.
- Conduct regular meeting between Cemetery and Mausoleum Leadership to continue quality operations and maintenance.
Regular meetings have been held bi-weekly, between Boca Raton Mausoleum staff, Cemetery Manager and Financial Manager.
- Repaint Administrative Office and Mausoleum buildings.
Several Mausoleum buildings were pressure washed, repaired where necessary and touched up or repainted as needed.

Other Achievements:

- Replaced all hurricane damaged trees throughout the Cemetery and Mausoleum Complex.
- Replaced unhealthy sod with a ground cover (Asiatic Jasmine) at the Rotunda Garden.
- Assisted an Eagle Scout in cleaning and planting flowers at the Veteran's Monument.
- Completed landscape renovations in several sections of the Mausoleum complex.
- Purchased and put into use three ozone generators, to reduce odor and insect problems within the enclosed Mausoleum buildings and chapels.
- Repaired ventilation duct system on the roofs of several Mausoleum buildings.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>Strong Partnership with Our Stakeholders</i>					
Ensure consistent compliance with rules and regulations as related to decorations, by removing violations within one workday.	95%	99.9%	99%	99.9%	100%
Provide timely, professional quality entombment and enrichment services to the Boca Raton Mausoleum Company at no additional charge.	280	290	280	280	280
Provide timely, professional quality Funeral Services and Burials.	N/A	N/A	80	86	80

GOLF COURSE FUNDS

OPERATED BY RECREATION SERVICES

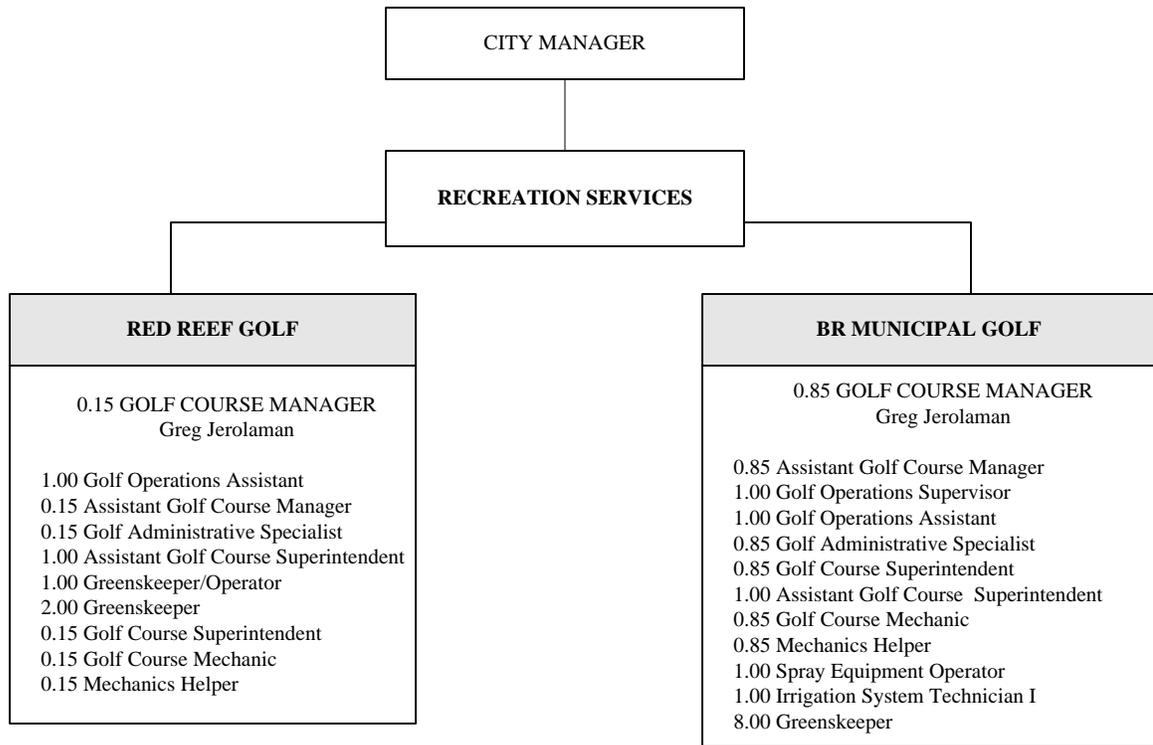
Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director
Joseph N. Cogley, Deputy Recreation Services Director

The City of Boca Raton’s Recreation Services Department, operating in the Golf Course Funds, has a mission to furnish quality facilities, programs, activities and services to residents and non-residents, under a sound management and financial plan, that is competitive and self supportive.



DIVISION	APPROVED 2009-10 BUDGET
Red Reef Golf Course	\$ 635,500
Municipal Golf Course	2,739,700
Golf R&R	946,000
Transfers/Reserves	206,600
TOTAL	\$ 4,527,800

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	1,690,321	1,750,600	1,750,600	1,777,600
Other Operating	769,893	826,900	834,200	904,100
Supplies	312,742	350,500	346,300	355,500
Capital Outlay	-	277,500	296,000	1,279,000
Transfers	8,000	6,500	6,500	5,000
Sub-Total	2,780,956	3,212,000	3,233,600	4,321,200
Reserves	1,675,715	1,609,600	1,609,600	206,600
TOTAL	4,456,671	4,821,600	4,843,200	4,527,800
Full-time Employees	24.00	24.00	24.00	24.00



Approved Positions FY 08/09	24.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	-
Approved Positions FY 09/10	24.00

GOLF COURSE

Description of Division and Activity

The Golf Division includes the 18 hole Championship Course and the 9 hole Executive Course (both located just off Glades Road) and the oceanfront 9 hole Red Reef Executive Course on Hwy. A1A. The courses offer affordable golf, practice facilities, pro shop, lessons, snack bar and junior programs.

Goal

The City of Boca Raton Golf Course mission is to furnish quality facilities, programs, activities and services to residents and non-residents of Boca Raton under a sound management and financial plan that is competitive and self-supporting.

Objectives 2009-10

Municipal Courses

- Complete all bid specifications and scope of work for Championship Course greens renovation design-build procurement process, with Requests for Proposal to go out in early January 2010.
- Commence greens renovation project on Championship Course in May 2010 and complete by September 2010.
- As a cost saving measure, reconstruct tee box benches in-house on both courses on an as-needed basis.
- Continue tree trimming program on both courses.

Red Reef Course

- As a cost saving measure, reconstruct tee box benches in-house on an as needed basis.
- Continue aggressive chemical, saltwater treatment and manual weed eradication program and re-sod areas where weed populations are too prevalent to control chemically.
- Install ceiling fans in foyer area north of the pro shop to improve patron comfort

Achievements 2008-09

Municipal Courses

- Replace Classic Tifdwarf Bermuda grass on western portion of the practice putting green with new Platinum Paspalum variety, to serve as a 6th species in our research to determine which will be best to utilize when greens are renovated in 2010.
 Successfully replaced Tifdwarf Bermuda grass and groomed in new Platinum Paspalum variety on west portion of putting green.
- Continue aggressive tree trimming program throughout both courses.
 Tree trimming continued throughout both courses, which included extensive clearing of Brazilian pepper among the many Cypress trees on hole 13 of the Championship Course and hole 5 of the Executive Course, improving the natural beauty of these two Cypress Hammocks.
- Install new drainage where necessary on both courses to improve playability during rainy season.
 Over 2,500 linear feet of landscape drainage and 25 drain inlets were installed on holes 2, 3, 6, 8 & 13 of the Championship Course, holes 1 & 4 of the Executive course and the driving range.
- Complete tree replanting program on holes 13, 14, 16 and 17 on the Championship Course.
 Tree replanting program on holes 2, 5, 6, 13, 14, 17 & 18 of the Championship Course was completed.

Red Reef Course

- To improve aesthetics and playability, apply a fresh layer of sand in all bunkers.
 Fresh sand was installed in all eleven sand bunkers.
- Continue aggressive chemical, salt water treatment and manual weed eradication program and re-sod areas where weed populations are too prevalent to control chemically.
 Weed eradication continued through chemical and saltwater treatments in addition to re-sodding 4000 square feet of turf in fairway and rough areas on holes 3, 5 & 6.

Achievements 2008-09	
Other Achievements	
<u>Municipal Courses</u>	
<ul style="list-style-type: none"> Installed new automated tele-tee and internet based tee time system as well as new integrated Point of Sale system. In concert with the Purchasing Department and Municipal Services Engineer, began procurement process for Championship course greens renovation project by creating necessary scope of work and bid specifications for design build RFP. Replaced Tifdwarf Bermuda grass on holes 1 & 2 on the Executive golf course with Platinum Paspalum as the 2nd and 3rd greens completed in our program to convert all nine greens to this nematode tolerant turf to save money on pesticide applications. Installed new landscaping where there was none before along the base of the front entrance wall, improving aesthetics and the first impressions of patrons driving onto the property. Replaced existing landscaping in areas at the front of the clubhouse, along the east side of the cart barn and the bag drop area turnabout, significantly improving the first impression for our patrons when driving up to and entering the clubhouse. Pressure washed and re-stained all 27 tee box benches on both courses. Applied clear coat preservative stain on pump house shelter. 	
<u>Red Reef Course</u>	
<ul style="list-style-type: none"> Installed new automated tele-tee and internet based tee time system as well as new integrated Point of Sale system. As a cost saving measure, reconstructed tee box benches with pressure treated lumber on holes 3, 5 & 8. As a cost saving measure, replaced tee box benches on holes 6 & 9 with recycled plastic benches inherited from the Parks Division. Installed attractive new directional signage to assist and direct first time patrons to get from #6 green to #7 tee and showing them the appropriate route back to the operations center from #9 green. 	

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
Financially Sound Government					
Increase total user revenue by stated amounts over previous year's approved budget.	1%	(2.4%)	2%	(5%)	3%
Increase total system rounds played by stated amounts over previous year.	1,000	(6,500)	2,500	(1,500)	3,700
Strong Partnerships with Our Stakeholders					
Properly reset pin placements on all greens on a daily basis	100%	100%	100%	100%	100%
Reset tee-off markers on all tee boxes five times per week	100%	100%	100%	100%	100%
Aerate all greens and tees three times per year	100%	100%	100%	100%	100%
Vertical cut and aerate all fairways once per year	100%	100%	100%	100%	100%
Check ball washers and towels weekly	100%	100%	100%	100%	100%

INFORMATION TECHNOLOGY FUND

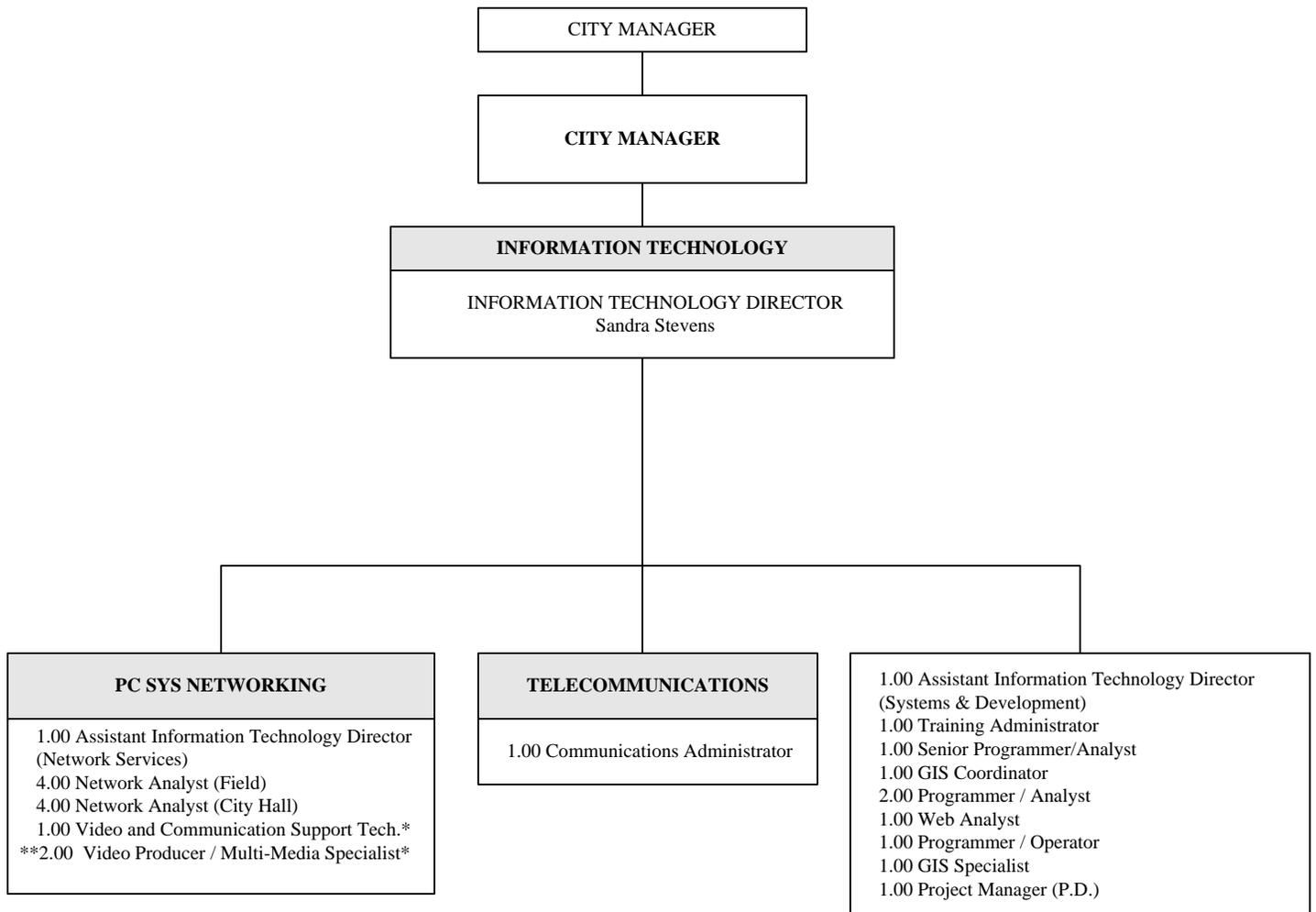
Sandra Stevens, Information Services Director

The mission of the City Manager’s Department, operating in the Information Technology Fund, is to provide a comprehensive technology infrastructure with systems that continuously strive to improve the dissemination of public service information through the expanded use of computer technology and effective telecommunication oversight. The Information Services Division supports systems for 1,288 employees, 803 desktops and 484 laptops throughout all departments, including Public Safety.



DIVISION	APPROVED 2009-10 BUDGET
Information Tech	\$ 2,211,200
PC Systems Networking	3,191,000
Telecommunications	131,600
Reserves	3,855,600
TOTAL	\$ 9,389,400

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	2,097,983	2,161,600	2,161,600	2,113,000
Other Operating	2,347,829	1,522,400	1,563,700	1,397,000
Supplies	68,213	89,500	92,000	74,800
Capital Outlay	-	3,068,900	3,208,300	1,949,000
Depreciation	702,476	-	-	-
Sub-Total	5,216,501	6,842,400	7,025,600	5,533,800
Reserves	4,564,098	3,894,600	3,894,600	3,855,600
TOTAL	9,780,599	10,737,000	10,920,200	9,389,400
Full-time Employees	21.00	21.00	22.00	22.00



** Positions funded by General Fund

*+1 Video and Communication Support Technician (moved from PD/Bureau of Field Services)
+2.00 Video Producer / Multi-Media Specialist transferred from City Manager/City Clerk
 3.00

Approved Positions FY 08/09	21.00
Revised Positions FY 08/09	+1.00
Personnel Changes FY 09/10	<u>+2.00</u>
Approved Positions FY 09/10	24.00

INFORMATION TECHNOLOGY

Description of Division and Activity

The mission of the Information Technology Division is to provide the necessary computer equipment, software, and training to facilitate the efficient operation of the City of Boca Raton's municipal government. Our services are made available to the public at large through such efforts as Internet services, and indirectly through programs designed to enhance and improve services rendered to the public by other City departments.

Goal

The Information Technology Division is dedicated to providing appropriate technological solutions to meet the needs of city staff, our citizens and business partners. We will always thoroughly investigate all options to solving a business problem, to ensure appropriate use of the technology that is available. It is our priority to find the most cost-effective, efficient manner to accomplish a task, by using tools such as workflow analysis to optimize processes prior to recommending automation. We will continue to use the Internet as a vehicle to further ensure that we are known not only as a premier community but as a world-class local government.

Objectives 2009-10

- Implement streaming video, podcasts and other media of City Council Meetings.
- Digitize "old" building permit cards into electronic media into City's document management system.
- Acquire and deploy new employee recruitment software package to replacement obsolete software.
- Implement and support city-wide camera project in coordination with the Police Department.
- Deploy web-based recreation facility and activity registration software using RecTrac
- Complete the AVL (Automatic Vehicle Locator) project for Public Safety departments
- Implement new call dispatching software for Fire and Police

Achievements 2008-09

- Continue to consolidate PC servers using Virtualization technology.
Completed the VMWARE installation at City Hall with 9 servers virtualized into 4 physical servers. Installed 2 additional VM sites at the Police Department and the Disaster Recovery Room at 6500 Congress Building.
- Set up a disaster recovery PC configuration at Municipal Services.
Revised the plan for the disaster recovery room, which was built at the 6500 Congress Building.
- Implement a replacement Fleet Maintenance and Facility Work Order system for Municipal Services.
Installed the Sungard Public Sector Fleet Maintenance system. Also installed the Fuel management software from EJ Ward, which interfaces fuel transactions to the fleet maintenance system.
- Implement CrimeView Community, a web site to allow citizens to subscribe to alerts based on geographic location.
Completed the Crimeview Community project in conjunction with the Boca VIPER website with the Police Department.
- Implement a new GIS website.
Selected vendor, Data Transfer Solutions, who performed the end user needs assessments and designed the new GIS website for the Intranet and the Internet.

Other Achievements:

- Procurement Card software deployment to improve efficiency for processing credit card transactions.
- Deployed an Economic Development website
- Facility Work Order software replacement which allows the request, tracking and billing of city wide work requests for the Facility and Streets Division of Municipal Services.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i>					
Respond to calls for technical assistance within 4 hours	95%	95%	95%	95%	95%
Upgrade City personal computers on a four year cycle	25%	25%	25%	25%	25%
Individual Telephone Move/Add/Change requests completed within 1 working day	95%	95%	95%	95%	95%

MOTOR POOL FUND

OPERATED BY MUNICIPAL SERVICES

Robert J. DiChristopher, Director

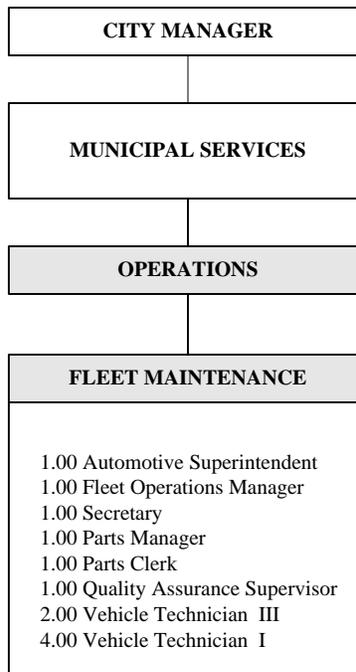
The mission of the Fleet Maintenance Division of Municipal Services, operating in the Motor Pool Fund, is to provide low cost, efficient maintenance to prolong the useful life of the fleet, provide vehicles that are safe and reliable and maximize the residual value of the City’s fleet.

The Fleet Maintenance Division is responsible for the repair and maintenance of 955 pieces of equipment. This equipment includes automobiles, trucks, all-terrain vehicles, golf carts, boats, tractors, etc., that require regular maintenance control and a management system. Fleet Maintenance is also responsible for various fuel sites throughout the City.

The Capital Recovery Cost Fund (CRC), administered by Municipal Services, ensures sufficient funds are accumulated for the replacement of existing vehicles and heavy equipment that have a replacement cost of \$35,000 or more. All vehicles and heavy equipment purchases are issued and recorded in the CRC Fund. In the initial year of purchase, CRC will not be charged. CRC will be recovered during the useful life of the asset, including the year of replacement.



EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	735,007	796,800	796,800	860,500
Other Operating	436,124	343,800	343,800	250,200
Supplies	32,077	56,500	56,500	56,700
Capital Outlay	-	5,440,400	5,540,400	3,571,100
Transfers	1,678,900	10,135,400	10,135,400	363,000
Depreciation	902,688	-	-	-
Sub-Total	3,784,796	16,772,900	16,872,900	5,101,500
Reserves	9,460,181	9,098,800	9,098,800	9,061,500
TOTAL	13,244,977	25,871,700	25,971,700	14,163,000
Full-time Employees	13.00	13.00	13.00	12.00



- 1 Assistant Vehicle Technician (converted to PT Vehicle Technician III)

Approved Positions FY 08/09	13.00
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	<u>-1.00</u>
Approved Positions FY 09/10	12.00

FLEET MAINTENANCE

Description of Division and Activity

The Fleet Maintenance Section is responsible for the repair and maintenance of 546 automobiles and light trucks, 79 heavy duty trucks, and 330 pieces of equipment, including all-terrain vehicles, golf carts, boats, tractors, etc. that require regular maintenance control and a management system. Fleet Maintenance is also responsible for various fuel sites throughout the City.

Goal

The primary goal of Fleet Maintenance is to provide ongoing internal service to City Departments in the areas of vehicular and equipment purchases, repairs and maintenance. The Fleet Maintenance Section strives to reduce maintenance costs and vehicular down time.

- Objectives 2009-10**
- Implement new wireless fuel inventory management system.
 - Update vehicle management and replacement policies and procedures manual.
 - Update vehicle usage criteria and retrieval of low usage for reassignment or disposition.

- Achievements 2008-09**
- Purchase and retrofit front-loading refuse trucks with automated containers.
Two sanitation front-end loaders upgraded to accept Curotto Can attachments completed in March 2009.
 - Replace underground fuel storage tanks at Municipal and Police services sites before 12/31/2009, DEP deadline.
Police Services fuel site project completed November 2008. Municipal Services fuel site project was completed in May 2009.
 - Completion of new Fleet/Fuel Maintenance Upgrade Software installation and implementation.
Implementing software conversions and system upgrades completed.
- Other Achievements**
- Completed installation of a new wireless fluid (oil) inventory management system to provide accurate fluid inventory control, permit multiple fluids to be dispensed at the same time, and allow the technicians to control the dispensing process at the service bay.
 - Installed 543 canceivers with in-house staff in all city vehicles.

PERFORMANCE MEASURES Strategic Initiatives:	FY 2007-08		FY 2008-09		FY 2009-10
	Goal	Actual	Goal	Estimated	Target
<i>World Class Municipal Services</i> Maintaining a high level of expertise in Fleet Maintenance industry by providing an on-going training program.	480 hours	313 hours	480 hours	470 hours	480 hours
Reduce equipment down time thru additional preventative maintenance activities.	2 work days	3.05 work days	2 work days	3.56 work days	2 work days

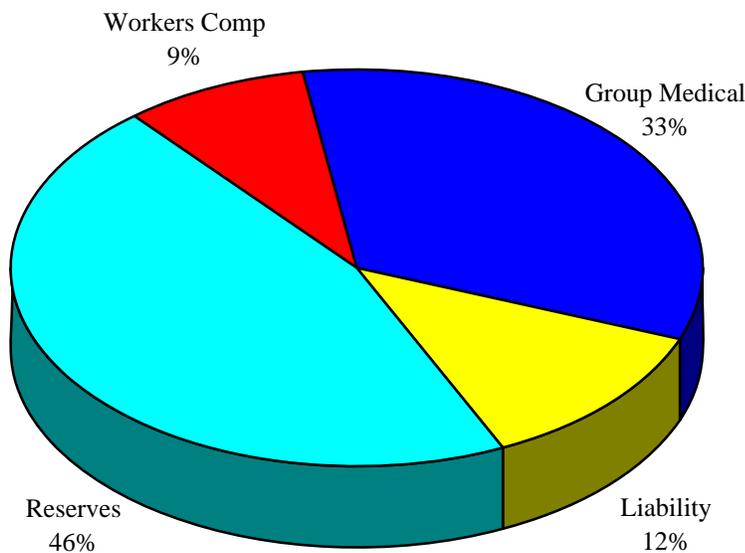


INSURANCE FUNDS

OPERATED BY FINANCIAL SERVICES

Mervyn C. Timberlake, Jr., C.P.A., Financial Services Director
Linda C. Davidson, C.P.A., Deputy Financial Services Director

The Insurance Funds, operated by Financial Services, account for the cost of providing health and workers' compensation insurance coverage to all City employees, and the City's general liability self-insurance program.



DIVISION	APPROVED 2009-10 BUDGET
Workers Comp	\$ 2,309,900
Group Medical	9,080,800
Liability	3,323,900
Reserves	12,421,600
TOTAL	\$ 27,136,200

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	370,828	389,500	389,500	391,200
Other Operating	13,747,306	13,511,500	14,911,500	14,076,700
Supplies	7,300	7,300	7,300	6,700
Transfers	1,250,000	-	-	240,000
Sub-Total	15,375,434	13,908,300	15,308,300	14,714,600
Reserves	13,141,039	13,057,900	13,057,900	12,421,600
TOTAL	28,516,473	26,966,200	28,366,200	27,136,200
Full-time Employees	4.30	4.30	4.30	4.30



Debt Management

The City of Boca Raton sometimes borrows funds to pay for the acquisition of large capital equipment and the construction of major capital facilities. By borrowing funds, the City is able to purchase items when needed and spread the cost over a number of years.

The City issues two types of bonds, general obligation bonds and revenue bonds. The difference in these bonds is the source of funds pledged to guarantee repayment of the borrowed funds. General obligation bonds are voter-approved and backed by the full faith and credit of the City. Revenue bonds are bonds whose principal and interest are payable exclusively from earning of an enterprise fund (operations established by the City similar to private businesses such as water and sewer, golf courses, and cemetery operations).

The City’s ability to borrow funds and the interest rates at which they can borrow depends on the City’s ability to pay back the loan. In order to assess the risk of nonpayment of borrowed funds, investors rely on rating agencies to evaluate the City’s financial condition. A higher rating allows the City to borrow funds at a lower cost.

The three primary rating agencies are Standard & Poor’s, Moody’s Investor Services and Fitch Ratings. In rating an issuer of debt, the agencies examine a number of factors including: economic conditions, financial performance and flexibility, management, and existing debt.

The City's General Obligation Bonds were rated AAA by all three-credit agencies. Boca Raton was the first municipality in Florida to have been granted this credit rating by all three.

The bond ratings as shown below reflect the strong investment quality of the City’s bonds:

	General <u>Obligation</u>	W&S <u>Revenue</u>
Moody’s Investment Service	AAA	Aa ¹
Standard and Poor’s	AAA	AAA
Fitch Ratings	AAA	AAA

Total outstanding debt of the City at September 30, 2007, and 2008 is as follows:

Purpose	2007	2008
General Obligation Bonds/Notes	\$50,990,000	\$47,455,000
Revenue Bonds	94,608,000	112,205,000
Special Assessment Debt	11,955,000	11,420,000
Loans Payable	6,235,000	4,340,000
Total	\$163,788,000	\$175,420,000

Although the City is not legally restricted as to the amount of debt that can be issued, the City does adhere to its own debt policies.

Debt Policies

1. The City will seek to maintain its current AAA bond rating to minimize borrowing costs.
2. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
3. The City will not issue long-term debt to finance current operations.
4. The City will publish and distribute an official statement for each bond and note issued.
5. The City will adhere to the bond covenant requirements of each debt issuance.
6. Capital projects financed by the issuance of bonded debt will be financed for a period not to exceed the expected useful life of the project.

Accounting for Long-Term Debt

Long-term obligations, either general obligation or revenue bonds, used to finance proprietary fund operations and payable from revenue of the proprietary funds are recorded in the applicable fund. General obligation bonds and other forms of long-term debt supported by general revenue are obligations of the City as a whole and not its individual funds. Accordingly, such unmatured obligations of the City are accounted for in the General Long-Term Debt Account Group. Advance refundings resulting in defeasance of debt are accounted for in governmental fund types using guidance from GASB Statement No. 7, “Advance Reporting Resulting in Defeasance of Debt”, and for proprietary fund types using GASB Statement No. 23.

Long-Term Debt

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the City as a whole and not its individual funds. In each year debt is outstanding, an ad valorem tax is levied equal to principal and interest due. No reserves are maintained. These bonds generally are issued as 20-year serial bonds.

General obligation bonds currently outstanding are as follows:

Purpose	Description	Interest Rates	Amount Outstanding
General Government – Series 1997	Refunding	3.70 –5.60%	\$3,300,000
General Government, Series 2000	Land Acquisition	4.70 –5.38%	1,325,000
General Government, Series 2003	Fire Station Projs	2.00 - 4.50%	13,960,000
General Government, Series 2003A	Library Projects	2.00 -4.50%	7,840,000
General Government – Series 2004	Refunding	2.00 -3.88%	21,030,000
Total			\$47,455,000

Revenue Bonds: Revenue bonds outstanding at September 30, 2008, are as follows:

Purpose	Description	Interest Rates %	Amount Outstanding
Water/Sewer-Series 2008	Refunding	4.00 - 4.375%	\$ 4,005,988
Water/Sewer-Series 2001	Plant Expansion	4.00 –5.00%	5,445,000
Water/Sewer-Series 1999	Refunding	4.00 - 4.75%	10,435,000
Tax Increment - Series 1998	Refunding	3.60 – 5.00%	56,285,041
Total			\$76,171,029

Cash Management

The City administers a comprehensive cash management and investment program. The primary goals of the program are to maximize the amount of cash available; to meet daily cash requirements and to obtain the highest possible yields consistent with restraints imposed by Florida Statutes and City policies.

The City maximizes the use of temporarily idle funds by coordinating the schedule of vendor payments. To ensure the most competitive rates on investments, the cash resources of the individual funds (excluding the bond proceeds in the Capital Projects Funds and certain Fiduciary Funds) are combined to form a pool of cash and investments. For the cash and investment pool, the average monthly investment portfolio in 2008 was \$255,931,658. Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, obligations of the U.S. Treasury, State Investment Pool, money market funds, and U.S. Government Agency Securities. The Pension Trust Funds' investment portfolios also include corporate bonds and common stock. The average yield on investments (excluding the Pension Trust Funds) was 3.81%. The City's investment performance ranks favorably when compared to an average yield rate of 2.15% for U.S. Treasury bills for the same period. The City earned

interest revenue of \$9,514,529 on all these investments for the year ended September 30, 2008.

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, the City's deposits were either insured by federal depository insurance or collateralized pursuant to Florida statutes.

General Fixed Assets

The General Fixed Assets Account Group summarizes those fixed assets used in performance of general governmental functions and excludes the fixed assets of the Enterprise and Internal Service Funds. Only assets which cost \$1,000 or more and which have a useful life of one year or more are considered fixed assets; major improvements which are of value only to the City such as roads, storm sewers, curbs and sidewalks and road rights-of-way are not included.

Depreciation is not recorded in the General Fixed Assets Account Group. As a result, the cost of equipment shown is greater than the current fair market value and the cost of land and buildings shown is significantly less than the current fair market value.

Capital Financing

In conjunction with the operating budget, the City Manager annually prepares a program to provide for improvements to the City's public facilities for the ensuing fiscal year and next five years, along with proposals for the financing of these improvements. This six-year plan is called the Capital Improvements Program. The first year of the program constitutes the capital budget for the current fiscal year; the remaining years are used as a planning guide. It is partially funded from gas tax, utility tax, park development fees, utility rates, bond proceeds and note proceeds. The program allocates funding, over six years, for City roads, park development, public works projects and new equipment. The City's Capital Improvements Program for fiscal year 2010 through 2015 calls for the expenditures approximating \$299,601,600.

Water and Sewer Utility Fund

The business-type activities net assets increased \$2.4 million or just less than 1% from the prior fiscal year. The Water and Sewer Utility Fund produced the majority (55%) of the increase in net assets primarily as a result of the size of the activity in relation to the other activities. Of the other business-types activities, the Stormwater, Cemetery and Golf Course Funds produced positive changes to net assets.

The operating loss for the Water and Sewer Fund improved from \$2.82 million in 2007 to \$2.4 million in 2008. This loss resulted from a \$1.5 million increase in expenses, including fuel, electricity, personal services and depreciation expense. Non operating revenues and capital contributions were primarily responsible for the overall increase in net assets for the fund.

Risk Management

During 2007, the City continued its Risk Management Program for workers compensation and general liability insurance. Starting January 2008, the City entered into a five-year contract with its employee medical insurance provider. The fully insured contract, with minimum premium arrangements, allows the City to maintain its reserves. Resources are accumulated in an internal service fund to pay claims, administrative expenses and loss reserves. In addition, various risk control techniques, including employee accident prevention training, safety awareness, health awareness programs and defensive driving are an ongoing City priority. Excess loss coverage is carried for general liability claims.

Trust Funds

Pension Trust Funds: The City maintains two retirement plans for its employees: General Employees’ Pension Plan and Police and Firefighter’s Retirement System. Each plan has a separate Board of Trustees. Plan administration and investment management is the responsibility of these boards. City and state contributions to the plans for fiscal year 2008 were as follows:

Plan	Amount
General Employees’ Pension Plan	\$1,998,068
Police & Firefighter’s Retirement System	8,116,066
Executive Employees’ Retirement System	846,664
Total	\$10,960,798

Trust Funds: The City maintains a non-expendable trust fund for perpetual care of its cemetery. The City also maintains expendable trust funds to account for funds received as donations, which have been restricted to expenditures for specified purposes.

Economic Condition and Outlook

Boca Raton's economy is expected to continue to expand and diversify with ongoing business and residential development. The City's economy includes a mix of higher education, healthcare, financial services, high-tech, and light manufacturing. The City is the location of several Fortune 500 companies and over 3,000 businesses, employing more than 38,000 people. The City is the location of Florida Atlantic University, Lynn University, and the southern campus of Palm Beach Community College with over 25,000 enrolled students combined which adds stability to the base. Boca Raton is also a major commercial and cultural center in southeast Florida, anchored by the new Caldwell Theater and the Center for the Arts in Boca.

Population in the city has increased about 26% from 1998 to an estimated 86,600 currently (2008).

The City’s assessed value has exceeded \$20 billion making the City’s assessment the highest of any municipality in Palm Beach County and 3rd highest in the three South Florida counties.

The City maintained the total City ad valorem taxes to a rate of 3.3057 per \$1,000.

During the past budget year the City enacted a fire assessment fee of \$20 per household to recover a portion of the operational costs of the City's fire services, including employee benefits.

Financial Outlook

We are pleased to report this City’s financial policies and management, combined with a strong financial services sector, have enabled Boca Raton to maintain its strong financial posture and the prospects for its continuation are encouraging. In fact, “The Wall Street Journal” named Boca Raton No. 1 on its list of places where executives would most like to live in Florida.

We will continue our commitment to implement sound, responsible and progressive changes in order to improve responsiveness and to ensure financial stability of the City.

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

(Amounts Expressed in Thousands, except per capita)

Fiscal Year	General Obligation Bonds	Assessed Value of Taxable Property	Percentage of Estimated Actual Taxable Value of Property	Population	Per Capita
1999	\$ 12,736	\$ 9,050,386	0.14%	69,994	0.18
2000	41,370	9,737,341	0.42%	70,076	0.59
2001	38,835	10,718,601	0.36%	74,674	0.52
2002	36,510	11,614,994	0.31%	75,580	0.48
2003	61,555	12,537,612	0.49%	76,043	0.81
2004	58,805	14,437,905	0.41%	79,838	0.74
2005	57,670	16,624,250	0.35%	84,000	0.69
2006	54,390	19,931,342	0.27%	86,600	0.63
2007	50,990	20,408,459	0.25%	86,600	0.59
2008	47,455	19,624,543	0.24%	85,296	0.56

**PLEGGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
Tax Increment Revenue Refunding Bonds**

Fiscal Year	Lease Revenue	Tax Increment Revenue	City Contribution	Collections	Debt Service		Coverage by Net Revenue Avail for Debt Service
					Principal ⁽¹⁾	Interest	
1999	\$ 1,180,000	\$ 1,569,118		\$ 2,749,118		\$ 2,306,090	1.19
2000	1,180,000	1,963,709	\$ 692,100	3,835,809	\$ 1,065,000	2,719,223	1.01
2001	1,180,000	2,316,017	993,100	4,489,117	1,550,000	2,626,768	1.07
2002	1,180,000	2,652,262	998,100	4,830,362	2,020,000	2,549,918	1.06
2003	1,180,000	2,767,496	1,356,600	5,304,096	2,735,000	2,445,847	1.02
2004	1,180,000	3,320,212	1,837,900	6,338,112	3,380,000	2,324,265	1.11
2005	1,180,000	4,910,628	961,100	7,051,728	4,205,000	2,176,005	1.11
2006	1,180,000	6,146,820		7,326,820	4,375,000	2,004,405	1.15
2007	1,180,000	6,771,200		7,951,200	4,730,000	1,820,555	1.21
2008	1,208,198	6,308,900		7,517,098	4,925,000	1,624,993	1.15

⁽¹⁾ In October, 1998, the Boca Raton Community Redevelopment Agency Tax Increment Revenue Refunding Bonds, Series 1998 (Mizner Park Project) was used to refinance the CRA's Tax Increment Revenue Bond, Series 1992.

**PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
Water and Sewer Revenue Bonds**

Fiscal Year	Utility Service Charges	Less: Operating Expenses ⁽²⁾	Net Available Revenue	Debt Service		Coverage by Net Revenue Avail for Debt Service ⁽³⁾
				Principal	Interest	
1999	35,334,540	19,542,956	15,791,584	5,065,000	2,732,414	2.03
2000	37,922,448	20,990,807	16,931,641	3,775,000	3,814,549	2.23
2001	36,401,072	22,562,915	13,838,157	6,510,000	2,451,404	1.54
2002	36,638,994	22,041,261	14,597,733	4,870,000	2,586,786	1.96
2003	37,622,100	24,426,180	13,195,920	1,220,000	2,136,456	3.93
2004	38,071,653	26,419,641	11,652,012	5,960,000	2,041,356	1.46
2005	39,710,808	28,664,421	11,046,387	6,120,000	1,881,696	1.38
2006	41,600,339	30,573,825	11,026,514	6,310,000	1,689,143	1.38
2007	42,034,313	32,919,327	9,114,986	1,880,000	1,646,597	2.58
2008	43,604,523	33,608,413	9,998,110	1,955,000	2,010,843	2.52

(2) Total expense exclusive of depreciation and debt service on revenue bonds.

(3) 1.10 net revenues test 1999, prior to 1999, 1.00 coverage required by rate covenants.

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2007**

(Amounts Expressed in Thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
OVERLAPPING:			
Palm Beach County	\$ 290,410	12.01%	\$ 34,878
Palm Beach School District	35,805	12.01%	4,300
SUBTOTAL	\$ 326,215		\$ 39,178
DIRECT DEBT:			
Boca Raton	\$ 47,455	100.00%	\$ 47,455
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 86,633

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Boca Raton. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The following General Obligation Bonds are payable as to both principal and interest from ad valorem taxes. The Full Faith and Credit of the City is pledged for their payment. All schedules are prepared on a gross payment (Principal and Interest) basis and do not include adjustments for reserve interest earnings or accrual calculations.

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
1997 General Obligation	2010	4.700%	\$ 935,000.00	\$ 114,252.50	\$ 1,049,252.50
Bonds, Refunding 1/1, 7/1	2011	4.75%	985,000.00	70,307.50	1,055,307.50
(Environmental Lands)	2012	4.80%	490,000.00	23,520.00	513,520.00
			<u>\$ 2,410,000.00</u>	<u>\$ 208,080.00</u>	<u>\$ 2,618,080.00</u>

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2003 General Obligation	2010	2.500%	\$ 470,000.00	\$ 249,565.00	\$ 719,565.00
Bonds	2011	2.700%	485,000.00	237,815.00	722,815.00
(Library) 1/1, 7/1	2012	2.800%	495,000.00	224,720.00	719,720.00
	2013	3.000%	510,000.00	210,860.00	720,860.00
	2014	3.100%	525,000.00	195,560.00	720,560.00
	2015	3.250%	540,000.00	179,285.00	719,285.00
	2016	3.400%	560,000.00	161,735.00	721,735.00
	2017	3.500%	580,000.00	142,695.00	722,695.00
	2018	3.600%	600,000.00	122,395.00	722,395.00
	2019	3.700%	620,000.00	100,795.00	720,795.00
	2020	3.800%	640,000.00	77,855.00	717,855.00
	2021	3.900%	665,000.00	53,535.00	718,535.00
	2022	4.000%	690,000.00	27,600.00	717,600.00
			<u>\$ 7,380,000.00</u>	<u>\$ 1,984,415.00</u>	<u>\$ 9,364,415.00</u>

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2003 General Obligation	2010	3.250%	\$ 805,000.00	\$ 528,846.26	\$ 1,333,846.26
Bonds	2011	3.375%	830,000.00	502,683.76	1,332,683.76
(Fire) 1/1, 7/1	2012	3.625%	860,000.00	474,671.26	1,334,671.26
	2013	3.625%	890,000.00	443,496.26	1,333,496.26
	2014	3.750%	925,000.00	411,233.76	1,336,233.76
	2015	3.900%	960,000.00	376,546.26	1,336,546.26
	2016	4.000%	995,000.00	339,106.26	1,334,106.26
	2017	4.125%	1,035,000.00	299,306.26	1,334,306.26
	2018	4.125%	1,080,000.00	256,612.50	1,336,612.50
	2019	4.300%	1,125,000.00	212,062.50	1,337,062.50
	2020	4.375%	1,170,000.00	163,687.50	1,333,687.50
	2021	4.500%	1,225,000.00	112,500.00	1,337,500.00
	2022	4.500%	1,275,000.00	57,375.00	1,332,375.00
			<u>\$ 13,175,000.00</u>	<u>\$ 4,178,127.58</u>	<u>\$ 17,353,127.58</u>

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS	
2004 General Obligation	2010	3.000%	\$ 1,605,000.00	\$ 713,280.00	\$ 2,318,280.00	
Bonds	2011	3.000%	1,655,000.00	665,130.00	2,320,130.00	
Refunding Bonds	2012	3.000%	1,710,000.00	615,480.00	2,325,480.00	
	1/1, 7/1	2013	3.125%	1,755,000.00	564,180.00	2,319,180.00
		2014	3.500%	1,810,000.00	509,336.26	2,319,336.26
		2015	3.375%	1,875,000.00	445,986.26	2,320,986.26
		2016	3.500%	1,940,000.00	382,705.00	2,322,705.00
		2017	3.600%	2,005,000.00	314,805.00	2,319,805.00
		2018	3.625%	2,080,000.00	242,625.00	2,322,625.00
		2019	3.750%	2,155,000.00	167,225.00	2,322,225.00
		2020	3.875%	2,230,000.00	86,412.50	2,316,412.50
			<u>\$ 20,820,000.00</u>	<u>\$ 4,707,165.02</u>	<u>\$ 25,527,165.02</u>	

The following Revenue Bonds are payable as to both principal and interest from the allowable system development charges from the operation of the Water and Sewer System.

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
Revenue Refunding	2010	4.375%	\$ 1,335,000.00	\$ 153,453.13	\$ 1,488,453.13
2001 Water and Sewer	2011	4.375%	1,390,000.00	93,843.75	1,483,843.75
Revenue Refunding	2012	4.375%	1,450,000.00	31,718.75	1,481,718.75
Bonds	4/1, 10/1		<u>\$ 4,175,000.00</u>	<u>\$ 279,015.63</u>	<u>\$ 4,454,015.63</u>

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2008 Water and Sewer	2010	4.000%	\$ 915,000.00	\$ 1,590,287.50	\$ 2,505,287.50
Revenue Refunding	2011	3.500%	955,000.00	1,555,275.00	2,510,275.00
& Improvement Bonds	2012	3.000%	985,000.00	1,523,787.50	2,508,787.50
	2013	3.000%	2,535,000.00	1,470,987.50	4,005,987.50
	2014	3.125%	2,610,000.00	1,392,181.25	4,002,181.25
	2015	4.000%	2,690,000.00	1,297,600.00	3,987,600.00
	2016	3.250%	2,800,000.00	1,198,300.00	3,998,300.00
	2017	5.000%	2,890,000.00	1,080,550.00	3,970,550.00
	2018	5.000%	3,035,000.00	932,425.00	3,967,425.00
	2019	4.000%	3,190,000.00	792,750.00	3,982,750.00
	2020	4.000%	3,310,000.00	662,750.00	3,972,750.00
	2021	4.000%	3,445,000.00	527,650.00	3,972,650.00
	2022	4.000%	1,345,000.00	431,850.00	1,776,850.00
	2023	4.000%	1,395,000.00	377,050.00	1,772,050.00
	2024	4.125%	1,455,000.00	319,140.63	1,774,140.63
	2025	5.000%	1,515,000.00	251,256.26	1,766,256.26
	2026	4.250%	1,590,000.00	179,593.76	1,769,593.76
	2027	4.250%	1,655,000.00	110,637.51	1,765,637.51
	2028	4.375%	1,725,000.00	37,734.38	1,762,734.38
			<u>\$ 40,040,000.00</u>	<u>\$ 15,731,806.29</u>	<u>\$ 55,771,806.29</u>

		FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2009 Water and Sewer		2010		\$ 405,000.00	\$ 258,908.44	\$ 663,908.44
Revenue Refunding		2011		800,000.00	234,431.26	1,034,431.26
& Improvement Bonds		2012		825,000.00	211,087.51	1,036,087.51
	cont.	2013		845,000.00	189,181.26	1,034,181.26
		2014		870,000.00	166,656.26	1,036,656.26
		2015		895,000.00	142,387.51	1,037,387.51
		2016		915,000.00	116,356.26	1,031,356.26
		2017		945,000.00	86,684.38	1,031,684.38
		2018		975,000.00	53,675.00	1,028,675.00
		2019		1,010,000.00	18,306.25	1,028,306.25
				<u>\$ 8,485,000.00</u>	<u>\$ 1,477,674.13</u>	<u>\$ 9,962,674.13</u>

The following debts of the Community Redevelopment Agency (CRA) are payable as to both principal and interest by the CRA's tax increment revenues, future land lease revenues, and by a secondary pledge of the City's public service tax.

		FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
1998 Mizner Park		2010	4.300%	\$ 5,340,000.00	\$ 1,193,760.00	\$ 6,533,760.00
	3/1, 9/1	2011	0.04375	5,575,000.00	956,996.88	6,531,996.88
		2012	4.500%	5,815,000.00	704,206.26	6,519,206.26
		2013	4.600%	6,075,000.00	433,643.76	6,508,643.76
		2014	4.625%	6,355,000.00	146,959.38	6,501,959.38
		2015	4.950%	2,987,362.95	3,667,637.05	6,655,000.00
		2016	4.980%	2,815,486.00	3,804,514.00	6,620,000.00
		2017	5.000%	2,670,706.60	3,949,293.40	6,620,000.00
		2018	5.000%	2,542,013.80	4,077,986.20	6,620,000.00
		2019	5.000%	2,449,598.60	4,170,501.40	6,620,100.00
				<u>\$ 42,625,167.95</u>	<u>\$ 23,105,498.33</u>	<u>\$ 65,730,666.28</u>

The following Special Assessment Bonds are payable as to both principal and interest from special assessments levied on downtown property owners and from capitalized interest.

		FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2009 Special Assessment		2010	4.10%	\$ 670,000.00	\$ 400,453.29	\$ 1,070,453.29
Revenue Bonds		2011	4.20%	695,000.00	388,168.76	1,083,168.76
	1/1, 7/1	2012	4.30%	715,000.00	367,318.76	1,082,318.76
		2013	4.500%	745,000.00	345,868.76	1,090,868.76
		2014	4.60%	770,000.00	323,518.76	1,093,518.76
		2015	4.70%	810,000.00	300,418.76	1,110,418.76
		2016	4.75%	845,000.00	276,118.76	1,121,118.76
		2017	4.75%	875,000.00	242,318.76	1,117,318.76
		2018	4.80%	915,000.00	207,318.76	1,122,318.76
		2019	5.00%	970,000.00	170,718.76	1,140,718.76
		2020	5.00%	1,015,000.00	131,918.76	1,146,918.76
		2021	5.00%	1,065,000.00	91,318.76	1,156,318.76
		2022	5.00%	1,115,000.00	47,387.50	1,162,387.50
				<u>\$ 11,205,000.00</u>	<u>\$ 3,292,847.15</u>	<u>\$ 14,497,847.15</u>

The following Revenue Bonds are payable as to both principal and interest from non-ad valorem revenues and other legally available funds.

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
First Florida	2010	3.80%	\$ 545,000.00	\$ 142,565.00	\$ 687,565.00
2001B Revenue	2011	3.90%	570,000.00	121,855.00	691,855.00
Refunding Bonds	2012	5.00%	590,000.00	99,625.00	689,625.00
1/1, 7/1	2013	5.50%	620,000.00	70,125.00	690,125.00
	2014	5.50%	655,000.00	36,025.00	691,025.00
			<u>\$ 2,980,000.00</u>	<u>\$ 470,195.00</u>	<u>\$ 3,450,195.00</u>

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2003 First Florida	2010	3.000%	\$ 420,000.00	\$ 12,600.00	\$ 432,600.00
Refunding Bonds			<u>\$ 420,000.00</u>	<u>\$ 12,600.00</u>	<u>\$ 432,600.00</u>
1/1, 7/1					



**CAPITAL IMPROVEMENTS PROGRAM
AND THE OPERATING BUDGET**

The *Capital Improvements Program* (CIP) is a six-year plan of proposed City-wide capital improvement projects. Items that qualify as capital improvement projects are those that cost at least \$35,000 and have a useful life span of ten years. The CIP is produced as its own document, separate from the annual city operating budget. It is adopted by Resolution in conjunction with the adoption of the annual operating budget by City Ordinance. The annual operating budget and the CIP will be created as companion documents for the fiscal year beginning October 1, 2009. Since CIP projects have the potential to significantly impact the annual operating budget, the two must be created in unison.

CIP Policies

The City of Boca Raton’s CIP Policies provides a framework for the development of current CIP activities and the planning for future projects. These policies include:

- 1) The City will develop and update a six-year CIP on an annual basis.
- 2) All projects in the Comprehensive Improvement Element (CIE) of the City’s Comprehensive Plan will be included in the CIP.
- 3) The City will dedicate 1% of the public service tax, excluding telephones, and a percentage of the property taxes collected as a source of funds for the CIP.
- 4) In the development of CIP, the City will review the operational impact of each project.
- 5) The CIP committee will review and evaluate each project, based on established criteria, prior to any project being included in the CIP.
- 6) A report on the current status of Capital Improvement Projects will be presented to City Council on a quarterly basis.

CIP Review

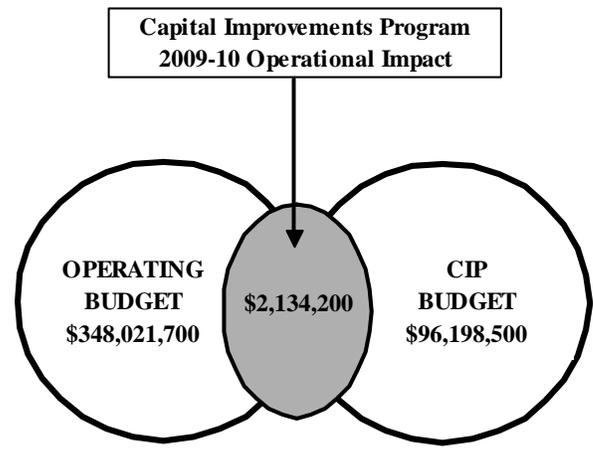
Departments must submit annual updates and new requests for the CIP to a review committee for evaluation. During the review process, consideration is given to each CIP project’s impact on operating costs during the upcoming year as well as future years. In addition, determination of projects to be included in the CIP for funding purposes is based upon established criteria to rank each project, which includes:

CIP Ranking Criteria

- Not Necessary
- Moderate Benefit
- Will Improve Quality of Life
- Critical
(Required by Law, Regulation or Mandate)

The CIP Committee, which consists of Department Heads and Directors, ranks CIP requests based on the above criteria and recommends to the City Manager which projects should be included in the CIP. The City Manager has final approval of the CIP prior to submission to the City Council.

Projects tentatively approved by the City Manager for the new fiscal year are then incorporated into the approved operating budget, along with any increases or decreases in operating costs, and submitted as part of the approved annual operating budget for City Council adoption.



How CIP Impacts the Operating Budget

Fund Name	FY 2009-10 Impact	6 Year Impact
General Fund	\$ 2,134,200	\$ 1,886,400
Golf Course	-	11,100
Total Costs	\$ 2,134,200	\$ 1,897,500

FLOWCHART OF THE 2009-10 CIP PROCESS

BUDGET DEVELOPMENT & PRIORITIZATION PROCESS *March - April*

Departments Receive Guidelines for CIP -
March

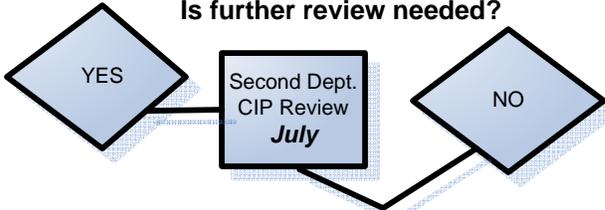
Departments Prepare CIP Request
Mar-Apr

CIP Discussions
April-June

CITY MANAGEMENT REVIEW & MODIFICATION *June - July*

Property Appraiser Certifies Tax Roll
July

Is further review needed?



PROPOSED CIP SUBMITTED TO MAYOR AND COUNCIL *August*

CIP Workshop with Council
August

PUBLIC HEARINGS AND ADOPTION *Sept - Oct*

Public Hearing to Adopt CIP Resolution
Sept

KEY TO FUNDING SOURCE

<u>ABBREV.</u>	<u>DESCRIPTION</u>
ACOE	Army Corps of Engineers
BF	Beautification Fund
BPB	Beautiful Palm Beaches
BPD	Beach and Park District
CDBG	Community Development Block Grant
CPCF	Cemetery / Perpetual Care Fund
CRC	Capital Recovery Costs
CRC-GF	Capital Recovery Costs - General Fund
CRC-RO	Capital Recovery Cost - ROWB Fund
CRC-SF	Capital Recovery Costs - Sanitation Fund
CRC-SU	Capital Recovery Costs - Stormwater
CRC-WS	Capital Recovery Costs - Water & Sewer
DEM	Division of Emergency Management
DEP	Department of Environmental Protection
DF	Donations from Developers and Others
DF-LIB	Donations - Library Fund
DOE	Department of Energy
DOJ	Department of Justice
DTLDF	Downtown Land Dedication Fund
EDI	Economic Development Initiative Grant
ESL	Environmentally Sensitive Lands Fund
FAU	FAU Campus Development
FBIP	Florida Boating Improvement Program
FDCA	Florida Department of Community Affairs
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FIND	Florida Inland Navigational District
FRDAP	Florida Recreation Development Assistance Program
FSL	Florida State Library Construction Grant
GC	Golf Course Fund
GCRR	Golf Course Renewal & Replacement Fund
GFR	General Fund Revenue
GOB	General Obligation Bonds
GOB-FR	General Obligation Bonds - Fire-Rescue Services
GOB-PS	General Obligation Bonds - Police Services
GOB-RS	General Obligation Bonds - Recreation Services
IT	Information Technology

KEY TO FUNDING SOURCE

<u>ABBRV.</u>	<u>DESCRIPTION</u>
LDF	Land Dedication Fund
LETF	Law Enforcement Trust Fund
MP	Motor Pool
MPCF	Mausoleum / Perpetual Care Fund
PBC	Palm Beach County
PBC SB	Palm Beach County School Board
RB	Revenue Bonds
RB-DT	Revenue Bonds - Downtown
RB-FR	Revenue Bonds - Fire-Rescue Services
RB-GC	Revenue Bonds - Golf Course
RB-MS	Revenue Bonds - Municipal Services
RB-PS	Revenue Bonds - Police Services
RB-RS	Revenue Bonds - Recreation Services
RB-TF	Revenue Bonds - Transportation
ROWA	Right-of-Way Acquisition Fund
ROWB	Right-of-Way Beautification Fund
SA	Special Assessment
SA-DT	Special Assessment - Downtown
SA-MS	Special Assessment - Municipal Services
SA-SW	Special Assessment - Sewer
SA-WA	Special Assessment - Water
SF	Sanitation Fund
SIF	Sewer Impact Fund
SU	Stormwater Utility Fund
TEA-21	Transportation Funding (DOT)
TF	Transportation Fund
USDOT	US Department of Transportation
WIF	Water Impact Fund
WRR	Water/Sewer Renewal & Replacement Fund
WSB	Water/Sewer Revenue Bonds
WSOF	Water/Sewer Operating Fund

**SUMMARY OF FUNDING SOURCES
PROJECTS
(Revenues)**

Funding Source		Total Cost	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Army Corps of Engineers	ACOE	200,000	-	-	-	-	-	200,000
Beautification Fund	BF	17,900	5,000	3,700	1,000	2,400	3,900	1,900
Beach and Park District	BPD	35,759,100	24,226,000	1,227,300	3,900,100	4,374,200	1,973,400	58,100
Cemetery / Perpetual Care Fund	CPCF	49,200	10,000	5,500	4,800	-	24,100	4,800
Department of Environmental Protection	DEP	4,268,400	-	104,000	104,000	20,800	3,905,400	134,200
Donations from Developers and Others	DF	7,775,000	936,000	459,000	459,000	1,956,000	1,973,000	1,992,000
Department of Energy	DOE	860,300	860,300	-	-	-	-	-
Department of Justice	DOJ	400,800	400,800	-	-	-	-	-
Downtown Land Dedication Fund	DTLDF	480,500	350,600	-	-	37,300	92,600	-
Environmentally Sensitive Lands Fund	ESL	1,070,100	359,900	-	211,600	-	267,000	231,600
Florida Department of Transportation	FDOT	600,000	200,000	200,000	200,000	-	-	-
Federal Emergency Management Agency	FEMA	83,200	83,200	-	-	-	-	-
Florida Inland Navigational District	FIND	400,000	-	-	250,000	-	150,000	-
Florida Recreation Development Assistance Progra	FRDAP	200,000	-	-	-	200,000	-	-
Golf Course Fund	GC	323,600	305,000	6,000	3,600	3,000	3,000	3,000
Golf Course Renewal & Replacement Fund	GCRR	1,133,800	820,000	184,400	69,400	20,000	20,000	20,000
General Fund Revenue	GFR	52,303,000	15,718,900	5,834,000	4,640,000	10,617,200	6,408,700	9,084,200
General Obligation Bonds - Police Services	GOB-PS	32,000,000	-	-	-	2,000,000	15,000,000	15,000,000
General Obligation Bonds - Recreation Services	GOB-RS	9,800,000	9,800,000	-	-	-	-	-
Information Technology	IT	214,800	214,800	-	-	-	-	-
Land Dedication Fund	LDF	3,629,300	-	-	3,629,300	-	-	-
Mausoleum / Perpetual Care Fund	MPCF	914,000	115,900	675,700	44,300	33,800	-	44,300
Palm Beach County	PBC	3,626,000	1,550,000	50,000	50,000	10,000	1,872,000	94,000
Revenue Bonds - Golf Course	RB-GC	3,000,000	-	-	-	3,000,000	-	-
Revenue Bonds - Police Services	RB-PS	9,469,500	1,100,000	8,369,500	-	-	-	-
Right-of-Way Beautification Fund	ROWB	1,761,600	145,600	211,700	166,500	1,161,800	71,000	5,000
Special Assessment - Downtown	SA-DT	3,350,300	3,350,300	-	-	-	-	-
Special Assessment - Sewer	SA-SW	294,000	-	139,000	155,000	-	-	-
Sanitation Fund	SF	11,200	4,000	6,000	1,200	-	-	-
Stormwater Utility Fund	SU	7,427,000	2,690,000	970,000	1,212,000	1,035,000	1,440,000	80,000
Transportation Fund	TF	23,377,800	2,774,800	2,555,000	3,662,000	4,476,000	3,753,000	6,157,000
US Department of Transportation	USDOT	3,151,400	1,651,400	750,000	-	750,000	-	-
Water Impact Fund	WIF	3,950,000	2,500,000	900,000	550,000	-	-	-
Water/Sewer Renewal & Replacement Fund	WRR	33,870,000	8,170,000	7,100,000	6,750,000	4,150,000	3,850,000	3,850,000
Water/Sewer Revenue Bonds	WSB	2,500,000	2,500,000	-	-	-	-	-
Water/Sewer Operating Fund	WSOF	33,951,800	12,400,400	10,171,500	3,587,900	2,594,000	2,609,000	2,589,000
Total Cost		282,223,600	93,242,900	39,922,300	29,651,700	36,441,500	43,416,100	39,549,100

**CITY-WIDE SUMMARY
OF PROJECTS**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
City Manager	GFR	3,275,900	575,900	550,000	550,000	550,000	550,000	500,000
	PBC	1,550,000	1,550,000	-	-	-	-	-
		4,825,900	2,125,900	550,000	550,000	550,000	550,000	500,000
Police Services	DOJ	400,800	400,800	-	-	-	-	-
	GFR	3,284,800	1,965,000	320,000	190,000	160,000	424,800	225,000
	GOB-PS	32,000,000	-	-	-	2,000,000	15,000,000	15,000,000
	RB-PS	9,469,500	1,100,000	8,369,500	-	-	-	-
		45,155,100	3,465,800	8,689,500	190,000	2,160,000	15,424,800	15,225,000
Fire/Rescue Services	GFR	6,994,000	1,070,000	1,019,000	475,000	140,000	270,000	4,020,000
		6,994,000	1,070,000	1,019,000	475,000	140,000	270,000	4,020,000
Municipal Services	ACOE	200,000	-	-	-	-	-	200,000
	BPD	2,188,000	10,000	640,000	150,000	-	1,380,000	8,000
	CPCF	10,000	10,000	-	-	-	-	-
	DEP	4,268,400	-	104,000	104,000	20,800	3,905,400	134,200
	DF	7,775,000	936,000	459,000	459,000	1,956,000	1,973,000	1,992,000
	DOE	860,300	860,300	-	-	-	-	-
	FDOT	600,000	200,000	200,000	200,000	-	-	-
	FEMA	83,200	83,200	-	-	-	-	-
	FIND	250,000	-	-	250,000	-	-	-
	GFR	13,810,000	4,592,000	1,850,000	2,159,000	1,750,000	1,809,000	1,650,000
	MPCF	85,000	85,000	-	-	-	-	-
	PBC	2,076,000	-	50,000	50,000	10,000	1,872,000	94,000
	SU	6,308,000	1,671,000	870,000	1,212,000	1,035,000	1,440,000	80,000
	TF	23,377,800	2,774,800	2,555,000	3,662,000	4,476,000	3,753,000	6,157,000
	USDOT	3,151,400	1,651,400	750,000	-	750,000	-	-
	WRR	250,000	-	50,000	50,000	50,000	50,000	50,000
		65,293,100	12,873,700	7,528,000	8,296,000	10,047,800	16,182,400	10,365,200
Recreation Services	BPD	33,289,600	24,171,900	528,500	3,709,300	4,329,600	542,800	7,500
	DTLDF	258,300	128,400	-	-	37,300	92,600	-
	ESL	1,070,100	359,900	-	211,600	-	267,000	231,600
	FIND	150,000	-	-	-	-	150,000	-
	FRDAP	200,000	-	-	-	200,000	-	-
	GFR	18,325,100	5,942,300	791,000	363,500	7,076,200	2,286,400	1,865,700
	GOB-RS	9,800,000	9,800,000	-	-	-	-	-
	LDF	3,629,300	-	-	3,629,300	-	-	-
	ROWB	1,761,600	145,600	211,700	166,500	1,161,800	71,000	5,000
	68,484,000	40,548,100	1,531,200	8,080,200	12,804,900	3,409,800	2,109,800	
Downtown Infrastructure	DTLDF	222,200	222,200	-	-	-	-	-
	SA-DT	3,350,300	3,350,300	-	-	-	-	-
	WRR	140,000	140,000	-	-	-	-	-
	WSOF	140,000	140,000	-	-	-	-	-
		3,852,500	3,852,500	-	-	-	-	-
Water & Sewer	SA-SW	294,000	-	139,000	155,000	-	-	-
	SU	1,119,000	1,019,000	100,000	-	-	-	-

**CITY-WIDE SUMMARY
OF PROJECTS**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Water & Sewer	WIF	3,950,000	2,500,000	900,000	550,000	-	-	-
	WRR	33,480,000	8,030,000	7,050,000	6,700,000	4,100,000	3,800,000	3,800,000
	WSB	2,500,000	2,500,000	-	-	-	-	-
	WSOF	33,207,000	12,140,000	10,060,000	3,507,000	2,500,000	2,500,000	2,500,000
		74,550,000	26,189,000	18,249,000	10,912,000	6,600,000	6,300,000	6,300,000
Cemetery/Mausoleum	CPCF	39,200	-	5,500	4,800	-	24,100	4,800
	MPCF	829,000	30,900	675,700	44,300	33,800	-	44,300
		868,200	30,900	681,200	49,100	33,800	24,100	49,100
Golf Courses	GC	300,000	300,000	-	-	-	-	-
	GCRR	1,133,800	820,000	184,400	69,400	20,000	20,000	20,000
	RB-GC	3,000,000	-	-	-	3,000,000	-	-
		4,433,800	1,120,000	184,400	69,400	3,020,000	20,000	20,000
Information Technology	BF	17,900	5,000	3,700	1,000	2,400	3,900	1,900
	BPD	281,500	44,100	58,800	40,800	44,600	50,600	42,600
	GC	23,600	5,000	6,000	3,600	3,000	3,000	3,000
	GFR	6,613,200	1,573,700	1,304,000	902,500	941,000	1,068,500	823,500
	IT	214,800	214,800	-	-	-	-	-
	SF	11,200	4,000	6,000	1,200	-	-	-
	WSOF	604,800	120,400	111,500	80,900	94,000	109,000	89,000
	7,767,000	1,967,000	1,490,000	1,030,000	1,085,000	1,235,000	960,000	
Total Project Costs:		282,223,600	93,242,900	39,922,300	29,651,700	36,441,500	43,416,100	39,549,100

**SUMMARY OF FUNDING SOURCES
VEHICLE/HEAVY EQUIPMENT
(Revenues)**

Funding Source		Total Cost	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Beach and Park District	BPD	366,600	45,000	68,300	60,000	133,300	60,000	-
Cemetery / Perpetual Care Fund	CPCF	36,500	-	-	-	-	36,500	-
Capital Recovery Costs	CRC	2,879,800	730,000	496,400	508,000	-	597,600	547,800
Capital Recovery Costs - General Fund	CRC-GF	6,718,900	594,800	2,631,500	775,700	1,569,300	974,100	173,500
Capital Recovery Costs - Sanitation Fund	CRC-SF	1,702,000	230,000	252,100	104,000	229,600	537,100	349,200
Capital Recovery Costs - Stormwater	CRC-SU	241,700	167,300	-	74,400	-	-	-
Capital Recovery Costs - Water & Sewer	CRC-WS	424,100	-	97,400	228,800	97,900	-	-
Golf Course Renewal & Replacement Fund	GCRR	1,003,000	126,000	204,000	120,000	149,000	250,000	154,000
General Fund Revenue	GFR	3,107,800	886,800	1,146,100	468,000	336,900	160,000	110,000
Mausoleum / Perpetual Care Fund	MPCF	15,800	-	-	-	-	15,800	-
Right-of-Way Beautification Fund	ROWB	17,300	-	17,300	-	-	-	-
Sanitation Fund	SF	245,300	28,000	33,100	-	24,400	96,800	63,000
Stormwater Utility Fund	SU	298,300	147,700	-	150,600	-	-	-
Water/Sewer Operating Fund	WSOF	253,300	-	40,000	111,200	102,100	-	-
Total Cost		17,310,400	2,955,600	4,986,200	2,600,700	2,642,500	2,727,900	1,397,500

CITY-WIDE SUMMARY
VEHICLE/HEAVY EQUIPMENT

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Police Services	CRC-GF	756,200	96,100	65,000	207,600	227,500	160,000	-
	GFR	503,300	103,300	290,000	35,000	-	40,000	35,000
		1,259,500	199,400	355,000	242,600	227,500	200,000	35,000
Fire/Rescue Services	CRC-GF	5,172,600	448,000	2,349,600	506,400	1,041,000	654,100	173,500
	GFR	1,447,400	269,600	650,600	301,200	226,000	-	-
		6,620,000	717,600	3,000,200	807,600	1,267,000	654,100	173,500
Municipal Services	CRC	2,815,100	730,000	496,400	508,000	-	532,900	547,800
	CRC-GF	132,300	-	132,300	-	-	-	-
	CRC-SF	1,702,000	230,000	252,100	104,000	229,600	537,100	349,200
	CRC-SU	241,700	167,300	-	74,400	-	-	-
	GFR	196,700	45,000	151,700	-	-	-	-
	SF	245,300	28,000	33,100	-	24,400	96,800	63,000
	SU	298,300	147,700	-	150,600	-	-	-
	5,631,400	1,348,000	1,065,600	837,000	254,000	1,166,800	960,000	
Recreation Services	BPD	366,600	45,000	68,300	60,000	133,300	60,000	-
	CRC	64,700	-	-	-	-	64,700	-
	CRC-GF	657,800	50,700	84,600	61,700	300,800	160,000	-
	GFR	960,400	468,900	53,800	131,800	110,900	120,000	75,000
	ROWB	17,300	-	17,300	-	-	-	-
		2,066,800	564,600	224,000	253,500	545,000	404,700	75,000
Water & Sewer	CRC-WS	424,100	-	97,400	228,800	97,900	-	-
	WSOF	253,300	-	40,000	111,200	102,100	-	-
		677,400	-	137,400	340,000	200,000	-	-
Cemetery/Mausoleum	CPCF	36,500	-	-	-	-	36,500	-
	MPCF	15,800	-	-	-	-	15,800	-
		52,300	-	-	-	-	52,300	-
Golf Courses	GCRR	1,003,000	126,000	204,000	120,000	149,000	250,000	154,000
		1,003,000	126,000	204,000	120,000	149,000	250,000	154,000
Total Vehicle Costs:		17,310,400	2,955,600	4,986,200	2,600,700	2,642,500	2,727,900	1,397,500

GENERAL CIP FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Interest Earnings	250,000	225,000	225,000	225,000	225,000	225,000
Fund Balance	14,917,400	6,486,000	-	2,028,400	-	448,100
Bond Proceeds	10,900,000	8,369,500	-	2,000,000	15,000,000	15,000,000
Special Assessment - Municipal Services	-	-	-	-	-	-
Property Taxes	6,174,500	4,888,100	4,888,100	4,937,000	5,035,800	5,186,800
Transfer from General Fund (1%)	1,214,000	1,232,200	1,250,700	1,269,500	1,288,500	1,307,800
Transfer from General Fund-Projects	1,024,100	1,024,100	1,024,100	1,024,100	1,024,100	1,024,100
Transfer from Other Sources	2,050,000	550,000	550,000	510,000	2,372,000	594,000
Developer Funding	936,000	459,000	459,000	1,956,000	1,973,000	1,992,000
TOTAL REVENUE AND OTHER SOURCES	37,466,000	23,233,900	8,396,900	13,950,000	26,918,400	25,777,800
EXPENDITURES AND OTHER USES						
Tax Increment - CRA	300,700	315,700	331,500	348,100	365,500	383,800
Municipal Services - Debt Services	687,600	691,900	420,000	690,100	691,100	-
Police Services	1,965,000	320,000	190,000	160,000	424,800	225,000
Fire/Rescue Services	1,070,000	1,019,000	475,000	140,000	270,000	4,020,000
Municipal Services	5,528,000	2,359,000	2,668,000	3,716,000	5,654,000	3,736,000
Recreation Services	5,942,300	791,000	363,500	7,076,200	2,286,400	1,865,700
City Manager	2,125,900	550,000	550,000	550,000	550,000	500,000
Information Services	1,573,700	1,304,000	902,500	941,000	1,068,500	823,500
Police Services - Bonds	1,100,000	8,369,500	-	2,000,000	15,000,000	15,000,000
Recreation Services Library - Bonds	9,800,000	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	30,093,200	15,720,100	5,900,500	15,621,400	26,310,300	26,554,000
VEHICLE/HEAVY EQUIPMENT						
Vehicle / Heavy Equipment	886,800	1,146,100	468,000	336,900	160,000	110,000
TOTAL VEHICLE/HEAVY EQUIPMENT	886,800	1,146,100	468,000	336,900	160,000	110,000
RESERVE	6,486,000	(118,300)	2,028,400	(4,036,700)	448,100	(1,334,300)

GRANT FUNDS

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Department of Justice	400,800	-	-	-	-	-
Department of Environmental Protection	-	104,000	104,000	20,800	3,905,400	134,200
Federal Department of Transportation	200,000	200,000	200,000	-	-	-
Federal Emergency Management Agency	83,200	-	-	-	-	-
Florida Recreation Development Assistance Prog	-	-	-	200,000	-	-
US Department of Transportation	1,651,400	750,000	-	750,000	-	-
Army Corps of Engineers	-	-	-	-	-	200,000
Department of Energy	860,300	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	3,195,700	1,054,000	304,000	970,800	3,905,400	334,200
EXPENDITURES AND OTHER USES						
El Rio Shared Use Pathway - Phase 3	344,400	-	-	-	-	-
Energy Retrofits of City Facilities	230,300	-	-	-	-	-
Boca Raton Old Town Hall Retrofit	83,200	-	-	-	-	-
Hillsboro / El Rio Park	-	-	-	200,000	-	-
North Beach Renourishment	-	-	-	-	-	300,000
St. Andrews Blvd. Shared Use Pathway	1,000,000	-	-	-	-	-
Central Beach Renourishment Project	-	104,000	104,000	20,800	3,827,200	-
Transportation Demand Management Implementation	200,000	200,000	200,000	-	-	-
South Beach Renourishment	-	-	-	-	78,200	34,200
El Rio Shared Use Pathway - Phase 4	-	750,000	-	-	-	-
Advanced Traffic Management System	307,000	-	-	-	-	-
Patch Reef Trail	-	-	-	750,000	-	-
Retrofit of Illuminated Street Signs	100,000	-	-	-	-	-
Retrofit of Downtown Street Lighting	250,000	-	-	-	-	-
Outdoor Lighting Retrofits	80,000	-	-	-	-	-
Demonstration Park	200,000	-	-	-	-	-
CCTV Network	300,000	-	-	-	-	-
Integrated Access Control System	100,800	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	3,195,700	1,054,000	304,000	970,800	3,905,400	334,200

TRANSPORTATION FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Local Option Gas Tax	1,905,900	2,001,200	2,101,300	2,206,400	2,316,700	2,432,500
Interest	200,000	100,000	100,000	100,000	100,000	100,000
Fund Balance	3,192,900	2,091,400	1,637,600	176,900	-	-
TOTAL REVENUE AND OTHER SOURCES	5,298,800	4,192,600	3,838,900	2,483,300	2,416,700	2,532,500
EXPENDITURES AND OTHER USES						
Bond Sinking Fund (Net)	432,600	-	-	-	-	-
Transportation Demand Management Implementation	558,000	1,081,000	1,536,000	1,420,000	1,387,000	1,481,000
Patch Reef Trail	-	-	225,000	-	-	-
Pavement Resurfacing	562,300	800,000	800,000	800,000	800,000	800,000
Sidewalk Links to Schools	130,000	130,000	130,000	130,000	130,000	130,000
Railroad Crossings	100,000	100,000	100,000	100,000	100,000	100,000
El Rio Shared Use Pathway - Phase 4	143,500	48,000	-	-	-	-
Traffic Improvements	870,000	90,000	465,000	30,000	30,000	30,000
SW 13th Street & SW 12th Avenue Bicycle Lanes	-	-	50,000	750,000	-	-
NW 7th Street Enhancement Project	-	-	50,000	800,000	-	-
NW 8th St. between NW 9th Ct. & NW 12th Ave.	-	-	-	80,000	400,000	-
Street Lighting / Mast Arm Painting Programs	139,000	94,000	94,000	94,000	94,000	94,000
Hardscape Maintenance Program	130,000	70,000	70,000	130,000	70,000	130,000
Traffic Calming	100,000	100,000	100,000	100,000	100,000	100,000
CSX Phase 2	-	-	-	-	225,000	750,000
LED Traffic Signal Lamps	42,000	42,000	42,000	42,000	42,000	42,000
NW 2nd Avenue Enhancements	-	-	-	-	375,000	2,500,000
TOTAL EXPENDITURES AND OTHER USES	3,207,400	2,555,000	3,662,000	4,476,000	3,753,000	6,157,000
RESERVE	2,091,400	1,637,600	176,900	(1,992,700)	(1,336,300)	(3,624,500)

BEACH & PARK DISTRICT FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Beach & Park District Fund	4,271,000	1,295,600	3,960,100	4,507,500	2,033,400	50,100
Revenue Bond	20,000,000	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	24,271,000	1,295,600	3,960,100	4,507,500	2,033,400	50,100
EXPENDITURES AND OTHER USES						
Fire Wall Replacement	1,600	-	-	-	-	-
eLabor Employee Recruitment Software Replacement	10,000	-	-	-	-	-
IBM i-Series System Enhancements (fka AS400)	-	15,000	3,000	-	-	-
Seawater Tank Renovation	890,500	-	-	-	-	-
New Restrooms/Maintenance Building	90,000	-	-	-	-	-
Park/Golf Maintenance Enclosure	250,000	-	-	-	-	-
Ballfield/Bleachers & Dugout Renovations	-	275,900	194,500	-	-	-
Vehicle/Heavy Equipment	45,000	68,300	60,000	133,300	60,000	-
Network Printer Replacements	5,000	5,000	5,000	5,000	5,000	5,000
Electronic Mail / Server Upgrades	5,100	-	-	4,800	4,800	4,800
Network Computer Systems Replacements	13,000	30,000	30,000	30,000	30,000	30,000
Storage Area Network (SAN) Upgrade	3,200	5,200	-	-	6,000	-
Emergency Backup System	2,600	-	-	-	-	-
Network Infrastructure Upgrades & Replacements	3,600	3,600	2,800	4,800	4,800	2,800
Central Beach Renourishment Project	-	-	-	-	1,380,000	-
Resurface Parking Facilities	10,000	640,000	150,000	-	-	-
Parks Operations/Facility Renovation/Development	261,200	-	147,500	2,714,000	-	-
Dune Crossover and Boardwalk Renovations	1,446,100	163,600	970,900	261,100	-	-
Racquet Center Court Renovations	-	-	55,600	1,333,500	-	-
Sugar Sand Maintenance Office and Storage Building	-	75,000	1,608,000	-	-	-
Irrigation Renovation For Athletic Fields	305,000	-	-	-	-	-
Playground Renovations	707,800	-	-	-	67,700	-
Countess de Hoernle Park	20,000,000	-	-	-	-	-
Restroom & Locker Room Renovation	-	-	-	21,000	161,700	-
Restroom Renovations	141,800	-	206,000	-	308,000	-
Irrigation System, Conservation Network	-	-	-	-	5,400	7,500
Mizner Bark Rest Room	-	-	417,800	-	-	-
A/C Replcmnt.- J. A. Rutherford Comm. Cntr.	79,500	-	-	-	-	-
Pump/Filter Replacement	-	14,000	90,500	-	-	-
Computerized Security Management System	-	-	18,500	-	-	-
TOTAL EXPENDITURES AND OTHER USES	24,271,000	1,295,600	3,960,100	4,507,500	2,033,400	50,100

DOWNTOWN INFRASTRUCTURE FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Interest	50,000	-	-	-	-	-
Bond Proceeds	2,633,700	-	-	-	-	-
Special Assessment	1,139,100	-	-	-	-	-
Fund Balance	840,200	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	4,663,000	0	0	0	0	0
EXPENDITURES AND OTHER USES						
Administration: Transfer to Debt Service Fund	1,090,500	-	-	-	-	-
Public Plaza Open Space	2,250,000	-	-	-	-	-
Boca Raton Road Beautification - CRA 20 Phase II	1,100,300	-	-	-	-	-
Downtown Spine Crosswalk	222,200	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	4,663,000	0	0	0	0	0

LAND DEDICATION FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Interest	125,000	125,000	25,000	25,000	25,000	25,000
Contributions	200,000	-	-	-	-	-
Fund Balance	3,904,800	4,229,800	4,354,800	750,500	775,500	800,500
TOTAL REVENUE AND OTHER SOURCES	4,229,800	4,354,800	4,379,800	775,500	800,500	825,500
EXPENDITURES AND OTHER USES						
Property Acquisition	-	-	-	-	-	-
Ballfield/Bleachers & Dugout Renovations	-	-	3,629,300	-	-	-
TOTAL EXPENDITURES AND OTHER USES	0	0	3,629,300	0	0	0
RESERVE	4,229,800	4,354,800	750,500	775,500	800,500	825,500

SANITATION FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Sanitation Operating	258,000	101,600	104,000	254,000	238,600	112,200
TOTAL REVENUE AND OTHER SOURCES	258,000	101,600	104,000	254,000	238,600	112,200
EXPENDITURES AND OTHER USES						
Swing Crane Trucks (R)	28,000	-	-	254,000	129,500	-
Garbage Trucks (R)	230,000	101,600	104,000	-	109,100	112,200
Trash Truck	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	258,000	101,600	104,000	254,000	238,600	112,200

STORMWATER UTILITY FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Interest	177,700	50,000	50,000	50,000	50,000	-
Stormwater Fees	2,070,000	2,173,500	2,282,200	2,396,300	2,516,100	2,641,900
Beginning Retained Earnings	4,410,000	2,359,100	2,179,600	1,570,200	1,401,700	869,000
TOTAL REVENUE AND OTHER SOURCES	6,657,700	4,582,600	4,511,800	4,016,500	3,967,800	3,510,900
EXPENDITURES AND OTHER USES						
Skid Steer Loader	-	-	90,000	-	-	-
Bridge / Seawall Repairs	235,000	40,000	210,000	15,000	70,000	-
Drainage Improvements	1,436,000	830,000	922,000	940,000	1,290,000	-
NW 12th Avenue	-	-	-	-	-	-
New Pines Neighborhood Improvements	-	-	80,000	80,000	80,000	80,000
Truck Mounted Sweepers (R)	195,000	-	-	-	-	-
Stormwater TV Truck (R)	-	-	135,000	-	-	-
Tractor Transporter Truck	120,000	-	-	-	-	-
Boca Raton Hills Sanitary Sewers	-	100,000	-	-	-	-
Boca Raton Heights Drainage Improvements	1,019,000	-	-	-	-	-
Operational Costs: Design	505,200	530,500	557,000	584,800	614,000	644,700
Operational Costs: Maintenance	788,400	902,500	947,600	995,000	1,044,800	-
TOTAL EXPENDITURES AND OTHER USES	4,298,600	2,403,000	2,941,600	2,614,800	3,098,800	724,700
ENDING RETAINED EARNINGS	2,359,100	2,179,600	1,570,200	1,401,700	869,000	2,786,200

WATER & SEWER FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Water & Sewer Operating	13,605,000	10,100,000	3,618,200	2,602,100	2,500,000	2,500,000
Special Assessment	-	139,000	155,000	-	-	-
Water & Sewer Impact Fees	-	-	-	-	-	-
Beginning Retained Earnings	28,841,800	19,776,800	11,579,400	4,050,600	-	-
Water & Sewer Bond	2,500,000	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	44,946,800	30,015,800	15,352,600	6,652,700	2,500,000	2,500,000
EXPENDITURES AND OTHER USES						
Wastewater Upgrades, Replacement and Expansion	3,100,000	380,000	100,000	100,000	100,000	100,000
Building Alterations	800,000	165,000	100,000	100,000	100,000	100,000
Water Treatment Facility Improvements	9,700,000	4,060,000	1,500,000	1,500,000	1,500,000	1,500,000
In-City Reclamation Irrigation System (IRIS)	2,500,000	2,500,000	500,000	500,000	500,000	500,000
Intracoastal Parallel Force Main	-	660,000	-	-	-	-
Security Enhancements/Expansion	170,000	1,020,000	100,000	100,000	100,000	100,000
Sewer System Repairs	1,000,000	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000
Membrane Replacements	-	2,500,000	2,500,000	-	-	-
Esterly	85,000	784,000	-	-	-	-
Boca Raton Hills Sanitary Sewers	-	1,500,000	1,000,000	-	-	-
Raw Water Well Equipment/Expansion	3,000,000	580,000	300,000	300,000	300,000	300,000
Water / Wastewater Replacements	850,000	300,000	300,000	300,000	300,000	300,000
Water Network System Improvement	500,000	1,450,000	1,700,000	1,300,000	1,000,000	1,000,000
Lake Wyman	662,000	-	-	-	-	-
A1A	-	50,000	412,000	-	-	-
Boca Raton Heights Drainage Improvements	1,803,000	-	-	-	-	-
Pump Station Modifications	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
NW 12th Avenue	-	-	-	-	-	-
Vehicle/Heavy Equipment	-	137,400	340,000	200,000	-	-
Pavement Resurfacing	-	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES AND OTHER USES	25,170,000	18,436,400	11,302,000	6,850,000	6,350,000	6,350,000
ENDING RETAINED EARNINGS	19,776,800	11,579,400	4,050,600	(197,300)	(3,850,000)	(3,850,000)

CEMETERY-MAUSOLEUM FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Cemetery / Perpetual Care Fund	10,000	5,500	4,800	-	60,600	4,800
Mausoleum Perpetual Care Fund	115,900	675,700	44,300	33,800	15,800	44,300
TOTAL REVENUE AND OTHER SOURCES	125,900	681,200	49,100	33,800	76,400	49,100
EXPENDITURES AND OTHER USES						
Repainting Cemetery and Mausoleum Buildings	-	-	49,100	-	-	49,100
Reroof Buildings	-	681,200	-	-	24,100	-
Mausoleum Complex Sealing	30,900	-	-	33,800	-	-
Resurface Parking Facilities	95,000	-	-	-	-	-
Dump Truck Replacement Program	-	-	-	-	52,300	-
TOTAL EXPENDITURES AND OTHER USES	125,900	681,200	49,100	33,800	76,400	49,100

GOLF COURSE FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Golf Course Operating	300,000	-	-	-	-	-
Golf Course Renewal & Replacement	211,400	211,200	215,400	219,700	224,100	-
Beginning Retained Earnings	909,700	175,100	-	26,000	76,700	30,800
Revenue Bond	-	-	-	3,000,000	-	-
TOTAL REVENUE AND OTHER SOURCES	1,421,100	386,300	215,400	3,245,700	300,800	30,800
EXPENDITURES AND OTHER USES						
Clubhouse/Driving Range/Parking Renovations	-	49,400	49,400	3,000,000	-	-
Global Positioning System (GPS)	-	30,000	-	-	-	-
Vehicle/Heavy Equipment	126,000	204,000	120,000	149,000	250,000	154,000
Fiberlink Cable Inst/Maintenance Complex	-	50,000	-	-	-	-
Municipal Clubhouse Air Conditioning Units	35,000	-	-	-	-	-
Landscape Improvements	25,000	20,000	20,000	20,000	20,000	20,000
Cart Storage Barn Awning and Drainage	-	35,000	-	-	-	-
Renovate Tees, Greens, and Bunkers	1,060,000	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,246,000	388,400	189,400	3,169,000	270,000	174,000
ENDING RETAINED EARNINGS	175,100	(2,100)	26,000	76,700	30,800	(143,200)

INFORMATION TECHNOLOGY FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Sanitation Fund	4,000	6,000	1,200	-	-	-
Fund Balance	4,332,200	3,855,600	3,855,600	3,855,600	3,855,600	3,855,600
General Fund CIP	1,311,900	1,304,000	902,500	941,000	1,068,500	823,500
Golf Course Fund	5,000	6,000	3,600	3,000	3,000	3,000
Water & Sewer Fund	120,400	111,500	80,900	94,000	109,000	89,000
Beach & Park District Fund	26,100	23,800	5,800	9,600	15,600	7,600
Beautification Fund	5,000	3,700	1,000	2,400	3,900	1,900
TOTAL REVENUE AND OTHER SOURCES	5,804,600	5,310,600	4,850,600	4,905,600	5,055,600	4,780,600
EXPENDITURES AND OTHER USES						
Technology Updates	75,000	75,000	75,000	75,000	75,000	-
Network Printer Replacements	45,000	45,000	45,000	45,000	45,000	45,000
Electronic Mail / Server Upgrades	127,000	-	-	120,000	120,000	120,000
Network Computer Systems Replacements	357,100	400,000	400,000	400,000	400,000	400,000
Storage Area Network (SAN) Upgrade	155,000	130,000	-	-	150,000	-
Fiber Optic Loop -Municipal and 6500	200,000	-	-	-	-	-
IBM i-Series System Enhancements (fka AS400)	-	150,000	30,000	-	-	-
Public Safety Field Automated Report System (FARS)	280,000	280,000	280,000	280,000	280,000	280,000
Geographic Information System	124,800	75,000	75,000	-	-	-
Citywide Digital Records Management System	80,000	90,000	20,000	10,000	10,000	10,000
Fiber Network for Fire Stations	120,000	120,000	-	-	-	-
Electronic Fire,Medical & Police Dispatch Software	90,000	-	-	-	-	-
Network Infrastructure Upgrades & Replacements	90,000	90,000	70,000	120,000	120,000	70,000
Emergency Backup System	65,100	-	-	-	-	-
Fire Wall Replacement	40,000	-	-	-	-	-
eLabor Employee Recruitment Software Replacement	100,000	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,949,000	1,455,000	995,000	1,050,000	1,200,000	925,000
ENDING RETAINED EARNINGS	3,855,600	3,855,600	3,855,600	3,855,600	3,855,600	3,855,600

CAPITAL RECOVERY COST FUND

	2009/10 Approved	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed	2014/15 Proposed
REVENUE AND OTHER SOURCES						
Fund Balance	8,952,000	8,951,700	5,806,500	4,448,400	2,879,100	1,372,100
Capital Recovery Cost	1,266,800	-	-	-	-	-
Interest Earnings	225,000	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	10,443,800	8,951,700	5,806,500	4,448,400	2,879,100	1,372,100
EXPENDITURES AND OTHER USES						
Municipal Services	730,000	628,700	508,000	-	532,900	547,800
Vehicle/Heavy Equipment	167,300	17,300	74,400	-	-	-
Recreation Services	50,700	84,600	61,700	300,800	160,000	-
Police Services	96,100	65,000	207,600	227,500	160,000	-
Fire/Rescue Services	448,000	2,349,600	506,400	1,041,000	654,100	173,500
TOTAL EXPENDITURES AND OTHER USES	1,492,100	3,145,200	1,358,100	1,569,300	1,507,000	721,300
ENDING RETAINED EARNINGS	8,951,700	5,806,500	4,448,400	2,879,100	1,372,100	650,800

COMMUNITY REDEVELOPMENT AGENCY

Leif J. Ahnell, Executive Director

The mission of the CRA is to advocate, administer the policies, and assist the public, downtown property owners and businesses in order to achieve the CRA Vision of the Downtown.

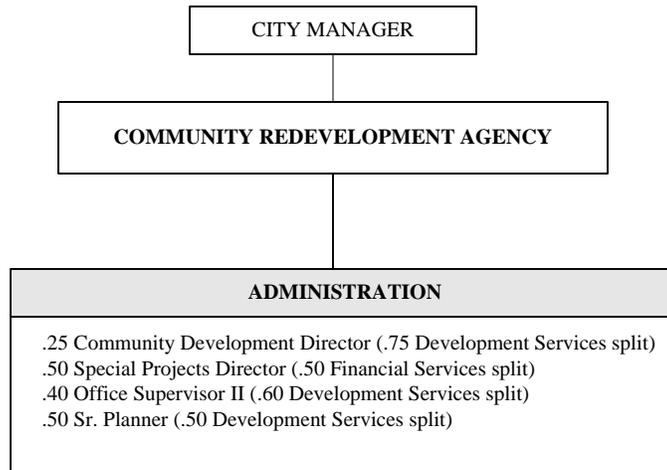
The organizational values of the CRA are to maximize the benefits of Downtown Redevelopment while minimizing cost through the integration and use of City staff.

The CRA Administration provides for the day-to-day operation of the Agency though the use of City staff from the Development Services Department. This includes the Agency office, all general administration, plan review services and the Agency's day-to-day dealings with the public, developers, the City and other governmental agencies.



DIVISION	APPROVED 2009-10 BUDGET
Administration	\$ 382,900
Mizner Park Revenue	16,465,000
Mizner Park Sinking	9,930,900
Mizner Park Lease Revenue	1,180,000
TOTAL	\$ 27,958,800

EXPENDITURE BY CATEGORY	ACTUAL 2008-09 BUDGET	APPROVED 2008-09 BUDGET	REVISED 2008-09 BUDGET	APPROVED 2009-10 BUDGET
Personal Services	163,549	183,000	183,000	190,000
Other Operating	86,859	177,200	187,400	2,664,700
Supplies	1,428	3,200	3,200	3,200
Transfers	7,517,098	7,849,700	7,849,700	8,062,000
Debt Service	6,551,743	6,551,300	6,551,300	6,538,800
Sub-Total	14,320,677	14,764,400	14,774,600	17,458,700
Reserves	10,070,277	11,674,400	11,674,400	10,500,100
TOTAL	24,390,954	26,438,800	26,449,000	27,958,800
Full-time Employees	1.65	1.65	1.65	1.65



Approved Positions FY 08/09	1.65
Revised Positions FY 08/09	-
Personnel Changes FY 09/10	-
Approved Positions FY 09/10	1.65

INDEX	
FY 2009-2010 Approved Budget	Approved Budget Page
A	
Accounting	125-136
Accounts Payable	125-136
Affordable Housing Program	188-192
Aquatics	176-186
Assessed Valuation	23, 73
Athletics	188-192, 199-205
B	
Beach and Park District	199-205
Beautification Maintenance	195-198
Boards & Committees	117-122
Boca Raton Municipal Golf Course	228-231
Bonds (See Debt)	240-248
Budget Information	5-6, 25-43
Building Inspection	137-145
C	
Camp Programs	176-186
Capital Projects	249-270
Cemetery	224-227
CDBG	188-192
Chief's Office/Police	146-153
City Attorney	123-124
City Clerk	117-120
City Council	115-116
City Manager	117-122
Code Compliance / Licensing	137-145
Communications/Dispatch	146-153
Community Center	188-192
Community Redevelopment Agency	271-272
Community Service Organizations	187
Community Services	146-153
Conservation	188-192
Customer Service	125-136
D	
Debt	22, 35, 75-81, 206, 240-248
Development Services	137-145
Downtown Infrastructure	240-248
Downtown Land Dedication	30
Dredge	163-175

INDEX	
FY 2009-2010 Approved Budget	Approved Budget Page
<i>E</i>	
Electrical	216-223
Employees	16-19, 25
Employers	25-27
Engineering Services (See also Municipal Services)	163-175
Environmentally Sensitive Lands	30, 176-186
Estridge (BPD)	199-205
<i>F</i>	
Facilities Maintenance	163-175
Federal Grant Fund	194
Financial Services	125-136
Fire and Life Safety	154-162
Fire Operations	154-162
Fire-Rescue Services	154-162
Fleet Maintenance	236-238
Fund Balance	20-22, 77, 188, 193, 194, 195, 199, 206, 207, 210, 216, 224, 228, 232, 236, 239
Fund Description/Purpose	30-31
Fund Sources	61-63
Fund Uses	64-66
<i>G</i>	
General City Information	25-27
Glossary	278-281
Golf Course	228-231
General Fund	5, 67-69, 121-196
Group Medical Self Insurance	239
Guiding Principles	12
<i>H</i>	
Human Resources	117-122
<i>I</i>	
Income	27
Information Technology	232-235
Instrumentation and Control	216-223
Irrigation	176-186
Insurance	239

INDEX	
FY 2009-2010 Approved Budget	Approved Budget Page
<i>L</i>	
Land Dedication	30
Law Enforcement Trust Fund	193
Library	176-186
Licensing (See also Code Compliance/Licensing)	137-145
Lift-Station Maintenance	216-223
Logistics and Support	154-162
<i>M</i>	
Mausoleum	224-227
Millage Rates	72-73
Mission Statement	11
Mizner Park	176-186
Motor Pool	236-238
Municipal Services	163-175, 207-209, 210-215, 236-238, 249-270
<i>N</i>	
Non-Divisional	187
<i>O</i>	
Ocean Rescue	176-186
Office of Management & Budget (OMB)	125-136
Organization Charts	13, 116, 118, 124, 126, 138, 147, 155, 164, 176, 189, 196, 200, 208, 211, 217, 225, 228, 233, 237
<i>P</i>	
Parking Services	125-136
Parks	176-186
Patch Reef Park (BPD)	199-205
PC Systems Networking	232-235
Perpetual Care (Cemetery & Mausoleum)	224-227
Planning and Zoning	137-145
Plant Maintenance	216-223
Police Services	146-153
Policy Agenda	7, 12
Population	25
Program Budget	76-81
Purchasing	125-136

INDEX	
FY 2009-2010 Approved Budget	Approved Budget Page
Q / R	
Quality Control	216-223
Racquet Center (Swim Club BPD)	199-205
Red Reef Park (BPD)	199-205
Red Reef Golf Course	228-231
Recreation Services	176-186, 199-205, 224-227, 228-231, 249-270
Risk Management	125-136
S	
Sanitation	207-209
Special Programs	176-186
Special Interest (BPD)	199-205
State Forfeiture Fund	193
State Grant Fund	194
Stormwater Utility	210-215
Streets	163-175
Sugar Sand Park (BPD)	199-205
Swim and Racquet Center (BPD)	199-205
T	
Tax Levy	44-48, 72-73
Telecommunications	232-235
Tennis	176-186, 199-205
Traffic	163-175
Train Depot	176-186
Transmittal Letter	7-10
Transportation Fund	30, 252-270
U	
Utility Services	44-48, 216-223
V	
Values Statement	11
W	
Water & Sewer (See also Utility Services)	31, 46-47, 216-223
Wastewater Network	216-223
Wastewater Treatment Plant	216-223
Water Network	216-223
Water Treatment Plant	216-223
Workers Compensation Self Insurance	239
Y	
Youth Activities Center/Teen Center	176-186

GLOSSARY OF TERMS

A

ACCRUAL BASIS OF ACCOUNTING -

A basis of accounting in which debits and credits are recorded at the time they are incurred, as opposed to when cash is actually received or spent. For example in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as being received on April 30 rather than on May 10.

AD VALOREM TAXES - Property taxes computed as a percentage of the value of real or personal property expressed in mills.

AGENCY FUND - A fund used to account for assets held by the City as an agent for individuals, private organizations, other governments or other funds, such as deferred compensation plans.

AMORTIZATION - The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ASSESSED VALUATION - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

B

BOND - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

BOND COVENANT - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

BOND RATING - An evaluation of credit worthiness performed by an independent rating service. The City's bonds have been rated "Aaa" by Moody's Investment Service, "AAA" by Standard and Poor's and "AAA" by Fitch Rating Service.

BONDED DEBT PER CAPITA - The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

BPD - Greater Boca Raton Beach and Park District.

BUDGET - A statement of the financial position of a sovereign body for a definite period of time based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money that is available for, required for, or assigned to a particular purpose.

BUDGET AMENDMENT - Generally done on a quarterly basis, the process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it. These changes may be between Funds or Departments and require an Ordinance and City Council approval.

BUDGET REAPPROPRIATION - The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget as follows: Automatic Reappropriations bring forward certain dollars budgeted and encumbered from the previous fiscal year but not as yet paid by close of fiscal year end, the purpose of which is to pay the bills. These require City Manager approval. Council Reappropriations bring forward certain dollars budgeted from the previous fiscal year but which had not been encumbered by close of the fiscal year, such as the remaining dollars for a capital improvement project in process. This requires an Ordinance and City Council approval.

BUDGET TRANSFER - The process by which approved budgeted dollars may be reallocated between line item expenditures within the same Fund and Department to cover unforeseen expenses. Requires City Manager approval.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

CAPITAL EXPENDITURES - Expenditures for those projects with a useful life span of ten years and a cost of at least \$35,000.

CAPITAL IMPROVEMENTS PROJECTS - Any program, project or purchase which has a useful life span of ten years and a cost of at least \$10,000 or a useful life span of seven years and a cost of at least \$35,000. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant.

CAPITAL OUTLAYS - Expenditures that result in the acquisition of or addition to fixed assets.

CAPITAL RECOVERY COST - Spreads the cost of replacing a vehicle out over the life of the vehicle. Use of this system funds the depreciating value of the vehicle during its useful life, assures replacement funds will be available when the vehicle is no longer serviceable, and makes replacement funding a component of current operating costs.

CASH BASIS OF ACCOUNTING - A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CASH MANAGEMENT - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CDBG - Community Development Block Grant.

CIP - Capital Improvement Program.

CITY CODE - City of Boca Raton's Code of Ordinances.

CONTINGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures.

CRA - Community Redevelopment Agency (Boca Raton).

D

DEBT SERVICE FUNDS - The funds created to account for the accumulation of resources from, and the payment of, general long-term debt principal and interest.

DEFEASED BONDS - Bonds that have been issued but, due to some action, the proceeds are not used as planned. The proceeds are then used to establish an Escrow Trustee to pay off the principal and interest on the issued bonds.

DEPARTMENT - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

DEPRECIATION - (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DIVISION - A unit of organization which is comprised of a specific operation within a functional area. City Departments may contain one or more Divisions.

E

ENCUMBRANCE - A reservation of funds to cover purchase orders, contracts or other funding commitments which are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.

ENTERPRISE FUNDS - The funds established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESCROW - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition. (See Defeased Bonds)

ESTIMATED REVENUES - Projections of funds to be received during the fiscal year.

EXPENDITURES - The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.

F

FAU –Florida Atlantic University.

FISCAL YEAR - The period of 12 months to which the annual budget applies. The City’s fiscal year begins October 1 and ends September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements (other than buildings).

FRANCHISE FEE - Fees levied on a corporation in return for granting a privilege, sanctioning monopoly, or permitting the use of public property, usually subject to regulation.

FULL FAITH AND CREDIT - A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to general obligation bonds.

FUND – An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance. Types of funds include Governmental (Capital Projects, Debt Services, General Fund and Special Revenue); Proprietary (Enterprise Funds); and Fiduciary Funds (Trust and Agency Funds).

FUND BALANCE - Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general governmental functions.

FY – Fiscal Year.

G

GASB - Governmental Accounting Standards Board, which sets standards for governmental accounting.

GENERAL FUND REVENUE - Most of the City revenue sources are channeled through the General Operating Fund. Such revenues are commonly generated by fees, charges, taxes and intergovernmental revenues.

GENERAL OBLIGATION BONDS - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the life of a project or improvement is expected to exceed 20 years and is City-wide in nature or benefit.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.

GRANTS - A contribution by the Federal or State government to subsidize specific projects, either partially or entirely.

I

IMPACT FEES - Fees charged to developers to cover the anticipated cost of improvements that will be needed as a result of growth and development, i.e., water and sewer.

INFRASTRUCTURE - The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools, and water and sewer systems.

INTERFUND TRANSFERS - Transfers of resources between funds that are neither recorded as revenues to the fund receiving nor expenditures to the fund providing.

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERLOCAL AGREEMENT - A written agreement between the City and other units of government to share in similar services, projects,

emergency assistance, support, funding, etc., to the mutual benefit of all parties.

INTERNAL SERVICE FUNDS - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis. Examples are the Motor Pool Fund and the Management Information Services Fund.

I.R.I.S. - In-City Reclamation Irrigation System whereby reclaimed water can be distributed to residents for irrigation use, thus conserving potable water. This project is part of the Comprehensive Plan.

I.S. – Information Services Division (Technology).

L

L.E.T.F. – Law Enforcement Trust Fund

LEVY - To impose taxes, special assessments, or service charges for the support of City activities.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

M

MILLAGE RATE - The amount of tax stated in terms of a unit of the tax base; for example, each mill generates \$1 for every \$1,000 of assessed valuation of taxable property.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or available and measurable. This type of accounting basis is a conservative financial approach and is recommended as the standard for most governmental funds.

M.S. – Municipal Services Department.

N

NON-AD VALOREM REVENUE BONDS - Through the anticipation of excess revenues for a specified period, revenue bonds may be sold to finance a special project or projects. These revenues can be from most any unpledged, consistent source, such as gas tax funds.

O

OMB – Office of Management and Budget. Division within the General Fund, Financial Services Department that is responsible for Management studies, research and budget preparation.

OPERATING BUDGET - The portion of the budget that pertains to daily operations that provide basic governmental services.

ORDINANCE - A formal legislative enactment by the City Council, barring conflict with higher law, having the full force and effect of law within the City.

P

PROGRAM - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. Examples include Public Safety, Physical Environment, and Recreation.

PROGRAM-SPECIFIC REVENUE - Examples of these sources of revenue are the gas tax, which must be used for transportation improvements only, or funds received from abandonment of rights-of-way, which can only be used to purchase new rights-of-way.

PROPRIETARY FUND TYPES - A group of funds in which the services provided are financed and operated similarly to those of a private business.

R

REBUDGETING – The process of City Council’s revising the proposed budget to include funds for items approved in the current year that have not been encumbered and are not anticipated to be spent prior to the end of the fiscal year.

REFUNDING BONDS - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

RETAINED EARNINGS - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

REVENUE - Additions to assets which (a) do not increase any liability, (b) do not represent the recovery of an expenditure, (c) do not represent the cancellation of certain liabilities or decrease in assets, and (d) do not represent contributions of fund capital in Enterprise and Internal Service Funds.

RISK MANAGEMENT - An organized attempt to protect a government’s assets against accidental loss in the most economical method.

ROLL-BACK RATE - The millage necessary to raise the same amount of Ad Valorem Tax revenue as the previous year excluding taxes from new construction.

R.O.W. – Right of Way.

S

S.H.I.P. – State Housing Initiative Program.

SPECIAL ASSESSMENT (SA) - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND - A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures. An example is the Beautification Fund, which must be used for street and highway purposes.

T

TRUST FUND - A fund used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments or other funds, such as Pension Trust Funds.

U

UNENCUMBERED BALANCE - The amount of funds, which is neither expended nor reserved, but is still available for future purchases.

U.S. – Utility Services.

USER FEES - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

UTILITY TAXES - Municipal charges levied by the City on each and every purchase of a public service within the corporate limits of the City. Public service includes electricity, gas, fuel, oil, water service, and telephone service.

X

XERISCAPE - The use of design and planning techniques with draught tolerant plant material in order to achieve water conservation.

