

CITY OF BOCA RATON FLORIDA



FY 2014-15 APPROVED BUDGET



BUDGET COVER: “Boca Raton - A Premier Community”

Photos: (clockwise starting with left picture)

Spanish River Athletic Park

The Spanish River Athletic Facility at the Countess de Hoernle Park opened in 2012. The 80+ acre park boasts 4 baseball fields and 4 soccer fields. Closest to the soccer fields and building is a fully enclosed play area. In addition, there are a number of picnic tables and multi-use trails that encompass the park to meet the recreational needs of the community.

Sanborn Square Arches

A ceremony was held in February, 2014 to an enthusiastic crowd of city officials, Downtown stakeholders and residents to celebrate the completion of the arches. Bordering Sanborn Square Park at either end of Northeast First Avenue, the arches serve as the finishing touch on the Pedestrian Promenade Project which identifies the pedestrian-friendly corridor between Mizner Park and Royal Palm Place.

Community Garden

The mission of the Boca Raton Community Garden is to cultivate the spirit of community and enhance quality of life by creating and sustaining an organic garden of vegetables, flowers, plants, and trees. The garden will foster environmental sustainability and stewardship, advance horticultural and nutritional education and provide a beautiful and natural retreat for the residents and visitors of our City.

Anaerobic Digester

One of four anaerobic digester units undergoing rehabilitation located at the City’s Utility Services James C. Pierce Complex on Glades Road. The anaerobic digesters are used in the wastewater treatment process where microorganisms break down organic materials found in wastewater. The process produces a nutrient rich biosolid product and a methane gas by-product. The biosolids are transported off-site, processed further, and used as fertilizer whereas the methane gas is captured on-site and used to heat the anaerobic digesters.

Plaza Real

Plaza Real is located at the epicenter of Boca Raton's Mizner Park. Plaza Real and the surrounding mixed-use development of Mizner Park, resulted from a comprehensive redevelopment strategy and plan whose goal was to give residents a reason to go downtown. In 2010 the American Planning Association recognized Plaza Real as a Great Public Space in America.

North Boca Raton Beach

Construction of the North Boca Raton Beach Renourishment took place in November, 2014. This project was in response to the destruction of Hurricane Sandy in 2012. This project placed over 500,000 cubic yards of sand from two borrow areas located approximately 2,500 feet offshore. The North Beach project is approximately 1.5 miles long and starts 1,000ft north of Spanish River Blvd and runs south to the northern end of Red Reef Park. The project was funded with Federal, State, Beach & Park District and City dollars.

PHOTO CREDIT &

DESIGN / LAYOUT: Mark D. Witzzen, Video Producer/Multi-Media Specialist

Photo credit for beach project: Jennifer Bistyga, Coastal Program Manager

OMB Staff – Sharon McGuire, Ella Moore Poitier, Leslie Harmon

CITY OF BOCA RATON

FY 2014-15

APPROVED BUDGET



Susan Haynie
Mayor

Constance J. Scott
Deputy Mayor

Michael Mullaugh
Council Member

Scott Singer
Council Member

Robert S. Weinroth
Council Member

Leif J. Ahnell
City Manager
(not pictured)

Prepared by the Office of Management & Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Boca Raton
Florida**

For the Fiscal Year Beginning

October 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

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

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 32nd consecutive year that the City has received this prestigious award.

APPROVED BUDGET
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How to Use the Budget Documents

THE BUDGET DOCUMENTS

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.

APPROVED BUDGET

The Approved Budget includes all pertinent information in a summary format that can be easily understood by the public. 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 2014-15, 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.

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, 2014

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, 2014 and ending September 30, 2015, 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. For FY 2014-15, the citywide combined uses of funds including operations, transfers and fund balance/reserves total \$576,393,900. The approved citywide total operating budget is \$352,437,700. The approved General Fund operating portion of the budget is \$136,429,500.

BUDGET DIRECTION

The goals and priorities established by the City Council during the May 2014 Goal Setting Session were used as a guide to prioritize funding in the FY 2014-15 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
- Vibrant and Sustainable City
- Strong Partnership with Community

POLICY AGENDA PRIORITIES for FY 2014-15

➤ Top Priority

- Public Safety Costs/Pension Sustainability Actions
- Development Process Improvement Plan
- Wildflower Development
- City Economic Development: Structure, Position and Process
- 20th Street Development and Overlay District
- Beach and Park District Strategy and Agreement

➤ High Priority

- City Service Level and Staffing
- Florida Atlantic Strategy
- Annexation Policy and Actions
- Downtown Parking: Immediate and Long Term
- Hospital and Medical Community Strategy
- Citizen Engagement Strategy and Action Plan

The City of Boca Raton has successfully navigated complex fiscal challenges resulting from a long and deep national recession through strategic allocation of limited resources and making difficult choices with minimal impact to the residents. As a result of the City's ongoing commitment to fiscal responsibility and effective management through diligence, teamwork and resourcefulness, the City has emerged from these challenges in a strong position. It remains critical for the City to continue to pay very close attention to the rising cost of current services particularly when considering any expansion or improvement of services in the future.

	FY 2013-14		FY 2014-15		CHANGE		
	Millage	Tax	Millage	Tax	Millage	Tax	Percent
Operating	3.4216	\$ 1,026.48	3.4216	\$ 1,026.48	-	\$ -	0.00%
Debt Service	0.3009	90.27	0.2910	87.30	(0.0099)	(2.97)	-3.29%
Total Millage Rate	3.7225	\$ 1,116.75	3.7126	\$ 1,113.78	(0.0099)	\$ (2.97)	(0.27%)

GENERAL FUND

The approved FY 2014-15 total millage rate is 3.7126 mills per \$1,000, which is a slight decrease from FY 2013-14. A home with a taxable value of \$300,000 in the City of Boca Raton will pay \$1,113.78 in ad valorem taxes.

For FY 2014-15 property values increased 5.75% in the City. The net increase is composed of a 4.83% increase from reassessments of existing properties and an increase of .92% from new construction. This is the third year the City's property values increased after four consecutive years of decline.

The General Fund approved operating budget is recommended to decrease \$17,624,600 from the previous year. This decrease includes \$20.6 million of one-time transfers to establish an Economic Development (\$5.6 million) and Retirement Sustainability Funds (\$15 million) in the prior year's budget. The ongoing General Fund operating budget is increasing \$2,975,400 or 2.2%. This increase can be primarily attributed to the following areas:

<u>Category of Expense</u>	<u>Increase (Decrease) from Prior Year</u>
Police Salaries and Benefits	\$ 1,566,300
Police Pension	(822,700)
Fire Salaries and Benefits	1,224,100
Fire Pension	(1,139,100)
General & Executive Employees' Pension	92,700
Health Insurance	307,700
General & Executive Employees' Salaries and Benefits	637,300
Capital Purchases	(1,536,000)
Election Costs	25,000
Telecommunications	40,600
Tuition Reimbursement	20,400
Transfer to Beautification Fund	(369,900)
Payment to Community Redevelopment Agency	90,700
Vehicles-Fuel & Maintenance	370,000
Information Technology	718,900
Building Department Personnel added to FY2014 (5)	463,700
New Personnel & Programs	1,135,700
Cultural Sponsorship	<u>150,000</u>
Total Increase in Operating Costs	\$2,975,400
Transfer to Establish Economic Development Fund	(5,600,000)
Transfer to Establish Retirement Sustainability Fund	<u>(15,000,000)</u>
Total Decrease in Operating Costs (including transfers)	(\$17,624,600)

All revenues and expenditures were carefully evaluated to identify possible revenue enhancements or cost reductions to produce a balanced approved operating budget.

There is no change in the fire assessment fee for FY 2014-15. The annual fee per residential household for FY 2014-15 remains at \$85. The fee for non-residential property varies depending on the size and type of the property.

Current projections indicate that General Fund revenues will grow at an estimated rate of 2-3% annually for the next several years while operating expenditures are projected to increase 3-4% annually.

WHAT’S NEW FOR 2015

Developing the budget is an extensive process which requires cooperation and involvement of many City team members. As part of the collaborative process, Department Directors carefully examine their operations, and based on their professional assessment submit requests that enable them to sustain infrastructure and services that support a high quality of life and world class services to the residents. After careful review of all departmental requests, the FY 2014-15 Approved Budget includes new positions and new programs that were necessary to sustain the provision of outstanding quality city services while maintaining the City’s long tradition of financial strength and flexibility.

The FY 2014-15 Approved General Fund budget includes funding for the following new positions and initiatives:

New Programs

➤ Programs

• Libraries Enhanced Custodial/Maintenance Services	\$35,100
• Hillsboro El Rio Park Planning Study	50,000
• Pension Administration	111,300
• Reinstating library hours	70,900
• Matting System for Beach Access	22,800
	\$290,100

New Personnel

➤ Positions – 17.15 full-time positions

• Human Resources Analyst	\$ 72,700
• Custodial Worker	35,500
• Pension Administration Staff (5)	262,700
• Customer Service Representative	43,400
• Public Services Librarian	54,100
• Ocean Rescue Lifeguard (4.65)	120,100
• Contract Administrator	116,400
• Building Inspector – Structural	75,400
• Parking Staff- Enforcement -1.5	65,300
	\$845,600

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 \$35,849,700 which includes a reserve for emergency preparedness of \$10.6 million. The fund balance therefore exceeds 10% of operating expenditures, which is the minimum approved 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: Economic Development Fund, Water and Sewer Enterprise Fund, Sanitation 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.

For FY 2014-15 the Sanitation fees will not increase for curbside collection or for container/dumpster collection. The sanitation fees cover 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 program for automated curb side collection. The new system has improved efficiency and safety. The program is now fully implemented City-wide; the annexation areas will be completed during FY 2014-15. The City will continue to evaluate fees to ensure coverage of future capital and operating costs.

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 maintaining existing medians and declining resources, the Beautification Fund again needed a transfer from the General Fund to support the costs of maintaining and beautifying the medians.

The FY 2014-15 budgets for the 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, the City through proper planning, continuous operational improvements and implementation of cost effective measures, has made it possible to maintain utility services at the CPI increase of 2.4%, or an average of \$1.06 per month. The City continues to have one of the lowest water and sewer rates in the state of Florida.

Other than the General Fund, those funds with new personnel (18.85 full-time positions) and significant new programs for FY 2014-15 are summarized below:

Water and Sewer Enterprise Fund – 3 Full-time Positions

• Instrumentation & Control Supervisor	\$ 75,700
• Wastewater Plant Operator	55,200
• Laboratory Analyst	62,900
<i>Total Water and Sewer Fund:</i>	<u>\$193,800</u>

Beautification Fund – 3 Full-time Positions

• Groundskeepers - 3	\$ 104,800
<i>Total Beautification Fund:</i>	<u>\$104,800</u>

Greater Boca Raton Beach and Park District (BPD) Fund -4.35 Full-time Positions, 1 Part-time

• Guest Services Associate	\$ 32,400
• Custodian	36,100
• Custodial Worker –Part-time	9,900
• Extended Life Guard Hours (2.35 Lifeguards)	59,000
• Matting System for Beach Access	6,300
<i>Total BPD Fund:</i>	<u>\$143,700</u>

Economic Development Fund -1 Full-time, 1 Part-time

• Economic Development Program	\$ 232,700
• Boca Raton Bowl Game	340,000
<i>Total Economic Development Fund:</i>	<u>\$572,700</u>

Information Technology Fund – 5 Full-time Positions

• Business System Analyst - 3	\$ 262,600
• Business Systems Manager	123,100
• Database Administrator	95,000
<i>Total Information Technology Fund:</i>	<u>\$480,700</u>

CRA Fund - 1.5 Full-time Positions

• Downtown Marketing Coordinator	\$ 49,900
• Parking Staff- Enforcement -.5	21,800
<i>Total CRA Fund:</i>	<u>\$71,700</u>

Self Insurance Fund – 1 Full-time Position

- Risk Management Specialist

\$ 50,400

Total Self Insurance Fund:

\$50,400

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. The FY 2014-15 approved budget does not include any impact of potential annexations. If the City decides to implement any annexations, the budget may need to be amended to provide services to newly incorporated areas.

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, uncertainty in the stock markets and its impact on the City's pension plans, continued increases in, health care cost, legislative actions, federal policies and regulations 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 approved 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 the Office of Management & Budget Director Sharon McGuire and staff, Ella Moore Poitier 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
- Vibrant and Sustainable City
- Strong Partnership with Community

Policy Action Agenda 2014-15

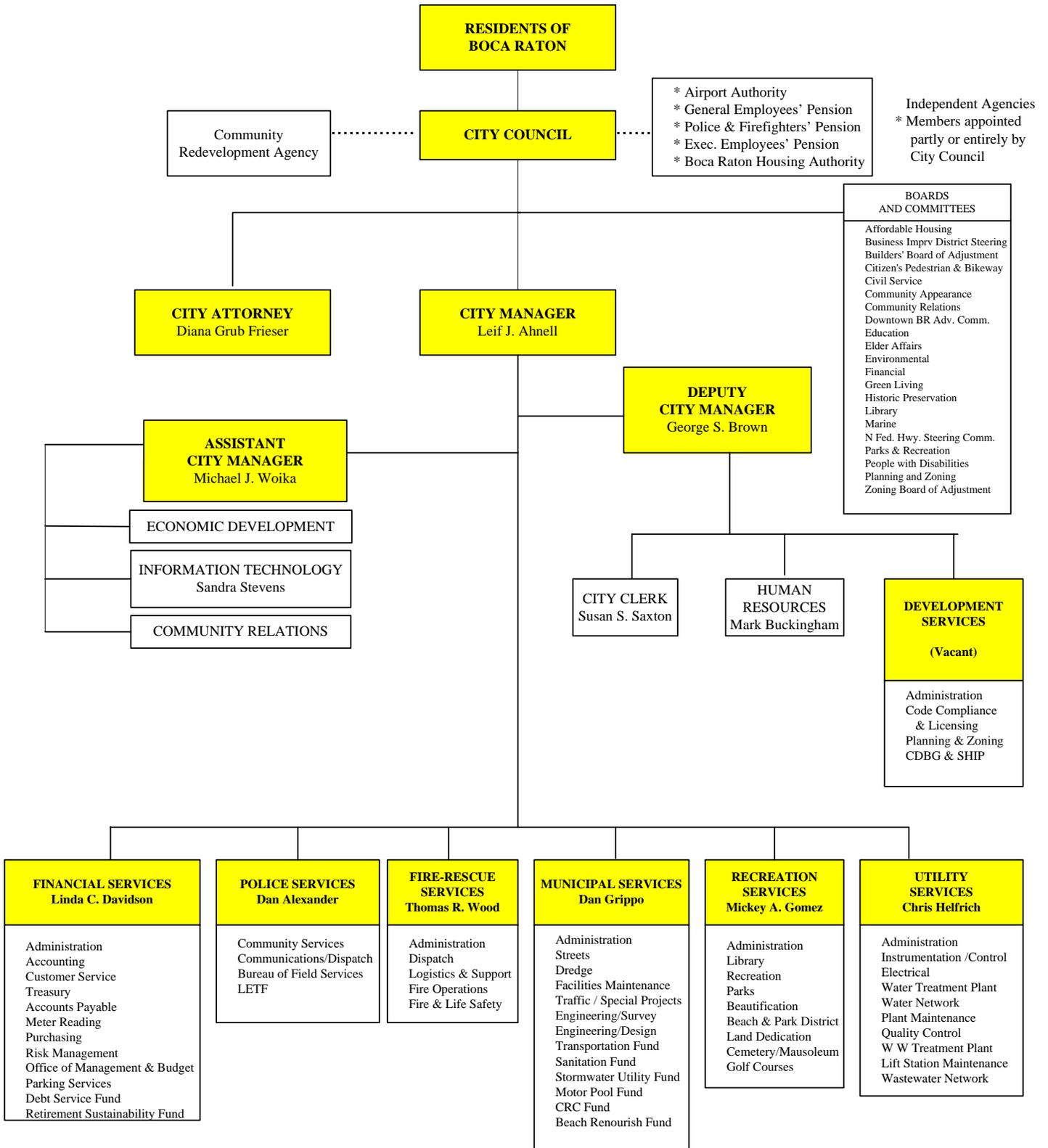
TOP PRIORITY

- Public Safety Costs/Pension Sustainability Action
- Development Process Improvement Plan
- Wildflower Development
- City Economic Development: Structure, Position and Process
- 20th Street Development and Overlay District
- Beach and Park District Strategy and Agreement

HIGH PRIORITY

- City Service Level and Staffing
- Florida Atlantic Strategy
- Annexation Policy and Actions
- Downtown Parking: Immediate and Long Term
- Hospital and Medical Community Strategy
- Citizen Engagement Strategy and Action Plan

CITY OF BOCA RATON ORGANIZATIONAL STRUCTURE



**DIFFERENCES BETWEEN FISCAL YEAR 2014-2015 ADOPTED REVENUE
AND FISCAL YEAR 2013-2014 REVENUE ESTIMATES**

Explanation of differences:

The following outlines the basic differences in the General Fund between the FY 2014-2015 revenues and the FY 2013-2014 revenues adopted a year ago along with a brief explanation of the differences.

1.	Changes in Tax Revenue	\$2,180,600	Increase in tax revenue associated with an increase in property values.
2.	Building Permits	\$397,000	Increase in revenue due to an increase in the number of building permits.
3.	Utility Services Tax	\$709,000	Increase in revenue due to anticipated increases in usage.
4.	Public Safety	\$194,000	Increase in the number of properties included in the fire assessment fee collection.
5.	State Shared Revenue	\$718,200	Increase share of local ½ cent sales tax.
6.	Shared Rev / Local Unit	\$737,000	Increase due to increased payment from CRA, BPD and FAU.
7.	Other Lic and Permits	\$238,500	Increase in revenue due to increase in inspection fees and new permit fees.
8.	State Fines and Forfeits	(\$1,140,800)	Decrease in revenue for red light camera citations.
9.	Grants-Other Local Units	(\$109,100)	Decrease in revenue due to completion of FIND project.
10.	General Government	\$103,200	Increase in number of filing fees for Planning & Zoning.
11.	Culture/Recreation/Spec Interest	\$128,000	Increase in revenue for beach stickers and various recreational permits and rentals.
12.	Fund Balance	(\$17,136,400)	Decrease due to the transfer of funds to establish the Economic Development Fund and the Retirement Sustainability Fund.
Total Revenue Difference		(\$12,980,800)	

**DIFFERENCES BETWEEN FISCAL YEAR 2014-2015 ADOPTED EXPENDITURES
AND FISCAL YEAR 2013-2014 ADOPTED EXPENDITURES**

Explanation of differences:

The following outlines the basic differences in the General Fund between the FY 2014-2015 expenditures and the FY 2013-2014 expenditures adopted a year ago along with a brief explanation of the differences.

1.	Police Salaries and Benefits & Police Positions	\$1,566,300	Increase in salary and benefit costs in accordance with Police Services contract.
2.	Police Pension	(\$822,700)	Decrease in pension costs due to change in actuarial assumptions.
3.	Fire Salaries and Benefits	\$1,224,100	Increase in salary and benefit costs in accordance with Fire Rescue contract.
4.	Fire Pension	(\$1,139,100)	Decrease in pension costs due to change in actuarial assumptions.
5.	General & Executive Employees' Salaries and Benefits	\$92,700	Increase in salaries for full time employees.
6.	General & Executive Employees' Pension	\$637,300	Increase in pension costs due to past investment loses.
7.	Health Insurance	\$307,700	Increase in expenses due to an increase in health care costs.
8.	Transfer to Beautification Fund	(\$369,900)	Decrease in transfer for maintenance of medians.
9.	Vehicles-Fuel & Maintenance	\$370,000	Increase in expenses due to an anticipated increase in fuel costs.
10.	Election Costs	\$25,000	Increase in expenses due to early voting and additional polling misc. costs.
11.	Telecommunications	\$40,600	Increase due to general misc. telecom charges and additional lines.
12.	Capital Purchases	(\$1,536,000)	Decrease in the number of capital projects.
13.	Information Technology	\$718,900	Increase in the amount of expenditures for technology due to the expansion of on line services and software costs.
14.	New Personnel & Programs	\$1,135,700	Increase due to the demand for services and new programs.
15.	Building Dept. Personnel	\$463,700	Increase due to the demand for technical services.
16.	Tuition Reimbursement	\$20,400	Increase due to employees' continuing education.
17.	Payment to CRA	\$90,700	Increase in amount of TIF money due to CRA.
18.	Cultural Sponsorship	\$150,000	Additional sponsorship for the Festival of the Arts.
19.	Fund Balance and Transfers	(\$15,956,200)	Decrease due to the transfer of funds to establish the Economic Development Fund and the Retirement Sustainability Fund.
Total Expenditure Difference		(\$12,980,800)	

Approved FY 14-15				FY 2014 - 2015			
	APPROVED			REVISED	TRANS	POSITIONS	INCR/ (DECR)
	2011-12	2012-13	2013-14	2013-14			
GENERAL FUND:							
City Manager							
Administration	5.75	5.25	5.00	6.00		6.00	
City Clerk Administration	6.00	6.00	6.00	6.00		6.00	
Boards & Committees	1.00	1.00	1.00	1.00		1.00	
Human Resources	7.00	7.00	7.00	7.00		8.00	1.00
Community Relations	5.25	4.75	5.00	4.00	(1.00)	3.00	
	25.00	24.00	24.00	24.00	(1.00)	24.00	1.00
City Attorney							
Administration	6.00	6.00	6.00	6.00		6.00	
	6.00	6.00	6.00	6.00		6.00	
Financial Services							
Administration	3.50	3.50	3.50	3.50		-	
Accounting	4.50	4.50	5.50	5.50		5.50	
Pension	-	-	-	-		5.00	5.00
Treasury	1.70	1.70	2.20	2.20		3.20	1.00
Accounts Payable	4.00	4.00	4.00	4.00		4.00	
Purchasing	7.00	7.00	7.00	7.00		8.00	1.00
Risk Management	1.00	1.00	1.00	1.00		1.00	
Office of Mgt & Budget	3.00	3.00	3.00	3.00		3.00	
Parking Services	1.50	2.50	2.62	2.62		4.12	1.50
	26.20	27.20	28.82	28.82		37.32	8.50
Development Services							
Administration	4.73	4.85	4.55	4.55	0.10	4.65	
Code Compliance/Licensing	43.00	43.00	46.00	51.00		52.00	1.00
Planning & Zoning	9.50	9.50	9.50	9.50	0.10	9.60	
	57.23	57.35	60.05	65.05	0.20	66.25	1.00
Police Services							
Chief's Office	-	(4.00)	(4.00)	-		-	
Community Services	72.00	76.00	76.00	71.00		71.00	
Communications/Dispatch	31.00	32.00	33.00	32.00		32.00	
Bureau of Field Services	190.00	190.00	188.00	190.00		190.00	
Biological Processing Lab	-	2.00	2.00	2.00		2.00	
	293.00	295.00	295.00	295.00		295.00	
Fire-Rescue Services							
Administration	9.00	9.00	12.00	13.00		13.00	
Dispatch	1.00	1.00	1.00	1.00		1.00	
Logistics & Support	6.00	6.00	6.00	6.00		6.00	
Fire Operations	190.00	190.00	188.00	186.00		186.00	
Fire & Life Safety	10.00	10.00	9.00	10.00		10.00	
	216.00	216.00	216.00	216.00		216.00	
Municipal Services							
Administration	6.00	6.00	6.00	6.00		6.00	
Streets	10.60	10.60	10.60	10.60		10.60	
Dredge	4.00	4.00	4.00	4.00		4.00	
Facilities Maint.	16.00	16.00	16.00	16.00		16.00	
Traffic/Spec. Projects	14.00	14.00	15.00	16.00		16.00	
Engineering - Survey	4.00	4.00	4.00	4.00		4.00	
Engineering - Design	5.25	3.75	3.75	3.75		3.75	
	59.85	58.35	59.35	60.35	-	60.35	

Approved FY 14-15					FY 2014 - 2015		
	APPROVED			REVISED	TRANS	POSITIONS	INCR/ (DECR)
	2011-12	2012-13	2013-14	2013-14			
Recreation Services							
Administration	10.00	10.00	10.00	10.00	1.00	11.00	
Downtown Library	18.00	18.00	19.00	31.00		33.00	2.00
Spanish River Library	12.00	12.00	12.00	-		-	
Community Center	5.40	5.40	5.40	5.40		5.40	
Camp Programs	0.35	0.35	0.35	0.35		0.35	
Athletics	1.75	1.75	1.75	1.75		1.75	
Aquatics	3.65	3.65	3.65	3.65		3.65	
Boca Raton Tennis Center	2.30	2.30	2.30	2.30		2.30	
Ocean Rescue	20.00	20.00	20.00	20.00		24.65	4.65
District I	15.85	15.85	15.85	41.85		41.85	
Mizner Park	1.00	1.00	1.00	1.00		1.00	
District II	34.00	34.00	34.20	8.20		8.20	
Park Rangers	0.35	0.35	0.35	0.35		0.35	
Irrigation	6.25	6.25	6.25	6.25		6.25	
Conservation	-	-	-	-		-	
	130.90	130.90	132.10	132.10	1.00	139.75	6.65
INTERNAL SERVICE FUNDS:							
IT Fund (510)	25.00	27.00	30.00	30.00		35.00	5.00
Motor Pool Fund (520)	12.00	12.00	13.00	13.00		13.00	
TOTAL GENERAL & INTERNAL SERVICE FUNDS:	851.18	853.80	864.32	870.32	0.20	892.67	22.15
SELF SUPPORTING FUNDS:							
Special Revenue Funds							
Comm. Devel. Block Grant (111)	1.82	1.70	1.70	1.70	(0.65)	1.05	
Affordable Housing (114)	-	-	-	-	0.60	0.60	
	1.82	1.70	1.70	1.70	(0.05)	1.65	
Economic Development (115)							
Economic Development	-	-	-	-		1.00	1.00
	-	-	-	-		1.00	1.00
Beautification Maintenance Fund (151)							
ROW Maintenance	17.50	32.50	32.50	32.50		35.50	3.00
	17.50	32.50	32.50	32.50		35.50	3.00
Beach and Park District (161)							
Red Reef Park	29.35	31.35	31.35	31.35		35.70	4.35
Patch Reef Park	22.45	22.45	21.55	21.55		21.55	
Sugar Sand Park	48.05	48.05	48.55	48.55		48.55	
Verde/Estridge	5.00	5.00	5.00	5.00		5.00	
Swim and Racquet Center	16.75	16.75	16.75	16.75		16.75	
Countess deHoernle Park	11.00	11.00	11.20	11.20		11.20	
	132.60	134.60	134.40	134.40		138.75	4.35
						-	
Boca Raton Comm Redvlpmnt Agency (410)							
Downtown Parking Serives	2.45	2.45	2.75	2.75	(0.15)	3.60	1.00
	0.50	0.50	0.88	0.88		1.38	0.50
	2.95	2.95	3.63	3.63	(0.15)	4.98	1.50
Sanitation Fund (440)							
Sanitation	49.00	46.00	46.00	46.00		46.00	
	49.00	46.00	46.00	46.00		46.00	

Approved FY 14-15					FY 2014 - 2015		
	APPROVED			REVISED	TRANS	POSITIONS	INCR/
	2011-12	2012-13	2013-14	2013-14			(DECR)
Stormwater Utility Fund (450)						-	
Maintenance-M.S.	7.40	7.40	7.40	7.40	0.50	7.90	
Engineering / Stormwater	3.75	4.25	4.25	4.25	(0.50)	3.75	
	11.15	11.65	11.65	11.65	-	11.65	
Water/Sewer Operating Fund (470)							
Administration	18.00	18.00	18.00	15.00		15.00	
Instrumentation/Control	10.00	8.00	8.00	8.00		9.00	1.00
Electrical	7.00	7.00	7.00	8.00		8.00	
Water Trtmnt. Plant	23.00	23.00	23.00	22.00		23.00	1.00
Water Network	21.00	21.00	21.00	25.00		25.00	
Plant Maintenance	14.00	14.00	14.00	13.00		13.00	
Quality Control	10.00	10.00	10.00	9.00		10.00	1.00
Wastewater Treatment Plant	16.00	16.00	16.00	17.00		17.00	
Lift Station Maintenance	11.00	11.00	11.00	11.00		11.00	
Wastewater Network	16.00	16.00	16.00	16.00		16.00	
Customer Service	14.50	14.50	14.50	14.50		14.50	
Meter Reading	6.00	6.00	6.00	6.00		6.00	
	166.50	164.50	164.50	164.50		167.50	3.00
Cemetery/Mausoleum Fund (480)							
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 (490)							
Red Reef Golf Course	5.90	5.90	4.60	4.60		4.60	
Boca Raton Municipal Golf	17.10	17.10	18.40	18.40		18.40	
	23.00	23.00	23.00	23.00		23.00	
Self Insurance Funds							
Wrkrs Compensation Self Ins. (530)	2.30	2.30	2.30	2.30		2.30	
Group Medical Self Insurance (531)	2.00	2.00	2.00	2.00		3.00	1.00
	4.30	4.30	4.30	4.30		5.30	1.00
TOTAL OTHER FUNDS:	415.82	426.20	426.68	426.68	(0.20)	440.33	13.85
TOTAL CITY WIDE							
FULL-TIME POSITIONS	1,267.00	1,280.00	1,291.00	1,297.00	-	1,333.00	36.00

APPROVED FY 2014-2015 POSITION CHANGES

GENERAL FUND:

City Manager	1.00 (1.00)	<i>Addition of one (1) HR Analyst Transfer out of Community Events Coordinator</i>
Financial Services	8.50	<i>Addition of one (1) Customer Service Representative, one (1) Contract Administrator, two (2) Parking Enforcement -25% of each position charged to CRA Addition of a five (5) Pension staff</i>
Development Services	1.00 0.20	<i>Addition of one (1) Building Inspector - Structural Transfer in of 15% from CRA & 5% from Special Revenue</i>
Recreation Services	7.65	<i>Transfer in of Community Events Coordinator Addition of one (1) Librarian I, one (1) Custodial Worker, (4.65) Ocean Rescue Lifeguard</i>

TOTAL GENERAL FUND: 17.35

OTHER FUNDS:

Special Revenue	(0.05)	<i>Transfer out of -5% to Development Services</i>
Beautification Maintenance Fund	3.00	<i>Addition of three (3) Groundskeepers</i>
Economic Development Fund	1.00	<i>Addition of one (1) Economic Development Director</i>
Beach and Park District Red Reef Park	4.35	<i>Addition of one (1) Guest Services Associate, one (1) Custodian, (2.35) Ocean Rescue Lifeguard</i>
CRA	1.50 (0.15)	<i>Addition of one (1) Downtown Marketing Coordinator, Addition of two (2) Parking Enforcement Staff Transfer out of -15% to Development Services</i>
Water/Sewer Operating Fund	3.00	<i>Addition of one (1) I&C Supervisor, one (1) Wastewater Plant Operator, one (1) Laboratory Analyst</i>
Information Technology Fund	5.00	<i>Addition of one (1) Business Analyst (Fire), two (2) Business System Analyst, one (1) Business Systems Manager, one (1) Database Administrator</i>
Self Insurance Funds	1.00	<i>Addition of one (1) Risk Management Specialist</i>

TOTAL OTHER FUNDS: 18.65

TOTAL FY 2014-2015 APPROVED

CITY-WIDE POSITION CHANGES : 36.00

GENERAL FUND STATEMENT OF FUND BALANCE *

FUND BALANCE October 1, 2013			\$ 58,645,900
2013-14 Revenue		\$ 131,426,500	
2013-14 Expenditures		\$ (151,167,400)	
Net Increase (Decrease)		(19,740,900)	
Fund Balance:			
Planned Fund Balance	\$ 15,116,800		
Designated Carry Forward	11,385,200		
Hurricane/Disaster Emergency Reserve	10,600,000		
Mizner Park Debt Service Reserve	1,633,000		
Army Corps of Engineers Reserve	170,000		
		-0-	\$ 38,905,000
FUND BALANCE October 1, 2014			\$ 38,905,000
2014-15 Revenue		\$ 133,374,200	
2014-15 Expenditures		(136,429,500)	
Net Increase (Decrease)		(3,055,300)	
Fund Balance:			
Planned Fund Balance	\$ 13,643,000		
Designated Carry Forward	9,803,700		
Hurricane/Disaster Emergency Reserve	10,600,000		
Mizner Park Debt Service Reserve	1,633,000		
Army Corps of Engineers Reserve	170,000		
		-0-	\$ 35,849,700

*The Statement of Fund Balances represent the City of Boca Raton actual fund balances as of October 1, 2013. The fund balances for October 1, 2014 are based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2013-14 will be available upon completion of the City’s annual audit in early 2015. 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 2014-15 fund balance is decreasing due to the transfer of funds to establish the Economic Development Fund and the Retirement Sustainability Fund. Although an increase in revenues is anticipated, the forecast includes an increase in operating expenditures due to an increase in new personnel and programs.

SPECIAL REVENUE FUNDS STATEMENT OF FUND BALANCES *

	Development Block Grant Fund & Assistance Trust Fund	State and Federal Grant Fund	Economic Development 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, 2013	\$ 201,900	\$ -		\$ 1,084,200	\$ 8,346,600	\$ 270,600	\$ -	\$ 6,190,600
2013-14 Revenue	\$ 608,500	\$ 373,500	\$ 6,610,000	195,000	2,050,000	5,485,000	\$ 17,293,800	30,000
2013-14 Expenditures	(645,300)	(373,500)	(550,000)	(602,000)	(1,289,100)	(4,480,200)	(17,293,800)	-
Net Increase (Decrease)	(36,800)	-	6,060,000	(407,000)	760,900	1,004,800	-	30,000
	\$ 165,100	\$ -	\$ 6,060,000	\$ 677,200	\$ 9,107,500	\$ 1,275,400	\$ -	\$ 6,220,600
FUND BALANCE October 1, 2014	\$ 165,100	\$ -	\$ 6,060,000	\$ 677,200	\$ 9,107,500	\$ 1,275,400	\$ -	\$ 6,220,600
2014-15 Revenue	\$ 1,481,400	\$ 483,900	\$ 1,010,000	\$ 245,000	\$ 2,075,200	\$ 3,962,200	\$ 18,682,400	\$ 30,000
2014-15 Expenditures	(1,613,600)	(483,900)	(3,382,700)	(351,000)	(3,620,400)	(4,479,100)	(18,682,400)	-
Net Increase (Decrease)	(132,200)	-	(2,372,700)	(106,000)	(1,545,200)	(516,900)	-	30,000
Fund Balance: Planned Fund Balance	\$ 32,900	\$ -	\$ 3,687,300	\$ 571,200	\$ 7,562,300	\$ 758,500	\$ -	\$ 6,250,600

CAPITAL PROJECTS FUNDS STATEMENT OF FUND BALANCES *

	ROW Acquisition Fund	Environmentally Sensitive Lands Fund	Capital Improvement Projects Fund	Downtown Capital Improvement Project Fund	Library Improvement Fund	Land Dedication Fund	Downtown Land Dedication Fund
FUND BALANCE October 1, 2013	\$ 2,297,000	\$ 1,032,400	\$ 23,021,600	\$ 460,700	\$ 550,200	\$ 3,043,800	\$ 2,199,600
2013-14 Revenue	12,000	-	14,158,500	1,533,900	25,000	255,000	6,000
2013-14 Expenditures	-	(1,032,400)	(11,829,800)	(1,509,100)	(26,900)	-	-
Net Increase (Decrease)	12,000	(1,032,400)	2,328,700	24,800	(1,900)	255,000	6,000
Fund Balance: Planned Fund Balance	\$ 2,309,000	\$ -	\$ 25,350,300	\$ 485,500	\$ 548,300	\$ 3,298,800	\$ 2,205,600
FUND BALANCE October 1, 2014	\$ 2,309,000	\$ -	\$ 25,350,300	\$ 485,500	\$ 548,300	\$ 3,298,800	\$ 2,205,600
2014-15 Revenue	15,000	-	17,724,700	1,503,000	25,000	255,000	6,000
2014-15 Expenditures	-	-	(31,938,500)	(1,416,500)	-	-	-
Net Increase (Decrease)	15,000	-	(14,213,800)	86,500	25,000	255,000	6,000
Fund Balance: Planned Fund Balance	\$ 2,324,000	\$ -	\$ 11,136,500	\$ 572,000	\$ 573,300	\$ 3,553,800	\$ 2,211,600

*The Statement of Fund Balances represent the City of Boca Raton actual fund balances as of October 1, 2013. The fund balances for October 1, 2014 are based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2013-14 will be available upon completion of the City's annual audit in early 2015. 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 in a declining or zero fund balance.

DEBT SERVICE FUND	
STATEMENT OF FUND BALANCE *	
FUND BALANCE October 1, 2013	\$ 1,222,600
2013-14 Revenues	7,018,900
2013-14 Expenditures	<u>(7,059,300)</u>
Net Increase (Decrease)	(40,400)
 Fund Balance:	
Debt Service Reserve	\$ 1,182,200
FUND BALANCE October 1, 2014	\$ 1,182,200
2014-15 Revenue	6,438,600
2014-15 Expenditures	<u>(6,384,800)</u>
Net Increase (Decrease)	53,800
 Fund Balance:	
Debt Service Reserve	\$ 1,236,000

*The Statement of Fund Balance represents the City of Boca Raton actual fund balance as of October 1, 2013. The fund balance for October 1, 2013 is based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2013-14 will be available upon completion of the City's annual audit in early 2015. 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 2014-15		\$	18,222,776,998
Total Assessed Value 2013-14			<u>17,231,691,443</u>
Increase in Assessed Value		\$	991,085,555
% Increase in 2014-15 over 2013-14:			5.75%
BREAKDOWN			
New Construction	\$	159,295,170	0.92%
Re-assessments		831,790,385	4.83%
TOTAL	\$	991,085,555	5.75%



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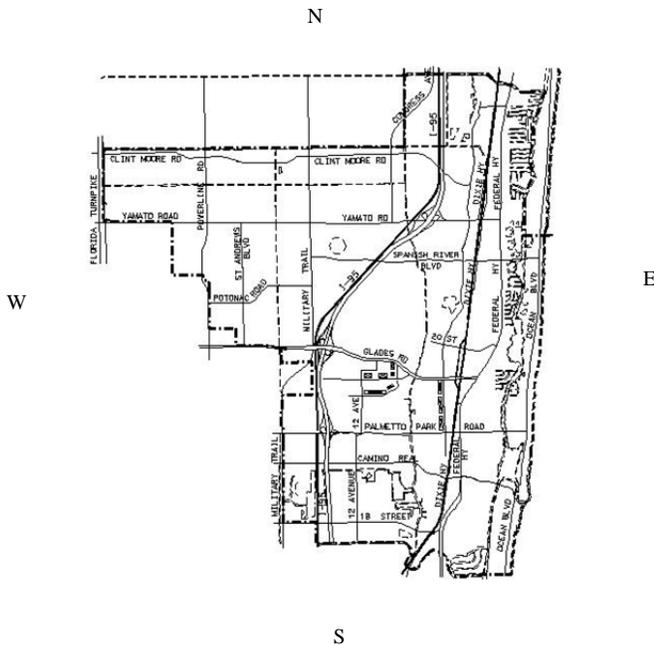
LOCATION AND SIZE



Boca Raton, incorporated in 1925, is the 28th 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 1646 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 **86,041**.

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 three-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	560	mi. Water Mains
205	Fire Uniform Personnel	513	mi. Gravity Sewer Mains
		41.5	mi. Reclaimed Water Mains
1	Police Station	240	Wastewater Pump Stations
2	Police Sub-Stations	5,568	Fire Hydrants
198	Police Uniform Personnel		
Other			
218.5	mi. Streets maintained by City	94	mi. Bikepaths/Bike Lanes/Trails
1,649	acres of Parks	255,264	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, 2 swimming pools, golf courses, tennis courts, neighborhood parks, 3 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.

The City continues to enhance its web page (www.myboca.org) Recent web additions allow our customers to pay a utility bill, pay a parking citation, 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.

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.

In 2010, construction of the Utility Services Reclaimed Water Storage Tank and Pumping Station was completed. It is located on the corner of Spanish River Boulevard and I-95. It enables the City to provide consistent flows of reclaimed water to irrigate golf courses in the Broken Sound Development, Woodfield Country Club Development, and Boca West Development, as well as portions of Patch Reef Park, all located west of Military Trail on Yamato Road. By using reclaimed water for irrigation in this area, an estimated 8.0 million gallons a day of source drinking water will be

HOSPITAL FACILITIES

The *Boca Raton Regional Hospital*, established in 1967, is a non-profit, accredited facility with an in-patient capacity of 400 beds, 800 physicians, and staffing of 2,250 employees and 1,200 volunteers.

West Boca Medical Center, located in unincorporated Boca Raton, is a 195 bed acute care hospital offering a wide range of services, with a staffing of 972 full-time equivalent employees.



saved. The Reclaimed Water Storage Tank has a capacity of 5.0 million gallons. It was constructed utilizing an Alternative Water Supply Grant from the South Florida Water Management District.

EDUCATION

Boca Raton has numerous educational opportunities. The County school system has 12 elementary, 5 middle schools and 4 high schools in the City (and in unincorporated Boca Raton), housing over 20,000 students. The median student to teacher ratio is 18 to 1.

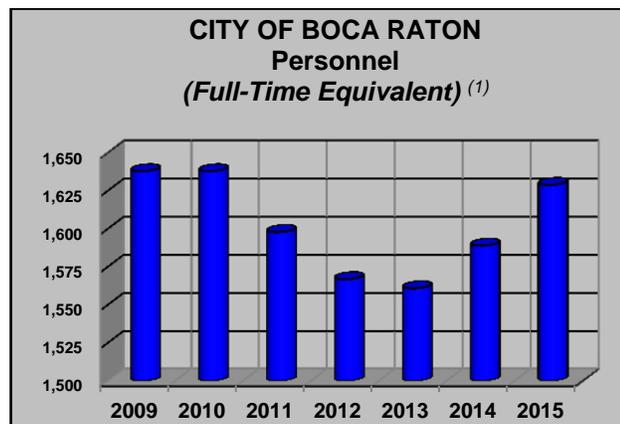
Boca Raton is the home of *Florida Atlantic University* (FAU), which opened in 1964 on an 850-acre site. The University offers four-year undergraduate and graduate degrees in a broad range of subjects. FAU is a member of the Florida State University system. Today, FAU's seven-partner campuses serve more than 30,000 students.

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.

Lynn University was founded in 1962 and is a private four-year, coeducational institution on a 123-acre campus, with an enrollment of 2,400. 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.

Founded in 1933 as Florida's first public junior college, *Palm Beach State College* has its South Campus located on the Florida Atlantic University Campus. The enrollment averages 48,000 full and part time students annually. The College offers Associate of Arts and Associate of Science Degree programs.



ECONOMIC CONDITION AND OUTLOOK

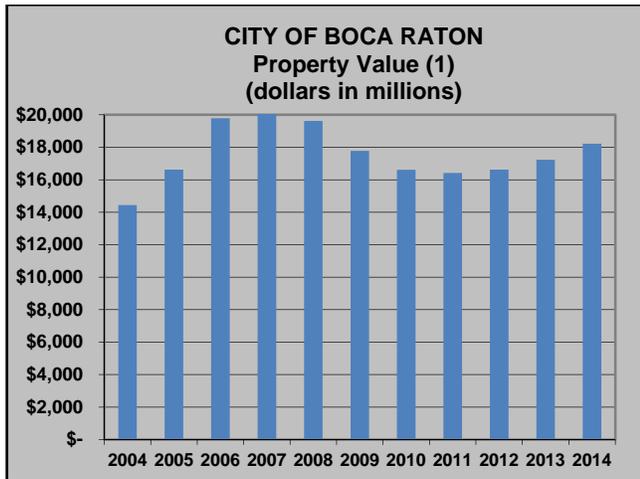
Economic prospects for the City of Boca Raton are improving with the local economy showing upward momentum in housing and retail sales.

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 provides a unique environment for business – a strong business environment, with economic resources and a well-educated and talented workforce, all within a community known for its high quality of life. Boca Raton is a rich blend of corporate and regional headquarters, small businesses, and innovative start-up companies. There are economic opportunities for all types of companies and businesses.

The City of Boca Raton has implemented 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.

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 Regional 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 \$71,414, which is 135% of the median in Palm Beach County.

CITY OF BOCA RATON Principal Taxpayers and Assessed Value ⁽¹⁾	
Town Center at Boca Raton	\$351,800,511
Panthers BRHC Ltd Partnership	154,693,268
HUB Properties Trust	143,165,914
Florida Power & Light Co	106,046,392
BRE Boca Raton CRA Lessor	104,665,619
Boca Raton CRA Lessor	96,472,130
Royal Palm Place Investment LLC	62,759,114
PR Heritage LLC	62,413,379
WRC Properties Inc.	57,347,775
Panthers BRHC LLC	55,377,684

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 ⁽¹⁾		Employees
Florida Atlantic University		2,706
Office Depot		2,250
Boca Raton Regional Hospital		2,250
Boca Raton Resort and Club		1,800
City of Boca Raton (FTE)		1,629
National Council on Compensation Insurance (NCCI)		800
Prime Management Group		750
Tyco International / ADT/ SimplexGrinnell (Hdqtrs)		700
International Business Machines (IBM)		600
Applied Card Systems		550

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 Coalition 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) City of Boca Raton, Comprehensive Annual Financial Report, September 30, 2013

**DEPARTMENT TO FUND
RELATIONSHIP**

Department/Division	FTE	General Fund	Special Revenue	Debt Service / Capital Projects	Enterprise	Internal Service	Grants & Trusts	Adopted FY 2014/2015 Total
CITY COUNCIL								
ADMINISTRATION		\$ 188,000						\$ 188,000
TOTAL - CITY COUNCIL		188,000						188,000
CITY MANAGER								
ADMINISTRATION	6	\$ 1,218,100						\$ 1,218,100
CITY CLERK	6	781,700						781,700
BOARDS & COMMITTEES	1	75,300						75,300
HUMAN RESOURCES	8	1,188,200						1,188,200
COMMUNITY RELATIONS	3	1,027,500		120,000				1,147,500
COMMUNITY EVENTS								
INFORMATION TECHNOLOGY	18					3,249,800		3,249,800
PC SYSTEMS NETWORKING	12					3,933,600		3,933,600
TELECOMMUNICATIONS	1					144,700		144,700
COPIER CENTER						3,759,800		3,759,800
COMMUNICATION SYSTEMS	4					408,400		408,400
TOTAL - CITY MANAGER	59	4,290,800		120,000		11,496,300		15,907,100
CITY ATTORNEY								
ADMINISTRATION	6	\$ 1,204,400						\$ 1,204,400
TOTAL - CITY ATTORNEY	6	1,204,400						1,204,400
FINANCIAL SERVICES								
ADMINISTRATION	4	\$ 650,000						\$ 650,000
PENSION	5	374,000						374,000
ACCOUNTING	6	522,100						522,100
CUSTOMER SERVICE	15				1,099,900			1,099,900
TREASURY	3	289,900						289,900
ACCOUNTS PAYABLE	4	256,400						256,400
METER READING	6				1,083,500			1,083,500
PURCHASING	8	854,100						854,100
RISK MANAGEMENT	1	159,500						159,500
OFC OF MANAGEMENT & BUDGET	3	406,000						406,000
PARKING SERVICES	4	588,900						588,900
WORKERS COMPENSATION	2					7,733,100		7,733,100
ADMINISTRATION/SAFETY						295,500		295,500
GROUP MEDICAL ADMIN	3					249,000		249,000
GROUP MEDICAL SELF-INSUR						11,409,100		11,409,100
GENERAL LIABILITY						11,822,200		11,822,200
CIGNA HEALTH INSURANCE						3,368,400		3,368,400
LAND ACQUISITION								
TAX INC BDS UTIL TAX			6,250,600					6,250,600
INFRASTRUCTURE ADMIN				1,988,500				1,988,500
DOWNTOWN LAND DEDICATION				2,211,600				2,211,600
TOTAL - FINANCIAL SERVICES	63	4,100,900	6,250,600	4,200,100	2,183,400	34,877,300		51,612,300
COMMUNITY DEVELOPMENT								
ACQ AND LAND RECORDS				2,324,000				\$ 2,324,000
TOTAL - COMMUNITY DEVELOPMENT				2,324,000				2,324,000
DEVELOPMENT SERVICES								
ADMINISTRATION	5	\$ 577,700						\$ 577,700
CODE COMPLIANCE/LICENSING	52	5,302,700						5,302,700
PLANNING AND ZONING	10	1,228,900						1,228,900
CDBG/ADMINISTRATION	2		83,300					83,300
CDBG/HOUSING REHAB			395,200					395,200
CDBG/NEIGHBORHD IMPROVEMT			84,300					84,300
AFFORDABLE HOUSING			558,100					558,100
HOMEOWNERSHIP ASSISTANCE			525,600					525,600
TOTAL - DEVELOPMENT SERVICES	68	7,109,300	1,646,500					8,755,800

**DEPARTMENT TO FUND
RELATIONSHIP**

Department/Division	FTE	General Fund	Special Revenue	Debt Service / Capital Projects	Enterprise	Internal Service	Grants & Trusts	Adopted FY 2014/2015 Total
POLICE SERVICES								
SPECIAL LAW ENFORCEMENT			\$ 922,200					\$ 922,200
COMMUNITY SERVICES	71	12,652,900						12,652,900
COMMUNICATIONS/DISPATCH	32	2,366,900						2,366,900
BUREAU OF FIELD SERVICES	190	27,147,600	15,000			1,224,100		28,386,700
BIOLOGICAL PROCESSING LAB	2	165,400						165,400
POLICE SVCS CIP			13,200	9,966,900		450,000		10,430,100
TOTAL - POLICE SERVICES	295	42,332,800	950,400	9,966,900		1,674,100		54,924,200
FIRE/RESCUE SERVICES								
ADMINISTRATION	13	\$ 3,742,800						\$ 3,742,800
DISPATCH	1	1,221,000						1,221,000
LOGISTICS AND SUPPORT	6	1,947,000						1,947,000
FIRE OPERATIONS	186	33,212,000				17,531,700		50,743,700
FIRE AND LIFE SAFETY	10	1,585,700						1,585,700
FIRE/RESCUE SVCS CIP				915,700		30,000		945,700
TOTAL - FIRE/RESCUE SERVICES	216	41,708,500		915,700		17,561,700		60,185,900
UTILITY SERVICES								
ADMINISTRATION	15				\$ 11,076,300			\$ 11,076,300
INSTRUMENTATION/CONTROL	9				1,218,500			1,218,500
ELECTRICAL	8				1,334,800			1,334,800
WATER TREATMENT PLANT	23				8,485,300			8,485,300
WATER NETWORK	25				2,674,400			2,674,400
PLANT MAINTENANCE	13				1,541,700			1,541,700
QUALITY CONTROL	10				1,132,400			1,132,400
WASTEWATER TRTMNT PLANT	17				4,448,500			4,448,500
LIFT STATION MAINTENANCE	11				1,665,400			1,665,400
WASTEWATER NETWORK	16				1,507,700			1,507,700
RESERVE-WATER					9,824,900			9,824,900
RESERVE-SEWER					8,441,800			8,441,800
WATER/SEWER COMBINATION					21,646,000			21,646,000
CAPITAL PROJECT/TRANSFERS					75,513,800			75,513,800
TOTAL - UTILITY SERVICES	147				150,511,500			150,511,500
MUNICIPAL SERVICES								
ADMINISTRATION	6	\$ 906,500						\$ 906,500
STREETS	11	1,027,500						1,027,500
STORMWATER/MAINTENANCE-MS	8				833,700			833,700
DREDGE	4	488,400						488,400
FACILITIES MAINTENANCE	16	3,205,700						3,205,700
SANITATION	46				9,589,600			9,589,600
TRAFFIC/SPECIAL PROJECTS	16	3,808,000	11,182,700					14,990,700
ENG/SURVEY	4	394,100						394,100
ENG/DESIGN	4	491,700						491,700
ENG/STORMWATER	4				6,805,400			6,805,400
FLEET MAINTENANCE	13					4,532,000		4,532,000
MUNICIPAL SVCS CIP			110,700	22,888,700		120,000		23,119,400
ENGINEERING CIP			345,000	360,400				705,400
RESERVE-SANITATION					1,938,600			1,938,600
TOTAL - MUNICIPAL SERVICES	131	10,321,900	11,638,400	23,249,100	19,167,300	4,652,000		69,028,700

**DEPARTMENT TO FUND
RELATIONSHIP**

Department/Division	FTE	General Fund	Special Revenue	Debt Service / Capital Projects	Enterprise	Internal Service	Grants & Trusts	Adopted FY 2014/2015 Total
RECREATION SERVICES								
ADMINISTRATION	11	\$ 1,603,400						\$ 1,603,400
DOWNTOWN LIBRARY	33	4,409,900		573,300				4,983,200
SPANISH RIVER LIBRARY&CC								
B/R COMMUNITY CENTER	5	630,300						630,300
TRAIN DEPOT		50,200						50,200
CAMP PROGRAMS	0	755,800						755,800
ATHLETICS	2	494,300						494,300
SKATEBOARD PARK		55,500						55,500
AQUATICS	4	428,700						428,700
BOCA RATON TENNIS CENTER	2	264,900						264,900
SPECIAL INTEREST ACTIVITY		466,500						466,500
OCEAN RESCUE	25	1,990,900						1,990,900
RECREATION SVCS CIP				3,495,000		16,027,300		19,522,300
LAND DEDICATION				3,553,800				3,553,800
SPECIAL PROGRAMS		447,400						447,400
PARKS DISTRICT I	42	3,931,800						3,931,800
MIZNER PARK	1	741,300						741,300
PARKS DISTRICT II	8	1,047,000						1,047,000
PARK RANGERS	0	315,100						315,100
IRRIGATION	6	947,200						947,200
ROW MAINTENANCE	36		5,237,600					5,237,600
CEMETERY	2				388,600			388,600
CEMETERY MAINTENANCE							1,551,500	1,551,500
MAUSOLEUM	3				1,061,300			1,061,300
MAUSOLEUM MAINTENANCE							2,844,800	2,844,800
RED REEF GOLF COURSE	5				589,700			589,700
B/R MUNI GOLF COURSE	18				1,837,700			1,837,700
GOLF COURSES					759,600			759,600
BPD-RED REEF PARK	36		3,488,500					3,488,500
BPD-PATCH REEF PARK	22		2,889,200					2,889,200
BPD-SUGAR SAND PARK	49		4,719,400					4,719,400
BPD-ESTRIDGE	5		415,200					415,200
BPD-OCEAN STRAND			15,100					15,100
SWIM AND RACQUET CENTER	17		1,818,300					1,818,300
COUNTESS DE HOERNLE PARK	11		1,190,500					1,190,500
SPECIAL INTEREST			1,786,300					1,786,300
BEACH AND PARK DIST CIP			2,359,900					2,359,900
TOTAL - RECREATION SERVICES	342	18,580,200	23,920,000	7,622,100	4,636,900	16,027,300	4,396,300	75,182,800
NON-DIVISIONAL								
GENERAL GOVERNMENT		\$ 4,682,000						\$ 4,682,000
HUMAN/COMM SVCS ORGS		410,700						410,700
ECONOMIC DEVELOPMENT	1		7,070,000					7,070,000
RETIREMENT SUSTAINABILITY								
NON-DIVISIONAL CIP				5,328,300				5,328,300
TOTAL - NON-DIVISIONAL	1	5,092,700	7,070,000	5,328,300				17,491,000
GENERAL FUND								
CAPITAL PROJECT/TRANSFERS		\$ 37,349,700						\$ 37,349,700
TOTAL - GENERAL FUND		37,349,700						37,349,700
BOND SINKING								
GEN OBLIG BOND SINKING				\$ 4,939,700				\$ 4,939,700
NON GO BOND SINKING				975,000				975,000
NON GO BOND SINKING-I				1,706,100				1,706,100
TOTAL - BOND SINKING				7,620,800				7,620,800
COMM REDEVELOP AGENCY								
ADMINISTRATION	4		\$ 2,376,300					\$ 2,376,300
DOWNTOWN PARKING SERVICES	1		345,100					345,100
MIZNER PARK REVENUE			9,684,600					9,684,600
MIZNER PARK SINKING-P			6,655,000					6,655,000
MIZNER PARK SINKING			5,046,700					5,046,700
TOTAL - COMM REDEVELOP AGENC	5		24,107,700					24,107,700
Grand Total	1,333	\$ 172,279,200	\$ 75,583,600	\$ 61,347,000	\$ 176,499,100	\$ 86,288,700	\$ 4,396,300	\$ 576,393,900

FUND DESCRIPTIONS

An important concept in governmental accounting and budgeting is the division of the budget into categories called funds. Funds are separate fiscal accounting entities. Budgeting and accounting for revenues and expenditures in this manner is called fund accounting. Fund accounting allows a government to budget and account for revenues and expenditures restricted by law or policy. Governments may use any number of individual funds in their financial reporting; however, generally accepted accounting principles (GAAP) require all these individual funds to be aggregated into specified fund types. Any fund constituting 10% or more of the appropriated budget is considered a "major" fund.

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.

115 Economic Development Fund supports economic development activities benefitting the City, including a variety of incentive programs. These incentive programs include both City-administered incentives, as well as participation in State incentive programs by providing local match funds. All awarded economic development incentives require an agreement and approval by the City Council. A portion of the ad-valorem taxes is the main source of revenue for the Fund.

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.
- 354 Beach Restoration Fund is to account for the cost of providing the highest quality beach environment for upland property protection, habitat enhancement, and the recreational enjoyment of residents and visitors to Boca Raton.

DEPENDENT SPECIAL DISTRICT

- 410 Community Redevelopment Agency Fund is used to account for the general operations of the Community Redevelopment Agency, which encourages development in the downtown area.
- 412 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.
- 413 Mizner Park Sinking – is used to account for debt service on the Mizner Park Bonds consistent with the Mizner Park Bond covenants.
- 415 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.

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.

- 540 Retirement Sustainability Fund provides a separate funding for certain receipts and expenditures for all of the City’s defined benefit plans and accounts for reserves to reduce the financial burden, if any, of retiree defined benefit plan payments on future taxpayers.

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.

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 **2020**, 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 2020

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 **2020** include:

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

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 **2014-15** include:

- Public Safety Costs/Pension Sustainability Actions
- Development Process Improvement Plan
- Wildflower Development
- City Economic Development: Structure, Position and Process
- 20th Street Development and Overlay District
- Beach and Park District Strategy and Agreement

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 35* 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 2014-15. 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 40* "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 42* and the "CIP Operational Impact" on *page 253* 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 financial summit. See *page 100* "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 981 vehicles on an ongoing basis.
 - The City Council approved the replacement of 50 vehicles at a cost of \$1,578,200 in 2014-15.
 - 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 \$300,666,600 of projects with no 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 2014-15.

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 27% of the General Fund revenues in 2014-15 compared to 28% in 2013-14.

2. The City will pursue alternative revenue sources as an additional source of funds.
 - The City has budgeted to collect \$42,785,000 from grants and shared revenues in 2014-15.
 3. The City will establish all user charges and fees to recover the partial or full cost of providing a service.
 - The City implemented in 2008-09 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 2014-15 the City has budgeted to contribute \$1,520,000 of public service taxes and 8% of Ad Valorem taxes \$5,235,000 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 \$2,353,600 of public service taxes to the Beautification Program.
- 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.
 - Water & Sewer Revenue Bonds rated AAA
 - 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 245*)
 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 2013-14 the City's average monthly investment portfolio was \$280,602,732.
 2. The City will collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency to accomplish this.

5. The City will adhere to the bond covenant requirements of each debt issuance.
 - The City strictly adheres to the requirements of all bond covenants. This information is audited annually by the City’s external auditors.
 - The City does not have a legal debt limit.
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.
 - The City has not issued any bonds with an expected life longer than the useful life of a project.

Reserve Policies

1. The City, as part of the budget adoption for Fiscal Year 2009 – 2010, adopted a fund balance policy for the General Fund and early implemented Governmental Accounting Standards Board (GASB) Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" for its governmental fund types. GASB Statement No. 54 establishes various classifications of fund balance based on a certain hierarchy. Fund balances classified as restricted are balances with constraints placed on the use of resources by creditors, grantors, contributors or laws or regulations of other governments. Fund balances classified as committed can only be used for specific purposes pursuant to constraints imposed by the City Council through an ordinance or a resolution. Assigned fund balances are constrained by intent to be used for specific purposes but are neither restricted nor committed. Assignments are made by City management based on City Council direction. Unassigned fund balance can be viewed as the net resources available at the end of the fiscal year.

On September 23, 2009 the City Council adopted Resolution No. 137-2009 which established a fund balance policy for the General Fund and also set a minimum level of unassigned fund balance at 10% of the following year’s projected budgeted expenditures.

The City Council by its actions adopted the following for the General Fund:

Restricted Fund Balance

- Army Corp of Engineers – restricted for the Army Corp of Engineers for an overflow site in the event of emergency dredging of the Intracoastal Waterway.

Committed Fund Balance

- Emergency Operating Reserve – to ensure the maintenance of services to the public during emergency situations
- Pension Plans and Preservation of Benefits Plan Reserve – to stabilize the fiscal impact of the City’s required annual contributions to the pension plans as determined actuarially, to fund future pension deficits, if any, and to fund future liabilities, if any, for supplemental retirement benefits.
- Mizner Park Debt Service Reserve – to provide funds for the repayment of the Boca Raton Community Redevelopment Agency tax increment revenue bonds if the primary and secondary pledged revenues are insufficient to fund the required debt service payments on the outstanding bonds.

Assigned Fund Balance

- Designated Carry Forward – to provide funds for differences, if any, between budgeted revenues and expenditures as set forth in the annual budget

Non-Spendable Fund Balance

- Inventory Reserve – to indicate those amounts relating to inventories that are not in a spendable form.

The City’s unassigned General Fund balance as of September 30, 2013 was 17%.

2. The City will maintain a reserve in the Water & Sewer and Golf Course which represents forty-five (45) days of the funds’ operating expenditures.
 - The City Water & Sewer Fund had the following operating reserves as of September 30, 2013:

Water & Sewer System	\$9,102,725
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3. The City will maintain all debt service reserve amounts as required by bond covenants.
 - The City maintained the following debt service reserves as of September 30, 2013:

General Debt Service Fund	\$ 1,226,796
Water & Sewer	28,377,389

Capital Improvements Program (CIP) Policies

1. The City will develop and update a six-year Capital Improvements Program on an annual basis.
 - The City approved a \$300,666,600 CIP for FY 2014-15 / 2019-20.
2. All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvements Program.
 - The City's CIP includes all projects mandated by its Capital Improvement Element.
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 Capital Improvements Program.
4. In the development of the Capital Improvements Program, the City will review the operational impact of each project.
 - The approved 2014-15 / 2019-20 CIP includes zero operational impacts.
5. The Capital Improvements Program committee will review and evaluate each project, based on an established criteria, prior to any project being included in the Capital Improvements Program.
 - The CIP review committee annually evaluates potential projects based on established criteria (*See CIP Operational Impact section on page 253 of this document*).
 - The CIP includes capital expenditures for those projects with a useful life span of 10 years and a cost of at least \$35,000.
 - The CIP includes non-routine capital expenditures.

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 2013 CAFR on April, 2014.

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 \$643,400 for education, travel and training in 2014-15.
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 13 of this document*) and *page 100* "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 245)*
4. The City will prepare and update its six-year Capital Improvements Program annually.
 - The City approved a \$300,666,600 CIP for FY 2014-15 / 2019-20.
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 1st of each year and ends September 30th 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*
- World Class Municipal Services*
- Vibrant and Sustainable City*
- Strong Partnership with Community*

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 100* 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 mid-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 budget system. 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.

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 253* 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 "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 summary of the total "General Fund Operating" budget over a three-year period is found in the budget summary section on *page 75*. Included in this table is the Actual Budget for FY 2012-13, the Approved and Revised Budgets for FY 2013-14, along with the Approved Budget for FY 2014-15.

The "Historical Summary," located on *pages 77-78* is the summary of all funds City-wide for a four-year period beginning with FY 2010-11. This chart includes expenditures and transfers related to departmental operating costs; it excludes reserves, depreciation and other interfund transfers.

A complete discussion of the City's Debt Administration is contained on *page 245* 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.
- **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.

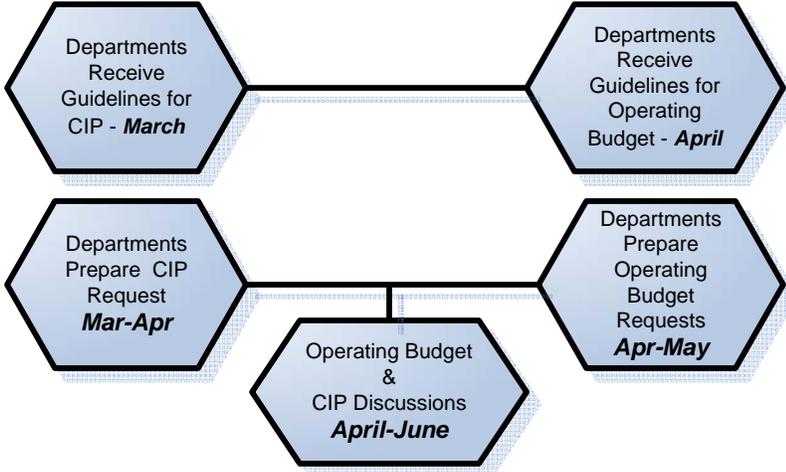
Budgets have been legally adopted on a basis consistent with generally accepted accounting principles (GAAP) for the General Fund, Special Revenue Funds and Capital Projects Funds. The City has chosen not to integrate the appropriated budget for the Debt Service Fund into the accounting system as the 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

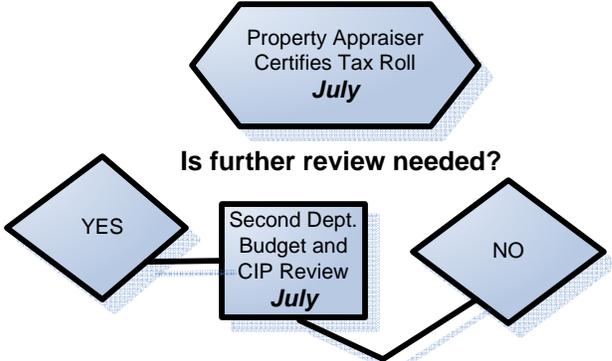
The budget may be amended in three ways. One-way transfers dollars between line items within a department. This is requested by the Department Head and approved by the City Manager on a budget transfer form. Secondly, budget amendments, which increase expenditures or the spending level of individual departments, are requested by the City Manager and approved by Council through 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.

FLOWCHART OF THE 2014-15 BUDGET PROCESS

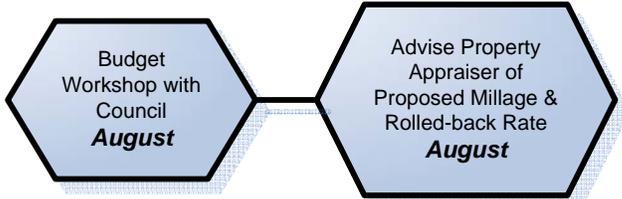
BUDGET DEVELOPMENT & PRIORITIZATION PROCESS *February - June*



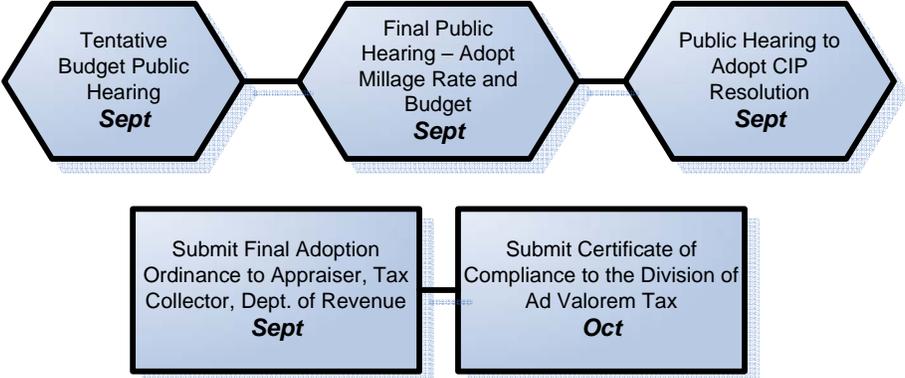
CITY MANAGEMENT REVIEW & MODIFICATION *June - July*



PROPOSED OPERATING BUDGET AND CIP SUBMITTED TO MAYOR AND COUNCIL *August*



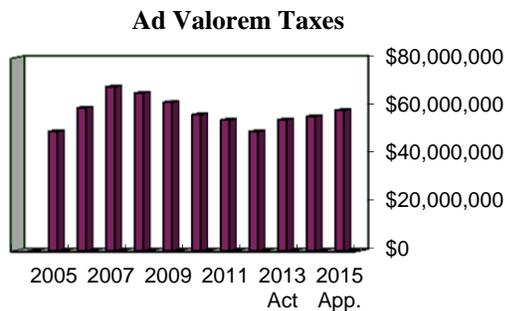
PUBLIC HEARINGS AND ADOPTION *Sept - Oct*



Methodology of Revenue Forecasting

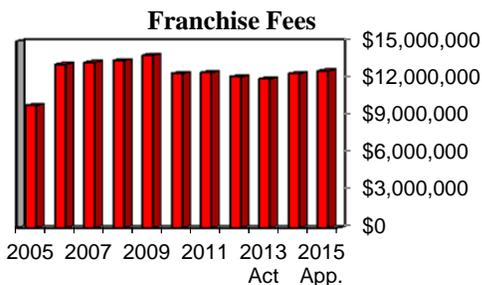
AD VALOREM TAXES

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 2014-2015, the County Property Appraiser certified the City's taxable value at the amount of \$18,222,776,998. This is an increase of \$991,085,555 in the City's tax base over last year. The City anticipates collecting \$64,268,100 in Ad Valorem taxes in 2014-2015. This tax revenue for 2014-2015 is increasing due to an increase in property values. Due to the increase the City will collect \$2,975,400 or 2.2% more in property tax collections compared to last year.



FRANCHISE FEES

Franchise fees are charges to service providers for the right to operate within the boundaries of the City. The City has agreements to collect franchise fees for electric, natural gas, cable and solid waste. The revenue estimates are based on rate increase information received from the respective companies, expected growth and historical trends.



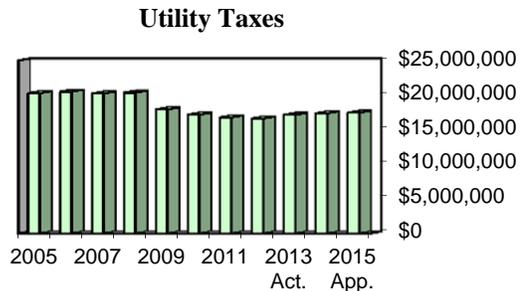
Electric franchise fees generate the majority of franchise fee revenue. Oil and gas prices are very difficult to predict in the current economy. Oil prices, as well as supply and demand, will dictate revenue collections.

The City anticipates collecting \$12,615,000 in total franchise fees for 2014-2015, a slight decrease of \$85,0000 from the prior year.

UTILITY SERVICE TAX

The City has the right, by Florida State Law, to tax utility services provided to the residents and businesses within its municipal 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.

In 2001 the State of Florida 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. The City anticipates total utility taxes of \$17,460,400 for fiscal year 2014-2015, which is a slight increase of \$92,900 over 2013-2014.

LICENSES & PERMITS

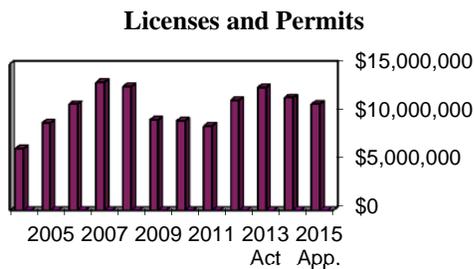
Professional and Business Tax

The revenue received from issuing licenses to City businesses is estimated in 2014-2015 based on license costs, historical and recent collection trends. The City anticipates collecting \$1,507,000 in 2014-2015, remaining relatively flat as in prior years.

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. But, as the availability of undeveloped land become scarcer, new commercial building activity started to level off and to decline. After the hurricanes in 2004 & 2005 the City experienced significant increases in building permit activity until 2008 when the economy slowed causing declining building permit revenue from 2009 through 2011. For 2015, building permit applications are anticipated to decline with decrease of \$600,000 in the 2014-2015 permit revenue over the estimated FY 2013-2014.

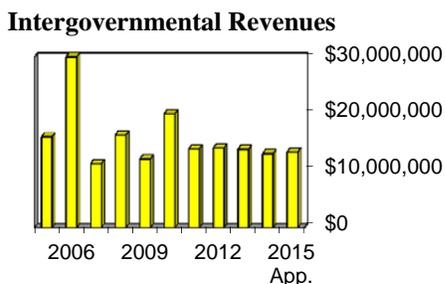


INTERGOVERNMENTAL REVENUES

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 2014-2015 the City expects to collect \$156,000 less than the previous year.



CHARGES FOR SERVICES

Miscellaneous User Fees

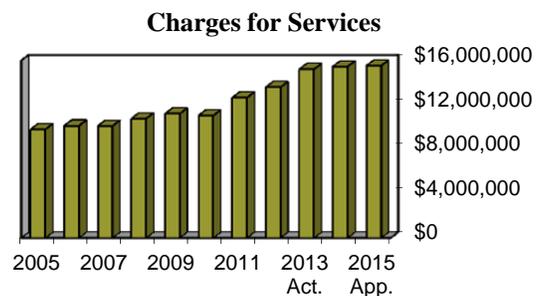
The City of Boca Raton charges fees to the users of various services. The charging of these fees ensures that the user of the service pays for the service and not the broad base taxpayer. The City expects to collect \$74,300 more in fiscal year 2014-2015 due to a slight increase in user fees.

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. A slight increase is anticipated due to an increase in recreation fees.



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

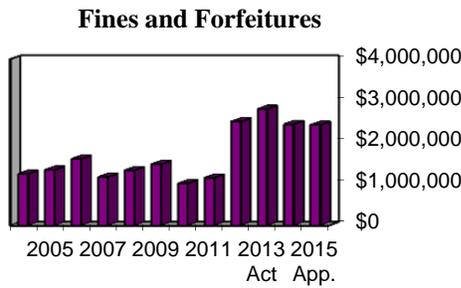
These are charges to property owners to cover City costs for responding to excessive numbers of false police and fire alarms. Estimates for 2014-2015 false alarms are based upon recent collection trends and include a graduated scale for the amount of charges based on actual false alarms.

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 \$2,600,000 for EMS transports in 2014-2015. Collection rates remain stable as compared to prior year.

County Fines and Forfeitures

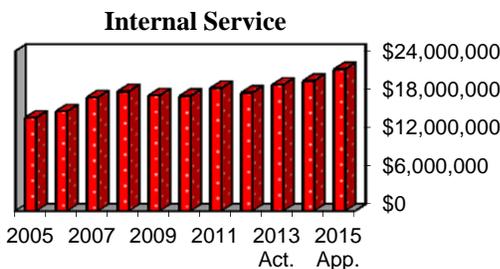
This revenue is the City's share of fines collected by the County for traffic offenses and misdemeanors and other local ordinance violations. In 2011 the City implemented a metered parking program. For FY 2015 the parking program is anticipated to generate \$800,000 of general fund revenues remaining flat from the prior year. The red light camera program came on-line in May of 2012. The City anticipates collecting \$765,000 in 2014-2015 which is a decrease from prior year.



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.



WATER AND SEWER FUNDS

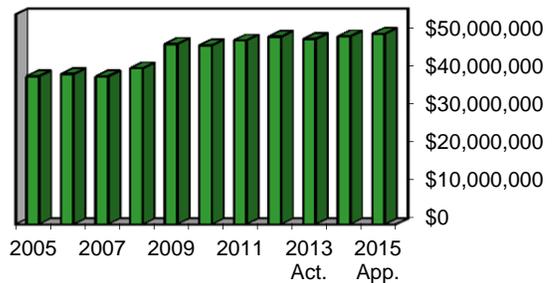
Total Water and Sewer Operating Fund revenues are anticipated to be \$49,923,200 for 2014-2015. On November 27, 2007 the City passed and adopted an Ordinance, effective each October 1, which states Water & Sewer rates will increase by the amount equal to the Dept. of Labor CPI. Water and sewer rates are being increased 2.4% (Consumer Price Index) in 2014-2015. The increase

is to provide for maintaining existing service levels, continued operations, and increased costs of electricity and chemicals.

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 2013-2014 is anticipated due to increase in the CPI.

Water and Sewer



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 2014-2015 is anticipated due to an increase in the CPI.

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 \$1,420,700 for Hydrant Rental in 2014-2015.

Reclaimed Water Sales

These revenues are based upon estimates of the amount of reusable water to be sold. 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 \$1,800,000 for installation and usage in 2014-2015.

Water and Sewer Impact Fees

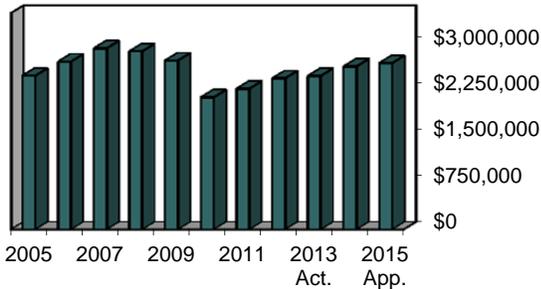
The “In City” and “Out of City” Impact Fees are charges to new customers for the additional burden they place upon the infrastructure. Fees are anticipated to remain stagnant in 2014-2015.

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 steadily increased since 1994 until 2008 when the decline in the economy along with increased competition caused lower revenues. For 2014-2015, the City’s golf courses are expected to generate a slightly higher amount of revenue from the prior year.

Golf Course

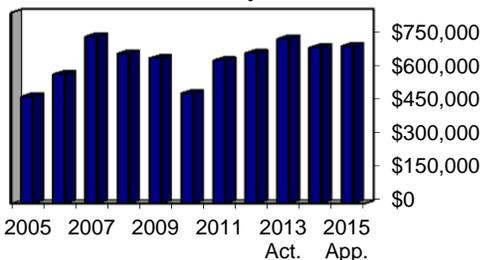


CEMETERY

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.

A slight increase is projected in 2014-2015 due to a transfer from the Perpetual Fund.

Cemetery

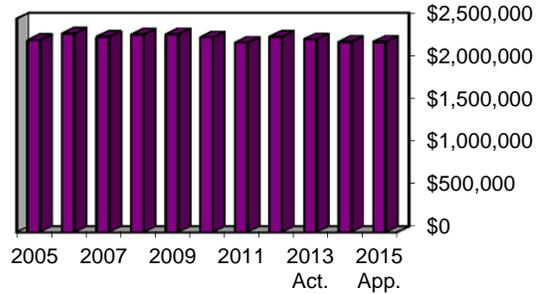


STORMWATER UTILITY

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 \$3.06 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 \$2,230,000 in 2014–2015.

Stormwater Utility



SPECIAL REVENUE FUNDS

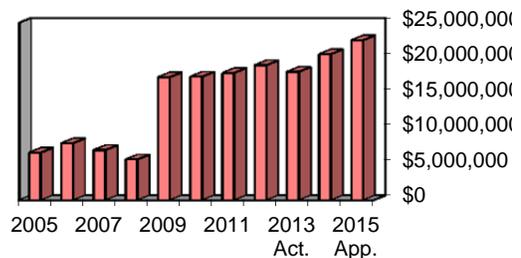
The City generates special revenue funds from the Community Development Block Grant (CDBG), State Housing Initiative Partnership Program (SHIP), Beautification Fund, Law Enforcement Trust Fund and the Greater Boca Raton Beach and Park District.

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.

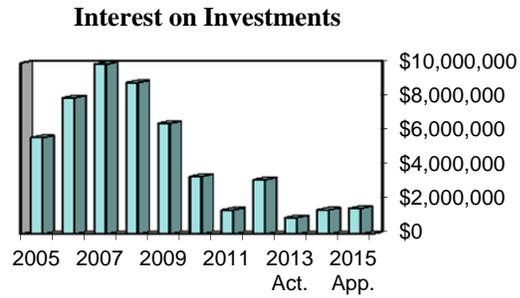
The Greater Boca Raton Beach and Park District and the City of Boca Raton have a maintenance agreement for Red Reef Park, Patch Reef Park, Sugar Sand Park and the Racquet Club Tennis Facility. The first three parks were purchased and developed with revenue generated by the Greater Beach and Park District. 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. Revenue has increased over the last few years due to several significant capital construction projects; Gumbo Limbo saltwater tanks, dune crossover and the Countess deHoernle Park. In 2015 an increase is anticipated due to an increase in user fees and the addition of new programs.

Special Revenue Funds



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 2014-2015 interest income was projected using an interest rate of approximately 2.25% to reflect the current economic trend and projected fund balances/reserves. The City anticipates collecting \$1,501,100 in 2014-2015.





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 2013 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 Long Range Financial Plan utilizes a “baseline” projection model. Under that model, future revenues and expenditures are estimated based on the City’s current sources of revenue and level of service. The Financial Forecast shows that despite the reductions made to the City’s General Fund expenses and the slight upward trend of the City’s General Fund revenues, the current revenue base will not support the expenses of the City’s existing municipal services. That is, the financial forecast shows that without action to reduce expenses or increase revenues, the General Fund expenses will grow more rapidly than the General Fund revenues, creating a “financial gap” that will increase each year throughout the forecast period. This increasing gap would require the use of the City’s reserves to balance the annual budget, leading to the depletion of the reserves in a short term framework.

General Fund Long-Range Financial Forecast (\$ in thousands)

	2013A	2014F	2015F	2016F	2017F	2018F
REVENUES & SOURCES						
01-PROPERTY TAXES	\$ 50,822	\$ 51,069	\$ 52,549	\$ 54,072	\$ 55,639	\$ 57,251
02-UTILITY TAXES	17,146	16,951	17,176	17,403	17,633	17,924
03-FRANCHISE FEES	14,821	12,900	12,827	12,955	13,085	13,216
04-LICENSES AND PERMITS	12,532	10,863	10,431	10,603	10,778	10,955
05-INTERGOVERNMENTAL	10,918	10,719	10,719	10,719	10,719	10,719
06-FEES, CHARGES & OTHER FINES	24,658	24,126	24,608	25,101	25,603	26,115
07-CRA REIMBURSEMENT	1,500	1,500	1,500	1,500	1,500	1,500
08-INTEREST	(92)	500	500	500	500	508
09-OTHER SOURCES	1,580	835	849	863	878	893
10-TRANSFERS IN	20	21	21	22	22	23
RESOURCES FORWARD			2,465	2,492	2,545	2,598
TOTAL REVENUES AND SOURCES	133,904	129,484	133,645	136,230	138,901	141,701
<i>% ANNUAL CHANGE</i>	6.9%	-3.3%	3.2%	1.9%	2.0%	2.0%
EXPENDITURES & USES						
01-PERSONNEL SERVICES-GENERAL	37,603	38,447	40,733	41,685	42,773	44,303
02-PERSONNEL SERVICES-PUBLIC SAFETY	56,405	57,650	58,032	59,867	61,651	64,065
03-OPERATING EXPENDITURES-OTHER	26,730	28,229	28,613	29,042	29,478	29,920
04-SUPPLIES	2,697	3,241	3,391	3,442	3,494	3,546
05-CAPITAL	244	1,812	166	170	175	181
06-OTHER USES	1,005	886	886	886	886	886
07-TRANSFERS OUT	2,414	23,757	3,220	3,285	3,351	3,418
TOTAL EXPENDITURES AND USES	127,098	154,021	135,041	138,377	141,807	146,318
<i>% ANNUAL CHANGE</i>	5.9%	21.2%	-12.3%	2.5%	2.5%	3.2%
ANNUAL INCREASE/(DECREASE) IN FUNDS	6,806	(24,538)	(1,396)	(2,147)	(2,905)	(4,617)
<i>% ANNUAL REVENUES & SOURCES</i>	5.1%	-19.0%	-1.0%	-1.6%	-2.1%	-3.3%
BEGINNING RESERVES	51,840	58,646	34,109	32,713	30,566	27,660
TOTAL AVAILABLE	58,646	34,109	32,713	30,566	27,660	23,043
FUND BALANCES						
FEMA APPEAL	4,200	4,200	4,200	4,200	4,200	4,200
ASSIGNED AND UNSPENDABLE	12,943	-	-	-	-	-
COMMITTED	24,233	12,233	12,233	12,233	12,233	12,233
RESTRICTED	170	170	170	170	170	170
10% FUND BALANCE POLICY	15,402	13,504	13,838	14,181	14,632	15,076
AVAILABLE/(SHORTFALL) FOR FUTURE YEARS	\$ 1,698	\$ 4,002	\$ 2,272	\$ (218)	\$ (3,574)	\$ (8,636)

OVERVIEW AND SUMMARY

A long-term financial forecast provides the information necessary for City Council to determine and provide a basis for financial and policy decisions and resource allocation. The City reviews and updates its Long Range Financial Plan on an annual basis. This Long Range Financial Plan provides a current assessment of the financial condition of the City, as well as a projection of the future revenues and expenses. It also identifies trends and critical issues.

This Long Range Financial Plan provides City Council and staff with the opportunity to evaluate current policies and practices in order to implement proactive strategies before critical fiscal strains impact the budget. The best informed, fiscally sensitive decisions will be those deliberated with their longer-term implications in mind. This forecast can be used to create a strategic context for evaluating the annual budget, and to establish a baseline projection of revenues, expenditures, and fund balances. In addition, the Long Range Financial Plan provides the opportunity for City residents to review the financial condition of the City.

This Long Range Financial Plan primarily focuses on the City's General Fund. The General Fund is supported by property taxes, public service (utility) taxes, utility franchise fees, and various user fees. The General Fund is the source of funding for the majority of City operations including public safety (police, fire and rescue), recreation, municipal/public works, development, and administration services.

In addition to the General Fund, the following operating funds are also included in the Long Range Financial Plan:

- Right-of-Way Beautification Fund
- Transportation Fund
- Water and Sewer Funds
- Cemetery/Mausoleum Operating Fund and Perpetual Care Funds
- Golf Course Fund
- Sanitation Fund
- Stormwater Fund

After several years of economic decline, the state and local economies are showing improvement. During the economic downturn, Boca Raton was able to maintain its strong financial position through prudent long-term Financial Planning and fiscal actions to reduce or contain fixed costs; the City has been very proactive in preparing for and adjusting to changes in the economy, and that is reflected in the City's bond ratings. In fact, the City's General Obligation Bonds were rated AAA by all three credit rating agencies.

From FY 2008-12, General Fund expenses were reduced by \$21.9 million, including the elimination of 196 full and part-time positions. The City has also widened the General Fund revenue base by adding several new programs and has adjusted user fees and property taxes.

The City's General Fund revenues are slowly recovering from the economic downturn. It is estimated that the assessed property value in the City will increase slightly in the next year and continue to increase for the next four years. Utility Taxes and Franchise Fees are projected to have slight increases as well. The value of the building permit applications have shown an increase from \$8.3 million in 2012 to \$9.5 million in 2013.

This Long Range Financial Plan includes a comparison of assessed value and selected rates and fees of the City to several comparable municipalities in South Florida. The comparisons demonstrate that Boca Raton has a higher assessed value, and lower property taxes, rates, and fees than these other municipalities.

This Long Range Financial Plan also includes information regarding the City's bond ratings. Because of the benefits to the community associated with preserving the current excellent rating, this information should be considered when future financial decisions are made as they may impact the future costs of providing the necessary public infrastructure through tax-exempt bond financing.

FORECAST OVERVIEW

The Boca Raton economy is beginning to show signs of improvement with noticeable activity for new commercial and residential development. It is anticipated that residential, commercial, and industrial property values will slowly increase for the next several years. Demand-driven revenue such as Sales Tax and State Shared Revenues are also expected to slowly increase in the next few fiscal years. Interest revenue has declined in recent years due to the uncertainty in the financial markets and significantly low rates on governmental securities. The forecast reflects no increases in investment earnings thru FY 2017.

The City has been able to maintain and improve its reserves over the last several years by reducing and realigning costs and implementing new fees. The forecast reserves \$10.6 million for disaster emergency fund, the Mizner Park debt service of \$1.6 million, and a 10% minimum fund balance reserve of the total General Fund budget as recommended by the bond rating agencies. The current FY 2014 budget reflects transferring \$5.6 million of dedicated economic development reserves to a new fund, and \$15 million of Retirement System reserves to a separate fund, and anticipates using \$4 million of reserves to balance the operating budget.

The City recognized the long-term financial cost implications of its pension benefits and in fiscal year 2008 adjusted benefits prospectively for new general employee hires, then in fiscal year 2010, adjusted benefits prospectively for executive employees. For 2014, the City created a Retirement Sustainability Fund and will transfer \$15 million from the General Fund. The City hired an outside actuary to perform a review of the Police Officers and Firefighters' Retirement System and to recommend changes for long-term sustainability. The City continues to monitor all of its pension costs for sustainability and to provide cost containment so as not to shift the costs to future taxpayers.

The City is moving proactively to maintain and grow its commercial tax base by attracting new businesses and retaining and expanding existing ones. The City created an Economic Development Incentive Policy in 2010 to attract new businesses to the City and to retain and grow existing businesses in the City. To ensure long-term success of the City's Economic Incentive Program, the 2014 budget created a new Economic Development Fund and continues to allocate \$1 million of Ad Valorem taxes to fund the program along with the reserve of \$5.6 million from the previous years' allocations. The incentives include non-monetary incentives such as expedited permitting, and monetary incentives such as lease subsidies and local matches for state economic development incentive programs. Since the creation of the City's Economic Development Incentive Policy, the City has created 2,958 new jobs and retained an additional 2,236 existing jobs as a result of committing \$1,788,400 in incentives to date. The incentives provided by the City also leveraged \$6.5 million of State of Florida incentives and \$1.4 million of Palm Beach County incentives. The City continues to partner with the State of Florida, Enterprise Florida and the Palm Beach County Business Development Board.

GENERAL FUND FINANCIAL POSITION – CITY STRONG FINANCIAL POSITION

Boca Raton became the first city or county in Florida to receive the highest credit rating from all three credit rating agencies: Moody's Investors Service, Standards and Poor's, and Fitch Ratings. All three credit rating agencies have recognized the City of Boca Raton's commitment to provide a 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. As a result, all three reaffirmed the AAA rating for the General Obligation Bonds of the City. (All three also rated the water and sewer revenue bonds an "AAA" as well.) To the taxpayer, this means the City borrows funds for capital projects at interest rates substantially lower than the average municipality and normally without additional expense for credit enhancements such as bond insurance. The net result to the taxpayer is a lower debt service property tax millage rate.

FINANCIAL FORECAST – REVENUES, EXPENDITURES, AND FUND BALANCE

Over the forecast range, General Fund revenues are projected to increase at an average annual rate between 0% to 3%, based on the type of revenue and the current knowledge of future conditions. The General Fund expenditures are projected to increase at an average annual rate between 1.5% and 7.0%.

The forecast is a “baseline” model; it does not include the addition of any new revenues during the forecast period.

The following table summarizes the growth rates of the major revenue and expenditure classifications during the four-year forecast period.

Four-Year Forecast Growth Rates			
<u>REVENUES</u>		<u>EXPENDITURES</u>	
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)	
Property Taxes	3.0%	General	1.0-3.0%
Public Service (Utility) Taxes	1.5%	Public Safety	3.0-7.0%
Franchise Fees	1.0%	Supplies/other	1.5%
		Capital Outlay	2.0%
<u>Licenses & Permits</u>	1.5%		
<u>State Shared (Intergovernmental)</u>	0%-1.0%		
<u>Charges for Services/Contributions/Other</u>	2.0%		
<u>Fines</u>	2.0%		
<u>Interest</u>	0%-1.5%		

Based on the historical trend analysis, current conditions, and projected annual growth of the General Fund revenues and expenditures, the financial forecast information can be developed. The following table presents the four-year General Fund financial forecast information, and this information is presented graphically in the following chart.

GENERAL FUND HISTORICAL INFORMATION – REVENUES AND EXPENDITURES

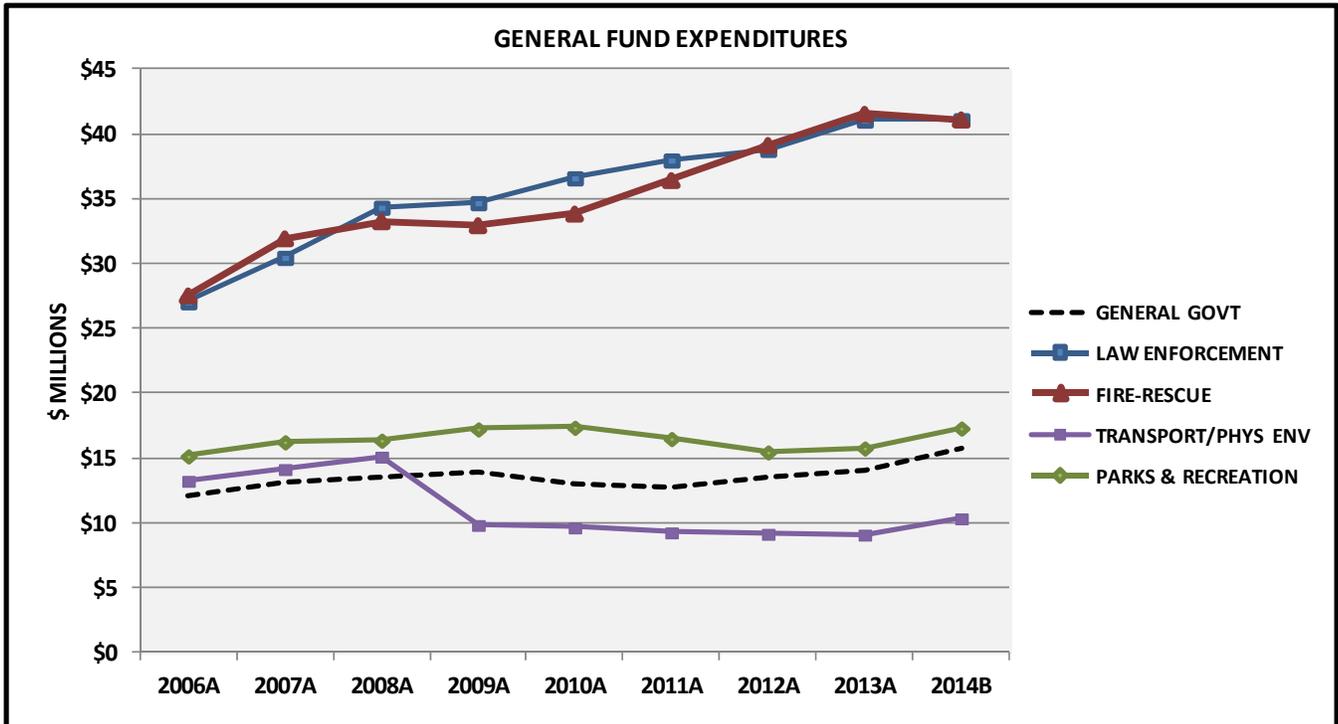
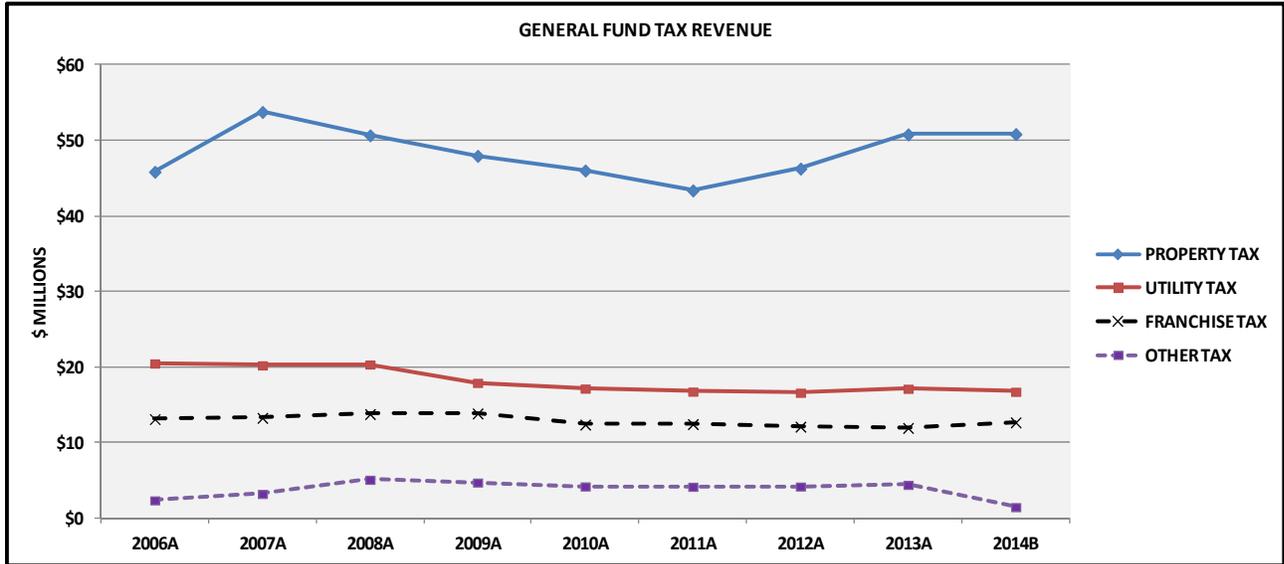
The following table summarizes the historical revenues and expenses of the General Fund (\$ in thousands).

	2006A	2007A	2008A	2009A	2010A	2011A	2012A	2013A
REVENUES & SOURCES								
01-PROPERTY TAXES	\$ 45,878	\$ 53,791	\$ 50,689	\$ 47,974	\$ 46,048	\$ 43,402	\$ 46,291	\$ 50,822
02-UTILITY TAXES	20,504	17,003	20,360	21,724	17,178	16,776	16,617	17,146
03-FRANCHISE FEES	14,712	16,527	13,804	13,881	12,406	15,158	14,835	14,821
04-LICENSES AND PERMITS	10,769	14,048	12,656	9,331	9,014	8,578	11,062	12,532
05-INTERGOVERNMENTAL	30,849	11,198	15,552	9,763	12,721	10,228	10,188	10,918
06-FEES, CHARGES & OTHER FINES	11,432	12,316	13,582	15,373	15,598	18,611	22,511	24,658
07-CRA REIMBURSEMENT	-	-	-	-	2,500	2,500	2,000	1,500
08-INTEREST	2,102	3,087	2,725	1,708	886	463	543	(92)
09-OTHER SOURCES	270	256	-	-	-	337	1,204	1,580
10-TRANSFERS IN	-	20	-	7,191	20	1,020	20	20
TOTAL REVENUES AND SOURCES	136,516	128,197	129,368	126,940	116,371	117,073	125,272	133,904
% ANNUAL CHANGE	29.3%	-6.1%	0.9%	-1.9%	-8.3%	0.6%	7.0%	6.9%
EXPENDITURES & USES								
PERSONNEL	72,745	76,030	80,780	83,497	85,633	87,000	90,059	94,008
03-OPERATING EXPENDITURES-OTHER	45,039	30,293	27,912	27,806	24,672	26,201	25,670	26,730
04-SUPPLIES	2,838	2,746	2,848	2,751	2,722	2,938	2,859	2,697
05-CAPITAL	1,194	692	676	483	495	219	125	244
06-OTHER USES	43	5	-	-	-	-	404	1,005
07-TRANSFERS OUT	4,467	6,451	17,129	14,032	4,960	1,068	885	2,414
TOTAL EXPENDITURES AND USES	126,326	116,217	129,344	128,568	118,482	117,426	120,003	127,098
% ANNUAL CHANGE	291.8%	-8.0%	11.3%	-0.6%	-7.8%	-0.9%	2.2%	5.9%
ANNUAL INCREASE/(DECREASE) IN FUNDS								
	10,191	11,980	24	(1,628)	(2,111)	(353)	5,269	6,806
% ANNUAL REVENUES & SOURCES	7.5%	9.3%	0.0%	-1.3%	-1.8%	-0.3%	4.2%	5.1%
BEGINNING RESERVES	28,468	38,658	50,638	50,662	40,034	46,024	46,571	51,840
ENDING RESERVES	38,658	50,638	50,662	49,034	46,924	46,571	51,840	58,646

For FY 2013, the General Fund revenues were greater than estimated by \$4.9 million due to higher than anticipated building permit activity, additional user fees, property and franchise taxes. Actual expenditures during the year were less than final budgeted expenditures by \$7 million. The revised FY2013 budget had anticipated drawing down fund balance by \$5.1 million. This positive variance is due primarily to actual operating costs being less than anticipated or timing of projects being delayed in which they were rebudgeted to the FY2014 Budget; \$4.7 million for property purchases, economic development, general government and other funded projects that were not completed during the year, public safety of \$493 thousand, physical environment of \$519 thousand, transportation of \$519 thousand and parks and recreation of \$864 thousand. The fund balance of the General Fund increased by \$6.8 million to \$58.6 million. Of this amount \$21.3 million was unassigned and the balance was restricted or committed to specific purposes. The City Council earmarked \$5 million to Economic Development. The City continues to appeal a request to repay \$4.2 million in prior hurricane reimbursements to FEMA. The City in 2009 adopted a fund balance policy which set a minimum fund balance level in the General Fund of 10% of budgeted expenditures.

FY 2014 Budget includes a \$1.9 million transfer to the Beautification Fund. As predicted in the prior Long-Range Financial Plan, beautification revenues are not sufficient to fund the on-going expenses of the median beautification program and a transfer was required from the General Fund to cover costs.

The two charts below graphically represent the historical information on City General Fund Tax Revenue and General Fund Expenditures by departmental function.



CONCLUSION AND DISCUSSION

The property tax rate increase in the 2014 fiscal year along with an assessed value increase greater than previously forecasted results improved the financial stability of the City as this plan indicates compared to last year's Plan. Although projected revenues and expenditures for the forecast period are expected to grow at lower overall levels than have been experienced recently, the financial forecast clearly shows that the projected expenditure growth rate will outpace revenue growth. It is this conclusion which leads to the expectation that during the forecast period, revenue growth will not cover the moderate growth in operating expenditures, and as a result, will decrease City reserves.

In the 2014 Session, the Florida Legislature is considering reducing or eliminating business and communication services taxes, pension reform, as well as pushing additional costs down to local governments as unfunded mandates, specifically related to the new statewide Chart of Accounts project which requires additional level of detail and frequency of reporting to the Office of the State CFO. The City is closely monitoring these proposals and their potential impacts and limitations to Florida municipalities. The consequences of a combination of several of the proposals being considered could have a significant impact on the City's ability to maintain and/or improve services to residents.

The City is exploring options related to the sale and or lease of City property to generate additional revenue. Any sale of city property should be considered a one-time revenue. One-time revenues should be matched to one-time outlays and should not be used to fund on-going obligations.

The future use of reserves as a one-time source to balance the operating budget is unsustainable as shown in the later years of the financial forecast. Without new or expanded revenue sources, expenditures for programs will have to be cut significantly. Drawing down reserves to meet future shortfalls in operating budgets without new or expanded revenues will have severe financial consequences for the City and dramatically reduce services to residents.

There are numerous external factors outside of the control of the City Council, which may significantly affect the City's ability, even with a prudent and extremely conservative Financial Forecast, to continue to provide the highest quality of service within the available resources.

The City of Boca Raton must develop and employ strategies that will yield the anticipated results despite external conditions that provide swings in revenues and costs over which the City has little or no control. These strategies should include revenue enhancements, the expanded use of grants, service prioritization, reduction of operating costs, containment of long-term fixed costs and the consolidation of services. Developing long range Financial Plans which respond to an uncertain economy is a critical component to sustainability. The City of Boca Raton has to adopt resilient actions to contain or control costs to be able to plan and react accordingly.

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

RECOMMENDATIONS

Maintain Recommended Fund Balances

The rating agencies have recognized the City's history of having strong fund balances. It is essential that fund balance be maintained and not be 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 had accumulated a strong fund balance.

The landfall of six hurricanes in Florida in FY 2004 and 2005 provided a tough lesson to most communities on the potential effects of the South Florida environment. Having a strong fund balance enabled the City to quickly react to emergencies and to fund the significant costs related to debris removal.

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.

In October 2010, annexation options, consisting of communities that are north and west of the City, were prepared by a consultant. The report includes analysis of City revenues and expenses and the impact on annexed property owners in terms of service and cost. The fiscal impact from the study results in a net annual revenue to the City. The City continues to update the study annually based on revised property values. Individual, in depth analysis of single community annexation occurs as requested by the City.

Explore Other Fees for Services

With the forecast demonstrating the reality of drawing down the City's existing unassigned fund balance, the City needs to recover all costs related to providing services. The City should evaluate program costs and should attempt to set fees to recover costs if the market supports it.

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. There should be 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. 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 the 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, \$82 million or 64% of overall General Fund Budget, has placed a heavy burden on future City finances with potential pension and compensation pay issues. However, the City must remain competitive to attract and retain the highest quality employees. 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. It is recommended that 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. The City should continue to partner with the Greater Boca Raton Beach and Park District for cost sharing related to beach renourishment projects and other joint projects.

Continue Economic Development Efforts

The City recognized the importance of supporting and facilitating economic development programs within the City, and in 2009, the City enacted an expedited permitting process to encourage economic development, and partnered with Enterprise Florida and the Palm Beach County Business Development Board to provide local matches for economic development incentive programs that attract and retain businesses.

The City is starting to recover from an extensive economic downturn which had negative impacts on the City's corporate tax base and jobs. The City's employment rate and tax base are showing improvements. However, the City of Boca Raton is still facing competition for new and existing businesses. In order to create and retain jobs in the City. In addition to working with economic development agencies such as Enterprise Florida and the Palm Beach County Business Development Board, the City developed and adopted an aggressive Economic Development Incentive Program to attract businesses to the City and to retain and promote the growth of existing businesses in the City. The City should continue and enhance its economic development efforts and incentives.

Explore Increasing Revenues

The City will evaluate existing revenue sources for potential growth. After several years of large reductions in expenses while maintaining services, the future projection shows that the City will need to manage priorities and provide additional resources to remain fiscally sound and financially sustainable.

R.O.W. 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 32 employees responsible for maintaining the City's 190.20 miles or 211.62 acres of medians.

Beautification Fund
Long-Range Financial Forecast
(\$ in thousands)

	2013A	2014B	2015F	2016F	2017F	2018F
REVENUES & SOURCES						
02-UTILITY TAXES	\$ 2,388	\$ 2,370	\$ 2,417	\$ 2,465	\$ 2,515	\$ 2,565
08-INTEREST	2	5	5	5	5	5
09-OTHER SOURCES	128	100	100	100	100	100
10-TRANSFERS IN	1,475	2,799	1,907	1,945	1,984	2,024
TOTAL REVENUES AND SOURCES	3,994	5,274	4,429	4,516	4,604	4,694
EXPENDITURES & USES						
01-PERSONNEL SERVICES-GENERAL	1,521	1,880	2,030	2,137	2,249	2,368
03-OPERATING EXPENDITURES-OTHER	1,699	2,122	2,154	2,186	2,219	2,252
04-SUPPLIES	225	333	338	343	348	353
05-CAPITAL	591	230	5	98	78	49
07-TRANSFERS OUT	4	6	6	6	6	7
TOTAL EXPENDITURES AND USES	4,041	4,571	4,533	4,770	4,901	5,029
ANNUAL INCREASE/(DECREASE) IN FUNDS	(48)	703	(104)	(254)	(296)	(335)
BEGINNING RESERVES	319	271	974	870	616	320
TOTAL AVAILABLE	271	974	870	616	320	(15)

Revenues

One (1) percent of the utility tax is levied for right-of-way purposes. In keeping with the City's 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. Starting in FY 2013 a transfer from the General was necessary to fund the cost of providing the operating and maintenance of the beautification program.

Expenditures

Operating expenditures have been forecast using the same projections stated previously in the report for the General Fund. In FY 2013 the City changed a portion of the maintenance from outside contract services to using City employees. This necessitated the hiring of 15 additional groundskeepers.

Recommendation

The Right-of-Way Beautification Fund is not able to sustain the expenditures with current revenue sources and requires substantial funding from the General Fund. Careful consideration has to be given toward additional projects. Funds are limited and new projects will have a direct impact upon capital and operational expenses.

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 for major capital programs, as reflected in the Approved 5 Year CIP.

**Transportation Fund
Long-Range Financial Forecast
(\$ in thousands)**

	2013A	2014B	2015F	2016F	2017F	2018F
REVENUES & SOURCES						
03-FRANCHISE FEES	1,959	1,978	2,027	2,078	2,130	2,183
08-INTEREST	(16)	75	76	77	78	80
TOTAL REVENUES AND SOURCES	1,943	2,053	2,104	2,155	2,209	2,263
EXPENDITURES & USES						
05-CAPITAL	1,567	5,142	3,072	2,408	3,642	1,752
TOTAL EXPENDITURES AND USES	1,567	5,142	3,072	2,408	3,642	1,752
ANNUAL INCREASE/(DECREASE) IN FUNDS	376	(3,089)	(968)	(252)	(1,433)	511
BEGINNING RESERVES	7,971	8,347	5,258	4,290	4,038	2,605
TOTAL AVAILABLE	8,347	5,258	4,290	4,038	2,605	3,116

Revenues

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

	<u>County %</u>	<u>Municipalities %</u>
Six (6) cent tax	66-2/3	33-1/3
Five (5) cent tax	79	21

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

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

The Transportation Fund will fund significant traffic projects, Transportation Demand Management Implementation, bike paths, sidewalk links to public schools, and on-going program of improvements to the public street system over the next several years.

Recommendation

Based on the current projected capital projects, funds should be sufficient in the Transportation Fund to complete the projects.

WATER AND SEWER FUNDS

The City operates its Water and Sewer System as an Enterprise Fund and funds the operations, debt service and infrastructure needs through user fees and available reserves. The City has issued bonds to pay for a portion of its capital projects and the debt service is repaid through the system's revenues. The City's service area encompasses approximately 35 square miles and extends beyond the corporate City limits. There are approximately 34,600 accounts including both residential and commercial. Those customers outside the corporate City limits pay a surcharge of 25%. Effective each October, the water and sewer rates and charges will automatically increase, by the percentage increase, if any, of the Consumer Price Index for All Urban Consumers (CPI U); region Miami/Ft. Lauderdale.

The gross water and sewer sales decreased from \$46.8 million in 2012 to \$46.2 million in 2013. The Water and Sewer Fund had a positive change in net position of \$11.5 million for FY 2013. The operating income for the Water and Sewer Fund decreased from \$7.3 million in 2012 to \$4.5 million in 2013. Allowable system development fees are also collected to offset the impact of growth of serving new customers and commercial development.

In March 2009, the City issued Water and Sewer Revenue Refunding Bonds, Series 2009 to refund a portion of the 1999 Water and Sewer Revenue Improvement Bonds. The City received an AAA rating from Fitch Ratings, Standard & Poor's and Moody's Investor Services on the issue. 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). As demonstrated by the Table below, the coverage has exceeded the minimum requirements of 1.20 total revenue coverage.

Water and Sewer Fund (Historical)
(\$ in thousands)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>REVENUE</u>					
Water Sales	\$ 28,165	\$ 27,993	\$ 28,648	\$ 28,736	\$ 27,999
Sewer Service Charges	17,027	16,692	17,378	18,085	18,170
Other Operating Revenues	4,775	2,592	2,262	2,419	2,282
Interest Income	2,183	1,489	531	687	(259)
Gross Revenues	\$ 52,150	\$ 48,766	\$ 48,819	\$ 49,927	\$ 48,192
<u>OPERATING EXPENSES</u>					
Administration Expenses	\$ 9,219	\$ 9,429	\$ 10,169	\$ 10,302	\$ 10,891
Water System	17,709	15,314	15,183	14,986	16,288
Sewer System	6,659	6,025	6,272	6,389	6,200
Total Operating Expenses	\$ 33,587	\$ 30,768	\$ 31,624	\$ 31,677	\$ 33,379
Net Revenues Available for Debt Service	\$ 18,563	\$ 17,998	\$ 17,195	\$ 18,250	\$ 14,813
Allowable system development charges	\$ 965	\$ 427	\$ 457	\$ 1,310	\$ 999
Total Revenue Available for Debt Service	\$ 19,528	\$ 18,425	\$ 17,652	\$ 19,560	\$ 15,812
Debt Service	\$ 4,182	\$ 4,603	\$ 5,029	\$ 5,027	\$ 5,040
By net revenues	4.44	3.91	3.42	3.63	2.94
By total revenues	4.67	4.00	3.51	3.89	3.14

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. A history of CPI rate increases is itemized below:

<u>Rate change effective October</u>	
2013	1.9%
2012	1.2%
2011	4.0%
2010	0.4%
2009	0.0%

CEMETERY/MAUSOLEUM OPERATING FUND AND PERPETUAL CARE FUNDS

In 1994, City staff prepared a detailed report on cemetery/mausoleum operations and perpetual care. From this report, several recommendations on cemetery operations were implemented:

- Cost of a cemetery plot was increased to \$1,510.
- A perpetual care fee of \$910 per cemetery plot was established to accumulate enough revenue to allow interest on these revenues to fund future operations of the cemetery.
- Other sales and service fee increases were made.
- All fees including the perpetual care fee, plot fees, and other fees will be increased annually using an inflation index.

	Actuals 2012 Actual			Budget 2013		
	<i>Mausoleum</i>	<i>Cemetery</i>	<i>Combined</i>	<i>Mausoleum</i>	<i>Cemetery</i>	<i>Combined</i>
Operating Revenue	\$ 49,707	\$ 97,571	\$ 147,278	\$ 62,800	\$ 84,900	\$ 147,700
Operating Expense	273,515	254,718	528,233	381,700	377,200	758,900
Depreciation/Capital Expenditure	57,219	3,992	61,211	-	-	-
	330,734	258,710	589,444	381,700	377,200	758,900
(Loss) before Transfer	(281,027)	(161,139)	(442,166)	(318,900)	(292,300)	(611,200)
Transfer from Perpetual Care	312,000	218,800	530,800	315,300	208,400	523,700
Gain/(Loss) for year	\$ 30,973	\$ 57,661	\$ 88,634	\$ (3,600)	\$ (83,900)	\$ (87,500)

The fund experienced a net loss in the operating fund of \$360,156 before a transfer of \$523,700 (cemetery \$208,400 / mausoleum \$315,300) from the perpetual trust fund in FY 2013. In FY 2013, 40 lots were sold; an increase of 2 lots from the prior year. The City has a policy of only selling lots to City residents. Mausoleum sales do not have this restriction but still failed to meet the projection. Also, the Mausoleum Corporation is no longer the only company offering services in our area. These variables, as well as the cost of mausoleum building maintenance, may cause perpetual care reserves to be depleted earlier than anticipated. This may have an impact on the General Fund in the future.

The cemetery and mausoleum continue to face new competition in the City and surrounding areas. With the nationwide trend of reduced burials and more cremations, lot sales are not seen increasing in the future.

The reserve balances need to be sufficient to produce interest revenue to fund operations and capital improvements when revenues decrease because of sellout of the cemetery and mausoleum.

At September 30, 2013 the fund balances in the Perpetual Care Funds were:

Cemetery	\$1,629,501
Mausoleum	<u>2,994,295</u>
Total	<u>\$4,623,796</u>

Recommendation

As previous reports have shown, the City should develop new revenues and expense projections and look at ways to reduce annual operating costs at the Cemetery. The City should review possible modifications to existing cemetery policy to allow purchases by non-City residents at a premium cost. Other new revenues should also be considered.

GOLF COURSE FUND

The City operates three golf courses, Municipal, Executive, and the Red Reef Course as one enterprise fund. Golf Course operating revenues increased 1.7% over FY 2013. The Golf Course Fund reported an operating loss before transfers of \$85 thousands in FY 2013.

The Renewal and Replacement Fund was established in 1996. The \$2.00 user fee for each round of golf played brought in \$209 thousand in FY 2013. Expenditures are forecast using the same growth as previously stated in this forecast.

Capital projects are forecast using the Capital Improvements Program. Renovation of the tees, greens and bunkers on the Municipal Course were completed in FY 2010.

Due to increased competition and the economic conditions, the planned CIP projects have been deferred or put on hold. Consideration will be given as to when to move forward with these projects once the local economy improves.

Golf Course Fund
Long-Range Financial Forecast
(\$ in thousands)

	2013A	2014B	2015F	2016F	2017F	2018F
REVENUES & SOURCES						
05-INTERGOVERNMENTAL	\$ 242	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215
06-FEES, CHARGES & OTHER FINES	2,355	2,485	2,534	2,585	2,637	2,689
08-INTEREST	(2)	1	1	1	1	1
09-OTHER SOURCES	99	90	90	90	90	90
TOTAL REVENUES AND SOURCES	2,694	2,791	2,840	2,891	2,943	2,995
EXPENDITURES & USES						
01-PERSONNEL SERVICES-GENERAL	1,691	1,680	1,730	1,782	1,835	1,890
03-OPERATING EXPENDITURES-OTHER	646	742	753	764	776	787
04-SUPPLIES	294	356	361	366	372	377
05-CAPITAL	-	81	188	180	294	214
06-OTHER USES	146	-	-	-	-	-
07-TRANSFERS OUT	2	1	1	1	1	1
TOTAL EXPENDITURES AND USES	2,778	2,859	3,033	3,093	3,278	3,270
ANNUAL INCREASE/(DECREASE) IN FUNDS	(85)	(68)	(192)	(202)	(335)	(274)
BEGINNING RESERVES	226	141	73	(120)	(322)	(657)
TOTAL AVAILABLE	141	73	(120)	(322)	(657)	(931)

SANITATION FUND

Effective in FY 2009, the City established a Sanitation Enterprise Fund to account for the collection and disposal of solid waste, vegetation, and recyclable material for City residents including weekly bulk trash collection. During the current fiscal year, the City anticipates collecting approximately 86 million pounds of garbage, 15 million pounds of recyclables, and 5 million pounds of vegetation.

In FY 2013, the sanitation fee was increased from \$16.00 to \$16.50 per month for single family residents and from \$9.59 to \$9.89 per month for multi-family residential units.

Sanitation Fund
Long-Range Financial Plan
(\$ in thousands)

	2013A	2014B	2015F	2016F	2017F	2018F
REVENUES & SOURCES						
06-FEES, CHARGES & OTHER FINES	\$ 7,376	\$ 7,447	\$ 7,595	\$ 7,747	\$ 7,902	\$ 8,060
08-INTEREST	(12)	25	25	26	26	27
09-OTHER SOURCES	74	-	-	-	-	-
TOTAL REVENUES AND SOURCES	7,438	7,472	7,621	7,773	7,928	8,087
<i>% ANNUAL CHANGE</i>	2.1%	0.5%	2.0%	2.0%	2.0%	2.0%
EXPENDITURES & USES						
01-PERSONNEL SERVICES-GENERAL	2,629	2,730	2,812	2,896	2,983	3,073
03-OPERATING EXPENDITURES-OTHER	3,221	3,912	3,971	4,030	4,091	4,152
04-SUPPLIES	274	31	31	32	32	33
05-CAPITAL	-	2,329	1,190	1,235	1,142	1,156
06-OTHER USES	603	-	-	-	-	-
07-TRANSFERS OUT	5	7	7	7	7	7
TOTAL EXPENDITURES AND USES	6,732	9,009	8,011	8,200	8,255	8,421
ANNUAL INCREASE/(DECREASE) IN FUNDS	706	(1,537)	(390)	(427)	(327)	(334)
BEGINNING RESERVES	1,167	5,076	3,539	3,148	2,721	2,394
TOTAL AVAILABLE	5,076	3,539	3,148	2,721	2,394	2,060

Recommendation

The City should continue to set Sanitation user fees to sufficiently fund cost of services, including future capital expenditures.

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 55 percent (55%) will be used for drainage improvement projects.

Stormwater Fund
Long-Range Financial Forecast
(\$ in thousands)

	2013A	2014B	2015F	2016F	2017F	2018F
REVENUES & SOURCES						
06-FEES, CHARGES & OTHER FINES	\$ 2,236	\$ 2,200	\$ 2,244	\$ 2,289	\$ 2,335	\$ 2,381
08-INTEREST	(13)	30	30	31	31	32
09-OTHER SOURCES	7	-	-	-	-	-
TOTAL REVENUES AND SOURCES	2,230	2,230	2,274	2,320	2,366	2,413
EXPENDITURES & USES						
01-PERSONNEL SERVICES-GENERAL	804	872	898	925	952	981
03-OPERATING EXPENDITURES-OTHER	555	1,057	1,073	1,089	1,105	1,122
04-SUPPLIES	121	5	5	5	5	5
05-CAPITAL	-	2,621	1,290	760	700	200
06-OTHER USES	689	-	-	-	-	-
TOTAL EXPENDITURES AND USES	2,169	4,555	3,266	2,779	2,763	2,308
ANNUAL INCREASE/(DECREASE) IN FUNDS	61	(2,325)	(991)	(459)	(397)	105
BEGINNING RESERVES	7,271	7,155	4,830	3,839	3,380	2,983
TOTAL AVAILABLE	7,155	4,830	3,839	3,380	2,983	3,088

Revenues

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

Residential Properties \$3.006 per unit

Non-Residential Properties:

(Square Feet of Impervious Area) / 2,837 = Number of ERU's

(Number of ERU's) x \$3.006 = Monthly Fee

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 forecast and report.

Recommendation

The Stormwater Fund will continue to provide funding for stormwater projects in the future. Based on projected capital projects the fund is providing sufficient resources to cover expenditures.



BUDGET BY FUND

REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	WATER AND SEWER FUNDS	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	PERMANENT FUND	TOTAL BUDGET
TAXES:									
AD VALOREM TAXES	\$ 53,000,000	\$ 1,000,000	-	\$ 5,235,000	-	-	-	-	\$ 59,235,000
AD VALOREM TAXES	-	-	\$ 5,033,100	-	-	-	-	-	5,033,100
FRANCHISE	12,615,000	-	-	-	-	-	-	-	12,615,000
LICENSES & PERMITS	28,330,400	2,353,600	-	1,520,000	\$ 554,000	-	\$ 2,979,500	-	35,737,500
INTER-GOVERNMENTAL	13,564,600	19,843,800	-	9,048,600	328,000	-	-	-	42,785,000
CHARGES FOR SERVICES	23,540,000	3,830,200	-	-	53,571,700	\$ 9,831,100	23,111,100	\$ 115,100	113,999,200
FINES AND FORFEITURES	1,668,200	890,000	-	-	-	-	-	-	2,558,200
MISCELLANEOUS	135,000	1,280,000	-	1,944,100	3,000	2,762,200	2,415,600	-	8,539,900
INTEREST EARNINGS	500,000	148,600	10,000	281,000	354,000	58,100	255,000	37,400	1,644,100
TOTAL REVENUES	133,353,200	29,346,200	5,043,100	18,028,700	54,810,700	12,651,400	28,761,200	152,500	282,147,000
TRANSFERS	21,000	22,634,400	1,395,500	1,500,000	6,321,900	521,500	3,790,600	-	36,184,900
FUND BALANCE/RESERVES	38,905,000	23,603,000	1,182,200	34,197,500	91,562,300	10,631,300	53,736,900	4,243,800	258,062,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 172,279,200	\$ 75,583,600	\$ 7,620,800	\$ 53,726,200	\$ 152,694,900	\$ 23,804,200	\$ 86,288,700	\$ 4,396,300	\$ 576,393,900
EXPENDITURES									
GENERAL GOVERNMENT	\$ 21,991,800	\$ 6,698,400	-	\$ 361,600	\$ 2,183,400	-	\$ 23,989,300	-	\$ 55,224,500
PUBLIC SAFETY	84,041,300	379,200	-	10,882,600	-	-	3,304,500	-	98,607,600
PHYSICAL ENVIRONMENT	488,400	-	-	10,063,700	63,834,600	\$ 10,385,000	-	-	84,771,700
RECREATION SERVICES	18,580,200	23,093,400	-	3,445,000	-	3,698,500	115,200	-	48,932,300
HIGHWAYS AND STREETS	9,827,800	4,076,100	-	3,737,400	-	2,432,000	3,851,400	-	23,924,700
HUMAN SERVICES	-	1,613,600	-	-	-	-	-	-	1,613,600
DEBT SERVICE	-	6,660,000	\$6,384,800	-	4,978,900	-	-	-	18,023,700
TOTAL EXPENDITURES	134,929,500	42,520,700	6,384,800	28,490,300	70,996,900	16,515,500	31,260,400	-	331,098,100
TRANSFERS	1,500,000	7,949,200	-	4,864,700	6,479,200	25,000	-	521,500	21,339,600
FUND BALANCE/RESERVES	35,849,700	25,113,700	1,236,000	20,371,200	75,218,800	7,263,700	55,028,300	3,874,800	223,956,200
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 172,279,200	\$ 75,583,600	\$ 7,620,800	\$ 53,726,200	\$ 152,694,900	\$ 23,804,200	\$ 86,288,700	\$ 4,396,300	\$ 576,393,900

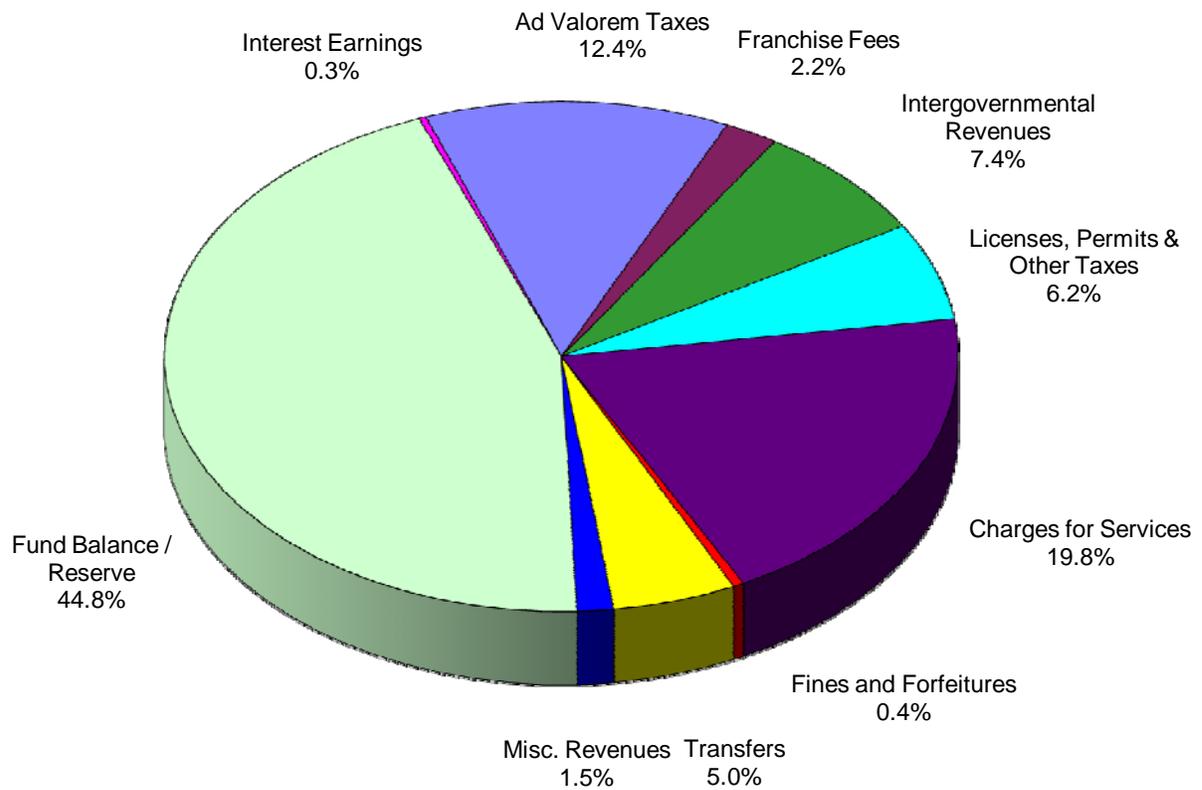
Sources of Funds Fiscal Year 2014 - 2015

FUND DESCRIPTION	MILLAGE	CURRENT AD VALOREM TAXES	FRANCHISE FEES	LICENSES	INTER-	CHARGES
	CITY			& PERMITS, OTHER TAXES	GOVERNMENTAL	FOR
					REVENUES	SERVICES
GENERAL-OPERATING	3.1137	\$ 53,000,000	\$ 12,615,000	\$ 28,330,400	\$ 13,564,600	\$ 23,540,000
COMMUNITY DEVELOPMENT BLOCK GRANT		-	-	-	1,088,400	-
STATE & FEDERAL GRANTS HOUSING ASSISTANCE TRUST		-	-	-	483,900	-
LAW ENFORCEMENT TRUST FUND		-	-	-	393,000	-
TRANSPORTATION BEAUTIFICATION		-	-	2,353,600	2,025,200	-
GREATER BR BEACH & PARK DISTRICT		-	-	-	15,853,300	2,829,100
TAX INCREMENT BONDS- UTIL TAX		-	-	-	-	-
ECONOMIC DEVELOPMENT		1,000,000	-	-	-	-
BOND SINKING	0.2910	5,033,100	-	-	-	-
RIGHT-OF-WAY ACQUISITION ENVIRONMENTALLY SENSITIVE LANDS		-	-	-	-	-
LIBRARY IMPROVEMENT CAPITAL IMPROVEMENTS PROGRAM	0.3079	5,235,000	-	1,520,000	9,048,600	-
DOWNTOWN INFRASTRUCTURE LAND DEDICATION DOWNTOWN LAND DEDICATION		-	-	-	-	-
SANITATION		-	-	-	-	7,306,500
STORMWATER UTILITY		-	-	-	-	2,200,000
WATER/SEWER OPERATING		-	-	-	328,000	49,920,200
WATER/SEWER SINKING		-	-	-	-	-
WATER/SEWER RENEWAL & REPLACEMENT		-	-	-	-	-
WATER IMPACT		-	-	-	-	2,026,000
SEWER IMPACT		-	-	554,000	-	1,625,500
CEMETERY/MAUSOLEUM		-	-	-	-	109,000
GOLF COURSE		-	-	-	-	-
GOLF COURSE RENEWAL & REPLACEMENT		-	-	-	-	215,600
INFORMATION SERVICES		-	-	-	-	5,476,200
MOTOR POOL		-	-	-	-	1,416,000
RETIREMENT SUSTAINABILITY		-	-	2,979,500	-	776,300
WORKER'S COMPENSATION SELF INSURANCE		-	-	-	-	1,801,500
GROUP MEDICAL SELF INSURANCE		-	-	-	-	11,368,400
LIABILITY SELF INSURANCE		-	-	-	-	2,272,700
CEMETERY PERPETUAL CARE		-	-	-	-	50,000
MAUSOLEUM PERPETUAL CARE		-	-	-	-	65,100
COMMUNITY REDEVELOPMENT AGENCY		7,193,300	-	-	-	1,001,100
TOTAL CITY-WIDE:	3.7126	\$ 71,461,400	\$ 12,615,000	\$ 35,737,500	\$ 42,785,000	\$ 113,999,200

Sources of Funds Fiscal Year 2014 - 2015

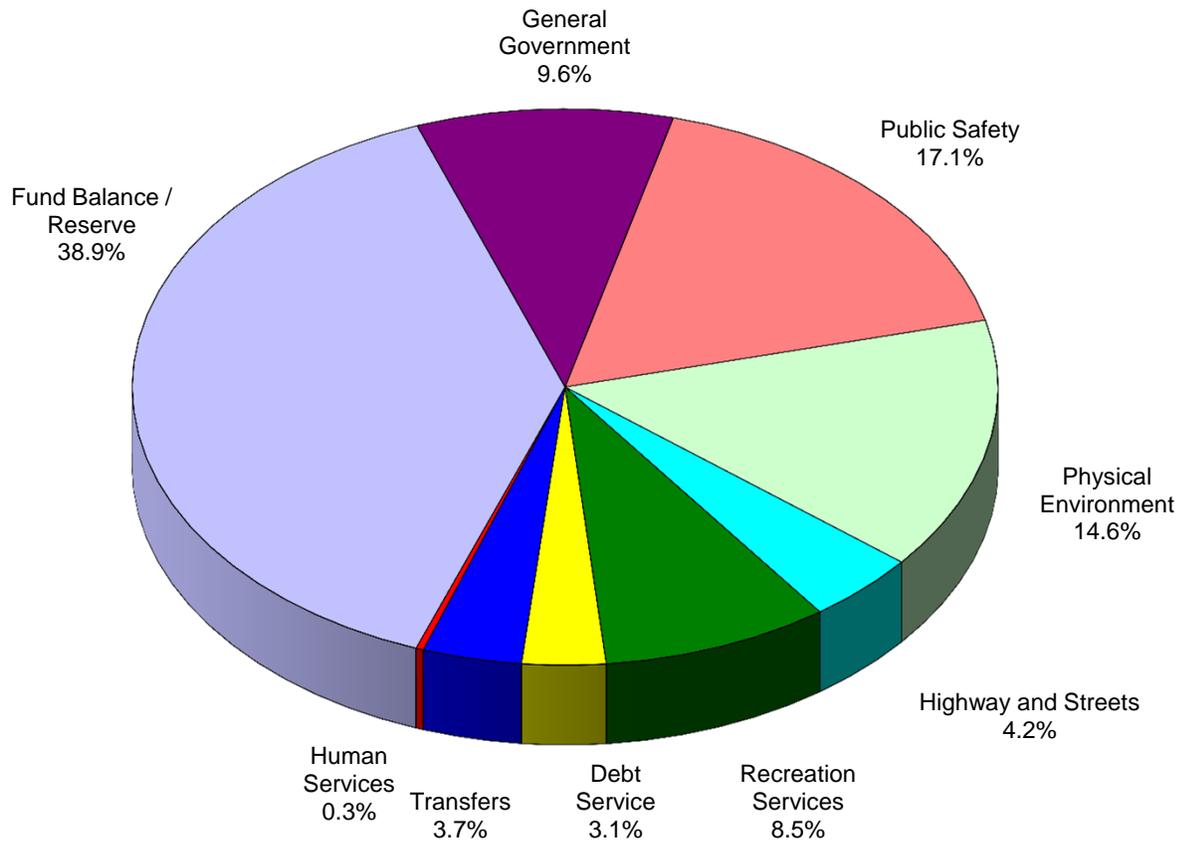
FUND DESCRIPTION	OPERATING				TRANSFERS	BEGINNING	TOTAL
	FINES AND FORFEITURES	MISC. REVENUES	INTEREST EARNINGS	SUB TOTAL		FUND BALANCE/ RESERVE	
GENERAL-OPERATING	\$ 1,668,200	\$ 135,000	\$ 500,000	\$ 133,353,200	\$ 21,000	\$ 38,905,000	\$ 172,279,200
COMMUNITY DEVELOPMENT BLOCK GRANT	-	-	-	1,088,400	-	-	1,088,400
STATE & FEDERAL GRANTS HOUSING ASSISTANCE TRUST	-	-	-	483,900	-	-	483,900
LAW ENFORCEMENT TRUST FUND	240,000	-	5,000	245,000	-	165,100	558,100
TRANSPORTATION	-	-	50,000	2,075,200	-	9,107,500	11,182,700
BEAUTIFICATION	-	100,000	8,600	2,462,200	1,500,000	1,275,400	5,237,600
GREATER BR BEACH & PARK DISTRICT	-	-	-	18,682,400	-	-	18,682,400
TAX INCREMENT BONDS- UTIL TAX	-	-	30,000	30,000	-	6,220,600	6,250,600
ECONOMIC DEVELOPMENT	-	-	10,000	1,010,000	6,060,000	-	7,070,000
BOND SINKING	-	-	10,000	5,043,100	1,395,500	1,182,200	7,620,800
RIGHT-OF-WAY ACQUISITION	-	-	15,000	15,000	-	2,309,000	2,324,000
ENVIRONMENTALLY SENSITIVE LANDS	-	-	-	-	-	-	-
LIBRARY IMPROVEMENT	-	-	25,000	25,000	-	548,300	573,300
CAPITAL IMPROVEMENTS PROGRAM	-	196,100	225,000	16,224,700	1,500,000	25,350,300	43,075,000
DOWNTOWN INFRASTRUCTURE	-	1,498,000	5,000	1,503,000	-	485,500	1,988,500
LAND DEDICATION	-	250,000	5,000	255,000	-	3,298,800	3,553,800
DOWNTOWN LAND DEDICATION	-	-	6,000	6,000	-	2,205,600	2,211,600
SANITATION	-	-	25,000	7,331,500	-	4,196,700	11,528,200
STORMWATER UTILITY	-	-	30,000	2,230,000	-	5,409,100	7,639,100
WATER/SEWER OPERATING	-	3,000	299,000	50,550,200	-	49,961,600	100,511,800
WATER/SEWER SINKING	-	-	-	-	1,821,900	8,871,300	10,693,200
WATER/SEWER RENEWAL & REPLACEMENT	-	-	-	-	4,500,000	17,146,000	21,646,000
WATER IMPACT	-	-	30,000	2,056,000	-	8,346,100	10,402,100
SEWER IMPACT	-	-	25,000	2,204,500	-	7,237,300	9,441,800
CEMETERY/MAUSOLEUM	-	70,000	1,800	180,800	521,500	747,600	1,449,900
GOLF COURSE	-	2,692,200	700	2,692,900	-	(265,500)	2,427,400
GOLF COURSE RENEWAL & REPLACEMENT	-	-	600	216,200	-	543,400	759,600
INFORMATION SERVICES	-	60,000	100,000	5,636,200	2,212,400	3,647,700	11,496,300
MOTOR POOL	-	2,280,600	70,000	3,766,600	1,578,200	15,814,500	21,159,300
RETIREMENT SUSTAINABILITY	-	-	-	3,755,800	-	15,000,000	18,755,800
WORKER'S COMPENSATION SELF INSURANCE	-	-	25,000	1,826,500	-	6,202,100	8,028,600
GROUP MEDICAL SELF INSURANCE	-	75,000	10,000	11,453,400	-	3,573,100	15,026,500
LIABILITY SELF INSURANCE	-	-	50,000	2,322,700	-	9,499,500	11,822,200
CEMETERY PERPETUAL CARE	-	-	22,600	72,600	-	1,478,900	1,551,500
MAUSOLEUM PERPETUAL CARE	-	-	14,800	79,900	-	2,764,900	2,844,800
COMMUNITY REDEVELOPMENT AGENCY	650,000	1,180,000	45,000	10,069,400	7,881,100	6,157,200	24,107,700
TOTAL CITY-WIDE:	\$ 2,558,200	\$ 8,539,900	\$ 1,644,100	\$ 289,340,300	\$ 28,991,600	\$ 258,062,000	\$ 576,393,900

SOURCES OF FUNDS CITY-WIDE FY 2014 - 2015



TOTAL SOURCES : \$576,393,900

USES OF FUNDS CITY-WIDE FY 2014 - 2015



TOTAL USES : \$576,393,900

Uses of Funds Fiscal Year 2014 - 2015

FUND DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAY AND STREETS	HUMAN SERVICES
GENERAL	\$ 21,991,800	\$ 84,041,300	\$ 488,400	\$ 18,580,200	\$ 9,827,800	\$ -
COMMUNITY DEVELOPMENT BLOCK GRANT	-	-	-	-	-	1,088,400
STATE & FEDERAL GRANTS	-	28,200	-	-	455,700	-
HOUSING ASSISTANCE TRUST	-	-	-	-	-	525,200
LAW ENFORCEMENT TRUST FUND	-	351,000	-	-	-	-
TRANSPORTATION	-	-	-	-	3,620,400	-
BEAUTIFICATION	-	-	-	4,469,600	-	-
GREATER BR BEACH & PARK DISTRICT	-	-	-	18,623,800	-	-
TAX INCREMENT BONDS UTILITY TAX	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	3,382,700	-	-	-	-	-
BOND SINKING	-	-	-	-	-	-
RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
ENVIRONMENTALLY SENSITIVE LANDS	-	-	-	-	-	-
LIBRARY IMPROVEMENT	-	-	-	-	-	-
CAPITAL IMPROVEMENTS PROGRAM	361,600	10,882,600	10,063,700	3,445,000	3,737,400	-
DOWNTOWN INFRASTRUCTURE	-	-	-	-	-	-
LAND DEDICATION	-	-	-	-	-	-
DOWNTOWN LAND DEDICATION	-	-	-	-	-	-
SANITATION	-	-	7,148,000	-	2,432,000	-
STORMWATER UTILITY	-	-	3,237,000	-	-	-
WATER/SEWER OPERATING	2,183,400	-	46,158,000	-	-	-
WATER/SEWER SINKING	-	-	-	-	-	-
WATER/SEWER RENEWAL & REPLACEMENT	-	-	16,576,600	-	-	-
WATER/SEWER CIP BOND	-	-	-	-	-	-
WATER IMPACT	-	-	100,000	-	-	-
SEWER IMPACT	-	-	1,000,000	-	-	-
CEMETERY/MAUSOLEUM	-	-	-	785,200	-	-
GOLF COURSE	-	-	-	2,737,200	-	-
GOLF COURSE RENEWAL & REPLACEMENT	-	-	-	176,100	-	-
INFORMATION SERVICES	7,736,500	-	-	-	-	-
MOTOR POOL	-	325,000	-	115,200	3,851,400	-
RETIREMENT SUSTAINABILITY	-	2,979,500	-	-	-	-
WORKER'S COMPENSATION SELF INSURANCE	2,070,400	-	-	-	-	-
GROUP MEDICAL SELF INSURANCE	11,658,100	-	-	-	-	-
LIABILITY SELF INSURANCE	2,524,300	-	-	-	-	-
CEMETERY PERPETUAL CARE	-	-	-	-	-	-
MAUSOLEUM PERPETUAL CARE	-	-	-	-	-	-
COMMUNITY REDEVELOPMENT AGENCY	3,315,700	-	-	-	-	-
TOTAL CITY-WIDE:	\$55,224,500	\$98,607,600	\$84,771,700	\$48,932,300	\$23,924,700	\$1,613,600

Uses of Funds Fiscal Year 2014 - 2015

FUND DESCRIPTION	OPERATING		INTERFUND TRANSFERS	ENDING	TOTAL BUDGET
	DEBT SERVICE	SUB TOTAL		FUND BALANCE /RESERVE	
GENERAL	\$ -	\$ 134,929,500	\$ 1,500,000	\$ 35,849,700	\$ 172,279,200
COMMUNITY DEVELOPMENT BLOCK GRANT	-	1,088,400	-	-	1,088,400
STATE & FEDERAL GRANTS	-	483,900	-	-	483,900
HOUSING ASSISTANCE TRUST	-	525,200	-	32,900	558,100
LAW ENFORCEMENT TRUST FUND	-	351,000	-	571,200	922,200
TRANSPORTATION	-	3,620,400	-	7,562,300	11,182,700
BEAUTIFICATION	-	4,469,600	9,500	758,500	5,237,600
GREATER BR BEACH & PARK DISTRICT	-	18,623,800	58,600	-	18,682,400
TAX INCREMENT BONDS UTILITY TAX	-	-	-	6,250,600	6,250,600
ECONOMIC DEVELOPMENT	-	3,382,700	-	3,687,300	7,070,000
BOND SINKING	6,384,800	6,384,800	-	1,236,000	7,620,800
RIGHT-OF-WAY ACQUISITION	-	-	-	2,324,000	2,324,000
ENVIRONMENTALLY SENSITIVE LANDS	-	-	-	-	-
LIBRARY IMPROVEMENT	-	-	-	573,300	573,300
CAPITAL IMPROVEMENTS PROGRAM	-	28,490,300	3,448,200	11,136,500	43,075,000
DOWNTOWN INFRASTRUCTURE	-	-	1,416,500	572,000	1,988,500
LAND DEDICATION	-	-	-	3,553,800	3,553,800
DOWNTOWN LAND DEDICATION	-	-	-	2,211,600	2,211,600
SANITATION	-	9,580,000	9,600	1,938,600	11,528,200
STORMWATER UTILITY	-	3,237,000	-	4,402,100	7,639,100
WATER/SEWER OPERATING	-	48,341,400	5,893,900	46,276,500	100,511,800
WATER/SEWER SINKING	4,978,900	4,978,900	-	5,714,300	10,693,200
WATER/SEWER RENEWAL & REPLACEMENT	-	16,576,600	108,100	4,961,300	21,646,000
WATER/SEWER CIP BOND	-	-	-	-	-
WATER IMPACT	-	100,000	477,200	9,824,900	10,402,100
SEWER IMPACT	-	1,000,000	-	8,441,800	9,441,800
CEMETERY/MAUSOLEUM	-	785,200	-	664,700	1,449,900
GOLF COURSE	-	2,737,200	-	(309,800)	2,427,400
GOLF COURSE RENEWAL & REPLACEMENT	-	176,100	15,400	568,100	759,600
INFORMATION SERVICES	-	7,736,500	-	3,759,800	11,496,300
MOTOR POOL	-	4,291,600	-	16,867,700	21,159,300
RETIREMENT SUSTAINABILITY	-	2,979,500	-	15,776,300	18,755,800
WORKER'S COMPENSATION SELF INSURANCE	-	2,070,400	-	5,958,200	8,028,600
GROUP MEDICAL SELF INSURANCE	-	11,658,100	-	3,368,400	15,026,500
LIABILITY SELF INSURANCE	-	2,524,300	-	9,297,900	11,822,200
CEMETERY PERPETUAL CARE	-	-	178,900	1,372,600	1,551,500
MAUSOLEUM PERPETUAL CARE	-	-	342,600	2,502,200	2,844,800
COMMUNITY REDEVELOPMENT AGENCY	6,660,000	9,975,700	7,881,100	6,250,900	24,107,700
TOTAL CITY-WIDE:	\$18,023,700	\$331,098,100	\$21,339,600	\$223,956,200	\$576,393,900

(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.

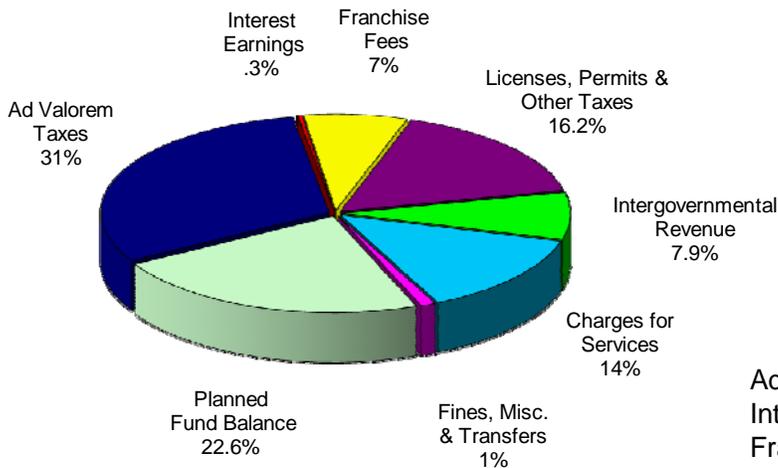
(3) Enterprise funds ending Retained Earnings are comprised of available cash for future appropriation as well as funds that are reserved to satisfy bond covenants.

(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.

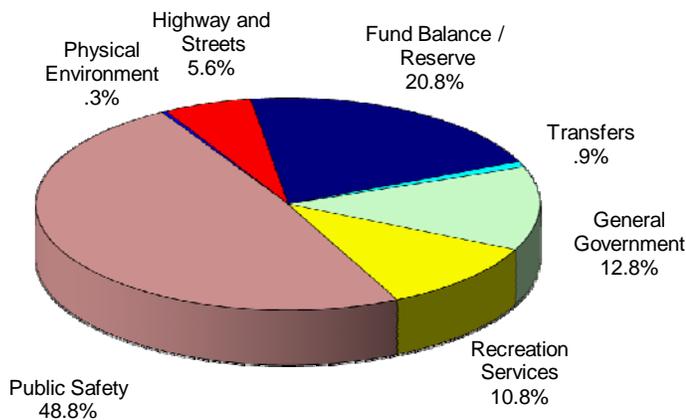
(6) Ending Retained Earnings refers to the funds available for future appropriation.

Fiscal Year 2014 - 2015 General Fund Revenues



Ad Valorem Taxes	\$ 53,000,000
Interest Earnings	500,000
Franchise Fees	12,615,000
Licenses, Permits & Other Taxes	28,330,400
Intergovernmental Revenue	13,564,600
Charges for Services	23,540,000
Fines, Misc. & Transfers	1,824,200
Planned Fund Balance	<u>38,905,000</u>
	<u>\$ 172,279,200</u>

General Fund Expenditures



Physical Environment	\$ 488,400
Highway and Streets	9,827,800
Fund Balance / Reserve	35,849,700
Transfers	1,500,000
General Government	21,991,800
Recreation Services	18,580,200
Public Safety	<u>84,041,300</u>
	<u>\$ 172,279,200</u>

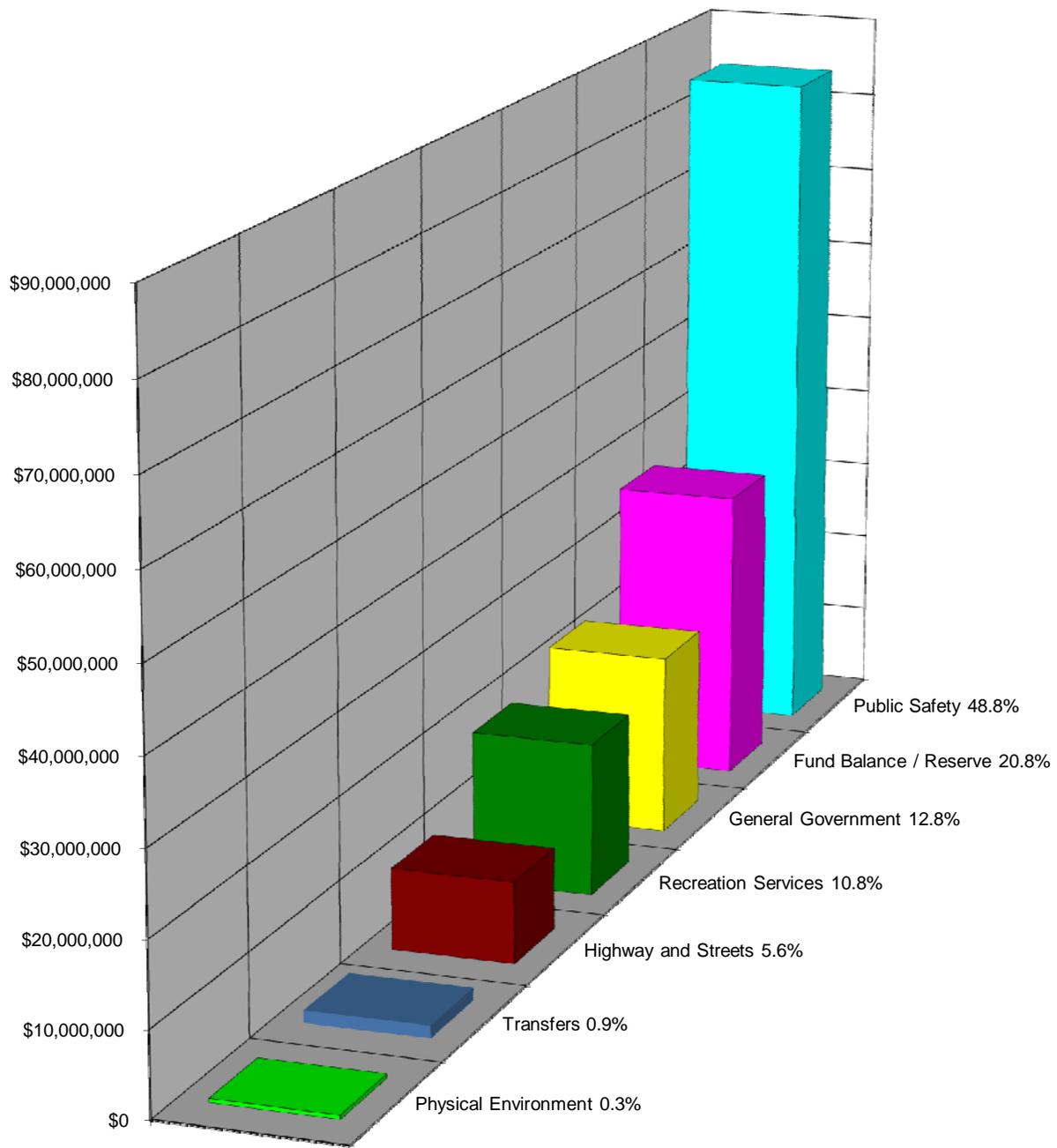
GENERAL FUND OPERATING

REVENUE SUMMARY				
	ACTUAL 2012-13	APPROVED BUDGET 2013-14	REVISED 2013-14	APPROVED BUDGET 2014-15
Ad Valorem Taxes	\$50,821,748	\$50,869,400	\$50,869,400	\$53,050,000
Other Taxes	31,966,784	29,451,400	29,451,400	30,075,400
Licenses & Permits	12,531,736	10,162,500	10,162,500	10,820,000
Intergovernmental Revenue	12,417,948	12,218,500	12,218,500	13,564,600
Charges for Services	16,145,387	16,078,800	16,078,800	15,544,500
Fines & Forfeitures	8,883,443	8,879,800	8,879,800	8,987,200
Miscellaneous Revenue	1,116,871	1,452,300	1,452,300	1,311,500
Transfers	20,000	21,000	21,000	21,000
Fund Balance/Retained Earnings	51,839,405	56,126,300	56,693,400	38,905,000
TOTAL REVENUES	\$185,743,322	\$185,260,000	\$185,827,100	\$172,279,200

EXPENDITURE SUMMARY				
	ACTUAL 2012-13	APPROVED BUDGET 2013-14	REVISED 2013-14	APPROVED BUDGET 2014-15
City Council	\$274,705	\$171,000	\$171,000	\$188,000
City Manager	4,115,289	\$4,664,800	4,731,900	4,290,800
City Attorney	1,179,630	1,165,500	1,165,500	1,204,400
Financial Services	2,910,439	3,452,900	3,457,900	4,100,900
Development Services	5,610,155	6,261,300	6,278,900	7,109,300
Police Services	39,949,897	41,002,300	41,109,000	42,332,800
Fire-Rescue Services	39,832,307	41,048,900	41,105,100	41,708,500
Municipal Services	9,122,891	10,189,900	10,375,200	10,321,900
Recreation Services	15,800,136	17,271,600	17,339,700	18,580,200
Non-Divisional	6,827,011	6,356,000	6,529,100	5,092,700
Transfers	1,475,000	22,469,900	22,469,900	1,500,000
Reserve	58,645,862	31,205,900	31,093,900	35,849,700
TOTAL EXPENDITURES	\$185,743,322	\$185,260,000	\$185,827,100	\$172,279,200

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

General Fund Expenditures



HISTORICAL SUMMARY OPERATING REVENUES

FUNDS	ACTUAL FY 2010-11	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED FY 2013-14	APPROVED FY 2014-15
Ad Valorem Taxes	\$ 43,401,832	\$ 50,258,700	\$ 50,821,748	\$ 50,869,400	\$ 53,050,000
Other Taxes	31,933,687	29,611,000	31,966,784	29,451,400	30,075,400
Licenses & Permits	8,578,335	7,946,300	12,531,736	10,162,500	10,820,000
Intergovernmental Revenue	12,728,322	15,054,500	12,417,948	12,218,500	13,564,600
Charges for Services	10,903,318	15,054,500	16,145,387	16,078,800	15,544,500
Fines & Forfeitures	7,306,334	8,844,300	8,883,443	8,879,800	8,987,200
Miscellaneous Revenue	1,201,581	1,761,100	1,116,871	1,452,300	1,311,500
TOTAL GENERAL FUND	116,053,309	128,530,400	133,883,917	129,112,700	133,353,200
Ad Valorem Taxes	-	-	6,574,895	6,574,900	8,193,300
Utility Service Taxes	2,365,687	2,326,176	2,388,273	2,369,700	2,353,600
Federal Grants	1,548,366	2,175,618	1,798,106	1,139,100	1,561,600
Shared Rev/Local Unit	13,091,906	14,263,837	12,568,642	16,657,300	15,835,300
State Grants	560,816	108,837	33,103	592,500	503,700
Court Cases	292,892	85,995	143,071	75,000	140,000
Local Option Fuel Tax	1,908,137	1,966,454	1,958,559	1,978,000	2,025,200
Culture-Recreation	2,238,272	2,129,475	2,327,713	2,600,200	2,847,100
General Government	-	-	-	-	-
Interest Earnings	132,756	70,771	1,213	115,000	103,600
Other Misc Revenues	27,319	87,643	2,872,328	2,310,500	2,976,100
Total Special Revenue	22,166,151	23,214,806	24,091,008	27,837,300	36,539,500
Ad Valorem Taxes	6,083,201	5,661,823	4,938,780	4,941,400	5,033,100
Interest Earnings	19,873	32,031	9,459	20,000	10,000
Total Debt Service	6,103,074	5,693,854	4,948,239	4,961,400	5,043,100
Ad Valorem Taxes	4,760,625	3,961,068	3,807,226	4,479,600	5,235,000
Utility Service Taxes	1,311,300	1,340,503	1,384,413	1,356,600	1,520,000
Sales And Compensation	-	-	-	-	-
State & Federal Grants	450,987	122,552	1,489,383	5,548,100	4,093,200
State Shared Revenues	-	447,644	-	-	-
Shared Rev/Local Unit	2,033,660	1,058,705	534,992	5,089,800	4,955,400
Special Assessments	1,199,953	1,172,570	1,493,004	1,482,900	1,498,000
Interest Earnings	362,541	322,478	32,341	256,000	281,000
Contributions/Donations	662,807	2,068,440	2,334,351	521,100	446,100
Total Capital Improvement Program	10,781,873	10,493,960	11,035,976	18,739,100	18,028,700
Physical Environment	56,874,285	58,654,239	56,138,979	58,348,200	59,535,700
Special Assessments	882,069	5,220,785	7,629,541	2,665,800	4,533,500
Sales And Compensation	157,715	131,734	344,774	129,300	163,000
Shared Rev/Local Unit	267,588	205,384	242,007	215,100	220,000
Culture-Recreation	2,196,198	2,341,092	2,354,688	2,484,500	2,594,000
Interest Earnings	1,180,001	764,826	287,639	637,000	412,100
Other Misc Revenues	30,973	29,516	115,059	3,500	3,800
Total Enterprise Fund	61,588,829	67,347,576	66,537,409	64,483,400	67,462,100
Sales And Compensation	187,932	186,495	91,780	76,000	110,100
Central Data Proc Srvc	3,501,000	3,908,000	4,171,676	4,595,600	5,476,200
Motor Pool Srvcs	1,160,963	1,254,393	1,205,042	1,100,400	1,416,000
Other Intragov't'l Srvc	14,351,094	12,997,996	13,962,378	14,577,200	15,949,400
General Government	2,038,495	2,151,110	2,225,191	2,521,800	2,490,000
Interest Earnings	300,209	269,729	84,811	335,000	255,000
Other Misc Revenues	115,270	19,434	532,773	20,000	85,000
Premium Tax	-	-	-	2,833,400	2,979,500
Total Interservice	21,905,473	20,787,157	22,104,029	26,059,400	28,761,200
Physical Environment	182,200	83,680	124,015	105,100	115,100
Interest Earnings	299,484	106,089	6,125	26,200	37,400
Fees	7,169,901	7,159,855	-	-	-
Other Misc Revenues	1,180,000	1,300,374	-	-	-
Total Perpetual Care Funds	8,831,585	8,649,998	117,890	131,300	152,500
TOTAL OTHER CITY FUNDS	131,376,985	136,187,351	137,366,659	142,211,900	155,987,100
TOTAL ALL FUNDS	\$ 247,430,294	\$ 264,717,751	\$ 271,250,576	\$ 271,324,600	\$ 289,340,300

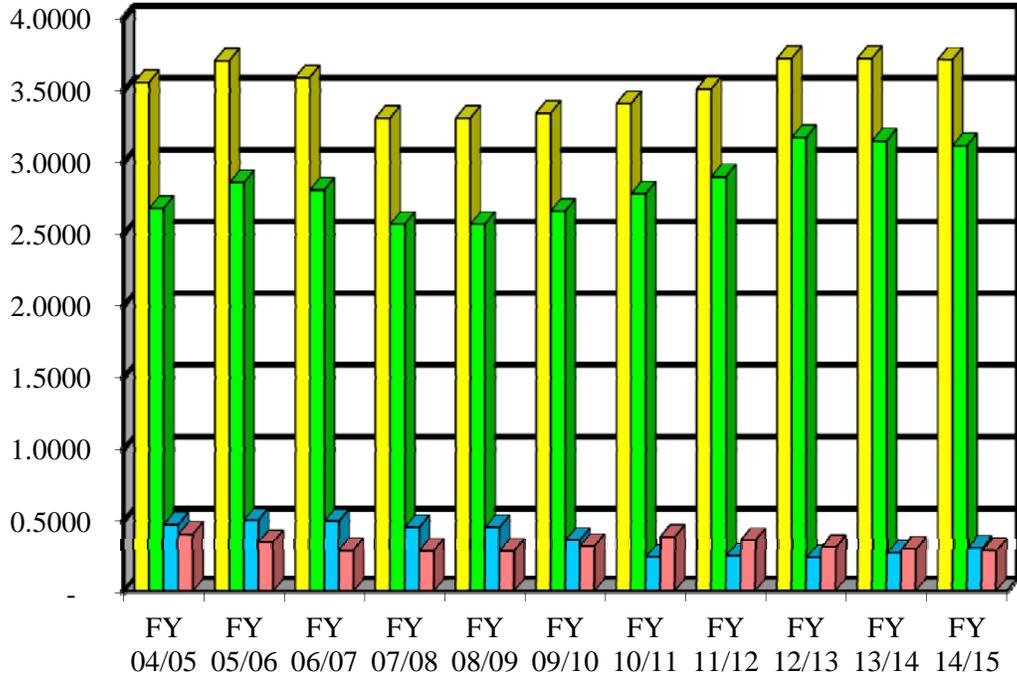
NOTE: This chart excludes reserves, depreciation and other interfund transfers.

HISTORICAL SUMMARY OPERATING EXPENDITURES

FUNDS	ACTUAL FY 2010-11	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED FY 2013-14	APPROVED FY 2014-15
City Council	\$ 326,577	\$ 285,856	\$274,705	\$171,000	\$188,000
City Manager	3,458,162	4,015,685	4,115,289	4,731,900	4,290,800
City Attorney	1,039,855	1,148,367	1,179,630	1,165,500	1,204,400
Financial Services	2,692,544	2,830,171	2,910,439	3,457,900	4,100,900
Development Services	5,156,375	5,304,867	5,610,155	6,278,900	7,109,300
Police Services	36,899,537	37,711,522	39,949,897	41,109,000	42,332,800
Fire/Rescue Services	34,849,424	37,539,228	39,832,307	41,105,100	41,708,500
Municipal Services	9,299,670	9,184,541	9,122,891	10,375,200	10,321,900
Recreation Services	16,530,333	15,495,258	15,800,136	17,339,700	18,580,200
Non-Divisional	6,973,588	6,488,947	6,827,011	6,529,100	5,092,700
TOTAL GENERAL FUND	117,226,065	120,004,442	125,622,460	132,263,300	134,929,500
Community Devel. Block Grant	228,698	266,212	921,781	888,600	1,088,400
Law Enforcement Trust Fund	407,550	502,497	167,296	235,500	351,000
Housing Assistance Trust	168,639	52,867	18,859	293,700	525,200
State and Federal Grant Fund	1,142,676	1,818,254	781,062	496,200	483,900
Transportation	1,633,906	1,541,233	1,566,869	5,141,600	3,620,400
ROW Beautification	3,547,976	3,364,877	4,041,273	4,570,900	4,469,600
Beach & Park District	15,308,644	16,394,309	14,896,355	19,257,500	18,623,800
Debt Service	7,947,189	24,934,418	6,965,756	7,059,300	6,384,800
Environmentally Sensitive Land	-	40,627	-	-	-
Capital Improvement Program	5,607,351	5,309,667	5,470,948	31,580,100	28,490,300
Downtown Infrastructure	2,933,798	391,238	56,288	109,900	-
Library Bond	293,910	3,162,252	7,760,623	354,300	-
Land Dedication	-	-	-	-	-
Downtown Land Dedication	-	-	-	-	-
Sanitation	5,914,342	6,013,437	6,123,985	9,002,000	9,580,000
Stormwater Utility	1,423,327	1,918,346	1,480,243	4,554,700	3,237,000
Water & Sewer Operating	26,651,189	29,321,987	19,370,540	60,993,600	48,341,400
Water & Sewer Sinking	1,830,247	1,711,676	1,613,219	5,007,800	4,978,900
Water & Sewer Renew & Replmnt	1,801,758	1,933,773	10,782,282	24,421,900	16,576,600
Water & Sewer CIP Bond	2,870,042	-	-	-	-
Water Impact	312,470	90,244	3,217,823	1,549,700	100,000
Sewer Impact	-	-	72,790	-	1,000,000
Cemetery / Mausoleum	597,281	528,232	506,711	814,800	785,200
Golf Course Operating	2,793,719	2,488,161	2,598,520	2,761,600	2,737,200
Golf Course Renew & Replmnt	121,478	21,101	31,537	96,400	176,100
Information Services	5,318,642	4,821,454	5,486,843	6,523,000	7,736,500
Motor Pool	1,691,993	3,957,877	1,065,329	2,811,800	4,291,600
Workers Compensation Self Ins	1,586,124	1,244,826	1,318,504	2,035,500	2,070,400
Group Medical Insurance	10,337,497	10,988,095	9,911,735	14,491,800	11,658,100
Liability Self Insurance	1,642,546	1,655,111	2,352,657	2,438,900	2,524,300
Community Redevelopment Agency	12,044,164	9,184,060	8,594,797	9,347,700	9,975,700
Economic Development	-	-	-	1,550,000	3,382,700
Retirement Sustainability	-	-	-	2,883,400	2,979,500
TOTAL OTHER CITY FUNDS	116,157,156	133,656,831	117,174,625	221,272,200	196,168,600
TOTAL ALL FUNDS	\$ 233,383,221	\$ 253,661,273	\$ 242,797,085	\$ 353,535,500	\$ 331,098,100

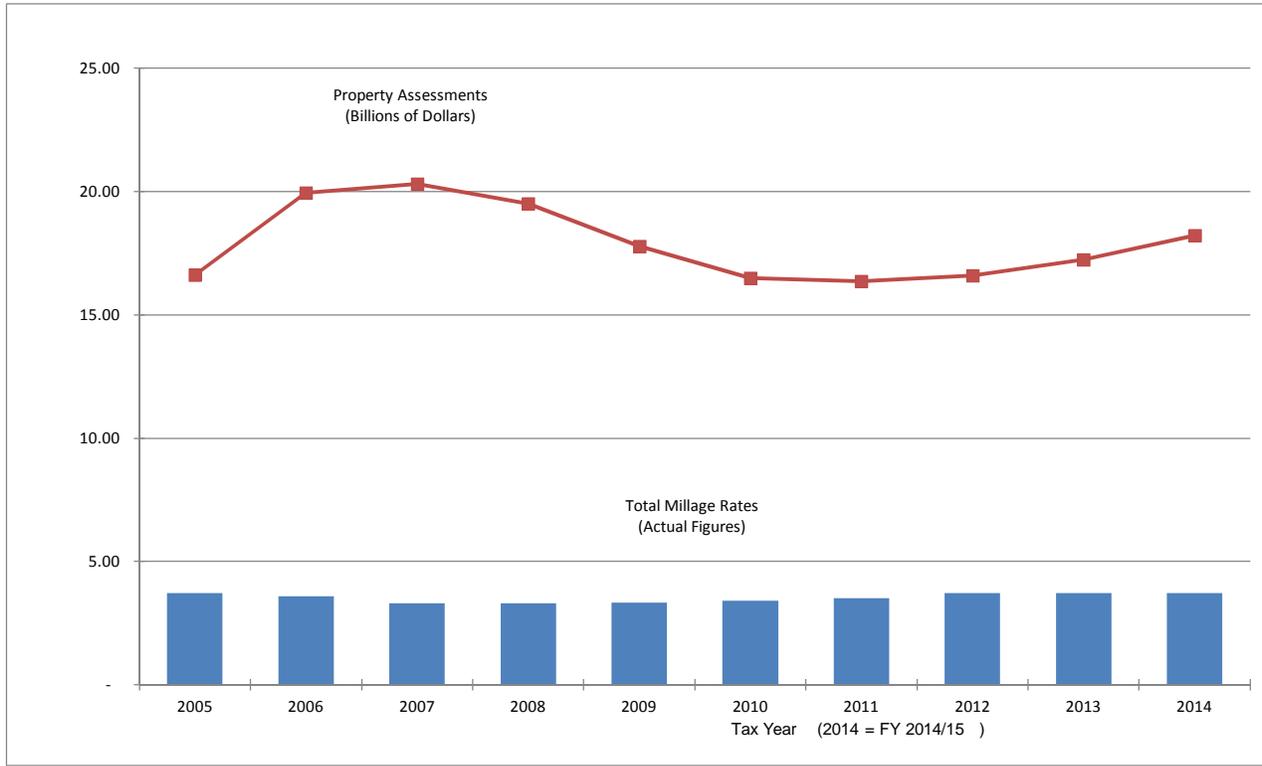
NOTE: This chart includes expenditures and transfers related to departmental operating costs; it excludes reserves, depreciation and other interfund transfers.

Comparison of Mills Levied Last Ten Years



	Total	Operating	CIP	Debt
FY 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
FY 10/11	3.4059	2.7784	0.2416	0.3859
FY 11/12	3.5102	2.8980	0.2520	0.3602
FY 12/13	3.7225	3.1713	0.2387	0.3125
FY 13/14	3.7225	3.1479	0.2737	0.3009
FY 14/15	3.7126	3.1137	0.3079	0.2910

SCHEDULE OF ASSESSED VALUATION					
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Land and Improvements	\$ 15,621,839,594	\$ 15,606,623,707	\$ 15,861,079,265	\$ 16,485,892,589	\$ 17,464,110,293
Personal Property	870,893,863	748,181,259	718,941,703	737,438,667	749,369,933
Railroad Assessment	8,268,299	8,469,034	8,196,305	8,360,187	9,296,772
TOTAL	\$ 16,501,001,756	\$ 16,363,274,000	\$ 16,588,217,273	\$ 17,231,691,443	\$ 18,222,776,998

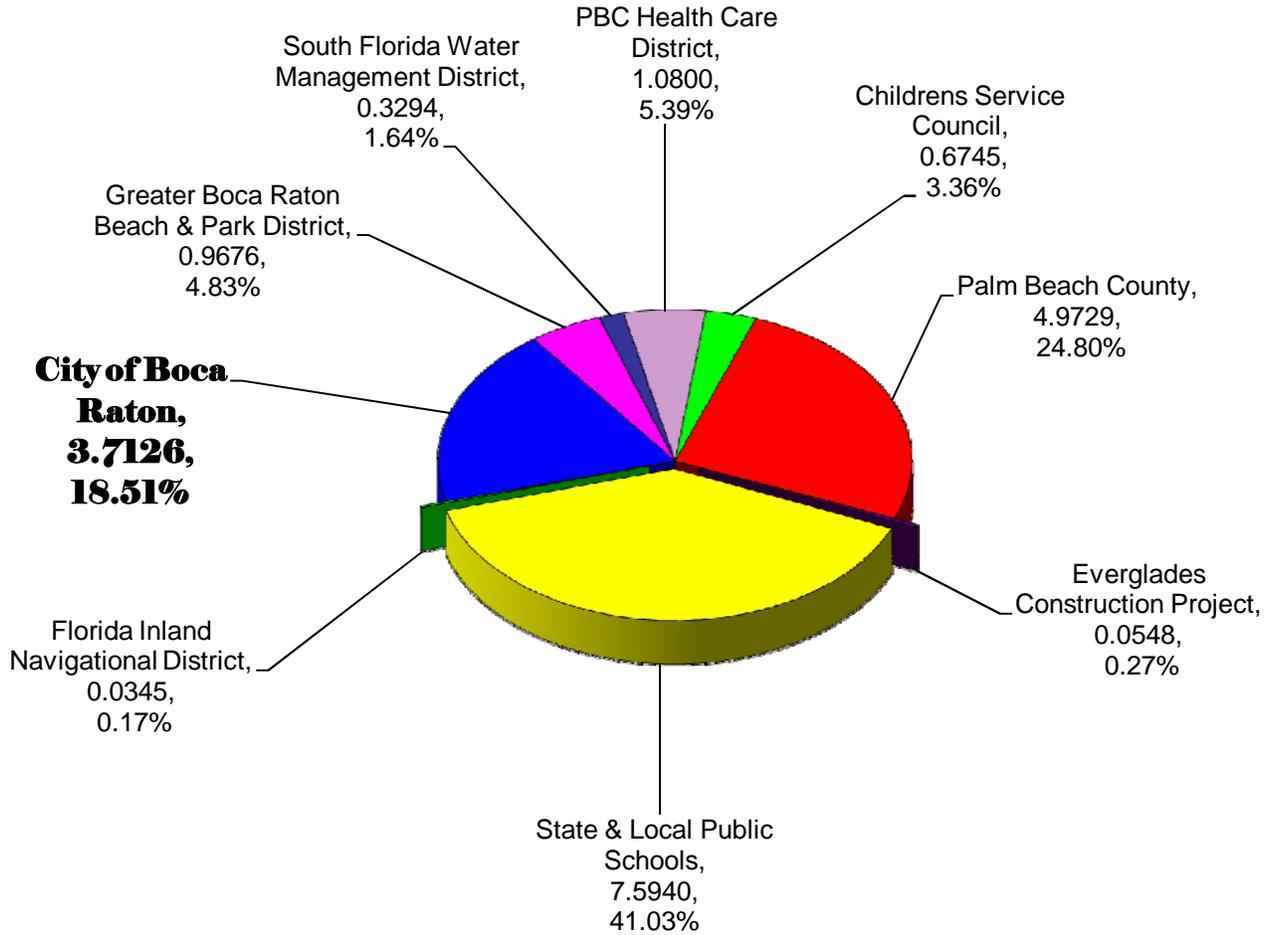


SCHEDULE OF MILLAGE RATES					
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Operations	2.7784	2.8980	3.1713	3.1479	3.1137
Capital Improvement Prgm	0.2416	0.2520	0.2387	0.2737	0.3079
Debt Service	0.3859	0.3602	0.3125	0.3009	0.2910
TOTAL MILLAGE	3.4059	3.5102	3.7225	3.7225	3.7126

2014 Tax Bill

(Funds FY 2014 / 2015)

By Taxing Authority - Use



Taxes Based Upon Taxable Value of \$300,000

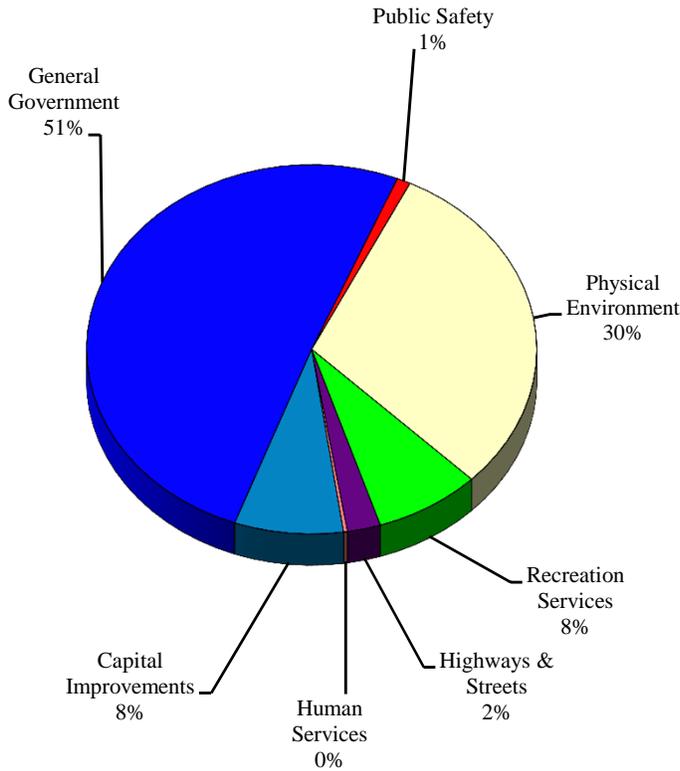
Total Ad Valorem Taxes = \$ 6,015.94

Total Millage = 19.4203

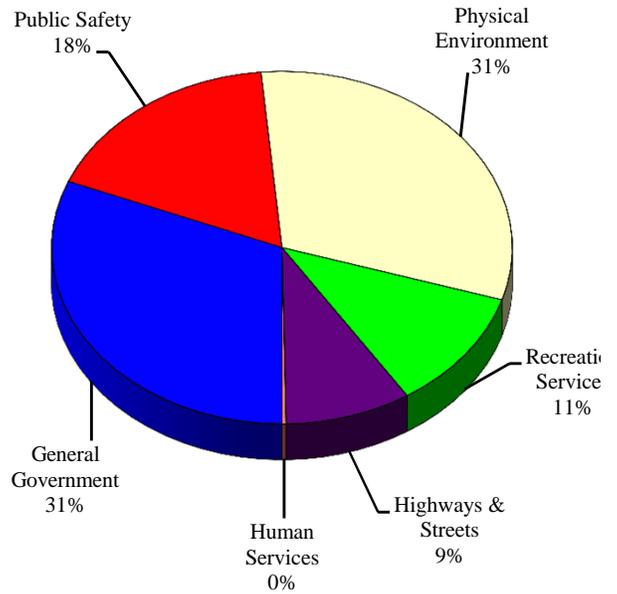


PROGRAM BUDGET FY 2014-2015

REVENUES



EXPENDITURES



Program Revenues	
General Government	\$ 292,015,600
Public Safety	5,650,400
Physical Environment	174,238,000
Recreation Services	44,009,500
Highways & Streets	13,770,400
Human Services	1,646,500
Capital Improvements	45,063,500
Total Revenues	\$ 576,393,900

Program Expenditures	
General Government	\$ 179,399,200
Public Safety	100,412,500
Physical Environment	180,143,600
Recreation Services	63,756,300
Highways & Streets	51,035,800
Human Services	1,646,500
Total Expenditures	\$ 576,393,900

REVENUE BY PROGRAM

REVENUES	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAYS & STREETS	HUMAN SERVICES	CAPITAL IMPROVEMENTS	TOTAL BUDGET
Ad Valorem Taxes	\$ 61,193,300	\$ 1,264,800	\$ 2,375,800	\$ 1,392,500			\$ 5,235,000	\$ 71,461,400
Franchise Fees	12,615,000							12,615,000
Licenses & Permits, Other Taxes	28,330,400	2,979,500	554,000	2,353,600			1,520,000	35,737,500
Intergovernmental Revenues	13,564,600	483,900	328,000	15,853,300	\$ 2,025,200	\$ 1,481,400	9,048,600	42,785,000
Charges for Services	46,651,100		63,078,200	4,269,900				113,999,200
Fines and Forfeitures	2,318,200	240,000						2,558,200
Misc. Revenues	3,730,600		3,000	3,112,200			1,694,100	8,539,900
Interest Earnings	840,000	5,000	409,000	100,100	60,000		230,000	1,644,100
Transfers	17,752,700		6,321,900	2,021,500	1,395,500		1,500,000	28,991,600
Fund Balance/Reserve	105,019,700	677,200	101,168,100	14,906,400	10,289,700	165,100	25,835,800	258,062,000
Total City-Wide	\$ 292,015,600	\$ 5,650,400	\$ 174,238,000	\$ 44,009,500	\$ 13,770,400	\$ 1,646,500	\$ 45,063,500	\$ 576,393,900

The largest program revenue is the General Government program. This program represents 50.6% 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 20.9% of the total General Government revenues.

The second largest program revenue is the Physical Environment program, which generates 30.2% 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	\$ 59,341,500	\$ 84,041,300	\$ 488,400	\$ 18,580,200	\$ 9,827,800		\$ 172,279,200
Special Revenue	13,320,600	950,400		23,920,000	11,638,400	\$ 1,646,500	51,475,900
Debt Service	8,021,300	1,233,700	7,323,600		2,681,100		19,259,700
Capital Projects	16,934,800	10,882,600	10,063,700	12,107,700	3,737,400		53,726,200
Enterprise	2,183,400		162,267,900	4,636,900	2,432,000		171,520,200
Internal Service	62,149,900	3,304,500		115,200	20,719,100		86,288,700
Trust and Agency	17,447,700			4,396,300			21,844,000
Total Program	\$ 179,399,200	\$ 100,412,500	\$ 180,143,600	\$ 63,756,300	\$ 51,035,800	\$ 1,646,500	\$ 576,393,900

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

The second largest program is the General Government program. The General Government program includes the day to day activities of the City, the Internal Service Funds, Insurance Funds, a portion of the Capital Improvement program and the Community Redevelopment Agency.

DEPARTMENT EXPENDITURES BY PROGRAM

DEPARTMENT	GENERAL GOVERNMENT	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	RECREATION SERVICES	HIGHWAYS & STREETS	HUMAN SERVICES	TOTAL BUDGET
City Council	\$ 188,000						\$ 188,000
City Manager	4,290,800						4,290,800
City Attorney	1,204,400						1,204,400
Financial Services	4,106,600						4,106,600
Development Services	7,109,300						7,109,300
Police Services		\$ 42,332,800					42,332,800
Fire/Rescue Services		41,708,500					41,708,500
Engineering Services					\$ 394,100		394,100
Municipal Services			\$ 488,400		9,433,700		9,922,100
Recreation Services				\$ 18,580,200			18,580,200
Non-Divisional	5,092,700						5,092,700
Housing						\$ 1,613,600	1,613,600
Law Enforcement Trust		351,000					351,000
State & Federal Grants		28,200			455,700		483,900
Transportation					3,620,400		3,620,400
Beautification Maintenance				4,469,600			4,469,600
Beach & Park District				18,623,800			18,623,800
Economic Development	3,382,700						3,382,700
Retirement Sustainability		2,979,500					2,979,500
Capital Improvement Program	361,600	10,882,600	10,063,700	3,445,000	3,737,400		28,490,300
Sanitation			7,148,000		2,432,000		9,580,000
Stormwater Utility			3,237,000				3,237,000
Water & Sewer	2,183,400		63,834,600				66,018,000
Cemetery / Mausoleum				785,200			785,200
Golf Course				2,913,300			2,913,300
Information Services	7,736,500						7,736,500
Motor Pool		325,000		115,200	3,851,400		4,291,600
Insurance	16,252,800						16,252,800
Community Redevelopment	3,315,700						3,315,700
Total Operating	\$ 55,224,500	\$ 98,607,600	\$ 84,771,700	\$ 48,932,300	\$ 23,924,700	\$ 1,613,600	\$ 313,074,400
Debt Service	8,021,300	1,233,700	7,323,600		1,445,100		18,023,700
Transfers	14,245,800		6,488,800	605,000			21,339,600
Reserves	101,907,600	571,200	81,559,500	14,219,000	25,666,000	32,900	223,956,200
Total Program	\$ 179,399,200	\$ 100,412,500	\$ 180,143,600	\$ 63,756,300	\$ 51,035,800	\$ 1,646,500	\$ 576,393,900

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 2012-2013 ACTUAL	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET
City Council	\$ 274,705	\$ 171,000	\$ 188,000
City Manager	\$ 4,115,289	4,664,800	4,290,800
City Attorney	\$ 1,179,630	1,165,500	1,204,400
Financial Services	\$ 2,910,439	5,517,100	6,290,000
Development Services	\$ 5,610,155	6,261,300	7,109,300
Information Services	\$ 5,486,843	6,447,600	7,736,500
Insurance	\$ 13,566,167	18,948,600	16,252,800
Capital Improvements Program	\$ 5,470,948	177,000	361,600
Community Redevelopment	\$ 15,800,136	2,331,400	3,315,700
Economic Development	\$ -	1,550,000	3,382,700
Total Departmental	\$ 54,689,017	\$ 47,234,300	\$ 50,131,800
Non-Divisional	6,827,011	6,356,000	5,092,700
Debt	5,619,772	7,873,600	8,021,300
Transfers	13,800,859	37,428,100	14,245,800
Reserves	61,816,180	89,502,200	101,907,600
Total Program Budget	\$ 142,752,839	\$ 188,394,200	\$ 179,399,200

General Government expenditures account for \$179,399,200 or 31% of the City's total program budget. The total General Government budget is decreasing 5% from FY 2013-14 due to a decrease in the number of transfers to other funds.

PUBLIC SAFETY

PUBLIC SAFETY	FY 2012-2013 ACTUAL	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET
Police Services	\$ 39,949,897	\$ 42,164,000	\$ 43,556,900
Fire Rescue	39,809,307	42,720,600	43,463,900
Law Enforcement Trust	167,296	617,000	351,000
State & Federal Grants	76,937	25,500	28,200
Capital Improvements Program	584,541	10,881,300	10,882,600
Motorpool	262,917	200,000	325,000
Total Departmental	\$ 80,587,978	\$ 96,608,400	\$ 98,607,600
Debt	1,216,400	1,938,500	1,233,700
Reserves	1,084,202	971,100	571,200
Total Program Budget	\$ 82,888,580	\$ 99,518,000	\$ 100,412,500

Public Safety represents \$100,412,500 or 17.4% of the total program expenditures. The total for FY 2013-2014 represents an increase of \$894,500 for FY 2014-15 due to a slight increase in services.

PHYSICAL ENVIRONMENT

PHYSICAL ENVIRONMENT	FY 2012-2013 ACTUAL	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET
Municipal Services	\$ 568,665	\$ 713,800	\$ 488,400
Sanitation	6,726,730	6,882,900	7,148,000
Stormwater Utility	2,168,932	4,006,300	3,237,000
Water & Sewer Operating	44,000,741	65,681,400	63,834,600
State & Federal Grants			
Capital Improvements Program	3,549,137	13,108,000	10,063,700
Total Departmental	\$ 57,014,205	\$ 90,392,400	\$ 84,771,700
Debt	1,613,219	7,349,200	7,323,600
Transfers	17,915,700	12,242,100	6,488,800
Reserves	121,786,193	61,319,600	81,559,500
Total Program Budget	\$ 198,329,317	\$ 171,303,300	\$ 180,143,600

The Physical Environment program of \$180,143,600 accounts for 31% of the total program budget. The Physical Environment program budget is increasing due to the amount of reserved funds.

RECREATION SERVICES

RECREATION SERVICES	FY 2012-2013 ACTUAL	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET
Recreation Services	\$ 23,319,508	\$ 17,271,600	\$ 18,695,400
Beautification Maintenance	4,037,273	4,564,700	4,469,600
Beach & Parks District	14,884,155	18,618,600	18,623,800
Cemetery / Mausoleum	569,009	795,400	785,200
Golf Course Operating	2,179,132	2,836,700	2,913,300
Capital Improvements Program	817,330	3,024,800	3,445,000
Total Departmental	\$ 45,806,407	\$ 47,111,800	\$ 48,932,300
Transfers	119,000	537,900	605,000
Reserves	9,942,329	12,562,900	14,219,000
Total Program Budget	\$ 55,867,736	\$ 60,212,600	\$ 63,756,300

The Recreation program represents 11% of the total program budget. The increase in this program is due to an increase in operating costs and the capital improvements scheduled.

HIGHWAYS AND STREETS

HIGHWAYS & STREETS	FY 2012-2013 ACTUAL	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET
Municipal Services	\$ 8,240,252	\$ 9,094,600	\$ 9,433,700
Engineering Services	313,974	381,500	394,100
Transportation	1,566,869	3,199,100	3,620,400
Motor Pool	2,352,997	2,773,200	3,851,400
State & Federal Grants	698,541	470,700	455,700
Capital Improvement Program	349,166	2,847,000	3,737,400
Sanitation	-	966,000	2,432,000
Total Departmental	\$ 13,521,799	\$ 19,732,100	\$ 23,924,700
Debt	1,324,710	1,409,700	1,445,100
Reserves	15,343,316	20,374,600	25,666,000
Total Program Budget	\$ 30,189,825	\$ 41,516,400	\$ 51,035,800

The Highway and Street program of \$51,035,800 represents 8.8% of the City's total program budget. The program is increasing due to an increase in operating and capital costs.

HUMAN SERVICES

HUMAN SERVICES	FY 2012-2013 ACTUAL	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET
Community Develop. Block Grant	\$ 940,640	\$ 1,137,400	\$ 1,613,600
Total Departmental	\$ 940,640	\$ 1,137,400	\$ 1,613,600
Reserves	201,899	-	32,900
Total Program Budget	\$ 1,142,539	\$ 1,137,400	\$ 1,646,500

The Human Services budget of \$1,646,500 is .3% of the City's total program budget. The Human Services budget is increasing due to an increase in state funding.



Boca Raton Vision 2030

**BOCA RATON 2030 has
GREAT NEIGHBORHOODS^(A) and
a *VIBRANT DOWNTOWN*^(B) that are
BEAUTIFUL BY DESIGN.^(C)**

**BOCA RATON 2030 is a
GLOBAL ECONOMIC CENTER.^(D)**

**Our Residents enjoy BOCA RATON 2030's
BEACH AND WATERWAY,^(E)
ARTS AND CULTURE,^(F) and
HIGH QUALITY RECREATIONAL OPPORTUNITIES.^(G)**

THE PREMIER COMMUNITY

Boca Raton Vision 2030

PRINCIPLE A GREAT 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 residences 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, to employment centers and community destinations
7. Dependable and comfortable intra-city public transportation network used by choice

PRINCIPLE B VIBRANT DOWNTOWN

► **Means**

1. Regional destination for entertainment, events – special place for concerts, events, festivals and cultural arts
2. Choice of diverse residential options: condo, luxury rental, hotel loft
3. Transportation circulator
4. Exciting restaurants and unique retail for residents and visitors to enjoy
5. Convenient access with affordable, accessible parking structure
6. Walkable Downtown
7. Buildings with architectural character

PRINCIPLE C BEAUTIFUL BY DESIGN

► **Means**

1. Sustainable landscaped, well-maintained streetscapes, medians and ROWs
2. Views of ocean and waterways
3. Buildings with architectural character blending old and new, and adaptable complimentary uses
4. Unique, attractive gateways to Boca Raton
5. Clean and litter free
6. Trees providing shade throughout the city and residential neighborhoods
7. Open, green spaces throughout the city

PRINCIPLE D GLOBAL ECONOMIC CENTER

► **Means**

1. Headquarters and regional offices for national and international corporations
2. Convenient access to highway and transit systems for moving products and providing employee access; and to state of the art telecommunications system
3. FAU Research Park and Business Incubator
4. Bio-tech research and manufacturing businesses linked to research hospitals
5. Airport supporting businesses and the local economy
6. Diverse local economy
7. High paying job opportunities for residents
8. Major hospital and healthcare center
9. Strong tourist based economy
10. Major universities and colleges

**PRINCIPLE E
BEACH AND WATERWAYS****► Means**

1. Clean, well-maintained shoreline and safe beach
2. Renourished beach
3. Commercial and recreational activities on the beach in specific locations
4. Convenient public access and parking, including boat ramp(s) and facilities
5. Accessible Intracoastal Waterway and canals
6. Variety of ways to enjoy our beach and waterways that are open to the community

**PRINCIPLE F
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 Florida Atlantic University and Lynn University at City facilities
4. Municipal facilities including Libraries and Sugar Sand Park Willow Theater providing culture and arts opportunities
5. Variety of scheduled performances and events with high attendance
6. Diverse cultural arts opportunities for all ages, including museums, galleries and entertainment venues

**PRINCIPLE G
HIGH QUALITY RECREATIONAL OPPORTUNITIES****► Means**

1. Top-quality parks with a variety of venues
2. Well-maintained athletic fields for residents of the City, Beach and Parks District
3. Recreational programs for all ages with high level of participation
4. Trails for recreation purposes
5. Fields and facilities for national and international events, including competitive leagues and revenue producing tournaments
6. Support for an active, healthy lifestyle

Boca Raton City Government: Our Mission

To be *FINANCIALLY SOUND*;
**to provide *WORLD CLASS SERVICES RESPONSIVE
TO OUR COMMUNITY*;**
to *ENGAGE OUR COMMUNITY*; and
**to develop *PARTNERSHIPS FOR
COMMUNITY BENEFITS*.**

A WORLD CLASS LOCAL GOVERNMENT

City of Boca Raton Goals 2020

Financially Sound City

World Class Municipal Services

Vibrant and Sustainable City

Strong Partnership with Community

Goal 1

Financially Sound City

OBJECTIVES

1. Efficient, cost-effective delivery of City services
2. AAA Bond Rating
3. Investing in the City’s future – capital projects and projects with a return on investment
4. Proactively seeking revenues to support defined services and service levels
5. Reserves consistent with defined City policies
6. Become a “Global Economic Center” with a diverse and expanding economy and job opportunities
7. Efficient, cost-effective delivery of City services

MEANS TO RESIDENTS

1. Affordable city government
2. Continuation of high service levels
3. Prudent, responsible spending of tax dollars and fees
4. Protecting property values
5. Affordable city government

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. Increasing service demands and limited capacity of the City organization
2. Pensions: long term sustainability and short term actions
3. Providing adequate resources to support “World Class” municipal services, facilities and infrastructure
4. Funding for staffing and salary increases in order to be competitive in the marketplace
5. Simplification, streamlining development processes
6. Increasing service demands and limited capacity of the City organization

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Funding for operations and maintenance of all facilities and infrastructure
2. Buildings available for economic growth and business investment
3. Increasing operating costs for the City: materials, fuel, health insurance, utilities
4. Reducing the cost of service delivery through organizational efficiencies and outsourcing to private or public organizations
5. Outdated financial systems needing upgrade or replacement
6. Funding for operations and maintenance of all facilities and infrastructure

POLICY ACTIONS 2014 – 2015

- | | |
|---|-----------------|
| 1. Public Safety Costs/Pension Sustainability Actions | PRIORITY |
| 2. Wildflower Development | Top Priority |
| 3. Economic Development: Structure, Position and Process | Top Priority |
| 4. Annexation Policy and Actions Beach Renourishment: Funding Options | High Priority |

MANAGEMENT IN PROGRESS 2014 – 2015

5. Health Insurance Cost Containment: Wellness Actions
6. Vehicle Replacement Policy and Process Improvements
7. Procurement Code: Changes
8. Fuel Conversion to CNG: Analysis (completed), Direction
9. Recreation Fees (Residents/Non-Residents)
10. Records Management and Public Records Request Policy
11. Broker Services Contract
12. Road Intersection Improvement Agreement with Palm Beach County: Fair Share Impact Dollars
13. Beach Concession: Contract
14. Health Insurance Cost Containment: Wellness Actions

ON THE HORIZON 2015 – 2020

1. Parking Meters at the Beach
2. Palmetto Park Road Jurisdictional Control
3. City-Owned Land at Spanish River

Goal 2

World Class Municipal Services

OBJECTIVES

1. Retain quality City employees
2. Partner with the community in delivering services and public education
3. Professional, highly competent and motivated City workforce at appropriate levels
4. Attract top quality candidates for positions
5. Continuous improvement of City service management and service delivery
6. Maintain state of the art systems
7. Ongoing training to upgrade staff skill sets
8. Retain quality City employees

MEANS TO RESIDENTS

1. Reliable City service at a high level
2. Customer-friendly City staff
3. Timely response to a service request
4. Use of state of the art techniques
5. Well-maintained City facilities and infrastructure
6. Reliable City service at a high level

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. Retaining top quality City employees through competitive compensation
2. Succession planning and management with an aging City workforce
3. Adequate resources to support increasing demands for City services
4. Upgrading City facilities that support increasing operating efficiency and operational productivity
5. Resources (staff and funding) to support defined City services and service levels that are “World Class”
6. Updating City technology (hardware/software) to reduce costs and to enhance service delivery
7. Retaining top quality City employees through competitive compensation

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Residents’ expectations versus the City organization reality in service delivery
2. Limited opportunities to further reduce costs of service delivery and operating efficiencies
3. Developing mechanisms to reward outstanding performance
4. Increasing public records requests
5. Residents’ expectations versus the City organization reality in service delivery

POLICY ACTIONS 2014 – 2015

1. Development Process Improvement Plan
2. City Service Level and Staffing
3. City Brand and Marketing
4. Compensation and Benefits Policy, Funding

PRIORITY

Top Priority
High Priority

MANAGEMENT IN PROGRESS 2014 – 2015

1. Youth Sports Providers Agreement (BPD)
2. Workforce Succession Planning and Actions
3. Technology Upgrades: Funding
4. City Space Utilization Review
5. Training and Certification: Funding
6. New Public Records Software
7. Pay by Cell/Extend by Phone for Parking Meters

Goal 2 cont.**MANAGEMENT IN PROGRESS 2014 – 2015 cont.**

8. Automated Meter Reading for Large Meters: Pilot
9. College Student Internship Program: Implementation
10. New/Revised Personnel Policies
11. Customer Service: Streamlining and Use of Technology
12. GPS Software for Sanitation
13. Police Radio System Replacement/Public Safety Information Management System Center
14. Police In-Car Camera Replacement
15. Utility Service Code of Ordinances: Revision
16. GIS Maps for Utility Infrastructure
17. Lake Wyman Road Sewer and Water Upgrade: Easement Acquisitions
18. Website: Upgrade

MAJOR PROJECTS 2014 – 2015

1. Gravity Sewer System Rehabilitation
2. Countess de Hoernle Park (Phase II)
3. Conversion to Central Sewer (Last Project Area)
4. Central Beach Renourishment
5. Bridge Rehabilitation
6. Gumbo Limbo Boardwalk
7. Burial Vaults at Cemetery
8. Patch Reef Trail
9. Dog Park: Restrooms
10. James A. Rutherford Park Boardwalk
11. Playground Renovations
12. Potable Water Service Line Replacements
13. Wastewater Collection System Critical Infrastructure Redundancy
14. Hughes Park Restroom/Walkway/Entrance Ramp (CDBG Funded)

ON THE HORIZON 2015 – 2020

1. Fire Boat: Funding
2. CRA Director: Independent
3. Environmentally Sensitive Land Manager: Position and Funding
4. Fire Inspection Program
5. AED Program and Requirements
6. Police Space Needs and Facility Security
7. Citywide Customer Service Enhancement and Action Plan
8. Charter Reform: At Large Elections, Qualifications, Mayor/Council Compensation

Goal 3

Vibrant and Sustainable City

OBJECTIVES

1. People feeling safe and secure
2. Thriving and vibrant Downtown
3. Preserve our City's natural resources
4. Expand local economy and business opportunities
5. Stimulate redevelopment in specific areas
6. Achieve a balance among personal livability, environmental stewardship, economic opportunity and community buildings
7. Enhance the appearance of the visible City infrastructure

MEANS TO RESIDENTS

1. Protection of property values
2. Predictable growth and development
3. Economic and job opportunities in the City – near home
4. Easy movement within the City
5. Choices: where to live, what to do

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. "College Town" impacts from FAU on the City and neighborhoods including 20th Street and student housing
2. Degree of regulatory flexibility and protection of community interests
3. Maintaining a safe community
4. Attracting major business investment to Boca Raton
5. Complexity of outdated zoning redevelopment processes and land use regulations
6. Addressing problems associated with urban living: homelessness, mental health, substance abuse

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Aging, dated visible City infrastructure needing major maintenance or replacement
2. Balancing the need for new forms of housing and the City's low density history
3. Apply "green" and "sustainability" concepts to Boca Raton community
4. Increased use of the FEC Railroad and expanding rail traffic

POLICY ACTIONS 2014 – 2015

1. 20th Street Development and Overlay District
2. Downtown Parking/Garage(s): Immediate and Long Term
3. Lake Wyman Public Access
4. Downtown Pattern Book
5. Customs Office at Airport: Advocacy
6. Rail Safety Improvements
7. Planned Mobility LDR's for Comprehensive Plan
8. Alternative Transportation Modes Plan

PRIORITY

Top Priority
High Priority

MANAGEMENT IN PROGRESS 2014 – 2015

1. Code Amendments: Outdated Regulations
2. Downtown Business Improvement District
3. South Beach Renourishment Project: Feasibility Study
4. Citywide Rental Registration and Inspection Program: Development
5. Downtown Parking: Short Term
6. Zoning Code: Reformat
7. Downtown Marketing and Public Relations
8. Lake Boca: Use and Action Plan

Goal 3 cont.**MAJOR PROJECTS 2014 – 2015**

1. I-95/Spanish River Interchange
2. Downtown Promenade
3. Adaptive Traffic Signal Control: Expansion
4. LED Light Conversion in Downtown
5. School Zone Flashing Speed Limit: Replacement
6. Central Beach Renourishment Project
7. Hillsboro Canal Dredging Project: Phase I
8. North Beach Renourishment Project
9. Gateway Beautification Project (Glades Road and I-95)

ON THE HORIZON 2015 – 2020

1. Palmetto Park Road Corridor Development and Traffic Management Plan
2. North/Central Federal Highway Development
3. Hillsboro El Rio Park Construction
4. N.W. 1st Court Safety
5. Boat Ramp(s) Enhancement/Development
6. Family-Friendly Beach Action Plan
7. Amphitheater Enhancements
8. Old Downtown Library Site
9. Cultural Arts Strategy
10. New Parking Regulations/Ordinance: Amendment
11. Historic Preservation: Certified Local Government Status
12. Code Enforcement Review
13. Green Initiatives Policy and Action Plan
14. Transportation and Workforce Housing: Comprehensive Plan and LDR Modifications
15. El Rio Canal Maintenance Program
16. Palmetto Park Road Corridor Development and Traffic Management Plan

Goal 4

Strong Partnership with Community

OBJECTIVES

1. Well-informed residents with convenient access to City information and services
2. Residents involved in City government
3. Residents trust and have confidence in City government
4. Strong relationship with private sector, universities, colleges and hospitals
5. Strong relationship with neighborhoods and community-based organizations
6. Effective use of technology for communications and service delivery
7. Strong relationship with other governmental entities: Beach and Park District, Airport Authority, other cities, Palm Beach County

MEANS TO RESIDENTS

1. Opportunities to get involved
2. City listening to you and your input
3. Easy access to City government
4. Timely, understandable information from the City

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. Addressing misinformation or facts
2. Rise of the use and reliance on social media as an information source
3. Defining the City's role and participation with each partnership
4. Growing expectations for the City's contributions as a "partner" or donor
5. Moving from individual agendas to focus on the community as a whole
6. Pressure to support to community organizations and events

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Working with universities and colleges: Florida Atlantic University, Lynn University, Palm Beach State
2. Working with the hospital and medical community
3. Working with the business community: Business Development Board, Chamber of Commerce
4. Increasing number of non-City planned events

POLICY ACTIONS 2014 – 2015

1. Beach and Park District Strategy and Agreement
2. Florida Atlantic University Strategy
3. Hospital and Medical Community Strategy
4. Citizen Engagement Strategy and Action Plan

PRIORITY
 Top Priority
 High Priority
 High Priority
 High Priority

MANAGEMENT IN PROGRESS 2014 – 2015

1. Digitized City Records
2. Children's Museum: Funding/Actions

ON THE HORIZON 2015 – 2020

1. Fire Service Highland Beach
2. Emb(race) Marathon Events: Support
3. City Communication Plan
4. City Advisory Boards and Commission Evaluation/Report
5. Community Events Policy and Fees
6. Public Information Officer and Program

City of Boca Raton
Policy Agenda 2014 – 2015

TOP PRIORITY

Public Safety Costs/Pension Sustainability Actions
Development Process Improvement Plan
Wildflower Development
Economic Development: Structure, Position and Process
20th Street Development and Overlay District
Beach and Park District Strategy and Agreement

HIGH PRIORITY

City Service Level and Staffing
Florida Atlantic University Strategy
Annexation Policy and Actions
Downtown Parking: Immediate and Long Term
Hospital and Medical Community Strategy
Citizen Engagement Strategy and Action Plan

City of Boca Raton

Management in Progress 2014 – 2015

Health Insurance Cost Containment: Wellness Actions
 Vehicle Replacement Policy and Process Improvements
 Procurement Code: Changes
 Fuel Conversion to CNG
 Recreation Fees (Residents/Non-Residents)
 Records Management and Public Records Request Policy
 Broker Services Contract
 Road Intersection Improvement Agreement with Palm Beach County:
 Fair Share Impact Dollars
 Beach Concession: Contract
 Youth Sports Providers Agreement (BPD)
 Workforce Succession Planning and Actions
 Technology Upgrades: Funding
 City Space Utilization Review
 Training and Certification: Funding
 New Public Records Software
 Pay by Cell/Extend by Phone for Parking Meters
 Automated Meter Reading for Large Meters: Pilot
 College Student Internship Program: Implementation
 New/Revised Personnel Policies
 Customer Service: Streamlining and Use of Technology
 GPS Software for Sanitation
 Police Radio System Replacement/
 Public Safety Information Management System Center
 Police In-Car Camera Replacement
 Utility Service Code of Ordinances: Revision
 GIS Maps for Utility Infrastructure
 Lake Wyman Road Sewer and Water Upgrade: Easement Acquisitions
 Website: Upgrade
 Code Amendments: Outdated Regulations
 Downtown Business Improvement District
 South Beach Renourishment Project: Feasibility Study
 Citywide Rental Registration and Inspection Program: Development
 Downtown Parking: Short Term
 Zoning Code: Reformat
 Downtown Marketing and Public Relations
 Lake Boca: Use and Action Plan
 Digitized City Records
 Children’s Museum: Funding/Actions

City of Boca Raton

Major Projects 2014 – 2015

Gravity Sewer System Rehabilitation
Countess de Hoernle Park (Phase II)
Conversion to Central Sewer (Last Project Area)
Central Beach Renourishment
Bridge Rehabilitation
Gumbo Limbo Boardwalk
Burial Vaults at Cemetery
Patch Reef Trail
Dog Park: Restrooms
James A. Rutherford Park Boardwalk
Playground Renovations
Potable Water Service Line Replacements
Wastewater Collection System Critical Infrastructure Redundancy
Hughes Park Restroom/Walkway/Entrance Ramp (CDBG Funded)
I-95/Spanish River Interchange
Downtown Promenade
Adaptive Traffic Signal Control: Expansion
LED Light Conversion in Downtown
School Zone Flashing Speed Limit: Replacement
Central Beach Renourishment Project
Hillsboro Canal Dredging Project: Phase I
North Beach Renourishment Project
Gateway Beautification Project (Glades Road and I-95)

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 2030: 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
- Expand the local economy and job opportunities

Vibrant and Sustainable City

- People feeling safe and secure
- Thriving Downtown
- Preservation of our City’s natural resources
- Expand local economy and business opportunities
- Stimulate redevelopment in specific areas
- Achieving a balance among personal livability, environmental stewardship, economic opportunity and community building
- Enhance the appearance of the visible City infrastructure

World Class Municipal Services

- Retain quality City employees
- Partner with the community in delivering services and public education
- Professional, highly competent and motivated City workforce
- Attract top quality candidates for positions
- Continuous improvement of city service management and delivery
- Maintain “state of the art” system
- 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, colleges and hospital
- Strong relationship with neighborhoods and community-based organizations
- Effective use of technology for communication and service delivery
- Strong relationship with other government entities: Beach and Park District, Airport Authority, other cities, Palm Beach County

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 21 boards and committees.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services			
• Response time for public records requests	24 hours	24 hours	24 hours
• Records microfilmed/scanned	425,000	400,000	425,000

Human Resources is responsible for the recruitment and employment of a workforce of 1,333 full time and 586 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 1,400 citizen volunteers are placed by Human Resources in a variety of programs throughout the City.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Financially Sound City Government			
• FOP Contract	-	-	Yes
• IAFF Contract	-	-	Yes
• Successfully recommend and implement fiscally sound salary schedule for employees.	Yes	Yes	Yes

The mission of the City Manager's Department, operating in the **Information Technology (IT) Fund**, is to provide the necessary computer equipment, software, and training to facilitate the efficient operation of the City of Boca Raton's municipal government.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services			
• Respond to call for technical assistance within 4 hours	98%	97%	97%
• Upgrade City personal computers on a four year cycle	25%	25%	25%
Strong Partnership with Our Stakeholders			
• Produce live telecasts of public meetings	108	108	108

The **Community Relations Division** is responsible for the development, coordination and management of cultural programming and special events in the Mizner Park Amphitheater, Sanborn Square and on city grounds. In addition to the advertising, public relations, and contract negotiations for the aforementioned events, the CRD is responsible for the equipment, grounds and related vendor contracts at Mizner Park.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Strong Partnership with Our Stakeholders			
• Increase participation/attendance at City community events.	40,000	50,000	60,000
• Records microfilmed/scanned	425,000	400,000	425,000

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:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Financially Sound City Government Administration:			
• Number of internal compliance reviews performed and recommendations made.	5	5	5
Purchasing:			
• Provide six procurement card training sessions per fiscal year.	9	6	6
Treasury:			
• Available funds in interest-bearing investments	100%	99.99%	99.99%
Risk Management:			
• Percentage of liability claims settled within the reserved amount	90%	90%	90%
Office of Management & Budget:			
• Receive the GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
Parking:			
• Fully functional parking meters	99%	99%	100%
World Class Municipal Services Administration: Office of Management & Budget:			
• Budget Training Classes	1	2	1

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Strong Partnership with our Stakeholders <i>Office of Management & Budget:</i>			
<ul style="list-style-type: none"> 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:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Strong Partnership with Our Stakeholders <i>Administration:</i>			
<ul style="list-style-type: none"> % of Citizen Inquiries/Requests responding within 2 days of receipt 	100%	100%	100%
<i>Code Compliance/Licensing:</i>			
<ul style="list-style-type: none"> Building Inspections performed 	57,065	52,000	55,486
<ul style="list-style-type: none"> Code Enforcement Cases Processed 	9,921	9,800	9,800
<ul style="list-style-type: none"> Code cases initiated by Staff 	2,784	2,660	2,600
<i>Planning & Zoning:</i>			
<ul style="list-style-type: none"> Number of Applications Processed 	36	36	38
<i>CDBG:</i>			
<ul style="list-style-type: none"> Ensure a minimum of low-income families are served through the Homeownership Assistance Program 	0	4	6
<i>Affordable Housing:</i>			
<ul style="list-style-type: none"> Ensure a minimum of low-income families are served annually by evaluating the effectiveness of policy caps and assistance terms within the Purchase Assistance Program. 	13	3	0

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:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services <i>Community Services:</i>			
<ul style="list-style-type: none"> Maintain accreditation status for both national and state levels. 	Yes	Yes	Yes

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
<i>Communications/Dispatch:</i>			
<ul style="list-style-type: none"> % of 911 calls answered within 0-15 seconds 	90%	90%	90%
<i>Bureau of Field Services:</i>			
<ul style="list-style-type: none"> Maintain an overall customer satisfaction rating level of 95% based upon annual survey results 	92.6%	95%	95%
<i>Biological Processing Laboratory</i>			
<ul style="list-style-type: none"> Complete internal accreditation audit on a yearly basis 	N/A	100%	100%

FIRE-RESCUE SERVICES

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

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services			
<ul style="list-style-type: none"> Fire Responses < 8 Minutes 	85.79%	85.8%	90%
<ul style="list-style-type: none"> Total Fire Responses. 	1,552	2,500	2,500
<ul style="list-style-type: none"> Total EMS Responses. 	9,959	10,500	10,500

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:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services <i>Streets:</i>			
<ul style="list-style-type: none"> Investigate and develop plan to repair or replace sidewalk within 24 hours of complaint. 	99%	96%	100%
<ul style="list-style-type: none"> Completion of Utilities' open pavement repairs within one-week period. 	75%	86%	100%
<i>Dredge:</i>			
<ul style="list-style-type: none"> Dredge 83,000 cubic yards of sand from inlet 	70,000	83,000	83,000
<ul style="list-style-type: none"> Keep the inlet channel at a 6' depth. 	85%	90%	100%
<i>Facilities Maintenance:</i>			
<ul style="list-style-type: none"> To reduce external work orders thru Facilities Maintenance proactive awareness within City facilities. 	8%	8%	10%
<i>Traffic/Special Projects:</i>			
<ul style="list-style-type: none"> Record and reduce yearly number of reported motor vehicle crashes per 1,000 population 	52.5	55.2	52.5
<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 mph	27 mph	29 mph
<i>Engineering Services:</i>			
<ul style="list-style-type: none"> Complete land, boundary, topographic and "as-built" surveys within 15 days. 	92%	95%	100%

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.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> Resolved missed pick ups within 24 hours Complete daily routes 	97%	100%	100%
	100%	100%	100%

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'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.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 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 *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:	2012-13 Actual	2013-14 Estimated	2014-15 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 Reduce equipment down-time thru additional preventative maintenance activities 	138 hours	200 hours	240 hours
	2.2 work days	2.2 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 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 community of Boca Raton.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services			
Library:			
<ul style="list-style-type: none"> Reference and information questions are answered before patrons leave the library. Telephone reference questions are answered while patron is on the phone. 	95%	95%	95%
Recreation:			
Ocean Rescue			
<ul style="list-style-type: none"> Assure beachfront park patrons return safely to shore 	100%	100%	100%
Aquatics			
<ul style="list-style-type: none"> Learn-to-Swim class participants will demonstrate the ability to advance to the next level 	53%	55%	60%
Athletics			
<ul style="list-style-type: none"> Participation in City-operated youth sports programs will indicate a desire to participate, if eligible, next season. 	98%	98%	100%
Tennis Centers			
<ul style="list-style-type: none"> Class patrons will rate their experiences as outstanding on the post-activity survey. 	96%	95%	98%
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> Maintain all park properties in accordance with the Recreation Services Department standards, by preventative maintenance and scheduled improvements. Ensure safe and sanitary restrooms throughout the City's park system on a daily basis. 	92%	94%	100%
	95%	95%	100%

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 residents and visitors driving on City roadways.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Strong Partnership with Our Stakeholders			
<ul style="list-style-type: none"> Ensure proper irrigation practices by checking computerized irrigation systems and responding to identified problems five days per week. 	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. 	100%	100%	100%

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:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services			
<u>Aquatics</u>			
<ul style="list-style-type: none"> Learn-to-swim class participants will demonstrate the ability to advance to the next level. 	47%	55%	60%
<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. 	98%	98%	100%
<u>Ocean Rescue</u>			
<ul style="list-style-type: none"> Assure beachfront park patrons return safely to shore. 	100%	100%	100%
<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. 	96%	95%	98%
<u>Sugar Sand Park</u>			
<ul style="list-style-type: none"> Maintain park properties with Recreation Services Department standards. Achieved by preventative maintenance, scheduled improvements, and prompt response to unanticipated developments 	90%	90%	100%
<ul style="list-style-type: none"> Maintain dune crossovers and recreational boardwalks in safe and usable conditions. 	98%	98%	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.

Performance Measures Strategic Initiatives:	2012-13 Actual	2013-14 Estimated	2014-15 Target
World Class Municipal Services			
<ul style="list-style-type: none"> Ensure consistent compliance with rules and regulations as related to decorations, by removing violations within one workday. 	90%	90%	100%
<ul style="list-style-type: none"> Provide timely, professional quality entombment and enrichment services at the Mausoleum Complex Cemetery with 24 hours notice. 	99%	99%	100%

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:	2012-13 Actual	2013-14 Estimated	2014-15 Target
Financially Sound Government			
<ul style="list-style-type: none"> Increase total user revenue by stated amounts over approved budget from previous year. 	1.9%	2.6%	3%
<ul style="list-style-type: none"> Increase total rounds played by stated amounts over previous year. 	1,677	1,560	3,300
World Class Municipal Services			
<ul style="list-style-type: none"> Properly reset pin placements on all greens on a daily basis. 	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 35,200 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:	2012-13 Actual	2013-14 Estimated	2014-15 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. Water: <ul style="list-style-type: none"> Percentage of time drinking water surpasses state/federal standards Percentage of water service calls responded to within 2 hours. Wastewater: <ul style="list-style-type: none"> Percent of raw waste water flowing into treatment facility 	65%	68%	75%
Strong Partnership with Our Stakeholders Meter Reading: <ul style="list-style-type: none"> Meter reading accuracy rate Number of stopped registers in system Number of work orders completed within 1 business day (including tests) 	98%	98%	100%
	800	1850	50
	99%	99%	100%

CITY COUNCIL

Susan Haynie, Mayor
Constance J. Scott, Deputy Mayor
Michael Mullaugh, Council Member
Scott Singer, Council Member
Robert S. Weinroth, 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.

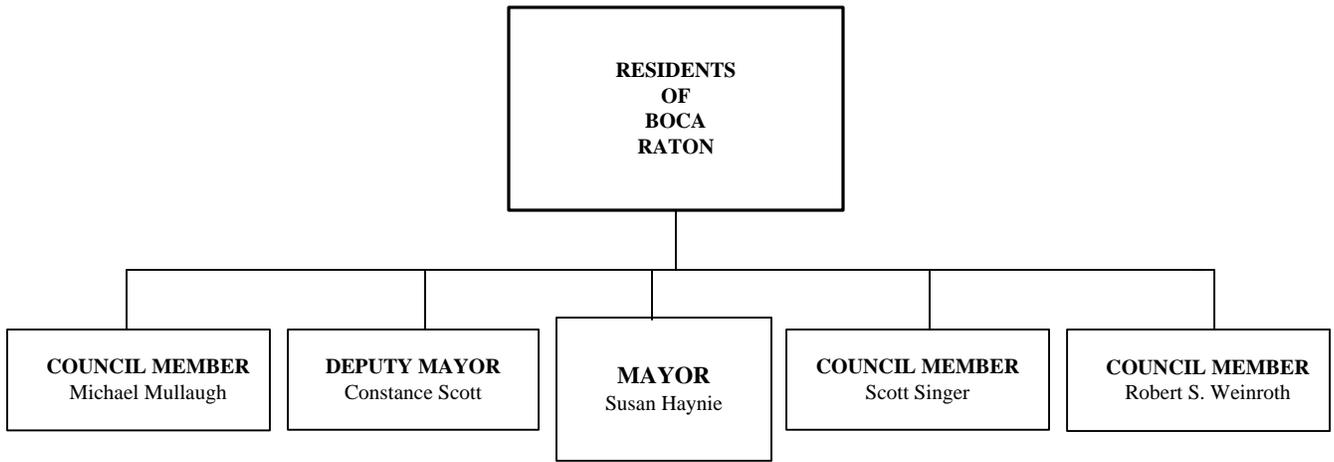
The Council legislatively determines policy and appoints a City Manager who is responsible for administration of that policy and managing the City’s departments and services.

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 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	129,780	150,900	150,900	157,500
Other Operating	143,984	18,100	18,100	28,500
Supplies	940	2,000	2,000	2,000
TOTAL	274,704	171,000	171,000	188,000



Approved Positions FY 13/14	5.00
Revised Positions FY 13/14	-
Personnel Changes FY 14/15	-
Approved Positions FY 14/15	5.00

CITY MANAGER

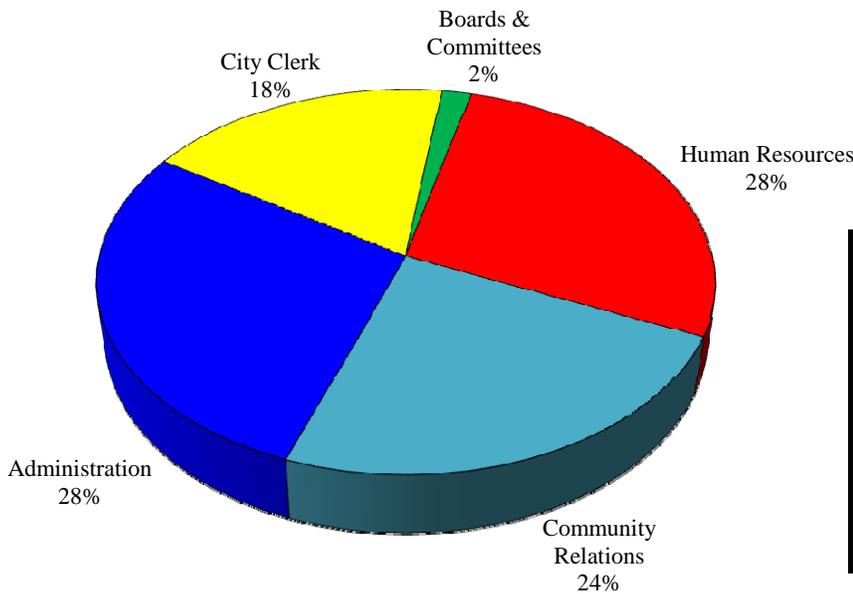
Leif J. Ahnell, City Manager
George S. Brown, Deputy City Manager
Michael J. Woika, Assistant City Manager

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 agendas, election administration, and implementation of a the City’s public information program. The City Clerk is also responsible for the Boards and Committees Division, which supports the City’s 21 boards and committees, and 5 independent agencies to which the City Council appoints members.

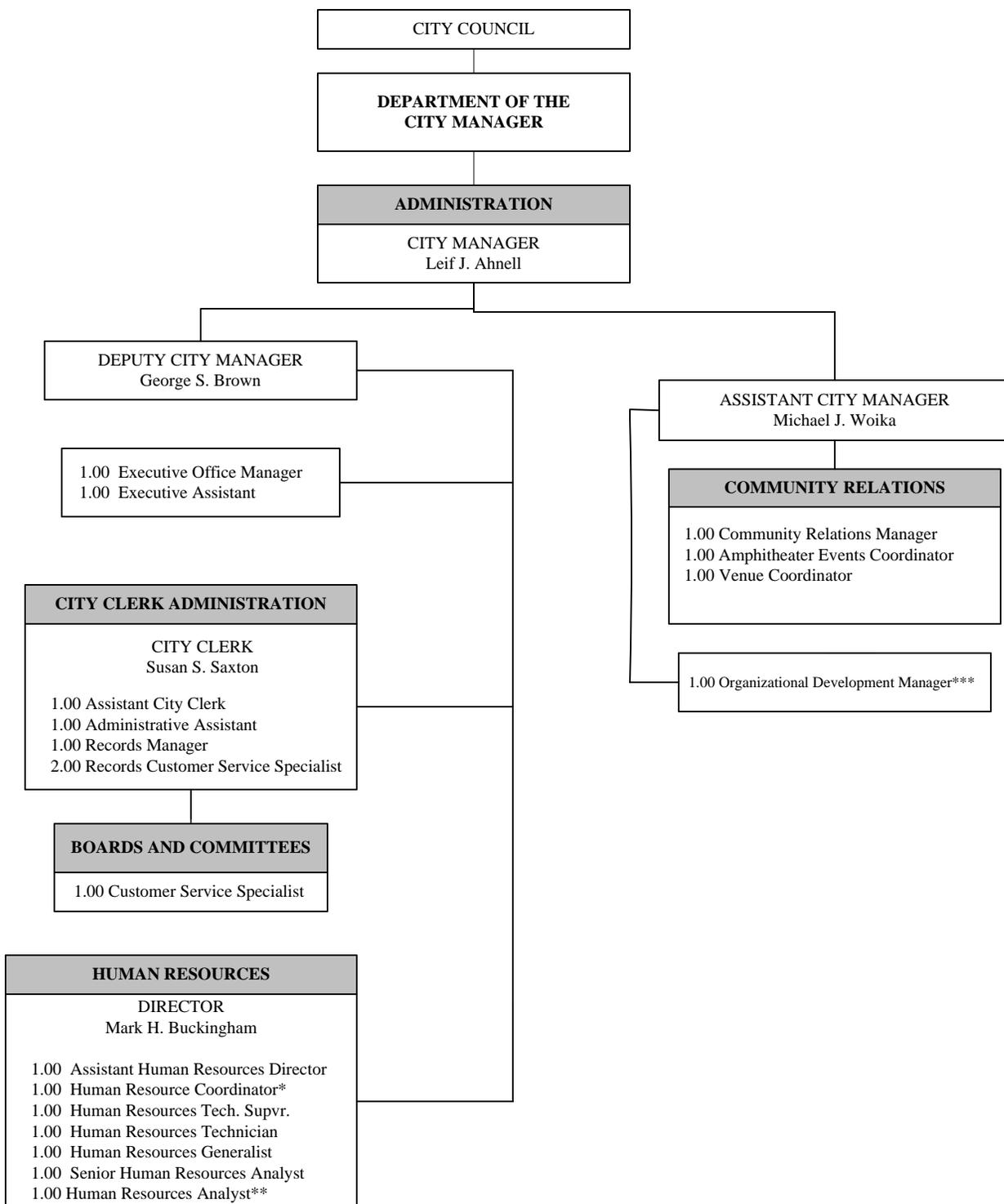
Human Resources is responsible for the recruitment and employment of a workforce of 1,333 full time and 586 part time employees. Human Resources coordinates citywide training, with an emphasis on leadership. Labor contract negotiation and administration, incentive and recognition programs, and citywide employee events are managed by Human Resources. Over 1,400 citizen volunteers are placed by Human Resources in a variety of programs throughout the City.

The Community Relations Division, through programming in the Mizner Park Amphitheater, provides a variety of quality events and activities for City residents and visitors. These events include concerts, festivals, charity walks, and holiday celebrations that provide entertainment, strengthen the community, establish a sense of place, promote cultural arts, and support economic growth.



DIVISION	APPROVED 2014-15 BUDGET
Administration	\$ 1,218,100
City Clerk	781,700
Boards & Committees	75,300
Human Resources	1,188,200
Community Relations	1,027,500
TOTAL	\$ 4,290,800

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	2,880,658	2,831,600	2,831,600	2,863,600
Other Operating	1,141,415	1,763,100	1,826,900	1,370,300
Supplies	40,949	70,100	73,400	56,900
Capital Outlay	52,268	-	-	-
TOTAL	4,115,290	4,664,800	4,731,900	4,290,800
Full-time Employees	24.00	24.00	24.00	24.00



*Office Supervisor II converted to Human Resource Coordinator

**1) Human Resources Analyst added

***Community Project Coordinator converted to Organizational Development Manager

****1)Community Events Coordinator moved to Recreation Services

Approved Positions FY 13/14	24.00
Revised Positions FY 13/14	
Personnel Changes FY 14/15	_____
Approved Positions FY 14/15	24.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	CITY MANAGER	001-0405

DIVISION DESCRIPTION

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

GOALS

To provide optimal administrative services and transparency.
 To communicate to the public accurate, timely information about City government and legislation affecting their daily lives.

OBJECTIVES 2014-2015

- Implement tracking software for processing records requests.
- Continue to provide as-needed training on procedures for records retention/destruction and public records requests.
- Finalize and implement a records management policy.
- Increase the volume of building records scanned into Laserfiche.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Finalize and implement a records management policy.	Review of a draft records management policy continues.
Develop plans for consolidating archived records in central location.	The bulk of archived records continue to be housed in the current records storage location as a larger space remains unavailable.
Continue to increase library of digital documents and availability of documents online.	Scanning of building and other documents continues, with an emphasis on scanning old property/building paper cards.
Provide training on the procedures for record retention/destruction and public records requests	Training was provided on an as-needed basis.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Response time for public records requests	World Class Municipal Services	24 hours	24 hours	24 hours
Records microfilmed/scanned	World Class Municipal Services	425,000	400,000	425,000

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	CITY MANAGER	001-0411

DIVISION DESCRIPTION

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 1,282 full time and 586 part time employees. Human Resources is responsible for the recruitment and hire of essential personnel. Additionally, Human Resources manages the records and updates files on over 1,800 full and part time employees

GOALS

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. Human Resources will successfully recruit and hire essential personnel. Human Resources will assist all Departments with all their Human Resources needs

OBJECTIVES 2014-2015

Successfully recommend and implement a fiscally sound salary schedule for all employees for fiscal year 2015.

Successfully negotiate FOP and IAFF contracts.

Imaging of all Human Resources files.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Prepare and present Human Resources Clinics to employees on specific topics, i.e. ADA, FMLA, etc.</p> <p>Continue to interface with Palm Beach County Ethics Commission for Citywide employee ethics training</p>	<p>Ongoing training for staff.</p> <p>All City employees were initially trained on the Code of Ethics. This training was facilitated by Human Resources by live training conducted by Human Resources, streaming web videos available on the Palm Beach County Commission on Ethics website or DVD presentation from the Commission. Every employee, as well as new hires, signed an acknowledgement of training form documenting the completion of the required training. The form is on file in each employee's personnel file and maintained in the Human Resources office. Retraining will need to be conducted.</p>

OTHER ACHIEVEMENTS

Negotiated FOP Collective Bargaining Agreement that expires 9/30/2014.

Human Resources Professionals to improve the short staffing in the Human Resources Division.

Negotiated IAFF Collective Bargaining Agreement that expires 9/30/2014.

Supervisory Training on the Family Medical Leave Act (FMLA).

The Ethics Training Policy, Memo Number I-25 to be used for retraining to be conducted quarterly.

The Patient Protection and Affordable Care Act (PPACA) Personnel Policy, Memo Number IV-1A.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
FOP Contract	Financially Sound City Government			Yes
IAFF Contract	Financially Sound City Government			Yes
Successfully recommend and implement a fiscally sound salary schedule for all employees for fiscal year.	Financially Sound City Government	Yes	Yes	Yes

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	CITY MANAGER	001-0412

DIVISION DESCRIPTION

The Mizner Park Amphitheater (MPA), a section of the Cultural Arts Division, is responsible for the development, coordination and management of cultural programming, special events, rentals and commercial concerts in the Mizner Park Amphitheater. In addition to the advertising, public relations, and contract negotiations for the aforementioned events, the MPA is responsible for the equipment, grounds, facility and related vendor contracts at the venue.

GOALS

The goal of the (MPA) Cultural Arts Division is to provide a variety of quality events and activities for City residents and visitors including cultural programming and special events that are produced, co-produced, or facilitated by the City, and which provide entertainment, promote a sense of community, and support economic growth. Positioning the Mizner Park Amphitheater as a world class venue capable of hosting national and international performances raises awareness of the cultural arts in Boca Raton.

OBJECTIVES 2014-2015

Maintain the level of community rentals and civic engagements in the Amphitheater.

Continue to develop a variety of programming for the Mizner Park Amphitheater to create a vibrant, high quality entertainment and cultural venue.

Develop and promote signature & traditional amphitheater events which elevate the status of the venue and promote the City and the Downtown to a broad market nationally and internationally.

Develop a strong social media program and an effective website with easily accessible information.

Continue with capital improvements that increase safety, functionality and aesthetics of the venue.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Continue to develop a variety of City sponsored programming for the Mizner Park Amphitheater to create a vibrant, high quality entertainment and cultural venue.	Collaborations with the Boca Raton Cultural Consortium, The Rotary Club of Boca Raton, the Symphonia Boca Raton, Festival of the Arts Boca and the Boca Raton Museum of Art continue to bring awareness to the local arts community and provide high level programming at the venue. New programs this year included the Health & Wellness Experience, Egg – A Palooza, Peter & the Wolf featuring the Symphonia Boca Raton and Boca Ballet, and the Rotary Club’s Future Stars Competition.
Develop a strong social media program and an effective website with easily accessible information.	The Mizner Park Amphitheater has over 4,000 people registered for Constant Contact emails, has a Facebook Page with 3,000 + “likes” and a Twitter account with 1156 followers. Up to date information is also provided on the new Drupal website, with Cultural Arts Division being one of the first divisions to implement Drupal. MPA web page had 63,572 unique visits since October 2013.
Develop and promote signature, traditional, amphitheater events which elevate the status of the venue and promote the City and the Downtown to a broad market nationally and internationally.	The Mizner Park Amphitheater continues to partner with organizations that elevate the level of local, national and international programming, including promoters of national touring acts, the second Annual Boca Music & Blues Festival, Festival of the Arts Boca, FAU Summer Concert Band and Tuba Christmas program, WPEC and the Sun

Sentinel's Health & Wellness Experience, South Florida Parenting's Egg A Palooza and WRMF No Snow Ball Concert in addition to various youth orchestras and community organizations.

Traditional MPA programming includes the Veterans and Memorial Day concerts, The Tree Lighting Ceremony, the Polar Express Pajama Party, the Summer Music Series and Cinema under the Stars.

Continue with capital improvements that increase safety, functionality and aesthetics of the venue.

Ongoing maintenance and improvements include drainage and paver replacements and improvements, landscaping and re-sodding, retractable side lot gate and expanded sidewalks. A new life safety plan and site plan were developed for expanded "festival" type events to include east side lot.

New emergency plan developed, new security and cleaning RFPs developed and awarded.

Maintain the level of community rentals and civic engagement in the Amphitheater.

The level of community rentals remains varied and strong with a focus on charitable walks, religious services and fundraising festivals with a variety of local organizations.

OTHER ACHIEVEMENTS

New collaborations and partnerships with media outlets and other businesses and organizations to expand the marketing and promotion of the City Boca Raton.

- WRMF/Sunny 107.9 No Snow Ball Concert
- South Florida Parenting/Forum-Egg-A-Palooza
- WPEC Channel 12 & Sun Sentinel Health & Wellness Experience
- Rotary Club of Boca Raton Future Stars Competition
- 2nd Annual Boca Music and Blues Festival
- Festival of the Arts Boca

PERFORMANCE MEASURES

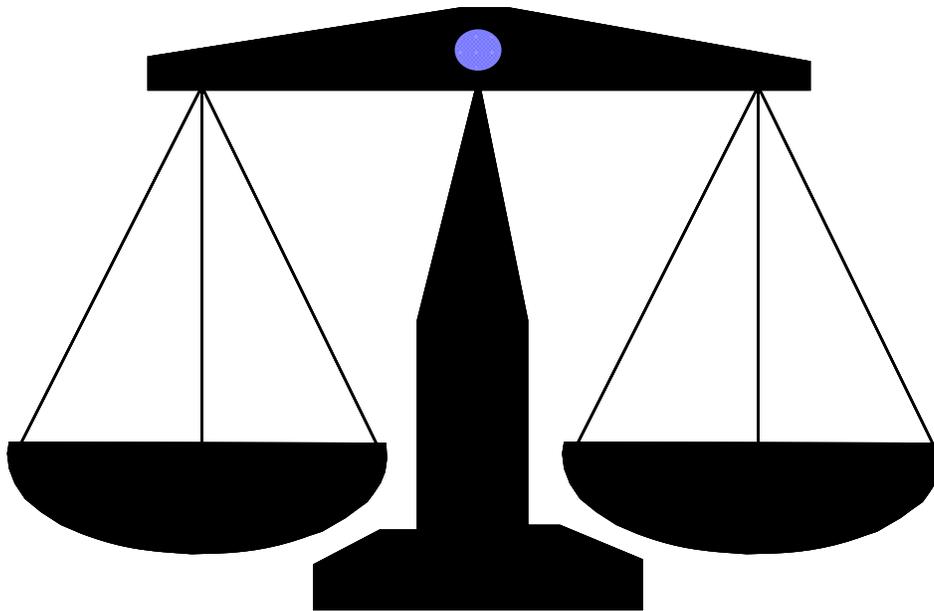
OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Increase/maintain number of concerts and events at amphitheater.	World Class Municipal Services	61	53	60
Increase number of contacts made through social media	Strong Partnership with Our Stakeholders	5,000	8,000	10,000
Increase/maintain attendance at concerts and community events	Strong Partnership with Our Stakeholders	142,500	125,000	130,000



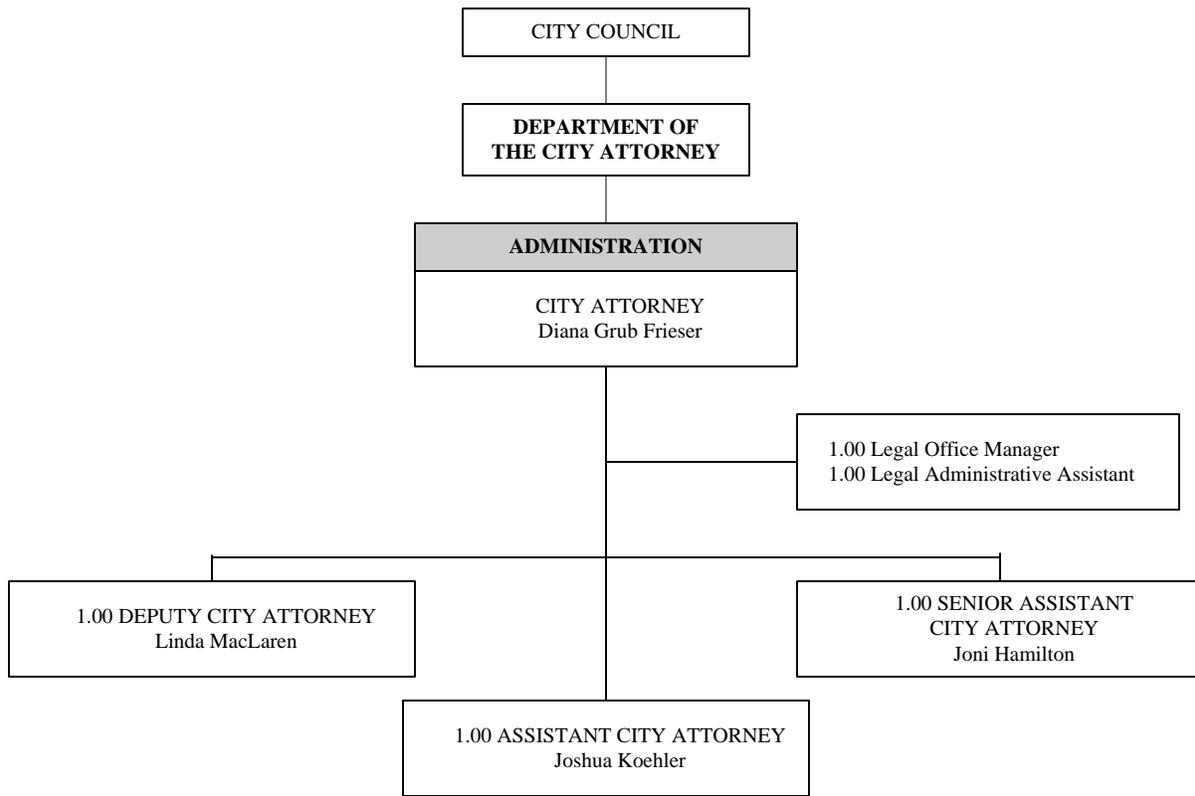
CITY ATTORNEY

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 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	1,121,654	1,014,100	1,014,100	1,045,800
Other Operating	38,251	131,300	131,300	131,500
Supplies	19,726	20,100	20,100	27,100
TOTAL	1,179,631	1,165,500	1,165,500	1,204,400
Full-time Employees	6.00	6.00	6.00	6.00



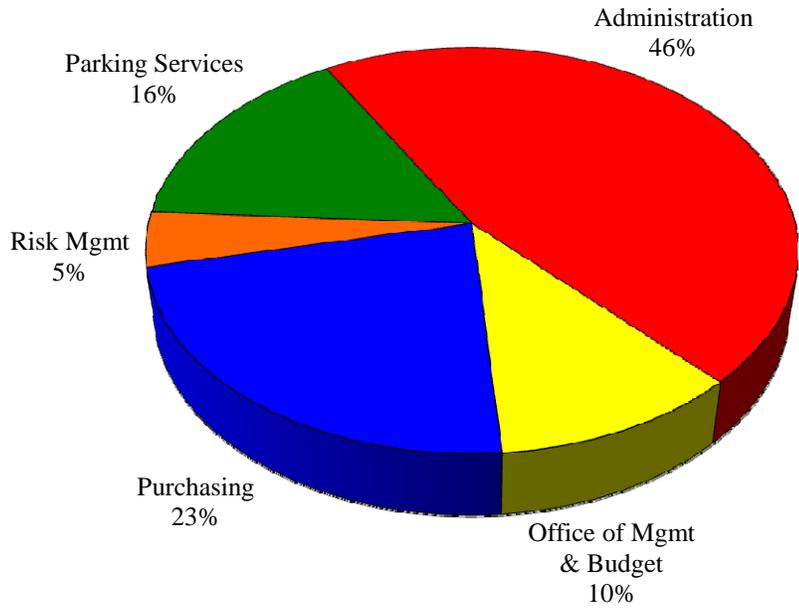
Approved Positions FY 13/14	6.00
Revised Positions FY 13/14	-
Personnel Changes FY 14/15	-
Approved Positions FY 14/15	6.00

FINANCIAL SERVICES

*Linda C. Davidson, C.P.A., Financial Services Director
Vacant, Deputy Financial Services Director*

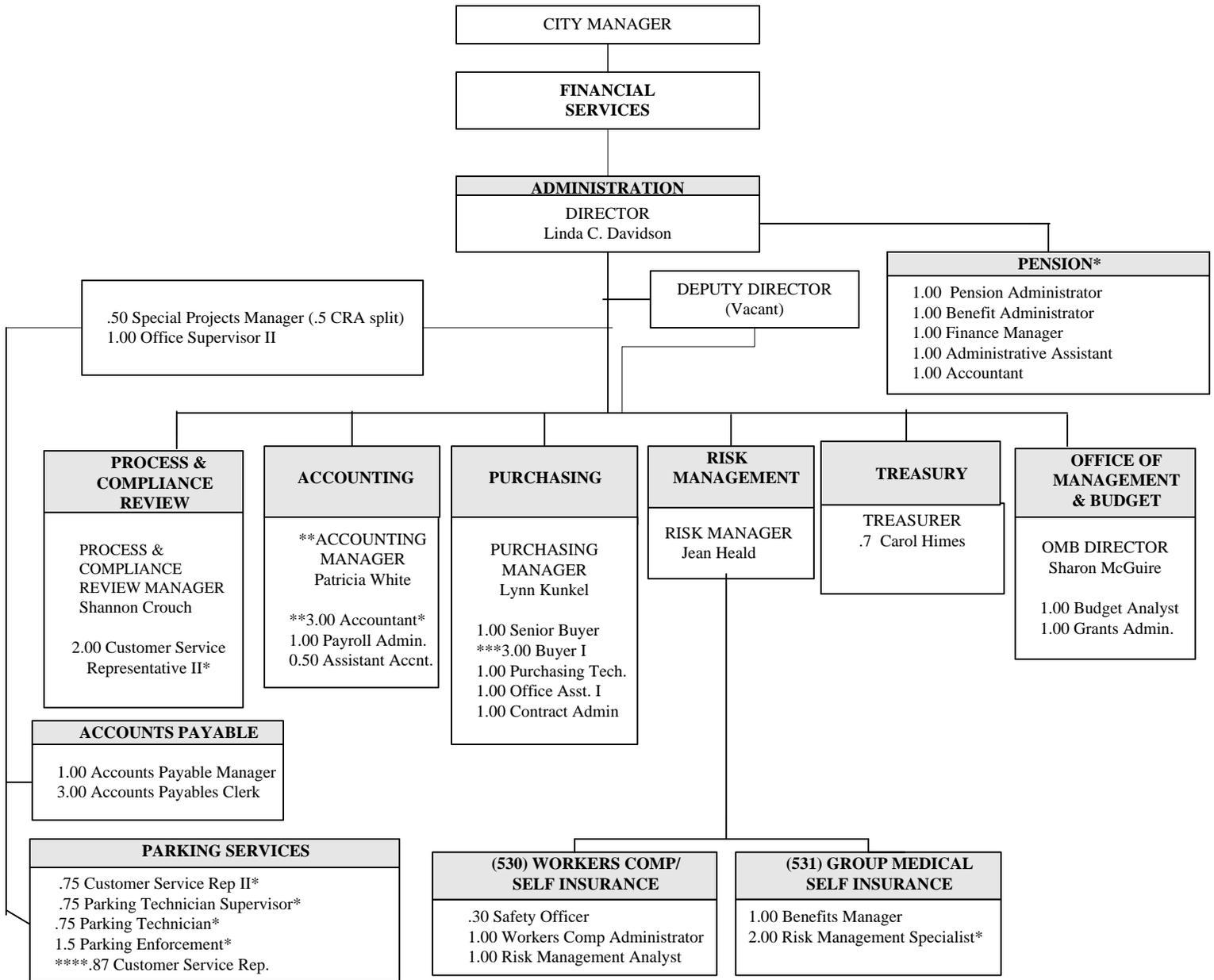
The mission of the Financial Services Department is to provide competent and comprehensive financial services for the City Administration to enable all departments to work in the best interests of our community and to instill the City’s value system among all employees to foster innovative solutions 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, Payroll, Purchasing, Risk Management, Office of Management and Budget, Parking Services, Customer Service and Meter Reading.



DIVISION	APPROVED 2014-15 BUDGET
Administration	\$ 1,718,400
Office of Mgmt & Budget	406,000
Purchasing	854,100
Risk Management	159,500
Parking Services	588,900
Pension	374,000
TOTAL	\$ 4,100,900

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	2,588,992	2,935,600	2,935,600	3,425,200
Other Operating	282,212	373,100	375,500	484,000
Supplies	39,233	56,700	59,300	68,800
Capital Outlay	-	-	-	72,500
Transfers	-	87,500	87,500	50,400
TOTAL	2,910,437	3,452,900	3,457,900	4,100,900
Full-time Employees	28.82	28.82	28.82	37.32



- *.25% of Customer Service Rep II funded by CRA
- *.25% of Parking Technician Supervisor funded by CRA
- *.25% of Parking Technician funded by CRA
- ** Position funded by Utility Services
- **1 Accountant position funded by Utility Services
- *** 1 Buyer I funded by Utility Services
- **** .13% of Customer Service Rep funded by CRA
- * 1 Addition of Customer Service – Alarm Billing
- *1.5 Addition of Parking Enforcement Rep .25% of each position funded by CRA
- *1 Addition of Risk Management Specialist
- *5 Addition of Pension Office

Approved Positions FY 13/14	28.82
Revised Positions FY 13/14	
Personnel Changes FY 14/15	8.50
Approved Positions FY 14/15	37.32

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GENERAL FUND

FINANCIAL SERVICES

001-1201

DIVISION DESCRIPTION

Administration provides direction to the Financial Services divisions and manages the City's financial resources in the most cost effective and efficient manner. The Finance Administration provides relevant, timely financial data to the public and to City management through annual financial reporting, external audits, and compliance reports. The Finance Administration Division also administers the false alarm billing operations.

GOALS

To provide a high standard of transparent 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. To issue timely accurate false alarm billings and address alarm customer service issues timely.

OBJECTIVES 2014-2015

Participate in a Request for Proposal (RFP) for hiring a consultant to review and assist the City with a needs assessment and assist with the development of a new Enterprise Resource Planning (ERP) system.

Develop policy and procedures for the Alarm Billing Unit including a collection policy and a policy to write-off bad debt.

Provide administrative services for the operation of the General Employees' Pension Plan and explore the option of the City providing the joint administration of the Police Officers and Firefighters Retirement System.

Continued coordination and analysis of Lease Proposals for the development of the Wildflower and Spanish River properties.

Lead the Lean Process Improvement Optimization for the City. This includes project reviews, streamlining, and elimination of waste for the following Finance projects: Travel Authorization, Field Purchase Orders, and Utility Billing. In addition, the department will be active participants in the City wide Executive Steering Committee. Finally, members of the department will lead and participate in projects that occur outside of the Financial Services Department.

Enhance the Financial Modeling Tool Muni Cast by implementing new phases of the tool and continue maintenance of the financial trending data to assist in resource allocation and decision making process.

Assist in the collective bargaining process for the Police and Fire Unions and provide financial impacts of suggested revisions. Incorporate the corresponding recommendations and points developed by the Actuarial Study for Police and Fire Pension for long term sustainability.

Convert the part-time Alarm Customer Service Representative to full-time. The volume of customer interactions in Alarm billing has increased. By converting the position to Full Time the City's external customers will benefit from increased customer service by reduced wait times and faster turnaround time. In addition the City will receive the benefit of better retention and therefore eliminating lost time due to position vacancy and new hire training.

Conduct an audit of the Florida Public Utilities Company franchise calculation for the period ending March 31, 2014.

Provide useful and informative information to alarm users including: sending registration/ renewal letters to alarm users in December 2014 and provide them with a step-by-step guide to register online. Revise all alarm correspondence letters / notices to ensure that they include the updated user fees and other valuable information. Create a registration flyer that will notify non-residential and residential alarm users of the registration requirements and respective fee structure. Revise the alarm section of the City's Internet to include frequently asked questions, ways to reduce false alarms, and other valuable information.

Respond to requests from the Palm Beach County Office of the Inspector General's Office.

Revise the Financial Services Department website to include helpful information pertaining to each division within Financial Services.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Coordination of Request for Proposals for the development of the Wildflower and Spanish River properties.</p>	<p>The City requested lease proposals for the Wildflower property in the first fiscal quarter and received one response. The City is responded with a request for clarification and refinement of the lease proposal from the responder. The Spanish River Property will be addressed once the Wildflower proposal is complete.</p>
<p>Implement Financial Modeling Tool Muni Cast with other departments and continue maintenance of the financial trending data to assist in resource allocation and decision making process.</p>	<p>The MuniCast model was successfully implemented. It is an objective of the division to implement new phases of this tool during fiscal year 2015.</p>
<p>Assist in the development of funding methodologies and recommendations for the Beach Renourishment projects using Federal, State and local funding options and for the Business Improvement District for the downtown.</p>	<p>The City hired an outside consultant to develop a feasibility study relating to future funding of beach renourishment. The City continues to explore the development of funding methodologies for FY 15.</p>
<p>Automate the Accounts Payable process by encouraging vendors to sign up for EFT, requesting invoices be sent to the City through email, uploading invoices to a shared site for department review, and requiring departments to electronically sign Field Purchase Orders (FPO) and scan them to the AP division.</p>	<p>The Accounts Payable division encourages all new vendors to complete the Electronic Funds Transfer form. Current vendors are periodically asked to switch payment methods to EFT / ACH. The division is educating vendors to send the invoices to the designated City email address setup for invoice submission. The division is currently working with IT to assist with updating the FPO process to require departments to electronically sign and scan the FPO to AP.</p>
<p>Review and update the Financial Policies and implement new policies as needed such as donations and debt compliance.</p>	<p>Donation policy and a revised P-card policy were completed by the end of the 2nd quarter. This is an ongoing goal and new reviews and updates will constantly be in process.</p>
<p>Coordinating an Actuarial Study for Police and Fire Pension and develop recommendations for long term sustainability.</p>	<p>The City contracted with an outside actuary to review the existing structure and benefits of the City's Police Officers and Firefighters Retirement System. A pension reform report was issued in December of 2013 which contained recommendations to achieve long-term sustainability of the pension plan. The report was updated in April 2014. For FY 2014 the City established a separate fund for Retirement Sustainability to better account for the costs of the pension plans.</p>
<p>Assist the Human Resources division with providing timekeeper training as a refresher course for all timekeepers. The training is necessary for the purpose of maintaining proficiency in all timekeeping and leave and/or overtime matters. Training will include the explanation and illustration of procedures relating to time and leave.</p>	<p>This objective was completed successfully. The City offered two refresher courses for all timekeepers and valuable information was provided to timekeepers in regard to various timekeeping functions.</p>
<p>Assist in the collective bargaining process for the SEIU and provide financial impacts of suggested revisions.</p>	<p>The Financial Services Director assisted in the collective bargaining process for the SEIU and provided financial impacts of suggested revisions. The implementation of the new collective bargaining agreement for SEIU is a project that is currently in process.</p>

OTHER ACHIEVEMENTS

Participated in collective bargaining and implemented changes to the SEIU agreement.

The City issued a Request for Proposal for group medical insurance on a self-insured basis. The City negotiated an agreement with Florida Blue for the purpose of providing Administrative Services for Group Medical and Pharmacy Benefit Manager Services under a Self-Insurance Program. The impact of this agreement provides for the continued expansion of the Health Reimbursement Accounts (HRA) provided to employees to help off-set rising costs of Health Care. The Self-Insurance plan allows the City a greater opportunity to control rising health care costs through Pharmacy Management and Wellness incentives.

City Expansion via a voluntary Annexation of the former polo fields. Construction of new homes will begin shortly and add over \$200 million in taxable real estate to the City. In addition, the City has continued to update the 2010 annexation study for the 10 areas under consideration. The taxable values for the areas have been updated to the most recent tax year. The analysis continues to indicate the benefit to the City of considering further annexations.

Completed the Palm Beach County Office of the Inspector General Risk Assessment Survey on audit risk and auditable entities.

Reaffirmed the City's AAA bond rating for general obligations bonds and water sewer bonds. The City remains one of three in the state that carries this rating.

Coordinated grants administration with approximately 20 federal and state grants with funding of over \$2 million. Also monitored and administered grant opportunities related to the American Recovery and Reinvestment Act of 2009 (ARRA). The receipt of external grant funding supplements current resources available to fund the operating and capital improvement project needs. This reduces the need for tax dollars to fund the operating cost and capital projects.

LEAN process improvement Accounts Payable: Financial Services hired consultants from the Government Finance Officers Association (GFOA) and the Quality and Productivity Improvement Center (QPIC, LLC) to provide a two day training session for twenty five members of our staff along with a three and a half day process improvement project focusing on the Accounts Payable (AP) process. The Accounts Payable process was reviewed and the team members directly observed the process to identify value added and non-value added steps. Effective countermeasures were developed to improve the process by removing non-value added steps which will result in quicker processing time.

Coordinated grants administration with approximately 20 federal and state grants with funding of over \$2 million. The receipt of external grant funding supplements current resources available to fund the operating and capital improvement project needs. This reduces the need for tax dollars to fund the operating cost and capital projects.

Developed a process to encourage the 7,000 plus alarm users to register using the City's Alarm Registration website versus by US Mail. Registering on-line provides real time information to the Alarm Customer Service Representative and reduces the costs incurred with paper registrations.

Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) of the United States and Canada for the 32nd consecutive year. Completed balanced budget fiscal year 2014. The balanced operating and CIP Budget documents are available electronically on the City's website. Created new Pension Sustainability Fund and Economic Development Fund.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Number of internal compliance reviews performed and recommendations made.	Financially Sound City Government	5	5	5
Reduce the number of delinquent alarm accounts.	Financially Sound City Government	10%	10%	10%
Desired general obligation bond rating received from the three agencies.	Financially Sound City Government	AAA	AAA	AAA
Perform an annual procurement card audit to ensure compliance to the policy. Number of transactions selected and reviewed.	Financially Sound City Government	Approx. 10K transactions during IG audit	115	170

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCIAL SERVICES	001-1210

DIVISION DESCRIPTION

The City of Boca Raton Pension Division performs the administrative services for the operation of the General Employees Pension Plan. The City of Boca Raton General Employees' Pension Plan is a single-employer defined benefit plan administered by an eight member Board of Trustees which covers regular full-time City of Boca Raton, Florida employees except police officers, firefighters, executive management employees and employees in the defined contribution plan.

GOALS

To maintain reliable data and records for all active and retired members of the pension plan. To work closely with the actuary to ensure that reliable information is provided in a timely manner. To distribute funds timely. To provide timely financial reporting and information to members. To properly, adequately and effectively respond to inquiries by active and retired participants.

OBJECTIVES 2014-2015

Explore process improvements and technology options to improve benefits calculation (actuarial software/tool), reporting, and accounting.

Document procedures and develop a repository of policy and procedures to provide enhanced customer service for members of the plan. Assist with updating the pension section of the City's Internet to ensure it includes accurate and informative information.

Provide temporary services for the Police Officers and Fire Fighters' Pension Plan. Evaluate operations and determine appropriate staffing needs to adequately administer the General Employees Pension Plan.

Maintain the pension plans financial records in accordance with current and newly approved Government Accounting Standard Board (GASB) statements, and Florida State Statutes.

Implement Government Accounting Standard Board (GASB) 67 and prepare for GASB 68. GASB 67 and 68 are the new governmental accounting standards relating to reporting for pension plans.

Coordinate the annual pension transfer meeting during the month of October 2015.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
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This is a new division. Ordinance 5282 Section 12-87(9) was amended to provide that the City shall perform all administrative services for the operation of the plan effective October 1, 2014.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Complete financial statements within 5 months of the fiscal year end.	Financially Sound City Government	n/a	n/a	5 months
Percentage of monthly financial statements issued within 20 days of month end.	Financially Sound City Government	n/a	n/a	98%
Obtain and file annual Actuarial Valuation reports with the state and plan sponsor within 5 months of year end.	Financially Sound City Government	n/a	n/a	5 months
Number of days of continuing professional education performed that increase staff knowledge of division responsibilities.	World Class Municipal Services	n/a	n/a	25

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCIAL SERVICES	001-1211

DIVISION DESCRIPTION

Accounting maintains the City's financial records. It also prepares and provides various financial information to the public and to City management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB).

GOALS

To provide a high standard of timely 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 and improving transparency.

OBJECTIVES 2014-2015

Participate in a Request for Proposal (RFP) for hiring a consultant to review and assist the City with a needs assessment and assist with the development of a new Enterprise Resource Planning (ERP) system.

Develop standardized format for reporting expenses internally and externally such as legal expenses, procurement card transactions, etc.

Coordinate a Request for Proposal (RFP) for Auditing Services.

Complete the City's annual audit and issue the City's Comprehensive Annual Financial Report within 180 days of the fiscal year end. File the Annual Financial Report to the State of Florida within 45 days of publishing the CAFR.

Maintain the City's financial records in accordance with current and newly approved Generally Accepted Accounting Principles (GAAP) standards and Governmental Accounting Standard Board (GASB) statements.

Provide Financial Accounting Policies and Procedures on the City's department website for easy access by City Departments and the public.

Explore process improvements and technology options to improve financial reporting and accounting (including making the financial reporting application operate more efficiently).

Develop strategy for implementation of GASB 68, the new governmental accounting standard relating to pension financial reporting and disclosures.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Provide information on the City's department website to include current Accounting Policies and Procedures and assist internal departments.	As part of the redesign of the Financial Services webpage the Financial Accounting Policies and Procedures will be incorporated for easy access by City departments and the public.
Explore technology options to improve financial reporting and accounting (including making the financial reporting application operate faster).	Several options are being explored and funding is proposed in next year's budget to acquire a new financial reporting package.
Develop strategy for implementation of GASB 68	The City is developing the implementation plan to comply with the new accounting standard relating to pensions.
Complete the City's annual audit and issue the City's CAFR within 180 days of the fiscal year end. File Annual Financial Report (AFR) to the State of Florida by the due date.	Completed the City's annual external audit and issued the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2013 within 180 days of the fiscal year end, with no audit findings. Audit opinion dated March 28, 2014. AFR filed on April 25, 2014.

Maintain the City's financial records in accordance with current and newly approved Generally Accepted Accounting Principles (GAAP) standards and Governmental Accounting Standard Board (GASB) statements.

Maintained the City's financial records in accordance with current and newly approved Generally Accepted Accounting Principles (GAAP) standards and Governmental Accounting Standard Board (GASB) statements. The City's annual independent audit and Comprehensive Annual Financial Report for the fiscal year ended September 30, 2013 were completed on March 28, 2014 with no audit findings. The City remains one of the few in the State without audit comments. This reinforces the fact the City's Financial Services Department is one of the state's best.

OTHER ACHIEVEMENTS

Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada for the 33rd consecutive year. Completed year-end audit and issued the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2013. The CAFR is available electronically on the City's website.

Ensured that all professional staff within the division continued to maintain annual continuing professional educational requirements.

Recruited and hired two new accountants to fill vacant positions and recruited and hired a senior accountant.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Number of findings in management letters prepared by the City's external auditors	Financially Sound City Government	0	0	0
Reduce number of post-closing journal entries required during the annual audit by 50% per year to a target of 0 entries.	Financially Sound City Government	6	0	3
Number of days of continuing professional education performed that increase staff knowledge of division responsibilities.	World Class Municipal Services	15	18	22
Percentage of time GFOA Certificate of Achievement for Excellence in Financial Reporting received.	Financially Sound City Government	100	100	100
Complete CAFR within 6 months of the City fiscal year end.	Financially Sound City Government	6 months	6 months	6 months
Percentage of monthly financial statements issued within 15 days of month end.	Financially Sound City Government	0%	75%	75%
Number of capital asset inventories to be performed on an annual basis.	Financially Sound City Government	4	3	4

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCIAL SERVICES	001-1213

DIVISION DESCRIPTION

To provide cash management functions and to invest the City of Boca Raton's operating portfolio, assist with bond issues, provide arbitrage and continuing disclosure compliance. To administer the false alarm billing operations.

GOALS

To invest the City's operating portfolio in a prudent manner with safety, liquidity and yield as the primary standards. To provide accurate arbitrage calculations and timely and accurate continuing disclosure. To issue timely accurate false alarm billings and address alarm customer service issues.

OBJECTIVES 2014-2015

- Amend the investment policy to include other investment types to provide long-term pension sustainability.
- Maintain investments in safe investment products while earning a relative investment yield for the City's funds and prepare timely reports.
- Implement a Remote Deposit Capture (RDC) and Cash Vault process. This will reduce the need for daily bank runs by staff or armored car service.
- Develop a debt and continuing disclosure policy. Improve the Financial Services website to disseminate timely financial information.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Maintain investment in safe investment products while earning a relative investment yield for the City's funds.	This is an ongoing goal of the City. The three investment objectives as outlined in the City's investment policy include: safety of principal, maintenance of liquidity, and return on investment. The foremost objective is the safety of the principal of those funds within the portfolios.
Hire and train mid-level manager to assist and back up City Treasurer to perform customer related functions.	The division requested funding to hire a Revenue Manager for Fiscal Year 2014 however the position was not approved.
Develop documentation of false alarm billing operations and recommend improvements to the process to assist customers in compliance.	The objective was completed in January 2014. The division documented its alarm registration procedures, billing process, and the duties that the Alarm division is responsible for.
Implement new banking services once new contract is in place with the use of new technology such as remote recapture and other online tools to improve customer experience.	This objective was completed. Changed from a fee structure to compensating balance for a higher rate of return on deposits. New technology will be implemented in the coming months, including the use of Remote Deposit Capture (RDC) for electronic deposits of checks. This will eliminate the need for a daily trip to the bank by armored car or City staff.

OTHER ACHIEVEMENTS

Reaffirmed the City's AAA bond rating for general obligations bonds and water sewer bonds. The city remains one of three in the state that carries this rating. Thus confirming the Financial Service Department and the City as a whole status as fiscally responsible and investment grade.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Available funds in interest bearing investments.	Financially Sound City Government	100%	99.99%	99.99%
Meet or exceed benchmark.	Financially Sound City Government	100%	100%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCIAL SERVICES	001-1214

DIVISION DESCRIPTION

Accounts Payable Division is responsible for ensuring that the processing of vendor invoices are appropriate and that payments are made in accurately and timely in accordance with the City's terms and conditions. The Division is also responsible for compliance with federal and state regulations and the reporting of 1099 vendor information.

GOALS

To correctly issue all payments to vendors within 30 days of receipt of invoice. To review procurement card usage to ensure transactions are within procurement card guidelines.

OBJECTIVES 2014-2015

- Review and audit procurement card transactions on a rotational basis and ensure compliance with policies and procedures.
- Complete a Lean review of the Field Purchase Order (FPO) process
- Continue to implement the Lean process for all accounts payable transactions for 2015.
- Report miscellaneous (1099) vendor activity to the Internal Revenue Service by January 31, 2015.
- Report unclaimed property to the State of Florida by May 3, 2015.
- Complete a Lean review of the Travel Form
- Participate in a focus group to assist with standardizing the construction application (AIA) and schedule of values.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Develop a plan to encourage vendors to sign up for EFT. Increase the total number of all vendors paid via Electronic Funds Transfer/ ACH to 75%.</p>	<p>This is an ongoing process. All new vendors are asked to complete the Electronic Funds Transfer form. Current vendors are periodically asked to switch payment methods to EFT / ACH.</p>
<p>Report 1099 vendor activity to Internal Revenue Service by January 31, 2014</p>	<p>Reported 1099 vendor activity to the Internal Revenue Service by January 31, 2014</p>
<p>Establish system that would scan vendor invoices for department review and automatically link the vendor check into one file for paperless storage by September 2013.</p>	<p>The division has successfully completed this process.</p>
<p>Report unclaimed property to the State of Florida by May 3, 2014.</p>	<p>Reported unclaimed property to the State of Florida by April 30, 2014.</p>
<p>Review and audit procurement card transactions on a rotational basis and ensure compliance with policies and procedures</p>	<p>AP Participated in an audit of 115 P-Card transactions at the start of the year and assisted with making recommendations for improvement.</p>
<p>In conjunction with the Information Technology division, create a webpage in which vendors can view payment status and checks on their outstanding invoices.</p>	<p>This objective was rolled into the Lean Review of the AP process. As part of the redesign of the Financial Services webpage the Accounts Payable Division will be able to post information for easy access by City departments and the public.</p>

OTHER ACHIEVEMENTS

Became the "trainers" of the Lean Process for the City by participating in various projects across the city.

Accounts Payable developed their Learn to See skills and is now able to Map processes.

Lead the City's pilot Lean project with a Kaizen event for the Accounts Payable process. The Lean training and Kaizen event was completed in the Spring of 2014. From the event the team identified 27 process improvements. As of May, the team has implemented 24 of those improvements. These improvements include: Creation of a welcome Vendor Package, Reducing rework by delaying generating the Expenditure Approval Listing and disbursements, Developing an Oversight Tracking Log by error and department for training purposes.

Reduced hard copy paper waste received internally and externally. FPL forwards their invoice via portable document format to the invoices@myboca.us. ATT provided a portal to download their invoices and has stop issuing paper invoices for certain accounts.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Issue vendor checks within 30 days of invoice date.	Financially Sound City Government	95%	95%	95%
Number of vendors paid via ACH in lieu of checks	Financially Sound City Government	75%	95%	95%
Reduce paper checks by 80%	Financially Sound City Government	50%	75%	75%

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GENERAL FUND

FINANCIAL SERVICES

001-1222

DIVISION DESCRIPTION

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. The Division is also responsible for employee safety, liability issues, workers compensation claims and service.

GOALS

Risk Management will continue to educate employees regarding their benefits, safety and how to maintain a safe work environment. The workers compensation plan provides excellent medical care for injured employees by using the finest providers in the area. Liability issues will be managed in a cost effective and efficient manner. Excellent customer service will be provided to both employees and citizens as their needs are addressed.

OBJECTIVES 2014-2015

Update policies and procedures relating to the Motor Vehicle Accident Board (ARB) and recommend changes to improve process.

Implement year-round on-line Enrollment system for the administration of group benefits.

Transition of the City employees from a fully insured group medical plan to a self-insured group medical plan following all State and Federal guidelines including Health Care Reform and HIPAA.

Development of Comprehensive Wellness Program to include data file integration for all third parties (carrier, pharmacy, wellness partners) to provide for claims review and outcome analysis.

Development and implementation of a Hands-on Driver Safety training program for City drivers to reduce vehicle incidents.

Property Insurance Renewal-Citizens Wind Policy, consideration of expanding automobile policy coverage for entire fleet.

Plan and host the Annual Health and Benefits Fair which provides excellent health related information to the employees.

Prepare and publish RFP for Insurance Broker Services

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Resolutions for Liability claim judgments	The City carefully manages its liability program and has won several very difficult cases.
Implement new agreement for Group Medical Insurance and Pharmacy Benefit Manager 2013-2014 as a result of the RFP.	This objective was completed in October 2013 and a new contract with Florida Blue for third party administration services for Group Medical and Pharmacy Benefit Manager with an effective date of January 1, 2014.
Property Insurance Renewal-Citizens Wind Policy, consideration of expanding automobile policy coverage for entire fleet.	The City received a return of Premium in the amount of \$214, 864.00 on the property insurance through the Florida Municipal Insurance Trust Members Insurance Program. Risk Management was able to secure Property and Wind Insurance coverage at only a 6.7% increase. The renewal included the Downtown Library which was added to the policy.
Plan and host the Annual Health and Benefits Fair which provides excellent health related information to the employees.	350 Employees attended the annual health and Benefits Fair. The Employees had the opportunity to receive health and wellness information from 60 different health and wellness providers. The Health Fair Included Bio-Metric Screenings.
Prepare and Publish RFP No.2013-025-Group Medical Insurance and Pharmacy Benefit Manager	This objective was completed in March 2013. The City issued a Request for Proposal for group medical insurance

on a self-insured basis. The City negotiated an agreement with Florida Blue for the purpose of providing Administrative Services for Group Medical and Pharmacy Benefit Manager Services under a Self-Insurance Program. The effective date of the contract is January 1, 2014.

Develop Policy and Procedure related to "Take Home Vehicle Policy" for city wide implementation.

Risk Management developed a draft policy and submitted the policy to City Management for review on 12/28/13. City Management has requested that Human Resources review the Policy and provide a plan for implementation in Coordination with collective bargaining negotiations.

Implement new on-line Open Enrollment system for group benefits.

Successful implementation of the 4MyBenefits open enrollment system was completed in November of 2013.

Excess Insurance Renewal replace carrier as they are no longer writing excess coverage for governmental entities.

Excess Renewal was completed on September 27, 2013. Excess coverage included policies with Lloyds of London-BRIT for the Casualty coverage and New York Marine for excess Workers Compensation coverage.

OTHER ACHIEVEMENTS

Implemented Bio-Metric Screenings in coordination with group Medical Wellness program in April, May and September 2013.

The Safety Council of Palm Beach County recognized the City of Boca Ratons Safety program by Awarding the City with an Award of Merit for Worker Safety on March 14, 2013. The Safety Council recognizes organizations who maintain a low experience modification rate for work related injuries and demonstrate a commitment to workplace safety.

Reduction of Workers Compensation Modification Rate. The City reduced the workers compensation experience modification rate from (0.58 to 0.50). This reduces the amount of self-insured premium dollars that the City of Boca Raton was required to pay to the State of Florida.

Successfully implemented an expanded Wellness program with a total of (150) employees participating in Bio-Metric screenings, (180) employees participating in the 10,000 steps walking program, (35) employees participating in Weight Watchers at work and (79) employees completing a health Risk Assessment.

A very successful health and safety fair was held for the employees with over 60 vendors that provided excellent information to the employees. Over (50) employees participated in Bio-metric screenings.

The Day in the Park for Safety was held for the 12th year and is instrumental on educating employees regarding safety. We had 14 booths this year with approximately 335 employees participate in this event.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Percentage of increased participation in the flexible spending account.	Financially Sound City Government	5%	5%	5%
Percentage of subrogation claims filed and recovered in the fiscal year.	Financially Sound City Government	95%	95%	95%
Percentage of liability claims settled within the reserved amount.	Financially Sound City Government	90%	90%	90%
Percentage of accidents/injuries investigated within 48 hours of notification.	Financially Sound City Government	100%	100%	100%
Percentage of health insurance problems resolved within two weeks of notification of problem.	Financially Sound City Government	100%	100%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCIAL SERVICES	001-1225

DIVISION DESCRIPTION

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.

GOALS

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

OBJECTIVES 2014-2015

- Assist in the development of recommendations for long-term sustainability of the pension plans with recommendations from the Actuarial Study for Police and Fire Pension.
- Assist in the collective bargaining process for the Police Officers (FOP) and Firefighters (IAFF) Unions and provide financial impacts of suggested revisions.
- Publish Budget books by December 20, 2014.
- Update Long-Range Financial Plan by April 20, 2015.
- Create a budget manual for budget data entry and mCIP data entry for training purposes.
- Assist with financial management of Beach Renourishment, Federal, State and local funding projects.
- Prepare and manage a balanced budget for fiscal year 2014-15.
- Continue to explore paperless budget transfer system

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Assist in the development of alternative funding methodologies for Beach Renourishment and Business Improvement District in the downtown	This objective is a top priority and it is in process
Assist in the development of recommendations for long-term sustainability of the pension plans with recommendations from the Actuarial Study for Police and Fire Pension.	The City contracted with an outside actuary to review the existing structure and benefits of the City's Police Officers and Firefighters Retirement System. A pension reform report was issued in December of 2013 which contained recommendations to achieve long-term sustainability of the pension plan. For FY 2014 the City established a separate fund for Retirement Sustainability to better account for the costs of the pension plans.
Publish FY 13-14 Budget books by December 20, 2013.	Budget books were published by the December 20, 2013 date.
Manage citywide grant projects for accountability as it relates to the Single Audit.	Coordinated grants administration with approximately 20 federal and state grants with funding of over \$2 million.
Expanding the Budget Software capabilities will provide more comprehensive information and will help incorporate CIP, eliminate duplicate software, and duplicate entries.	This was successfully completed. The City utilizes the McLain budget module and the system was expanded to include a CIP module for data entry, which is a detailed web based application to manage the capital improvement projects
Streamline the Non-Profit grant process and identify the organizations by category.	Process is all electronic, set-up an email address to flow all documents and correspondence through. All information, requests and submittals are electronic.

Update Long-Range Financial Plan by April 30, 2014.

Updated the Long-Range Financial Plan and presented to City Council on April 21, 2014

Implement Financial Modeling Tool Muni Cast with other departments and continue maintenance of the financial trending data to assist in resource allocation and decision making process.

The MuniCast model was successfully implemented. The MuniCast model is a valuable tool for financial planning. It is an objective of the division to implement new phases of this tool during fiscal year 2015.

Explore paperless budget transfer system

Phase I signed and approved Budget Transfer is scanned and emailed to departments. Phase II is to explore electronic signature approvals. - Staff will continue to explore electronic signature approvals by working with IT staff.

Assist with financial management of Beach Renourishment Federal, State and local funding projects.

This objective is in process.

Prepare and manage a balanced FY 2013-14 budget.

The FY 2013-14 budget was prepared and balanced successfully.

OTHER ACHIEVEMENTS

Budget Amendments were posted to the City's website within the required time.

Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) of the United States and Canada for the 32th consecutive year. Completed balanced budget fiscal year 2014. The balanced operating and CIP Budget documents are available electronically on the City's website.

Provided mid-year update on revenues, expenditures and potential revenue sources. Provided updated current year financial information and forecasts to assist policy makers in budget and policy deliberations.

Reviewed Pension Plan Experience Study and other Pension Issues for General Employees Pension and Police and Fire Pension Plans. Ensured compliance of Pension Plan administration with City Code.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Receive the GFOA Distinguished Budget Presentation Award.	Financially Sound City Government	Yes	Yes	Yes
Percentage of grant applications submitted that receive funding.	Financially Sound City Government.	80%	100%	75%
Weeks to complete Proposed Budget.	World Class Municipal Services	10	10	10
Budget Training Classes.	World Class Municipal Services	1	2	1
Production of Approved Budget documents (hard copy and City website accessible).	Strong Partnership with Our Stakeholders	Yes	Yes	Yes

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCIAL SERVICES	001-1226

DIVISION DESCRIPTION

The Parking Division administers a paid parking program in Mizner Park and selected beach areas, including East Spanish River Blvd., East Palmetto Park Road (including the pavilion), and Red Reef Park West. The Parking Division also processes all parking citations issued by Boca PD, Park Rangers, and Code division.

GOALS

The main benefits of a paid parking program to the City, its residents, and its merchants include increased parking turnover and additional revenue used for transportation improvements or other essential government services

OBJECTIVES 2014-2015

- Achieve full enforcement coverage for metered parking areas in the City, and thus, reduce citation issuance.
- Provide training and professional development to staff on the enforcement of paid parking violations, in a professional, courteous and accurate manner.
- Continue to explore implementation of parking enforcement in other non-metered areas of the city.
- Implement timed parking program in the Downtown area as a result of requests by local businesses. This is to create customer parking turnover and free-up parking spaces for patrons of these businesses.
- Implement new programs to improve the metered parking experience and to improve customer satisfaction by offering a cell phone payment option for metered parking customers.
- Revise parking Ordinance to include all applicable State Statutes. This will enable the City's Special Magistrate to hear appeals on all parking violations, including State Statute ones.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Provide training and professional development to staff on the enforcement of paid parking violations, in a professional, courteous and accurate manner.	Staff has been trained on how to properly answer the phone, compose and respond to emails and handle face to face concerns regarding parking. Several staff attended effective communication and customer service training classes provided by the City. Due to constant Division staff turnover, this objective remains on-going.
Achieve full enforcement coverage for metered parking areas in the City, and thus, reduce citation issuance.	This is an on-going objective. The Parking Division enforces paid parking violations in a professional and accurate manner.
Explore implementation of parking enforcement in other non-metered areas of the city.	This objective is in process and has been postponed to FY 2014/15.
Coordinate successful Special Master Hearings for metered parking citations during FY 2013/14.	Special Master hearings are conducted once a month. Appeals are heard not only for metered parking violations, but also all other City Ordinance parking violations in accordance with the Citation Appeal Process.
Implement new programs to improve the metered parking experience and to improve customer satisfaction by offering a cell phone payment option for metered parking customers.	A search for vendors to perform pay by cell and extend by phone for parking meters is in process.

OTHER ACHIEVEMENTS

Resolved real-time communication issues with cash and credit card payments at the parking meters.

A Customer Service Representative and a Maintenance Technician were converted from part-time to full-time. This has greatly increased the customer service level and resulted in fewer repairs on the meters, as maintenance is being done on a regularly scheduled basis.

The Parking Services Division installed and implemented paid parking on Spanish River Boulevard just west of A1A. The program was designed to create turnover of the limited parking located in this area. The net result is an excellent compliance rate and the 33 spaces generated \$168,000 during the first calendar year, exceeding the goal of producing revenue from parking meters instead of enforcement.

Contracted with PennCredit to provide the City with owners of out-of-state license plates. This will enable the City to contact offenders who have received parking citations and recoup lost and delinquent fines.

PERFORMANCE MEASURES

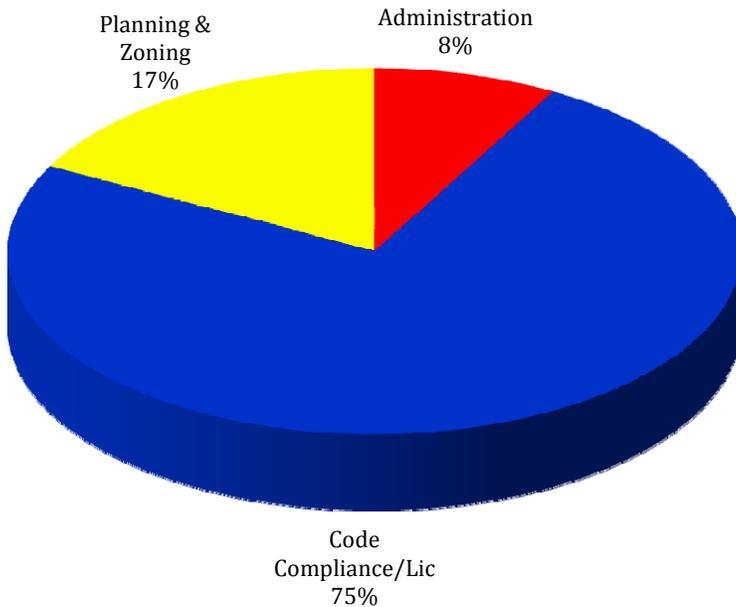
OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Fully functional parking meters	Financially Sound City Government	99%	99%	100%
Maintain a less than 15% delinquency rate on citations greater than 60 days.	Financially Sound City Government	70%	85%	100%
Issue correct Parking citations	Financially Sound City Government	93%	99%	99%

DEVELOPMENT SERVICES

*George S. Brown, Deputy City Manager
Interim Development Services Director*

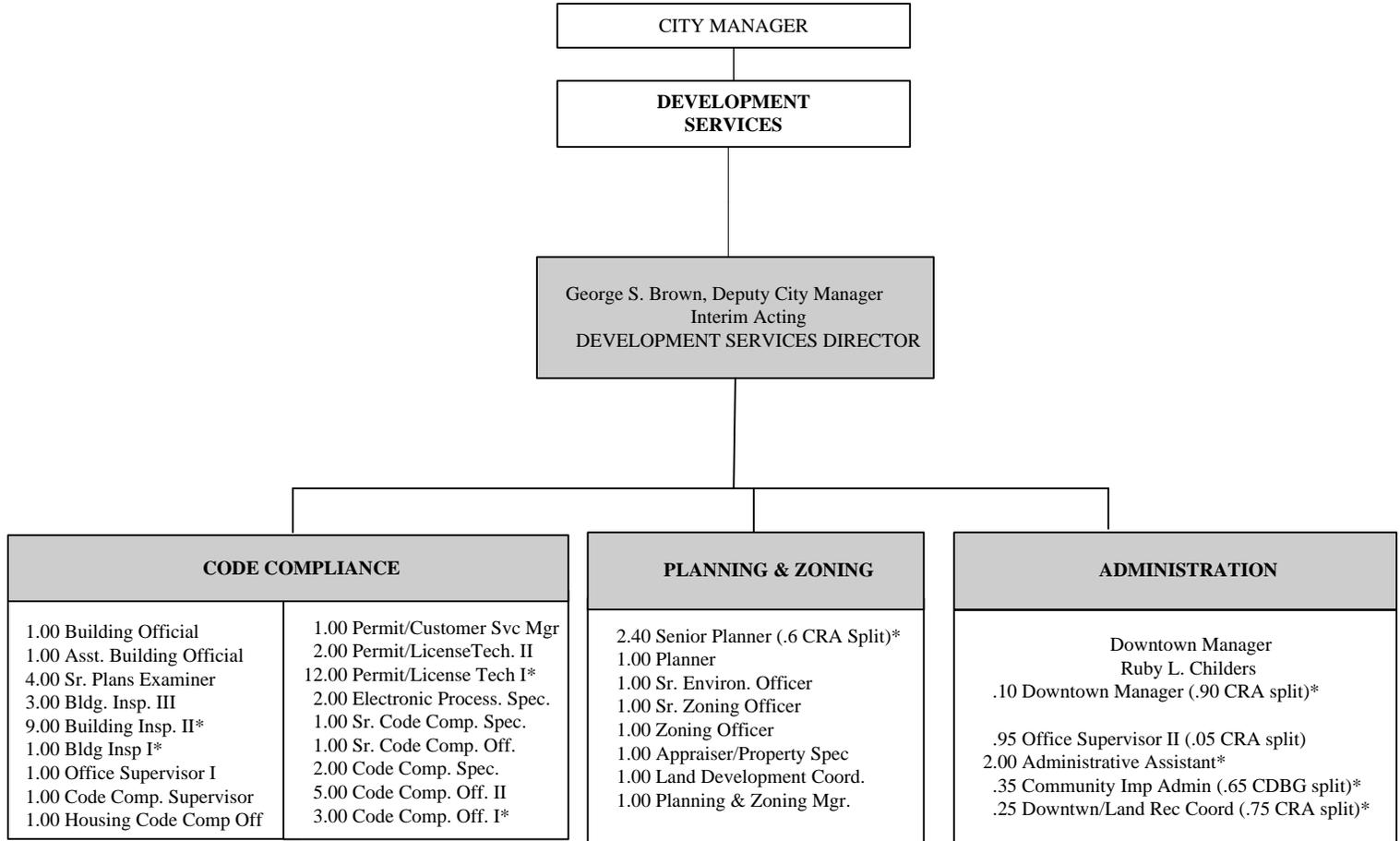
The mission of the Development Services Department is to promote the continued sustainability of the City of Boca Raton through flexible, creative, and responsive customer service. We will be recognized as a leader in the City's efforts to protect and enhance the built, living, and natural environment, 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. Pursuant to interlocal agreements, the Department supports the activities of the Community Redevelopment Agency.



DIVISION	APPROVED 2014-15 BUDGET
Administration	\$ 577,700
Code Compliance/Lic.	5,302,700
Planning & Zoning	1,228,900
TOTAL	\$ 7,109,300

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	4,956,987	5,199,900	5,199,900	5,783,600
Other Operating	601,790	913,800	931,100	1,028,000
Supplies	51,374	69,600	69,900	73,700
Capital Outlay	-	-	-	8,000
Transfers	-	78,000	78,000	216,000
TOTAL	5,610,151	6,261,300	6,278,900	7,109,300
Full-time Employees	60.05	60.05	65.05	66.25



*
 Revised Budget FY 2013/14
 +5.00 Building Inspector II

Approved Budget FY 2014/15
 +1.00 Building Inspector
 + .15 transfer in CRA
 + .05 transfer in from Spec Rev
 +1.20

Approved Positions FY 13/14	60.05
Revised Positions FY 13/14	5.00
Personnel Changes FY 14/15	<u>1.20</u>
Approved Positions FY 14/15	66.25

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	DEVELOPMENT SERVICES	001-1501

DIVISION DESCRIPTION

Administration is responsible for managing and coordinating day to day operations of the department, and pursuant to interlocal agreements, assists with the management and operations of the Community Redevelopment Agency.

GOALS

The goal of Administration 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 2014-2015

Finalize research and prepare on or before September 30, 2015 for City Council/CRA consideration, a report of findings for possible intermediate and long term options for Downtown parking based upon public input and in-house strategies of the "Downtown Parking Team".

On or before September 30, 2015, oversee and guide the assessment of Department processes and workload, and begin to implement recommendations for streamlining and improving workflows, operations and customer service levels in a responsive and nimble manner.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>On or before April 30, 2014, establish a template for downtown businesses by type of use, size of occupancy, linear footage of business frontage, outdoor dining areas, parking availability, and related demographics to create a data base for determining the economic impact of the downtown economy, including night time and events-related activities.</p> <p>Prepare for City Council/CRA consideration on or before September 30, 2014, possible long term options for Downtown parking with the Business Improvement District (BID) Steering Committee and include the options within the BID Action Plan.</p>	<p>Due to staffing shortages, the research and analysis for this template was not established.</p> <p>The BID Steering Committee efforts were continued over the past year with review of data and background on Downtown Boca and related elements towards marketing, parking and transportation. Due to critical parking issues resulting from extensive construction in the downtown and a lack of limited parking times and enforcement, staff was given 90-days to implement short-term, intermediate and long-term goals. The committee will proceed with its efforts contingent upon staff's report anticipated in late July 2014. The timing of the project and date for the BID action plan is not anticipated for 2-3 years out. Project will remain ongoing.</p>

OTHER ACHIEVEMENTS

Held the 2nd Annual Brazilian Beat honoring Brazilian Independence, partnering with the Brazilian Consulate, PBC Convention and Visitors' Bureau (Discover the Palm Beaches) and other community partners. Staff is currently working on the 3rd annual event to be held September 5, 2014.

Continued promoting Weekly Fitness Programming, Saturdays@ Sanborn, continued for the year offering Free fitness classes from Yoga and Capoeira every Saturday morning in Downtown Boca, as an encouragement to remain in downtown and explore all it has to offer.

Continued to provide after hours and weekend updates and postings to the Downtown Boca website, and social media.

Analyzed and recommended sunsetting the temporary pedestrian signage program in the downtown with no adverse reaction from the businesses.

Initiated redesign of the Downtown Boca website (downtownboca.org) and related social media to further establish a sense of place for downtown. Anticipated launch of the new website design is anticipated Summer 2014.

Held the 3rd Annual Meet Me On The Promenade in October 2013, with over 10,000 visitors to Downtown Boca, continuing existing partnerships and establishing new partnerships and sponsorships. Staff is currently working on the 4th annual event to be held October 18, 2014.

Required Reports Completed for Downtown: The 1st Biennial Report on the Downtown Development of Regional Impact for the period 3/1/12-2/28/14; CRA Annual Report under 163.356(3)(c) Florida Statutes; 12th Annual Report to Downtown Property Owners keeping the Agency and the City in compliance with statutory requirements and Agency Rules.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
% of time initial response provided to Citizen Inquiries/Tickler Items within 2 days of receipt by department	World Class Municipal Services	100	100	100

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	DEVELOPMENT SERVICES	001-1511

DIVISION DESCRIPTION

The division consists of three public service areas in coordination with each other: Building Permits, Code Enforcement and Customer Service. An overview of division activities include: building code administration, permitting and fee collection, plan review and inspections; issuing permits, and code related services; enforcing state and local construction codes related to structural, mechanical, electrical, plumbing, energy conservation, floodplain management and accessibility for persons with disabilities; 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.

GOALS

The goal of the division is to sustain and enhance a high quality of life through comprehensive code enforcement and various citizen education 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 2014-2015

Prepare for City Council consideration on or before September 30, 2015 an Interlocal Agreement with Palm Beach County for a County-Wide Contractor Enrollment Program to respond to industry requests and improve permit services that would allow the County to maintain the database reducing customer processing time and costs.

Implement on or before September 30, 2015 a Rental Registration and Inspection Program that would identify and manage nuisances and general property maintenance related to rental properties, including but not limited to student housing, vacation rentals, and City Code restrictions for three or more unrelated occupants.

Implement on or before September 30, 2015 the SunBiz Program, using software to identify businesses that are not paying the required business tax, providing notices to non-compliant businesses and ensuring compliance, while increasing revenue.

On or before September 30, 2015, assess the processes and workload of the Code Compliance Division and begin to implement approved recommendations for improving workflow, operations and customer service levels in a responsive and nimble manner.

In coordination with the Floodplain Administrator, assist with amending City Code of Ordinances Chapter 21, Flood Damage Prevention to reflect changes mandated in the new FEMA Floodplain Regulations for City Council consideration on or before September 30, 2015.

On or before September 30, 2015, implement Phase 2 of the Electronic Permitting System - Enhanced Customer Service Initiative to improve customer's use of the system using customer feedback, implementing the following: 1)Electronic Permitting Seminars, 2)One Stop Shop Thursdays, 3)Expedited Plan Review, 4)Quick Permits, 5)Approved with Conditions, 6)Three Day Hold, 7)Front Counter Log, 8)Revision Tracking Spreadsheet, 9)Back-Side Revisions, 10)InspexFlex, 11)Inspection Report Form, 12)Coffee with the Building Official.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Continue to enhance the city's electronic permitting process including but not limited to: working with IT and a software developer in transitioning a proposed product upgrade, and developing a YouTube how-to type instructional video on how to submit an electronic building permit on or before September 30, 2014.</p>	<p>The Building and IT divisions have hosted many live and webinar demonstrations of its program to other jurisdictions. There are very easy to use and informative instructional materials on the Building divisions webpage. A presentation of our electronic permitting process was made to the Architects Association of Palm Beach County. Permit volume, process times and aging reports are submitted monthly to the Managers office. Phase Two of this objective is called the Customer Service Enhancement Initiative and planned to be implemented in the current fiscal year.</p>

Continue to expand effectiveness of the current expired permit program including but not limited to: increased owner education efforts, more timely contractor notices and enforcement of old case file processing and provide an update to management indicating success of efforts on or before September 30, 2014.

Our current program accomplishes its goal of early owner education and timely notification of expired permits. Owners are notified when a permit is applied for on their property and again when the permit is issued with instructions on how to track its progress. A notice letter is sent to both contractor and owner of newly expired permits. Permits expire at a rate of 200 per month. When the program started there were nearly 17,000 expired permits in the system; we now have approximately 9,000. 100% resolution is a matter of allocated resources and time. This program will continue to both decrease the rate of new expirations and gain on the backlog of old expired permits.

OTHER ACHIEVEMENTS

Building Official participates in the Palm Beach County's Six Pillar Strategic Plan as a member of the Business Climate and Competiveness subcommittee. The committee works on development of Best Practices for county-wide permitting and licensing standards.

Building Official was appointed chair of the Palm Beach County Building Code Advisory Board. The board makes recommendations to the County Commission regarding building code administration and interpretations in an effort to encourage consistent application of building codes throughout the county.

Processed and issued fast track building permits that supported economic development in the City and attracted and retained jobs in the City for the following:

- Campus Management: 320 jobs;
- DT/Tyco: 1,180 jobs;
- Infiniti Sales: 805 jobs;
- Digital Risk: 600 jobs;
- SBA Communications: 438 jobs; and
- Cancer Treatment Center of America: 225 jobs.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
New Building Permits Issued	World Class Municipal Services	8,721	8,600	8,600
Construction Value of Building Permits Issued	World Class Municipal Services	\$243,519,193	\$225,000,000	\$225,000,000
Building Permit Applications Submitted Online	World Class Municipal Services	1,462	1,500	1,925
Building Inspections Performed	World Class Municipal Services	57,065	52,000	55,486
Customer Assistance Phone Calls Answered	World Class Municipal Services	95,224	87,000	68,990
Customers Assisted at the One Stop Center	World Class Municipal Services	39,399	39,000	36,000
Code Violations Cases Initiated	World Class Municipal Services	2,784	2,660	2,600
Code Violation Inspections Performed	World Class Municipal Services	9,921	9,800	9,800
Business Tax Receipts Issued	World Class Municipal Services	13,854	13,800	16,600
Open Permit/Code Violation Search Requests Processed	World Class Municipal Services	2,792	2,700	3,200
Public Records Requests Researched	World Class Municipal Services	3,715	3,700	3,300
Special Event Permits Issued	World Class Municipal Services	179	180	210

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	DEVELOPMENT SERVICES	001-1512

DIVISION DESCRIPTION

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 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 of the public.

GOALS

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 2014-2015

- On or before September 30, 2015, staff will explore the possibility of establishing a Zoning Overlay District for the 20th Street Corridor (from Florida Atlantic University to Dixie Highway along 20th Street) and, if appropriate, prepare for City Council consideration an amendment to the City's Code of Ordinance.
- On or before September 30, 2015, assess the processes and workload of the Planning and Zoning Division and begin to implement approved recommendations for improving workflow, operations and customer service levels in a responsive and nimble manner.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>On or before September 30, 2014, prepare for City Council consideration an amendment to the City's Code of Ordinances to create a zoning Overlay District for the 20th Street Corridor (from Florida Atlantic University to Dixie Highway along 20th Street).</p>	<p>In the past year, staff received a commitment from Treasure Coast Regional Planning Council (TCRPC) to partner in exploring the possibility of creating an overlay for this area of the City. In the upcoming year, staff will work towards a partnership with Florida Atlantic University (FAU), and request resources to begin the visioning process with TCRPC and FAU. Recommendation for this area will be established upon completion of the visioning process.</p>
<p>On or before September 30, 2014, prepare for City Council consideration an amendment to the City's Code of Ordinances to adopt new parking regulations appropriate for 21st Century development.</p>	<p>A determination was made not to proceed with this amendment until the Land Development Code was refined and updated. Parking regulations will be reviewed in conjunction with the amendments to the City Land Development Regulations.</p>

On or before September 30, 2014, reformat and process a refinement to the City's Land Development Code (Zoning Code) and create a state-of-art, 21st Century Zoning Code.

In the past year, staff began the groundwork for the reformatting and refinement of the City's Zoning Code. A kick-off planning meeting was held with representatives from the City Manager's office, City Attorney's office, Municipal Services and Development Services. Staff has begun an internal review to identify inconsistencies, redundancies and opportunities to simplify and clarify regulations for understanding and administering. This groundwork will serve as the foundation for an RFP for selecting professional services for the actual rewrite of the Zoning Code.

On or before September 30, 2014, prepare for City Council consideration an amendment to the City's Code of Ordinances to implement requirements of the Comprehensive Plan including Planned Mobility Initiatives and respond to private sector requests for Planned Mobility related Code Amendments for the following Planned Mobility projects: University Village (Lamson), Midtown, and the Boca Raton Regional Hospital.

In the past year, staff amended the City's Code of Ordinances to establish the planned mobility regulations (PM-0.25) for the University Village/Lamson property which created a regulatory framework for the future redevelopment of the last large undeveloped property in the city and ensured the site's zoning consistency with its Planned Mobility (PM) future land use classification. Staff also reviewed and provided comments to petitioners for proposed amendments to the Land Development Regulations for the Midtown site and the Boca Raton Regional Hospital campus and are still awaiting responses from both. In the upcoming year, staff anticipates preparing for City Council's consideration other amendments to the City's Code of Ordinances to facilitate development in other PM designated areas.

OTHER ACHIEVEMENTS

The following projects were approved, bringing additional private investment into the community, creating and retaining jobs, and adding to the City's tax base, helping the City achieve its goal of being a great place to live, work and play:

199 W Palmetto Park Road Commercial Center
1801 Clint Moore Road Modification
5th Avenue Shops (Restaurant Additions)
Advent Lutheran Specialized Care Center
Archstone Modifications
Artis Senior Living Center
Barrel of Monks Microbrewery
Bauman Medical Clinic
Big Red (Chase Bank, Mattress Firm, Starbucks)
Boca Colonnade Cell Tower
Boca Lofts
Boca Noah (Einstein's Bagels)
Boca Village Planned Mobility Development (PMD)
Bridge Hotel Redesign of Waterfront Restaurant and Renovations
BuildMasters
Congregational Church New School and Day Care
First Citizens Bank
Five Palms Restaurant Addition
Josephines Restaurant Expansion
La Vida Apartments
Lynn Womens Health Center at Boca Raton Regional Hospital
Lynn University (Soccer Stadium)
Lynn University (New International Business School)
Mixtry Plaza
Premier Park Office/Restaurant/Entertainment
Royal Palm Polo PUD/Annexation
Royal Palm Yacht and Country Club New Clubhouse
Somerset Academy Charter School at Temple Beth El
St. Andrews Estates Building Modifications
Tower 155 Amendment
Trader Joes/East City Center
University Park Student Housing Modifications
University Village/Lamson Rezoning
Via Mizner

Facilitated in the approval of the City's first planned mobility development-Boca Village PMD to be approved under the newly created Planned Mobility Development (PMD) regulations, and based on its proximity to existing employers, office development, retail space, restaurants, the Tri-Rail station, and shuttle and bus service within a 10 minute walk, it is consistent with the type of vibrant, mixed-use, multi-modal activity center intended by the creation of the PM future land use classification.

Amended the Code of Ordinances to establish planned mobility regulations (PM-0.25) for the University Village/Lamson Property creating a regulatory framework for the future redevelopment of the last large undeveloped piece of property in the City and ensured the sites zoning consistency with its Planned Mobility future land use classification.

Completed redesigned applications to promote enhanced customer service, staff efficiency and streamline processing, staff redesigned user friendly applications available on the Department website.

Facilitated in the approval of the voluntary annexation of 122 acres into the City of Boca Raton and accompanying approvals for 223 luxury single family homes (Royal Palm Polo PUD) which will provide a significant increase to the City tax base.

Amended the City's Code of Ordinances to establish planned mobility regulations (PM-0.25) for the University Village/Lamson property created a regulatory framework for the future redevelopment of the last large undeveloped piece of property in the City and ensured the sites zoning consistency with its Planned Mobility future land use classification.

Processed the first planned mobility development in the City, Boca Village PMD, which based on its proximity to existing employers, office development, retail space, restaurants, the Tri-Rail station and shuttle and bus services within a 10 minute walk, is consistent with the City vision for vibrant, mixed-use, multi-modal activity centers within the newly created PM land use category.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Number of applications processed before the Planning and Zoning Board: **Applications include all applications mentioned below(*), with the addition of site plans, and the exception of Easement Abandonments; Subdivision Plats; Downtown Plans; etc.	Strong Partnership with Our Stakeholders	36	36	38
Number of applications processed before City Council *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.	Strong Partnership with Our Stakeholders	35	32	35
Number of IDA applications processed before Community Redevelopment Agency	Strong Partnership with Our Stakeholders	6	7	6
Percentage of Public Hearings before the Planning and Zoning Board in 30 days from complete application**	Strong Partnership with Our Stakeholders	100%	100%	100%
Percentage of Public Hearings before the City Council in 60 days from complete application*	Strong Partnership with Our Stakeholders	100%	100%	100%
Percentage of Public Hearings before Community Redevelopment Agency in 60 days from complete application	Strong Partnership with Our Stakeholders	100%	100%	100%



POLICE SERVICES

Daniel Alexander, Chief of Police

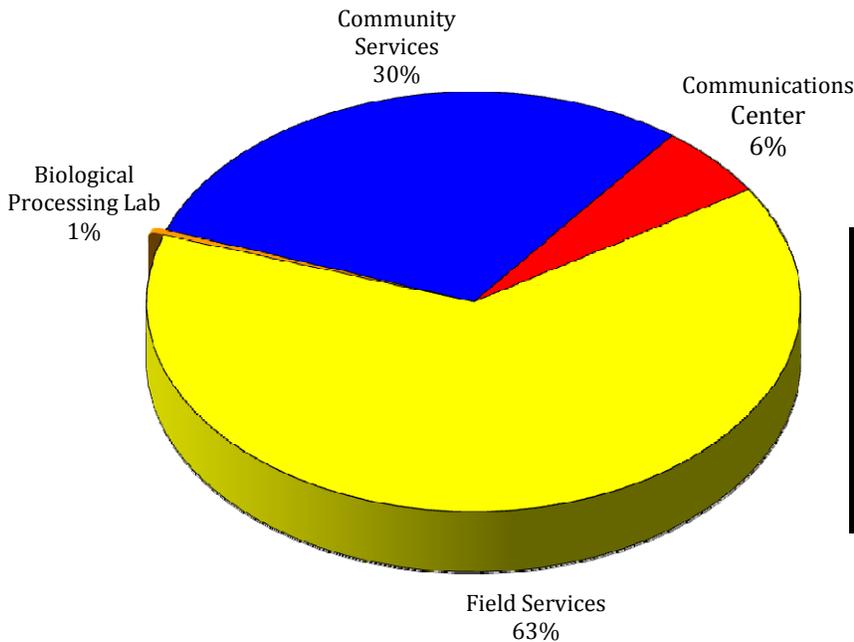
Michele Miuccio, Deputy Chief of Police

Josh Mindick, 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.

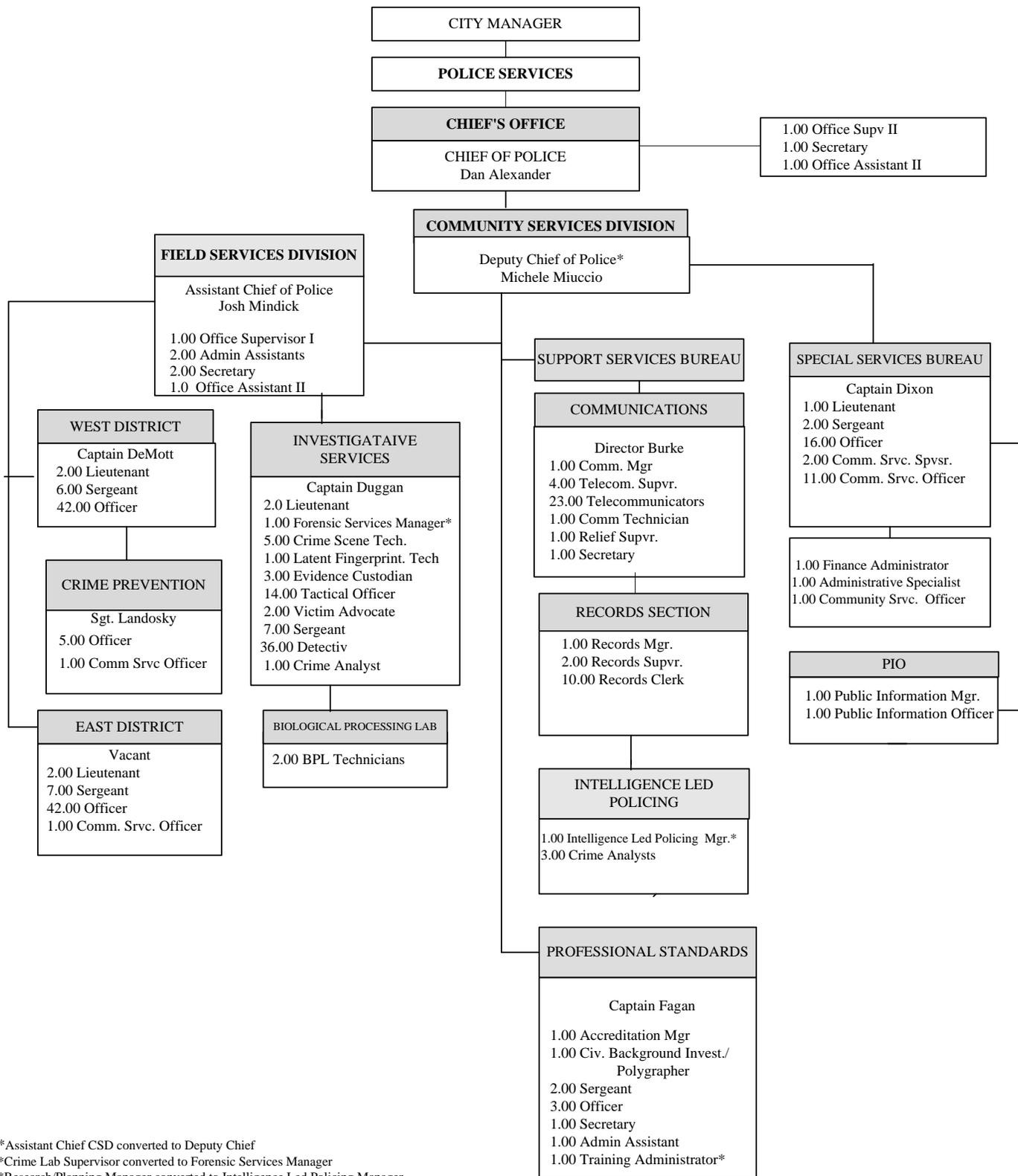
The mission of the Police Services Department is to protect and serve.

The organizational values which guide the Police Services Department in this mission are: Fairness - maintaining objectivity; Integrity - being honest and ethical; Respect - treating all people with dignity; Service - putting others first; Trust - build competence through professionalism.



DIVISION	APPROVED 2014-15 BUDGET
Community Services	\$ 12,652,900
Communications Center	2,366,900
Field Services	27,147,600
Biological Processing Lab	165,400
TOTAL	\$ 42,332,800

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	33,532,029	33,765,900	33,765,900	34,595,300
Other Operating	5,166,012	5,955,400	6,015,600	6,215,500
Supplies	450,853	542,000	588,500	542,000
Capital Outlay	-	-	-	-
Transfers	801,000	739,000	739,000	980,000
TOTAL	39,949,894	41,002,300	41,109,000	42,332,800
Full-time Employees	295.00	295.00	295.00	295.00



*Assistant Chief CSD converted to Deputy Chief
 *Crime Lab Supervisor converted to Forensic Services Manager
 *Research/Planning Manager converted to Intelligence Led Policing Manager

Approved Positions FY 13/14	295.00
Revised Positions FY 13/14	
Personnel Changes FY 14/15	
Approved Positions FY 14/15	295.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	POLICE SERVICES	001-2211

DIVISION DESCRIPTION

The Chief of Police directs the operation of the Police Services Department by formulating policy, developing the budget, establishing the organizational structure, and monitoring all pertinent activities. To assist the Police Chief with these commitments, the Community Services Division is headed by a Deputy Chief of Police.

The Professional Standards Bureau, which is overseen by a captain, is responsible for investigating all complaints, recruitment, selection, hiring, staff inspections, training, management of the accreditation process, and the review of Department policies and procedures.

The Support Services Bureau consists of several components and is managed by a director. The components include intelligence led policing, strategic planning, and records. The Bureau also includes the Crime Analysis Unit which analyzes crime patterns/trends and collects/disseminates intelligence regarding officer safety and crime issues.

The Special Services Bureau is managed by a captain. Bureau personnel are the first responders to traffic incidents. Personnel provide traffic enforcement, marine services, crash investigations, canine services, public information, and school crossing guards. The bureau commander also oversees, facility maintenance, payroll, supplies inventory and budget management.

GOALS

To develop the finest staff to deliver world-class police services to our community, utilizing the latest technology, training and equipment. To administer the Department in an efficient manner.

OBJECTIVES 2014-2015

Develop a more specific facilities plan with Municipal Services for the space at the police department and the 6500 Building and incorporate the strategy into the Capital Improvement Plan (CIP).

Develop a comprehensive recruitment plan to maintain a a vacancy rate of 5% or less.

Develop a leadership program specific to the Department and train at least 17% of the supervisory staff.

Develop an implementation schedule for the automated employee scheduling program to have it fully functional by the end of the fiscal year.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Complete the relocation of the Records Section to the 6500 building.	The Records Section was successfully moved to the 6500 bldg in October 2013.
Conduct four DUI and/or BUI enforcement operations throughout the year during high visibility events or holidays.	We conducted three DUI operations to include: Arrive Alive on 95, St. Patrick's Day, and Memorial Day weekend. BUI operations were conducted for Boca Bash weekend, and Memorial Day weekend.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Maintain internal affairs complaint investigations below the target of ten (10).	World Class Municipal Services	7	7	10
Maintain an agency-wide vacancy rate of 5% or lower.	Financially Sound City Government	0%	4.4%	5%
Maintain accreditation status for both the national and state levels.	World Class Municipal Services	yes	yes	yes
Maintain a use of force rate of 3% or lower during arrest situations.	World Class Municipal Services	2%	2%	3%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	POLICE SERVICES	001-2212

DIVISION DESCRIPTION

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

GOALS

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

OBJECTIVES 2014-2015

- Proceed on the current facilities plan to build out the PSIMS Center with a 75% completion by Fall 2015.
- Research and identify a replacement for the current Emergency Police Dispatch system.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Research and select a replacement for the current voice logger recording system in Communications.	This was not achieved because we are waiting on the new PSIMS center.
Complete a minimum of 50 percent of the ongoing PSIMS communication project.	This project is just starting.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Total percentage of 911 calls answered within 0-15 seconds.	World Class Municipal Services	90%	90%	90%
Achieve a call processing time for priority calls (receipt to dispatch) of 60 seconds or less 90% of the time.	Financially Sound City Government	91%	90%	90%
Achieve 85% overall average in the quality assurance program for the Priority Dispatch Suite.	World Class Municipal Services	85%	85%	85%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	POLICE SERVICES	001-2213

DIVISION DESCRIPTION

The Field Services Division is headed by an assistant chief who oversees the operation of the Patrol Districts and the Investigative Services Bureau. Each district is managed by a police captain. Officers 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 supervises two sections; Major Crimes and Strategic Operations. The Major Crimes Section houses the Property Crime Unit, Persons Crime Unit, Economic Crime Unit, and the Forensics Services Laboratory. The Strategic Operations Section oversees Vice Intelligence Narcotics Unit, Special Investigations Unit and the Tactical Team. These units are responsible for conducting follow-up investigations, surveillance 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.

GOALS

To provide world-class police services to our citizens through traditional responses to calls for service, intelligence-led and data-driven policing approaches, and thorough investigations. To develop and build partnerships for effective community-based policing.

OBJECTIVES 2014-2015

- Develop and deliver a senior specific personal defense class.
- Continue to participate in PBSOs Computer Crimes Unit and train an additional detective in computer crimes investigations.
- Continue our participation and training with the Crisis Intervention Team (CIT) and increase our membership by 10% or 4 employees.
- Identify and develop a solution for at least one process to improve in the Department to minimize inefficiencies.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Conduct quarterly intelligence based operations to address crime trending in areas.	Field Services officers conducted several intelligence based operations regarding DUI, underage drinking and narcotics violations at an apartment complex.
Conduct a quarterly meeting with loss prevention personnel from retail establishments to address trends in and prevention of retail theft.	Crime prevention officers and district commanders have attended the quarterly Palm Beach County Organized Retail Theft meetings.
Maintain the current crime index rate for the City.	The 2013 crime index rate for the City is 2467 which is a decrease of 9.3%.
Maintain the Departments case clearance rate at or above the national rate of 25%.	The Department clearance rate for 2013 was 27.8%.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Maintain the Departments case clearance rate at or above the national level of 25%	World Class Municipal Services	27.8%	25%	25%
Maintain an overall customer satisfaction rating level of 95% based upon annual survey results. Note: in FY 12/13 a change of vendors and methodology occurred thereby resulting in a different sample dimension.	World Class Municipal Services	92.6%	95%	95%
Maintain a response time of four and one quarter minutes or less for 90% of the in-progress calls for service, excluding false alarm calls.	World Class Municipal Services	100%	100%	100%
Conduct quarterly intelligence based operations to address crime trending in areas.	World Class Municipal Services	100%	100%	100%
Conduct a quarterly meeting with loss prevention personnel from retail establishments to address trends in and prevention of retail theft.	World Class Municipal Services	100%	100%	100%

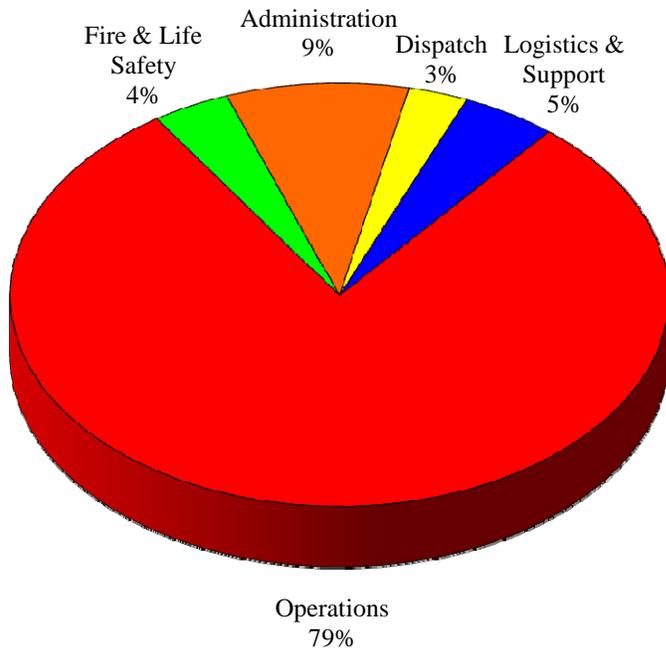


FIRE RESCUE SERVICES

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

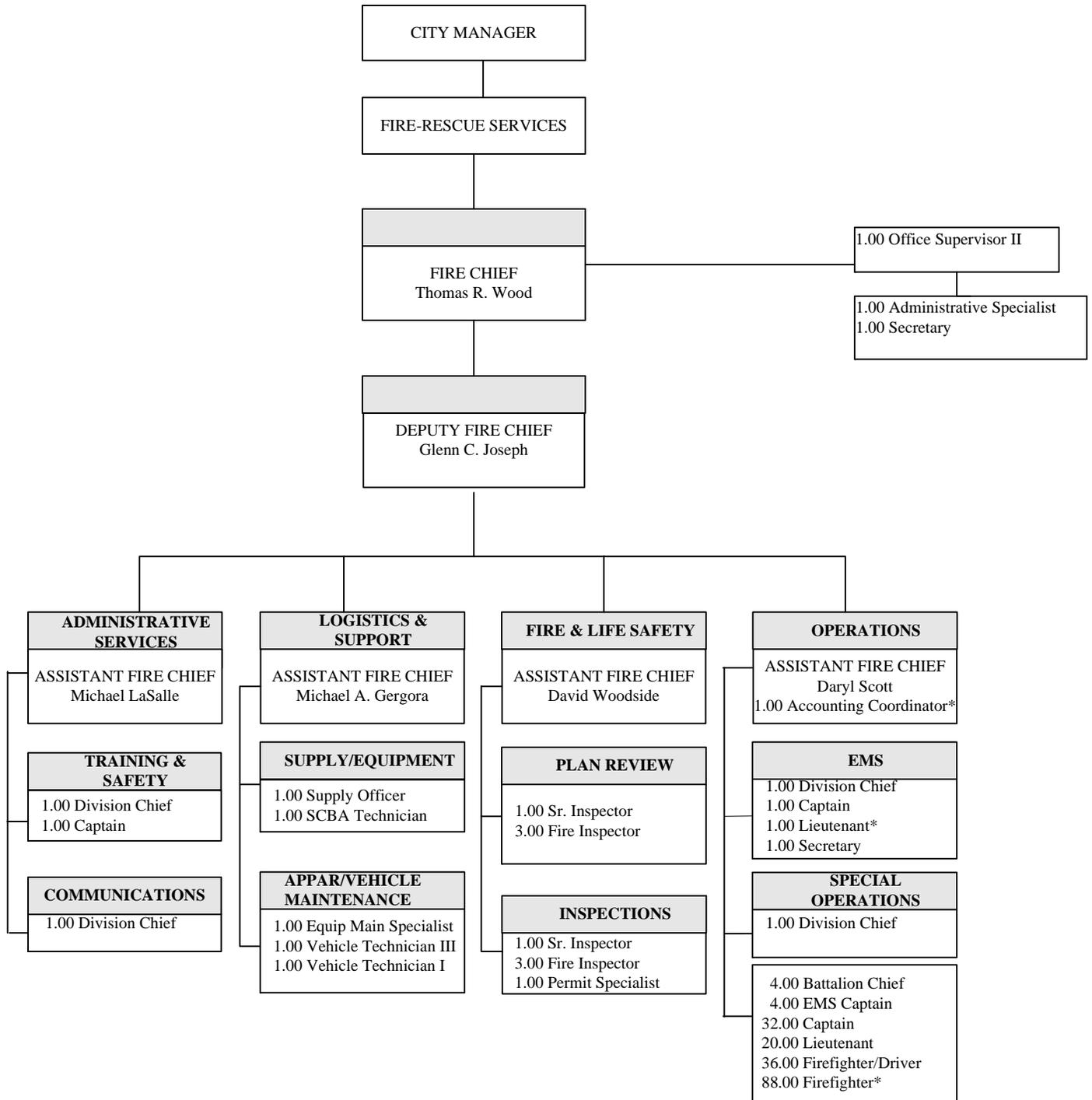
Boca Raton Fire Rescue Services Department will be recognized as a premier emergency response agency through continuous assessments and improvements, which enhance our level of service, exemplified by leadership, innovation, and utilization of best practices.

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 2014-15 BUDGET
Administration	\$ 3,742,800
Dispatch	1,221,000
Logistics & Support	1,947,000
Operations	33,212,000
Fire & Life Safety	1,585,700
TOTAL	\$ 41,708,500

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	33,812,333	34,227,300	34,227,300	34,496,200
Other Operating	5,235,778	5,809,600	5,828,300	6,239,800
Supplies	702,097	854,100	854,500	905,500
Capital Outlay	59,100	43,900	81,000	45,000
Transfers	23,000	114,000	114,000	22,000
TOTAL	39,832,308	41,048,900	41,105,100	41,708,500
Full-time Employees	216.00	216.00	216.00	216.00



*
Accounting Coordinator (transfer from Administration to Operations)
-1.00 Firefighter position
+1.00 Lieutenant position
-

Approved Positions FY 13/14	216.00
Revised Positions FY 13/14	
Personnel Changes FY 14/15	-
Approved Positions FY 14/15	216.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FIRE RESCUE SERVICES	001-2501

DIVISION DESCRIPTION

The Administration Division provides direction and control for formulating and implementing department goals, objectives, and policies; carries out administrative functions, including budget, payroll, purchasing, hiring and promotional processes, clerical support, as well as assisting in coordinating the City's emergency preparedness program. The Administration Division is also responsible for the training and safety section, liaising with the City's 9-1-1 Communication Center, and facilitating the community health programs.

GOALS

The goal of the Administration Division is to promote excellence in the delivery of policies and procedures, training, safety, and communication in a manner that is fiscally responsible and meets or exceeds the national and regional standards.

OBJECTIVES 2014-2015

Improve fire ground safety by conducting continuing education training in the use of the National Incident Management System (NIMS).

Deploy a system to document training hours consistent with the requirements of the Insurance Services Office (ISO).

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Create an Officer Development Academy in conjunction with the Acting in Higher Capacity program and the update of all the job descriptions.	This project is ongoing and is being coordinated with a committee of Management and Labor representatives.
Establish a committee to conduct a comprehensive evaluation and update to current standard operating procedures (SOP) and Technical and Procedural Information Recording System (TAPIRS).	This ongoing project is on schedule to be completed by the end of 2014.

OTHER ACHIEVEMENTS

Conducted Officer Development Course for all Battalion Chiefs and Fire Captains.

Trained 416 people in CPR consistent with the guidelines of the American Heart Association.

The Training and Safety Section facilitated the hiring and orientation of 10 firefighter candidates in FY 2012-2013. All of the candidates from FY 2011-2012 hiring process successfully completed their 10-month evaluation.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED	FY 2014-15 TARGET
Emergency Medical Dispatch/Emergency Fire Dispatch- Quality Assurance Program.	World Class Municipal Services	90%	93%	95%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FIRE/RESCUE SERVICES	001-2511

DIVISION DESCRIPTION

The Logistics and Support Division is responsible for facility maintenance, apparatus and equipment maintenance, self contained breathing apparatus (SCBA) maintenance, distribution and management of departmental firefighting and EMS supplies, uniforms, personal protective gear for personnel, and coordination of procurement documents.

GOALS

The goal of the Logistics and Support Division is to utilize City resources to assure that facilities, apparatus, firefighting equipment, SCBAs, uniforms, and protective clothing are in optimum condition to meet current emergency response needs in the most efficient manner.

OBJECTIVES 2014-2015

Perform a one-year evaluation with all personnel of the sample uniform pants in order to validate the expenditure.

Reduce fuel costs of Support vehicles by coordinating deliveries among divisions.

Expand the number of SCBA technicians in order to prepare for servicing of the new generation of SCBA equipment that is scheduled to be purchased in FY 2014/15.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Provide uniforms in a cost-effective and timely manner to personnel in an effort to maintain costs at the current levels.	The initiation of self-ordered uniforms that replaced the standard issuing twice a year has allowed us to maintain cost levels and improve internal customer service.
Monitor the SCBA equipment through the digital database for scheduled maintenance, inspection, and testing.	The SCBA digital database was improved and helped the department to accurately maintain records on this equipment.
Complete the fire equipment and supplies descriptions to assist with ordering these items that are stored at the Fire Support facility.	Inventory control measures work initiated and improved equipment ordering practices for added efficiency.

OTHER ACHIEVEMENTS

Fire nozzle maintenance has been established and continues on a semi-annual schedule.

A complete inventory and storage system have been established for the Support Facility.

Field testing of uniform pants by a small control group was conducted to reduce cost and improve durability and functionality.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED	FY2014-15 TARGET
Expand inventory control to include fire equipment and supplies located at the Fire Support facility.	World Class Municipal Services	90%	95%	100%
Produce quarterly vehicle maintenance and repair reports from the Fleet Management system.	World Class Municipal Services	95%	95%	100%
Train Fire Rescue staff to assist with procurement of items that are greater than \$5,000.	World Class Municipal Services	100%	100%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FIRE/RESCUE SERVICES	001-2512

DIVISION DESCRIPTION

The Operations Division responds to fires, medical emergencies, hazardous materials and other special operation incidents, and other emergencies that endanger life and/or property throughout the City. This Division also manages the community health program, which includes blood pressure screening, and child safety courses.

GOALS

The goal of the Operations Division is to provide emergency services to the community that meet or exceed the standard of care.

OBJECTIVES 2014-2015

Establish a boat operators training and certification to enhance and document the boat handling skills of Boat 3 operators.

To further expand the HIPPA compliant quality improvement program with Delray Medical Center, to mirror the program that was instituted at Boca Raton Regional Hospital.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Continue the development of the Banyan training site.	This multi-year program is on going. The Training and Safety Section acquired fire hydrant training simulator, a large steel tank as part of the future confined space simulator, four fiberglass tanks for a fire pump testing apparatus that will be used to the complete build out of the training site.
Expand our quality improvement program by designing and implementing a HIPPA compliant process for retrieving patient outcome data from our partners in primary care.	The implementation process has been completed for Boca Raton Regional Hospital.
Continue to develop an effective officer-training program.	Officer training program was expanded to include monthly reviews of SOP's and other procedural documents, leadership seminars from recognized leaders from around the country, classes from the from the Florida State Fire Officer certification program.

OTHER ACHIEVEMENTS

N/A

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Average Suspicious Incident Response Time in Minutes	World Class Municipal Services	8.37	8.37	8.37
Total Fire Responses	World Class Municipal Services	1,552	2,500	2,500
Total EMS Responses	World Class Municipal Services	9,959	10,500	10,500
Total Non-Emergency and Other	World Class Municipal Services	3,327	3,400	3,500
Average Non-Emergency Response Time in Minutes	World Class Municipal Services	6.45	6.42	6.40
Fire Responses < 8 Minutes	World Class Municipal Services	85.79%	85.8%	90%
Average Fire Response Time in Minutes	World Class Municipal Services	6.13	6.15	6.2
Average EMS Response Time in Minutes	World Class Municipal Services	5.29	5.50	5.50
Suspicious Incidents	World Class Municipal Services	9	9	9
EMS Responses < 8 Minutes	World Class Municipal Services	92.56%	91.67%	95%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	FIRE RESCUE SERVICES	001-2514

DIVISION DESCRIPTION

The Fire and Life Safety Division conducts fire and safety inspections, conducts fire investigations, reviews construction plans, issues permits for various fire-protection systems and permits for assemblies attended by the general public. Fire Investigations are a responsibility of the division and are conducted by the Fire Inspectors assigned to it. The Division also develops and implements public education/information programs designed to promote fire safety in the community.

GOALS

The goal of the Fire and Life Safety Division is to reduce the loss of life and property in the City of Boca Raton that result from fire and fire related incidents.

OBJECTIVES 2014-2015

Through the internal training program, develop the three (3) new members of Fire and Life Safety from Fire Prevention Officer to Fire Prevention Inspector.

Convert legacy inspection records to electronic, searchable, public record files stored in Laserfiche.

Have all members of the Fire and Life Safety Division become Fire Investigation Technicians certified by the International Association of Arson Investigators (IAAI).

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Through the internal training program, develop the three new members of Fire and Life Safety from Fire Prevention Officer to Fire Prevention Inspector.	This project is ongoing and is incorporated into next year's objectives.
Convert legacy inspection records to electronic, searchable, public record files stored in Laserfiche.	This project is ongoing and substantial progress has been made. The initial phase should be completed during the next fiscal year.
Have all members of the Fire and Life Safety Division certified as Fire Investigation Technicians by the International Association of Arson Investigators (IAAI).	This training has begun with all members of the Division completing more than forty hours of the required training.

OTHER ACHIEVEMENTS

Provided Fire and Life Safety Education to more than 24,000 people, with a strong focus on community education.

Implemented the orientation and training program for new Fire Inspectors assigned to the Fire and Life Safety Division.

Provide updated, ongoing training for both Building and Fire Inspectors.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2011-12 ACTUAL	FY 2012-13 ESTIMATED	FY 2013-14 TARGET
Implement an electronic management and data collection of existing inspections data	World Class Municipal Services	55%	75%	85%

Integration plan for building surveys interfaced with the existing inspections for a seamless transfer and automatic update of information to each program.	World Class Municipal Services	50%	75%	75%
Develop the new members of Fire and Life Safety from Fire Prevention Officer to Fire Prevention Inspector	World Class Municipal Services		25%	75%
Convert legacy inspection records to electronic, searchable, public record files stored in Laserfiche.	World Class Municipal Services		75%	85%
Members of the Fire and Life Safety Division become Fire Investigation Technicians certified by the International Association of Arson Investigators (IAAI).	World Class Municipal Services		10%	10%

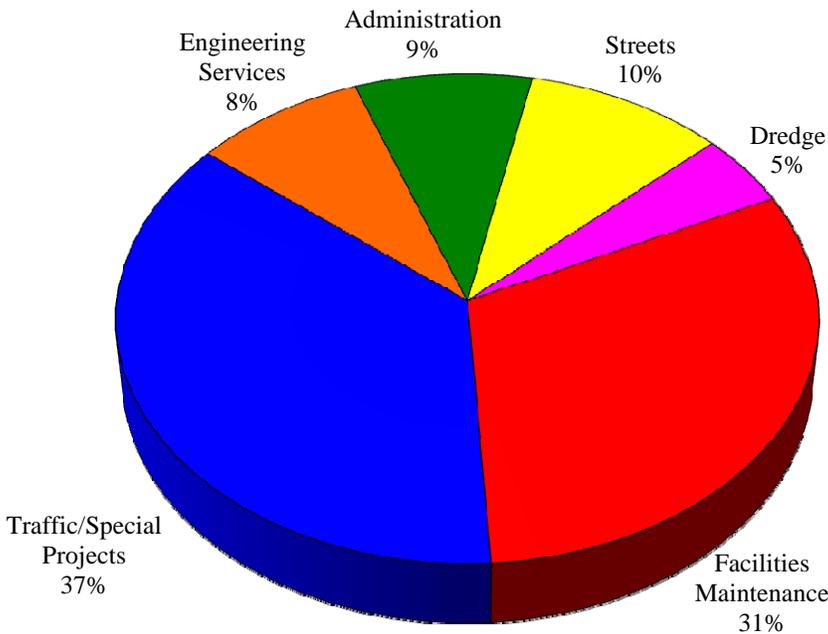
MUNICIPAL SERVICES

Daniel Grippo, 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 promotes staff participation and extend the useful life of the City’s infrastructure.

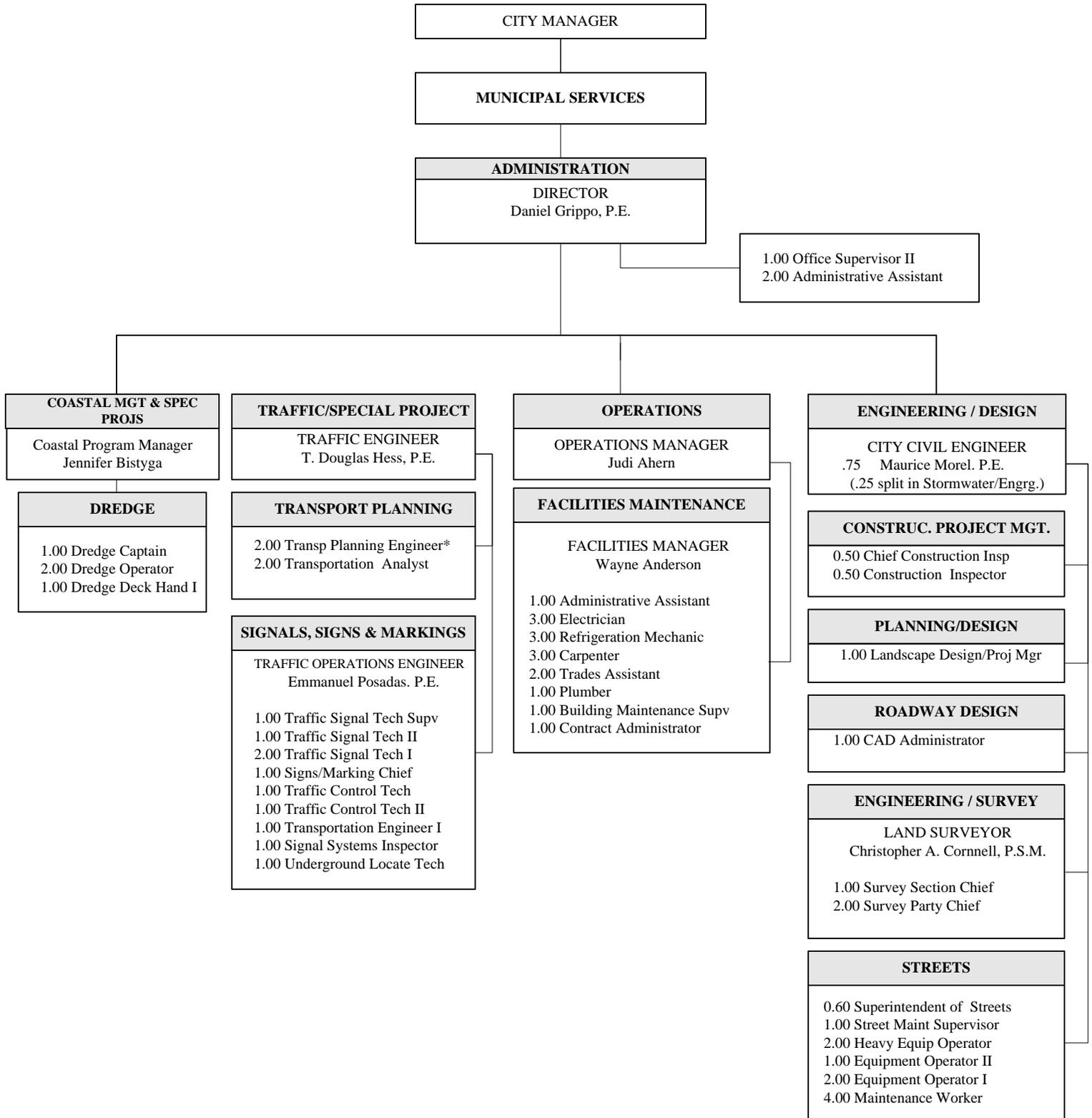
The mission of the Municipal Services Department is to provide services in the most efficient manner to provide a safe, clean, and high-quality community. Also, to respond quickly and effectively to emergencies providing an efficient delivery of services.

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



DIVISION	APPROVED 2014-15 BUDGET
Administration	\$ 906,500
Streets	1,027,500
Dredge	488,400
Facilities Maintenance	3,205,700
Traffic/Special Projects	3,808,000
Engineering Services	885,800
TOTAL	\$ 10,321,900

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	4,824,216	5,047,900	5,047,900	5,307,200
Other Operating	3,834,542	4,390,700	4,539,800	4,349,500
Supplies	372,926	481,600	506,100	508,000
Capital Outlay	91,205	147,700	159,400	27,500
Transfers	-	122,000	122,000	129,700
TOTAL	9,122,889	10,189,900	10,375,200	10,321,900
Full-time Employees	59.35	60.35	60.35	60.35



*
Revised Budget FY 2013/14
+1.00 Transp Planning Engineer

Approved Positions FY 13/14	59.35
Revised Positions FY 13/14	1.00
Personnel Changes FY 14/15	-
Approved Positions FY 14/15	60.35

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4401

DIVISION DESCRIPTION

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.

GOALS

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, waterways and the beaches as well as providing our residents services such as inlet management and disaster recovery.

OBJECTIVES 2014-2015

- Conduct a geotechnical Sand Search to identify new borrow areas for future North and Central Boca Raton Beach Renourishment Projects.
- Continuous evaluation of performance metrics to improve alignment to City and Budget Goals.
- Continuous succession planning and personnel development, focusing on staff changes within the next five years.
- Complete construction of the North Boca Raton Beach Renourishment Project.
- Construction of the Central Boca Raton Beach Renourishment Project.
- Maintain a sufficient beach berm to provide protection for sea turtle nesting, recreation, and upland infrastructure

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Complete the MS Policy and Procedure Manual.	The majority of the MS Policy and Procedure Manual has been completed and is available on the MS intranet. The remaining documents will be completed by the end of FY 2014.
Develop a five and ten year succession plan for Municipal Services.	This task is ongoing.
Complete the feasibility study of the Boca Raton Inlet and Ebb shoal and re-evaluate the design of the south Boca project area.	This study is underway and should be completed by end of FY 2014.
Evaluate performance metrics across the department related to budget goals and objectives.	This task is ongoing.
Evaluate Department staffing structure to improve operational efficiency and overall effectiveness.	This task is complete and the Municipal Services Organization Chart reflects these changes.
Develop and execute an agreement with the Beach and Park District for future funding contributions for the Construction of Beach Renourishment Projects.	This task is ongoing.

OTHER ACHIEVEMENTS

- Completed construction of the South Boca Raton Beach Renourishment Project.
- Obtained a Florida Inland Navigation District Grant for cost-sharing of 75% for all tasks associated with Phase 1 of the Hillsboro Canal Dredge Project.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Pre and Post construction monitoring demonstrate that beach renourishment projects are properly planned and executed to maintain enough advanced fill in the project template to provide adequate protection to the dunes and upland structures.	World Class Municipal Services	60%	75%	100%
Performance metrics and objectives are aligned to goals, are measurable, and are attainable. **note new performance measure for FY 2015.	World Class Municipal Services	**	**	100%
Targeted training and certification plans are developed to retain our high quality municipal service employees. **note new performance measure for FY 2015.	World Class Municipal Services	**	**	100%
Focused process standardization in areas where long-time employees and local knowledge will be retiring within the next five years. **note new performance measure for FY2015.	World Class Municipal Services	**	**	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4411

DIVISION DESCRIPTION

Responsibilities of the Streets Section include the maintenance of 617 lane miles of asphalt/concrete roadways, 25 miles of bike paths, and an estimated 360 miles of concrete sidewalks.

GOALS

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

OBJECTIVES 2014-2015

- Resurface asphalt pathway on SW 2 Avenue from SW 5 Street to SW 7 Street West.
- Resurface asphalt pathway on Butts Road between Military Trail and Glades Road.
- Repair roadway root intrusions in Boca Madera.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Paint hardscape within the downtown area, including benches and trash receptacles.	Project is ongoing and is completed as needed.
Mill and re-surface damaged asphalt lane on Yamato Road.	Re-surfacing project was transferred to be included in the City-wide resurfacing plan.
Complete grading adjacent to Fire Training Facility parking lot.	Completed grading adjacent to Fire Training Facility parking lot.
Re-surface asphalt pathway on NW 5th Avenue between NW 35th Street and Spanish River Boulevard.	Completed re-surfacing asphalt pathway on NW 5th Avenue between 35 Street and Spanish River Boulevard.

OTHER ACHIEVEMENTS

- Completed resurfacing asphalt pathway along Town Center Road.
- Completed resurfacing asphalt pathway along Verde Trail and Paseo Road.
- Completed asphalt and curbing repairs in the Old Town Hall parking lot.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Completion of Utilities open pavement repairs within one-week period.	World Class Municipal Services	75%	86%	100%
Complete sidewalk repairs within 10 days of homeowners authorization. ** Note new performance measure for FY 2015.	World Class Municipal Services	**	**	100%
Investigate and develop plan to repair or replace sidewalk within 24 hours of complaint.	World Class Municipal Services	99%	96%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4413

DIVISION DESCRIPTION

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 beach south of the inlet in accordance with the State approved Inlet Management Plan.

GOALS

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 2014-2015

- Monitor the ebb tidal shoal and dredge 83,000 cubic yards of sand from the inlet.
- Maintain the inlet channel at a 6 ft. depth.
- Continue to implement additional safety features within the dredge operations and beach disposal area.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Maintain the inlet channel at a 6 ft. depth.	Dredging activities occur throughout the year maintaining an inlet channel depth of 6 feet.
Monitor and maintain navigational aids.	This is an ongoing challenge.
Monitor the ebb tidal shoal and dredge 83,000 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.

OTHER ACHIEVEMENTS

- Completed the overhaul and maintenance of the dredge hull and mechanical components.
- Upgraded the existing steel pipe to a new state of the art polyethylene pipe and floating pontoons.
- Installed additional safety signs along the Boca Raton Inlet Bridge and adjacent channel markers for boaters and installed safety signs adjacent to the discharge pipe on the beach for beach patrons.
- Investigated potential operational hazards on the dredge and work boat and identified them by painting these potential hazards with safety yellow.
- Installed an automatic fire prevention system on the dredge.
- Received a FIND waterways funding assistance grant for the maintenance of existing dredge equipment and for the purchase of new dredge equipment.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Keep the inlet at a 6 ft. depth.	World Class Municipal Services	85%	90%	100%
Dredge 83,000 cubic yards of sand from inlet.	World Class Municipal Services	70,000	83,000	83,000

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4414

DIVISION DESCRIPTION

The Facilities Maintenance Section administers 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.

GOALS

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 2014-2015

- Complete Roof Inspections and Repairs.
- Develop metrics for Work Order completion rate.
- Complete A/C Duct Cleaning at Municipal Services.
- Complete work requests within 14 business days
- Complete PMs on schedule
- Replace two AC package units at Mizner Amphitheater

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Complete A/C duct cleaning at PD.	All first floor AC systems cleaned successfully.
Complete roof inspections and repairs identified in facilities needs.	Repairs will be completed this fiscal year.
Municipal Services Complex cooling towers Replacement.	Both towers successfully replaced.
Upgrade and install all other A/C Replacements identified in Facilities needs.	Upgrade/installs completed include: City Hall AHU 6&7, Meadows Park Pool Restroom AC system, Fire Station - 3 two condenser units.

OTHER ACHIEVEMENTS

- PD Chiller replacement
- Mizner Amphitheater new sliding gate installed
- Police Services Card Access upgrade
- Fire Station 3 Retaining wall replacement

- Police Dispatch UPS replacement
- 6500 Building and Police Services Card Access upgrades

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
To reduce external work orders through Facilities Maintenance proactive awareness within City facilities.	World Class Municipal Services	8%	8%	10%
PMs completed on schedule. **Note new performance measure for FY 2015.	World Class Municipal Services	**	**	95%
Work Orders completed within 14 business days. **Note new performance measure for FY 2015.	World Class Municipal Services	**	**	95%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4416

DIVISION DESCRIPTION

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.

GOALS

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 2014-2015

Review, test install and evaluate LED technology as a substitute of HID (High Intensity Discharge) lighting for City owned and maintained streetlights.

Execute a Local Agency Participation (LAP) agreement with FDOT for the Patch Reef Trail project.

Improve reviews and decrease average turnaround times for traffic and parking study reviews, as part of land development process.

Improve and pursue the expansion of the bicycle/pedestrian network in the City.

Implement a new three year contract with Palm Tran for continued enhanced service along Route 94 serving FAU/Tri-Rail station.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Complete design of Patch Reef Trail, Phase 2, along the E-3 Canal.	Completed the design of the Patch Reef Trail, Phase 2, along the E-3 Canal.
Implement and optimize review procedures for Planned Mobility (PM) projects including the PM matrix.	Implemented new detailed criteria related to the Ordinance 5225 Matrix to optimize the review procedures related to Planned Mobility (PM) projects.
Implement new enhanced service for the Southwest Planning Area shuttle route.	Implemented a new enhanced service for the Southwest Planning Area shuttle route.
Upgrade and install hardware and system software for a new city-wide school flasher system	Forty-two school flashers have been upgraded to cellular based data communications (from pager based), and school flasher system software has been integrated with central system software (ATMS.now).
Review and evaluate the recently installed adaptive traffic control system as well as the real-time magnetometers; document performance benefits and consider future phases.	Glades Road Traffic Adaptive system has been reviewed and evaluated by in-house, consultant and academic resources. All showed minor positive results versus existing plans. Research partnerships with both FAU and FIU underway utilizing data from magnetometers and several ITS devices.

OTHER ACHIEVEMENTS

Completed two arterial retiming projects (Spanish River Blvd and Clint Moore Road).

Participated in plans review, submittal review, maintenance agreements and permitting process for the I-95 interchange at Spanish River Blvd as well as 16 other FDOT and other agency projects.

Modified two (2) speed humps at the request of neighborhoods.

Increased transit ridership on City shuttles last year by 15%.

Reviewed approximately 329 land development related traffic studies, parking studies, site plans and construction plans.

Reviewed 87 Maintenance of Traffic (MOT) plans and designed and/or modified the design of 11 MOT plans for City sponsored events.

Assisted in special events including FAU home football games, holiday parade, and other City functions. A total of 131 special events permits were issued.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Record and reduce yearly number of motor vehicle crashes per 1,000 population.	World Class Municipal Services	52.5	55.2	52.5
Record average travel speed along major City arterials and improve or maintain L.O.S. (average travel speed) yearly.	World Class Municipal Services	27 MPH	27 MPH	29 MPH
Record and increase annual ridership on City shuttles.	World Class Municipal Services	117,185	123,200	129,000

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4417

DIVISION DESCRIPTION

Surveying for CIP projects for Departments throughout the City. Review plats for compliance with Chapter 177 of the Florida Statutes. Review all sketches and legal descriptions for all Departments throughout the City.

GOALS

The primary goal of Municipal Services/Survey Division is to provide Professional Surveying Services to all City Departments.

OBJECTIVES 2014-2015

Support other departments in the review of plats, easements, surveys and other documents.

Set and Record 4 new Benchmarks throughout the City.

Perform 4 Boundary/Topographic Surveys of existing City Facilities, or in support of Proposed Projects.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Set and Record 4 new Benchmarks throughout the City.	Set and Recorded 5 New Benchmarks throughout the City.
Support other departments in the review of plats, easements, surveys and other documents.	Reviewed multiple Plats, numerous easements, sketches and surveys for US and DS.
As-built Survey of Countess DeHoernle Park Ball Fields.	Project survey is postponed until further notice
Perform 4 Boundary/Topographic Surveys of existing City Facilities, or in support of Proposed Projects	Completed 5 Boundary/Topographic Surveys of City Facilities or Rights of Way in support of Proposed Projects.
Update City Hall Boundary Survey.	Project survey is postponed until further notice.

OTHER ACHIEVEMENTS

Update Topographic Survey of the Dirt Pile at Countess DeHoernle Park.

Completed Boundary Survey of Town Swim & Racquet Club, on St. Andrews Blvd.

Completed As-built and Topographic Survey of Country Club Blvd North for Drainage Project.

Completed As-built Survey of Hughes Park Playground Area for ADA compliance.

Completed Updated As-built Survey for Havana Drive Bridge.

Completed As-built Surveys for City Wells 13-20, 27, 35, 40 & 41.

Completed Topographic Survey of Baseball fields at Sugar Sand Park for drainage problems.

Completed Tree Survey of the Western Boardwalk Area at Gumbo Limbo Nature Center.
 Created Survey Sketch for Right of Way Dedication for Commercial Trail from Tax Collector.
 Created Exhibit for Alley behind Post Office using Title Search Documents.
 Created Sketch of Overall Gumbo Limbo Nature Center for P.A. System.
 Update Corporate City Limits after Annexation of Royal Palm Polo Club.
 Completed Boundary and Topographic Survey for Hidden Lake Park.
 Completed As-built Survey of Speed-bump on Boca Raton Road for repairs.
 Completed Topographic Survey of Tunnels at Spanish River Park for ADA compliance.
 Completed As-built Survey of Old City Hall Parking lot.
 Completed Miscellaneous Cross-Sections of the Hillsboro Canal at R.P.Y.C.C. Yacht basin.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Complete land, boundary, topographic, and as-built surveys within 15 days.	World Class Municipal Services	92%	95%	100%
Review sketches and legal descriptions within 3 days.	World Class Municipal Services	99%	100%	100%
Review plats within 5 days.	World Class Municipal Services	96%	95%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL SERVICES	001-4418

DIVISION DESCRIPTION

Design and/or manage City capital improvement operations and maintenance projects. Ensure design and construction compliance for private development.

GOALS

The primary goal of Municipal Services/Engineering Services is to provide high quality, cost effective, landscape architecture, engineering and professional surveying 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 2014-2015

- Complete construction of Glades Road and I-95 Interchange Beautification.
- Complete the design and commence construction of the Havana Drive bridge replacement.
- Construction of Patch Reef Trail from Town Center Mall to Verde Trail.
- Complete the design of Rutherford Park Boardwalk Replacement.
- Complete the construction of Gumbo Limbo Boardwalk Replacement.
- Construction of SW 18th Street repairs.
- Site evaluation for PD storage unit.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Complete the design and commence construction of Havana Drive bridge replacement.	Design has commenced and is scheduled for completion in September 2014.
Complete design and construction of Patch Reef multi-purpose pathway from Butts Road to Verde Trail.	Design has been completed.
Complete design and construction of Red Reef Park bathroom renovations.	Design has been completed. On hold awaiting Beaches and Parks District.
Complete design and construction of Red Reef Park pavement re-surfacing.	Design and construction of re-surfacing is complete.
Complete Gumbo Limbo Boardwalk construction.	Design has been completed and permits obtained from FDEP.

OTHER ACHIEVEMENTS

- Completed the road re-surfacing for Hidden Valley, Jeffery Street, NW 37th Street, NE 7th Avenue, etc.
- Completed the construction of the Sanborn Square arches.
- Completed construction of the deHoernle Park Lake and Blue Lake connection.
- Completed the design for landscape and irrigation improvements for I-95 and Glades Road Interchange.

PERFORMANCE MEASURES

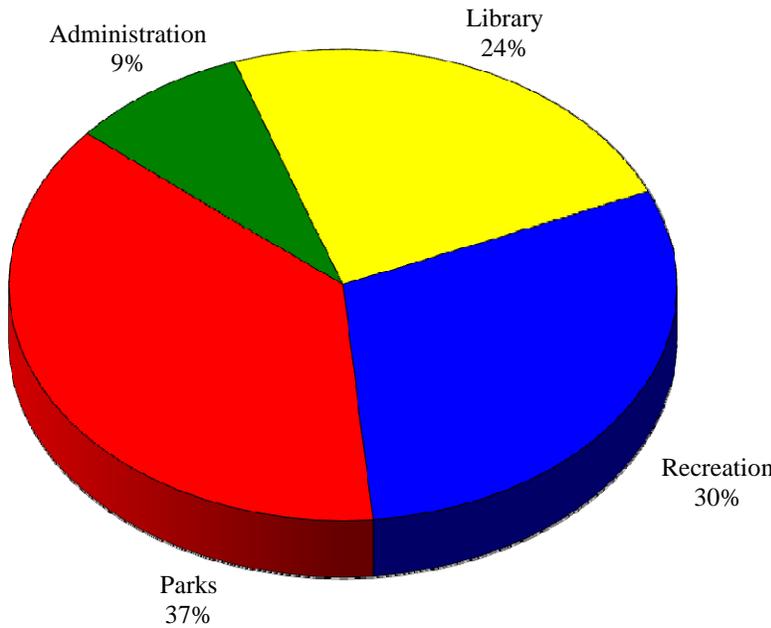
OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Complete projects within 10% of original budget.	World Class Municipal Services	100%	100%	100%
Complete projects within contract time.	World Class Municipal Services	100%	100%	100%

RECREATION SERVICES

Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director

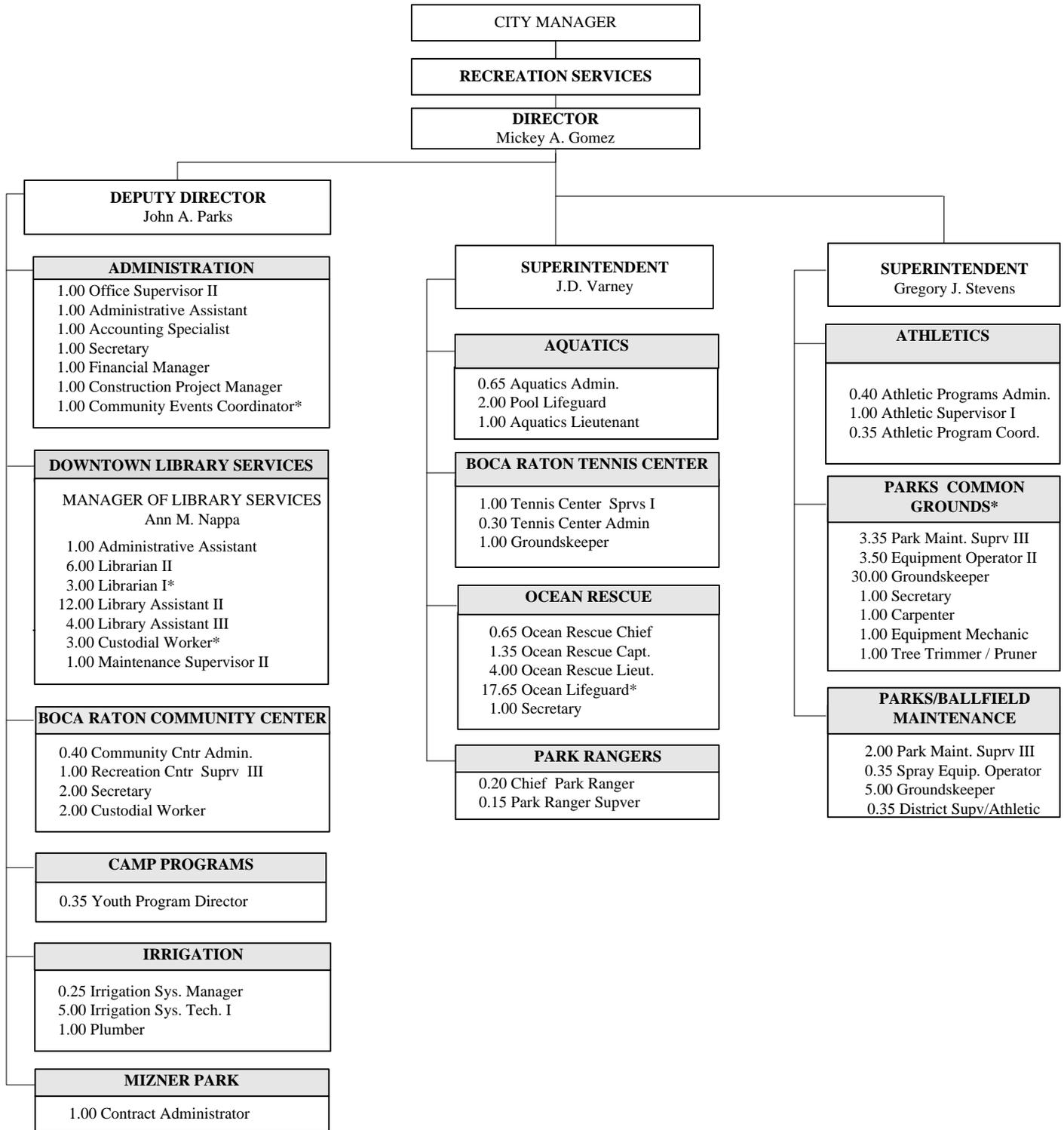
The mission of the Recreation Services Department is to provide and preserve quality customer service programming within the libraries, parks, recreation, leisure, resource management and information services, through facilities, programs and resources which are relevant, educational, attractive, environmentally 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 2014-15 BUDGET
Administration	\$ 1,603,400
Library	4,409,900
Recreation	5,584,500
Parks	6,982,400
TOTAL	\$ 18,580,200

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	10,160,081	10,508,800	10,508,800	11,161,200
Other Operating	4,505,499	5,415,700	5,454,500	5,947,900
Supplies	978,630	1,111,000	1,121,100	1,121,100
Capital Outlay	40,927	89,200	108,400	161,800
Transfers	115,000	146,900	146,900	188,200
TOTAL	15,800,137	17,271,600	17,339,700	18,580,200
Full-time Employees	132.10	132.10	132.10	139.75



*
Reclassification:
Equipment Operator I to Groundskeeper
District Supervisor to Spray Equipment Operator

+4.65 Ocean Lifeguard
+1.00 Community Events Coordinator (transfer in from Community Events)
+1.00 Librarian I
+1.00 Custodial Worker
7.65

Approved Positions FY 13/14	132.10
Revised Positions FY 13/14	
Personnel Changes FY 14/15	<u>7.65</u>
Approved Positions FY 14/15	139.75

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GENERAL FUND

RECREATION SERVICES

001-6121

DIVISION DESCRIPTION

This Division includes the following Sections: Community Center, Camp Programs, Irrigation, Administrative Support Staff and Libraries, which includes budget divisions 001-6101 through 6125 and 001-6225.

The following goals and objectives are consistent with the Recreation Services Departments Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

Community Center:

1. Increase room rental revenue by 20% from \$8,000 to \$9,600.
2. Implement online registration for summer camp 2015

Irrigation:

1. Improve water conservation for existing and new irrigation systems by implementing low volume heads and drip irrigation.
2. Potable meters that have irrigation system connected will be separated to potable and irrigation meters. Savings on impact fees and lower consumption costs are benefits of dedicated irrigation meters.

Libraries:

Offer a minimum of 12 new adult programs at the Downtown Library

Administrative Support:

1. Manage data base for Recreation Services Operations and Policy Manuals; update segments as directed by the Recreation Services Superintendent.

OBJECTIVES 2014-2015

The Mizner Park Contract Administrator will be taking the Limited Landscape and Ornamentals Pesticide test in late summer.

Irrigation:

Water Conservation:

1. Implement water conservation for existing and new irrigation systems by usage of low volume heads and drip irrigation.
2. Irrigation systems that share potable meters with other facilities will be disconnected and re-connected to dedicated "sprinkler" meters, which will result in savings on impact fees and lower consumption costs.

Libraries:

Schedule additional adult programs by partnering with the FRIENDS at both facilities that relate to the Library mission of encouraging and supporting reading and use of the resources available through the Library.

Administrative Support:

1. a. Maintain individual elements of Operations and Policy Manuals and update as directed; PDF updated documents and save to shared Parks Drive. Maintain link to Intranet Page, to insure department-wide availability and access to manuals.

Community Center:

Community Center:

1. Actively market availability of Community Center and Annex facilities for private uses to enhance revenues; utilize the Community Center Annex with a minimum of 18 events.
2. Educate the "regular camp families to register their household with the WebTrac system, so they are able to sign up for camp on line.
3. Add a Winter and Spring Break GAP program for grades 6-8 and add a week to week camp for Tweens.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Community Center:</p> <ol style="list-style-type: none"> 1. a. Increase revenue by \$10,000 by adding a Kayak/Paddle boarding program to the annual schedule. 2. a. Increase the number of online registrations for GAP and Community Center programs from 450 to 600. 	<ol style="list-style-type: none"> 1. The addition of the Kayak/Paddle boarding program to the annual schedule of classes did not perform as expected, Total revenue to the city from the program was \$2,100. 2. Online registration for GAP and Boca Raton Community Center Programs increased 65%, exceeding our goal of 600 online registrants. The actual number of online registrants totaled 731.
<p>Administrative Support:</p> <ol style="list-style-type: none"> 1. a. Maintain individual elements of Operations and Policy Manuals and update as directed; PDF updated documents and save to shared Parks Drive. Maintain link to Intranet Page, to insure department-wide availability and access to manuals. 	<ol style="list-style-type: none"> 1. a. Elements of both the Operations and Policy Manuals are being updated as directed. The Operations Manual now contains 107 individual items of updated information, located on the City Intranet, for staff reference.
<p>Irrigation: Water Conservation:</p> <ol style="list-style-type: none"> 1. a. Implement the usage of drip irrigation on existing irrigation systems where complete zones are to be changed or replaced. 1. b. Change spray heads to Rotator spray heads, such as MP Rotators. Rotator spray heads provide a larger water droplet in delivery making it less prone to wind drift. 1. c. Establish reclaimed water connections whenever possible, in turf and landscape areas. 	<p>Implementing usage of drip irrigation on existing and new landscapes is a work in progress, In areas where possible, drip lines have been installed in place of old style pop-ups. For new projects being designed, plans are requiring drip irrigation where possible (Dixie Hwy from Glades to 28th is in plan review).</p> <ol style="list-style-type: none"> 1. b. Converting spray heads to MP Rotator heads is a work in progress. As old style heads fail, new rotator spray heads are installed, to reduce water loss due to drift. 1. c. Establishing reclaimed water connections in turf and landscape areas is a work in progress. IRIS water line installations have made it possible to connect irrigation meters at the dog park and further connections will be made as IRIS lines are extended to other areas.
<p>Libraries:</p> <ol style="list-style-type: none"> 1. Provide popular and topical materials in a variety of formats to meet the informational, educational, and recreational needs of patrons of all ages. 2. Provide eLibrary services, including books, magazines, and music, which are free for patrons with a BRPL card and available for check out and download anytime, anywhere. 3. Provide reference and information services to meet the needs of patrons for a wide range of information, to assist patrons in evaluating information, and to instruct patrons in the use of information tools and resources. 	<ol style="list-style-type: none"> 1. Popular materials in a variety of formats are performing 11% over 2012-2013. 2. eLibrary services are fastest growing part of the collection with over 20,000 digital items checked out by patrons in first 5 months of FY 2013-2014. 3. Reference and information service has increased 55% over last year.

OTHER ACHIEVEMENTS

Irrigation and potable water lines have been separately metered at Memorial and Spanish River Parks, to reduce costs by using dedicated meters for irrigation only.

At Mizner Park, obtained the services of an Agronomist to assist in diagnosing and recommending remedial action for turf problems resulting from high levels of foot traffic on Plaza Real.

Library initiated a weekly Socrates Cafe program at the Downtown Building., added 3 new Adult book clubs, and 3 film series to the program offerings.

Library initiated the Summer Reading Program to include Adults.

Library held the first Money Smart Week for all ages, with an attendance of over 150 youth, teens and adults in a variety of age appropriate programs.

Administration worked with OMB to implement consolidation of budgets for the Library with the combination of both the 6111 and 6112 budgets. The Parks Division budgets were successfully reorganized from budgets of different parks based on the area where they were located, to budgets reflecting common grounds maintenance (6221) and ballfield maintenance (6223).

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GENERAL FUND

RECREATION SERVICES

001-6131

DIVISION DESCRIPTION

Division includes the following Sections: Athletics and Parks

The following goals and objectives are consistent with the Recreation Services Departments Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

Athletics:

1. Initiate Use of Youth Sports Agreement
2. Review the annual Athletic Field Maintenance schedule and initiate standardized practices for each field.
3. Continue to promote COBRA sponsorship & donation opportunities

Parks:

1. Complete playground replacement at Hidden Lakes and University Woodlands Park.
2. Research use of solar powered trash compactor/receptacles at City Parks.
3. Initiate use of parks maintenance software for use of facility inspection and equipment inventory.

OBJECTIVES 2014-2015

Athletics:

1. a. Meet with the president of each existing youth sports association to review and establish understanding and expectations.
- b. Review and update schedule of due dates for each association (rosters, insurance, signed agreement, etc) based on registration dates and season start and end dates to make expectations clear for both City and Youth Associations to foster success.
- c. Continue to document failures to meet deadlines and hold associations accountable to established policies and due dates.
2. a. Continue to examine each field's current maintenance window and work to determine if the current window should be modified.
- b. Develop an annual schedule of maintenance depicting the monthly maintenances schedule for each field, including mowing, edging, fertilizing and spraying.
- c. Continue to annually evaluate written standardized practices for Athletic Field Maintenance staff and hold quarterly staff meetings to review seasonal practices associated with specific field types.
3. a. Review and update sponsorship, donation or in-kind trade opportunities for individuals or businesses that wish to support COBRA programs.

Parks:

1. a. Complete the purchase, removal of existing and installation of new playgrounds with rubber flooring.
2. a. Analyze use of solar powered trash compactors/receptacles at Lake Wyman Park for use at other City sites to save unneeded trips to parks to empty trash cans that do not need to be emptied.
3. a. Research available software products, complete purchase and initiate use of software to conduct safety inspections of playgrounds and parks sites as well as track inventory of equipment and vehicles.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Parks:</p> <ol style="list-style-type: none"> 1.a. Complete mulch borders around shelters to prevent dogs from digging under the concrete slabs. b. Evaluate new spray program for effectiveness. c. Initiate a pod rotation to reduce sod wearing and replacement. <ol style="list-style-type: none"> 2. Review and evaluate current methods and schedules and update as needed <ol style="list-style-type: none"> 3. a. Meet with all staff assigned to perform cleaning and 	<ol style="list-style-type: none"> 1. a. Mulch borders installed and have been very effective in reducing digging. 1. b. Spray program has been effective in reducing fleas and ticks. 1. c. Due to improved sod conditions due to fertilization and spraying program, pod rotation was not needed on a regular basis. 2. Parks maintenance methods and staff schedules reviewed and modified as needed. 3. a, b, c. Restroom cleaning protocol reviewed and written procedures are in process. Patron response via phone, e-

stocking to establish standards and expectations for what a clean and functional restroom is.

b. Develop written protocol for cleaning and stocking restrooms with log sheet for each restroom depicting when and by whom each restroom is cleaned.

c. Provide patrons with a phone number and/or e-mail to report problems or concerns.

Athletics:

1. a. Meet with the president of each existing youth sports association to review and establish understanding and expectations.

b. Develop a tailored schedule of due dates for each association based on registration dates and season start and end dates to make expectations clear for both City and Youth Associations to foster success.

c. Document failures to meet deadlines and hold associations accountable to established policies and due dates.

2. a. Proactively inspect turf and landscaping.

b. Maintain an aggressive spray and fertilization program to prevent disease and insect damage.

3. a. Develop forms to document monthly inspections and tweak maintenance schedule as needed.

b. Annually review maintenance plans and update with any changes.

mail, QR Code, etc. being investigated for most efficient process.

1. a. Athletics successfully met with each youth sports association during the year.

1. b. Schedules were established and better communication ensued. Not all associations complied with scheduled submittals of rosters and information.

1. c. Failures documented and penalties for noncompliance are being researched and developed.

2. a. Significant improvement in several parks can be attributed to proactive inspections and corrective action being taken prior to problems occurring.

2. b. Improved turf appearance in many areas can be attributed to proper spraying and fertilization.

3. a, b. Calendars were created to track and schedule maintenance. These calendars have been used to modify work schedules based on turf conditions and to be more precise in calculating field closure for maintenance and sod replacement.

OTHER ACHIEVEMENTS

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Maintain dune crossovers and recreational boardwalks in safe and usable condition, by inspecting and maintaining on a daily basis.	World Class Municipal Services	98%	99%	100%
Ensure safe and sanitary restrooms throughout the city park system, by cleaning and inspecting on a daily basis.	World Class Municipal Services	95%	95%	100%
Complete routine maintenance of environmentally sensitive lands as scheduled on a quarterly basis.	World Class Municipal Services	95%	95%	100%
Maintain all park properties in accordance with the Recreation Services Department standards. Achieve this by preventative maintenance and scheduled improvements. Respond within 24 hours to unanticipated developments.	World Class Municipal Services	92%	94%	100%
Athletics: Participants in City-operated youth sports programs will indicate, via program evaluations, a desire to participate, if eligible, next season.	World Class Municipal Services	98%	98%	100%

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Libraries: Percentage of Storytime Class attendees registering for another program.	World Class Municipal Services	80%	80%	80%
Libraries: Items loaned per capita in top 10% of Florida public libraries serving populations of 25,001 or greater	World Class Municipal Services	75%	80%	80%
Community Centers: Class patrons will rate their experience as outstanding on the post-class survey.	World Class Municipal Services	90%	95%	100%
Libraries: Public library space per capita in the top 5% of Florida public libraries serving populations of 25,001 or greater	World Class Municipal Services	100%	100%	100%
Libraries: Reference and information questions are answered before patrons leave the library.	World Class Municipal Services	95%	95%	95%
Libraries: Reference and information questions are answered while the patron is on the phone.	World Class Municipal Services	90%	90%	90%
Libraries: Percentage of total (both libraries) circulation accomplished using self-check.	World Class Municipal Services	18%	23%	25%
Libraries: Percentage of renewals completed online.	World Class Municipal Services	17%	18%	20%
Administrative Support: Pursue grant opportunities to offset costs of park development and maintenance.	Financially Sound City Government	0	1	1
Administrative Support: Respond to communications from concerned citizens within 24 hours of receipt.	World Class Municipal Services	99%	99%	99%
Libraries: Library visits per capita is #1 for Florida public libraries serving population of 25,001 or greater	World Class Municipal Services	97%	95%	95%
Libraries: Program attendance per capita in top 10% of Florida public libraries serving population of 25,001 or greater	World Class Municipal Services	65%	65%	70%
Libraries: Reference transactions per capita is #1 for Florida public libraries serving populations of 25,001 and greater	World Class Municipal Services	93%	93%	93%

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GENERAL FUND

RECREATION SERVICES

001-6134

DIVISION DESCRIPTION

Division includes the following Sections: Aquatics, Ocean Rescue, Park Rangers and Tennis

The following goals and objectives are consistent with the Recreation Services Departments Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

Aquatics:

To prevent the bloom of black algae, Aquatics staff will take phosphate readings each Saturday and add chemicals to keep phosphate levels below the minimum required throughout the year.

Ocean Rescue:

1. Ensure safety on the beaches of Boca Raton.
2. Have staff prepared for all medical emergencies.

Park Rangers:

1. Create a safe and secure environment in our park system.
2. Educate park patrons regarding regulations, ordinances and laws, and enforce when necessary.

Tennis:

1. Provide the youth of the community the opportunity to learn and develop the skills necessary to enjoy the game of tennis, the sport of a lifetime, in an energetic, healthy, and fun environment.
2. Provide singles players a competitive venue to meet and compete against players of like abilities.
3. Assist the less fortunate youth of the community an opportunity to be able to learn and/or play tennis by supplying 50 used tennis rackets and other equipment.
4. Provide patrons and/or the at large tennis community, a year round opportunity to participate in, or observe tennis tournaments, activities, and special events.

OBJECTIVES 2014-2015

Tennis Centers:

1. 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.
2. Collect and donate 50 racquets to USTA Florida and/or other charitable organizations.

Aquatics:

Provide more shade at Meadows Park Pool.

Ocean Rescue:

1. Train all Ocean Lifeguard staff to USLA ocean lifeguard annual standards.
2. Annually test all staff on physical ability and ocean rescue policies.
3. Staff all mandatory lifeguard towers from 9AM-5PM, 365 days a year.
4. Provide an annual junior lifeguard program, for all kids 10-17 years old, with qualified instructors.
5. Provide annual ocean awareness talks at local schools when requested.

Park Rangers:

1. Provide park patrols, work special details, render first aid, assist PD and other departments.
2. Coordinate training of Park Rangers in working with park patrons, along with courtesy warning and ticket writing programs, to best educate and enforce rules, ordinances and laws.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Tennis</p> <ol style="list-style-type: none"> 1. Offer year round programming including after school lessons and camps featuring 10 & Under Tennis for appropriate aged children at the Boca Raton Tennis Center. 2. Singles ladders will be offered at the Boca Raton Tennis Center. 3. Offer a tournament, special event, or social activity between the tennis centers each month of the year. 	<ol style="list-style-type: none"> 1. The Boca Raton Tennis Center provided a variety of programs for both beginner and skilled children. 2. Singles ladders were conducted at the Boca Raton Tennis Center. 3. Each month the three tennis centers conducted an event.
<p>Ocean Rescue</p> <ol style="list-style-type: none"> 1. Train all Ocean Lifeguard staff to USLA ocean lifeguard annual standards. 2. Annually test all staff on physical ability and ocean rescue policies. 3. Staff all mandatory lifeguard towers from 9AM-5PM, 365 days a year. 4. Provide an annual junior lifeguard program, for all kids 10-17 years old, with qualified instructors. 5. Provide annual ocean awareness talks at local schools when requested. 	<ol style="list-style-type: none"> 1. All Ocean Lifeguards received appropriate training. 2. All Ocean Lifeguards passed their annual swimming and re-certification tests. 3. The 12 mandatory towers were staffed from 9:00am – 5:00pm / 365 days. 4. The program was conducted and was very well received. 5. Ocean Rescue staff spoke to groups as requested.
<p>Park Rangers</p> <ol style="list-style-type: none"> 1. Coordinate training of Park Rangers in working with park patrons, along with courtesy warning and ticket writing programs to best educate and enforce rules, ordinances and laws. 2. Provide park patrols, work special details, render first aid, assist PD and other departments. 	<ol style="list-style-type: none"> 1a. Achieved by meeting seven-days-a-week level of service, and assisting with 74 special events, 46 first aid cases, 652 assists to Police Services, and numerous assists to other departments throughout the year. 1b. Achieved by providing access to CPR, AED and first aid training; all Park Rangers have obtained verifiable training certifications. 2a. Actively involved with educating and enforcing of rules, ordinances and laws, to include issuing 4,230 ordinance violations, and 494 parking citations (\$26,750 in generated revenue). 2b. Achieved with verification by site visits, radio checks and overall emphasis with training and meetings.
<p>Aquatics</p> <ol style="list-style-type: none"> 1. Create a survey soliciting feedback from customers, and retrieve at least 50 responses. 2. Develop and implement by a spot-checking program for staff in the lifeguard stand, and conduct at least 4 spot-checks evaluating staff performance. 	<ol style="list-style-type: none"> 1. Survey was sent and Aquatics received 160 positive responses back. 2. Developed and implemented at least 4 spot checks on Lifeguards and at least 4 spot checks on staff setting up the Portable Aquatics Lift (PAL).

OTHER ACHIEVEMENTS

Boca Raton Tennis Center experienced increased participation in programming and open play.

Boca Raton Tennis Center staff collected and donated 50 used rackets to the USTA Florida and Kids Serving Kids charities.

Boca Raton Tennis Center entered a men’s team in the evening league and added a new team in the ladies’ daytime league.

Permit sales increased at the Boca Raton Tennis Center.

Ocean Rescue placed 4th at the United States Lifesaving Association National Tournament.

Park Rangers contributed to the success of the new Dog Beach located at Spanish River Park. They organized initial signage, coordinated sales of weekend passes at gatehouse, and provided overall coverage throughout all operating hours.

Park Rangers contributed to the success of 74 special events during the year. They provided security patrols, assisted with parking and responded to patron requests and questions. The special events included the Beach Bash at Spanish River Park, Little League Opening Day at Sugar Sand Park, two Children's Fairs at Patch Reef Park and Turtle Day at Gumbo Limbo Nature Center.

Aquatics sent out and received 160 surveys back from users of both facilities and from those surveys took some suggestions from the public and added all new shower heads in both women's and men's rooms, added an additional NON ADA mirror in the men's restroom in order for men to shave, added soap, shampoo and conditioner holders in each shower stall and got with Facilities Maintenance to contract out pressure cleaning the restroom floors in both the women's and men's room and refinishing the floor with a non skid surface to be completed before summer.

Aquatics took feedback from a parent of an Age Group Fitness Swim team member and initiated a \$5 discount for the first twelve that register for the program in the slower, cooler months when enrollment is not as high as other months. In addition, add in the RECREATOR under the Age Group program the pool is heated in the winter months and to bring a swim parka for your child. The suggestions help keep the program going in the cooler months.

The Deep Water Fitness Program participants and the Instructor came to Aquatics and suggested devising a daily fee for the program to be used as a drop in fee instead of in addition to paying for the entire month. Aquatics worked with Vermont Systems/RecTrac and implemented a daily fee allowing the customer to pay for any day they want or to pay for the month.

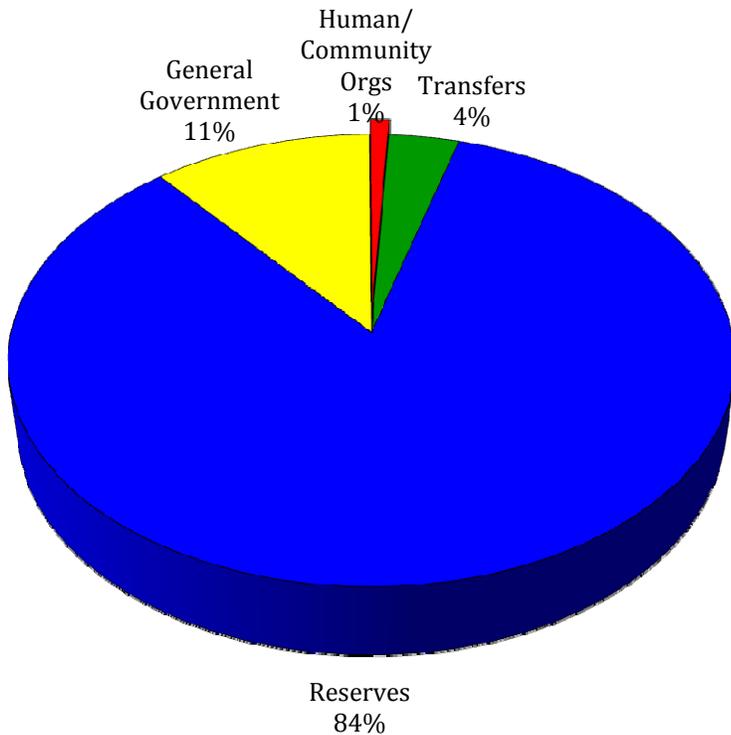
PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Park Rangers perform a minimum of 60,000 patron assists per year while on patrol at beachfront and City-wide parks.	World Class Municipal Services	100%	100%	100%
Aquatics: Learn-to-Swim class participants will demonstrate the ability to advance to the next level.	World Class Municipal Services	53%	55%	60%
Ocean Rescue: Assure beachfront park patrons return safely to shore.	World Class Municipal Services	100%	100%	100%
Tennis Center: Class patrons will rate their experiences as outstanding on the post-activity survey.	World Class Municipal Services	96%	95%	98%

NON-DIVISIONAL

Leif J. Ahnell, City Manager

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 2014-15 BUDGET
General Government	\$ 4,682,000
Human/Community Orgs	410,700
Transfers	1,500,000
Reserves	35,849,700
TOTAL	\$ 42,442,400

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	1,090	415,000	415,000	415,000
Other Operating	5,780,842	3,509,300	3,570,400	3,596,000
Supplies	39,946	46,000	46,000	46,000
Capital Outlay	-	1,500,000	1,500,000	-
Grants and Aids	1,005,133	885,700	997,700	1,035,700
Transfers	1,475,000	22,469,900	22,469,900	1,500,000
Sub-Total	8,302,011	28,825,900	28,999,000	6,592,700
Reserves	58,645,862	31,205,900	31,093,900	35,849,700
TOTAL	66,947,873	60,031,800	60,092,900	42,442,400



CDBG & SHIP FUNDS

OPERATED BY DEVELOPMENT SERVICES

*George S. Brown, Deputy City Manager
Interim Development Services Director*

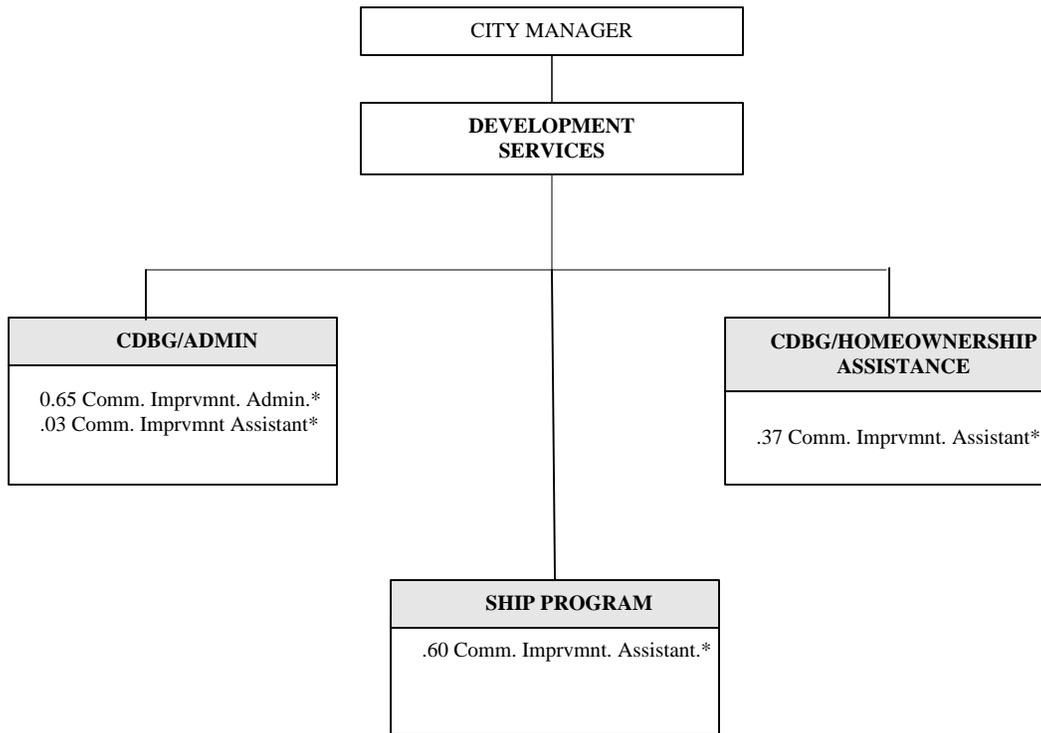
The mission of the Development Services Department, operating in the Special Revenue Funds, is to sustain and promote the City of Boca Raton as a nationally recognized and desirable place to live and work. To accomplish this goal, the Department will work to protect and preserve neighborhoods, assist 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), if appropriate, for neighborhood improvement projects.



DIVISION	APPROVED 2014-15 BUDGET
CDBG	\$ 1,088,400
Affordable Housing	525,200
Reserves	32,900
TOTAL	\$ 1,646,500

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	122,670	137,800	137,800	137,600
Other Operating	520,293	935,500	935,500	1,452,400
Supplies	599	1,400	1,400	1,800
Capital Outlay	297,078	62,700	107,600	21,800
Sub-Total	940,640	1,137,400	1,182,300	1,613,600
Reserves	201,899	-	-	32,900
TOTAL	1,142,539	1,137,400	1,182,300	1,646,500
Full-time Employees	1.70	1.70	1.70	1.65



-.35 Comm. Imprvmt. Admin. funded by Development Services

Approved Positions FY13/14	1.70
Revised Positions FY13/14	
Personnel Changes FY 14/15	<u>-.05</u>
Approved Positions FY 14/15	1.65

City of Boca Raton

FUND	DEPARTMENT	DIVISION
COMM DEVEL BLOCK GRANT	DEVELOPMENT SERVICES	111-1560

DIVISION DESCRIPTION

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.

GOALS

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

OBJECTIVES 2014-2015

Ensure that grants are expended in compliance with HUD regulations and program requirements.

Assist in the establishment of a New Pines Neighborhood Improvement Plan to be developed through a neighborhood charrette process and seek federal funding should appropriate sources become available.

Further neighborhood and housing stabilization by helping eligible homebuyers purchase their first home through the Homeownership Assistance Program.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Ensure that grants are expended in compliance with HUD regulations and program requirements.	It is anticipated that the CDBG grant will be spent in compliance with HUD regulations and program requirements. Prepared the 2010-11 CDBG Annual Action Plan that was approved by Council and HUD.
Further neighborhood and housing stabilization by implementing a new Homeownership Assistance Program.	The CDBG Homeownership Assistance Program was implemented. Adverse residential market conditions continue to negatively impact the expenditure rate for program assistance.
Assist with a neighborhood charrette for a New Pines Neighborhood Improvement Plan on or before September 30, 2012.	No special appropriations were awarded as part of the 2011-12 federal budget process and the neighborhood charrette was put on hold.

OTHER ACHIEVEMENTS

333 Persons received fair housing services and after-school and summer camp services through CDBG public service activities.

A Sand Pine Park Opening Celebration was held with elected officials, HUD representatives, contractors, staff and residents to celebrate the completion of park renovations that were completed using ARRA CDBG-R and CDBG funds. The City was the first grantee in under the HUD Miami Field Office to complete its ARRA CDBG-R project, which resulted in the creation or retention of 15 FTE jobs. The new artificial soccer turf will allow fields to be open year round and will reduce maintenance costs and water consumption.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Ensure a minimum of low-income families are served through the Homeownership Assistance Program.	Strong Partnership with Our Stakeholders	0	4	6

City of Boca Raton

FUND	DEPARTMENT	DIVISION
HOUSING ASSIST TRUST	DEVELOPMENT SERVICES	114-1567

DIVISION DESCRIPTION

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

GOALS

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

OBJECTIVES 2014-2015

- 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.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Ensure that SHIP funds are expended or obligated in accordance with State guidelines.</p> <p>Evaluate program policies and subsidy amounts to keep pace with changes in real estate market and client needs.</p>	<p>It is anticipated that SHIP funds will be expended and obligated in accordance with State guidelines.</p> <p>Staff continues to monitor the real estate market and will make any necessary program modifications upon receipt of program income or new revenue dollars.</p>

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
<p>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.</p>	<p>Strong Partnership with Our Stakeholders</p>	13	3	0

ECONOMIC DEVELOPMENT FUND

Michael J. Woika, Assistant City Manager

Recognizing that a strong business community is a key to financial stability, the City of Boca Raton actively participates in programs that attract new jobs and businesses to the City, and retains and facilitates the growth of existing businesses.

The Economic Development Services Fund, operating in the Special Revenue Funds, supports economic development activities benefitting the City, including a variety of incentive programs. These incentive programs include both City-administered incentives, as well as participation in State incentive programs by providing local match funds. All awarded economic development incentives require an agreement and approval by the City Council. A portion of the ad-valorem taxes is the main source of revenue for the Economic Development Fund.



		APPROVED 2014-15 BUDGET
DIVISION		
Operating	\$	3,432,700
Reserve		3,637,300
TOTAL	\$	7,070,000

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	-	-	-	141,200
Other Operating	-	1,550,000	1,550,000	2,945,000
Supplies	-	-	-	4,500
Grants and Aids	-	-	-	340,000
Transfers	-	-	-	2,000
Sub-Total	-	1,550,000	1,550,000	3,432,700
Reserves	-	5,050,000	5,050,000	3,637,300
TOTAL	-	6,600,000	6,600,000	7,070,000
Full-time Employees	-	-	-	1.00



LETF & STATE FORFEITURE FUNDS

OPERATED BY POLICE SERVICES

Daniel Alexander, Chief of Police

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



EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Supplies	56,570	335,000	335,000	100,000
Capital Outlay	34,492	20,000	20,000	-
Sub-Total	289,348	617,000	617,000	351,000
Reserves	1,084,202	598,400	598,400	571,200
TOTAL	1,373,550	1,215,400	1,215,400	922,200



FEDERAL & STATE GRANT FUNDS

OPERATED BY CITY MANAGER'S OFFICE

Leif J. Ahnell, City Manager

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.

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.



DIVISION	APPROVED 2014-15 BUDGET
State Grants	\$ 110,700
Federal Grants	373,200
TOTAL	\$ 483,900

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	5,584	-	-	-
Supplies	23,651	13,500	13,500	15,000
Capital Outlay	751,827	482,700	482,700	468,900
TOTAL	781,062	496,200	496,200	483,900



BEAUTIFICATION FUND

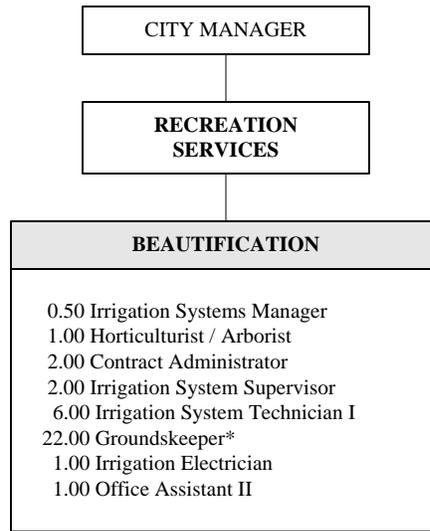
OPERATED BY RECREATION SERVICES

Mickey A. Gomez, Recreation Services Director
John A. Parks, 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 residents and visitors driving on City roadways.



EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	1,521,231	1,880,000	1,880,000	2,019,900
Other Operating	1,699,415	2,122,100	2,122,100	1,819,300
Supplies	225,425	332,700	229,900	346,000
Capital Outlay	591,203	229,900	332,800	284,400
Transfers	4,000	6,100	6,100	9,500
Sub-Total	4,041,274	4,570,800	4,570,900	4,479,100
Reserves	270,550	703,000	703,000	758,500
TOTAL	4,311,824	5,273,800	5,273,900	5,237,600
Full-time Employees	32.50	32.50	32.50	35.50



*
+3.00 Groundskeepers

Approved Positions FY 13/14	32.50
Revised Positions FY 13/14	
Personnel Changes FY 14/15	<u>3.00</u>
Approved Positions FY 14/15	35.50

City of Boca Raton

FUND

DEPARTMENT

DIVISION

BEAUTIFICATION

RECREATION SERVICES

151-6231

DIVISION DESCRIPTION

The Beautification Division of the Recreation Services Department is committed to providing a highly aesthetic and healthy network of City medians for the benefit of residents and visitors driving on City roadways.

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 196.36 miles of irrigated roadway medians where botanicals such as trees, shrubs, and grass exist as beautification.

Administer contract maintenance supervision over private landscape maintenance firms, perform property damage recovery for Risk Management, furnish rehabilitative landscape installations of damaged plants and sod, provide irrigation installation, repair and maintenance, and apply specialized environmental horticultural functions to approximately 220.2 acres of beautified City property.

Respond to all horticultural and arboricultural inquiries, within the City, both governmental and public 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.

The following goals and objectives are consistent with the Recreation Services Department's Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

1. The Recreation Services Department, in the Beautification Fund, is committed to developing and enhancing the City's roadway medians to create an attractive and aesthetic landscape for the residents of the City of Boca Raton.
2. Evaluate the quality of maintenance of medians achieved through the new RFPs versus the previous bid process in terms of cost, plant/tree/palm health, and weed/trash free environment.
3. Evaluate the effectiveness of irrigation maintenance in the medians conducted by a contracted vendor versus staff in terms of cost.

OBJECTIVES 2014-2015

Continue to develop and implement hot water pressure cleaning programs for medians and hardscapes.

Work with Municipal Service, Florida Dept. of Transportation and General Contractor Astaldi Construction Corporation on transplanting of Trees and Palms that conflict with construction of Spanish River I-95 Interchange.

Investigate the use of organic fertilizers for roadway median landscape material.

Work with City of Boca roadway maintenance crews on implementing standards of excellence for landscape maintenance.

Two Contractor Administrators and 1- Arborist/ Horticulturist will be taking Limited Lawn and Ornamental Pesticide test in late summer.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Enhance aesthetics of turf and landscaping in East section with City of Boca Raton staff.	New Beautification landscape maintenance crews were established to maintain roadway median and swale landscaping in the eastern portions of the City. Three crews were formed, vehicles and maintenance equipment were acquired and landscape maintenance services by in-house staff commenced. Heightened fertilization and herbicide programs have improved the health and quality of turf.

Maintain a pristine hardscape throughout the City of Boca Raton with city staff and trailer mounted hot water pressure washer.

Pesticide application has improved the condition of trees affected by whitefly and caterpillars. The overall level of quality has improved greatly in all aspects of landscape maintenance, due to the establishment of in-house Beautification landscape maintenance crews.

In November 2013, staff began a comprehensive pressure washing program to address badly stained and neglected roadway hardscape areas throughout the City. Using the hot water pressure washer and in many areas bleach and degreasers, staff was able to clean median bullnoses and concrete curbing, paver blocks, stamped decorative concrete, and even bridge and overpass abutments and some sidewalks throughout portions of the City from Military Trail eastward. Special attention was given to the Martin Luther King Memorial and to the parade route prior to the Holiday Street Parade. Main focus was concentrated on the downtown areas first, and then expanded to heavily-traveled roadways such as Federal Hwy, Dixie Hwy, Palmetto Pk Rd, and Military Trail. The project is ongoing and each weekend additional roadway hardscape areas are cleaned.

OTHER ACHIEVEMENTS

N/A

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Apply fertilizers and mulch to landscape materials to maintain a lush and healthy condition for roadways and rights of way.	World Class Municipal Services	100%	100%	100%
Maintain Tree City USA status by planting new trees throughout the City, in the appropriate landscape settings.	World Class Municipal Services	100%	100%	100%
Ensure proper irrigation practices by checking computerized irrigation systems and responding to identified problems five days per week.	World Class Municipal Services	95%	95%	95%
Establish and maintain Pre-Emergent Herbicide program by spraying all planting beds a minimum of two times per year.	World Class Municipal Services	80%	90%	100%
Maintain roadway hardscapes throughout City of Boca Raton	World Class Municipal Services	60%	80%	80%
Establish three maintenance crews in East section of City at M/S Complex.	World Class Municipal Services	100%	100%	100%
Monitor West section contract landscape maintenance services for compliance and schedules.	World Class Municipal Services	80%	90%	100%

BEACH & PARK DISTRICT FUND

OPERATED BY RECREATION SERVICES

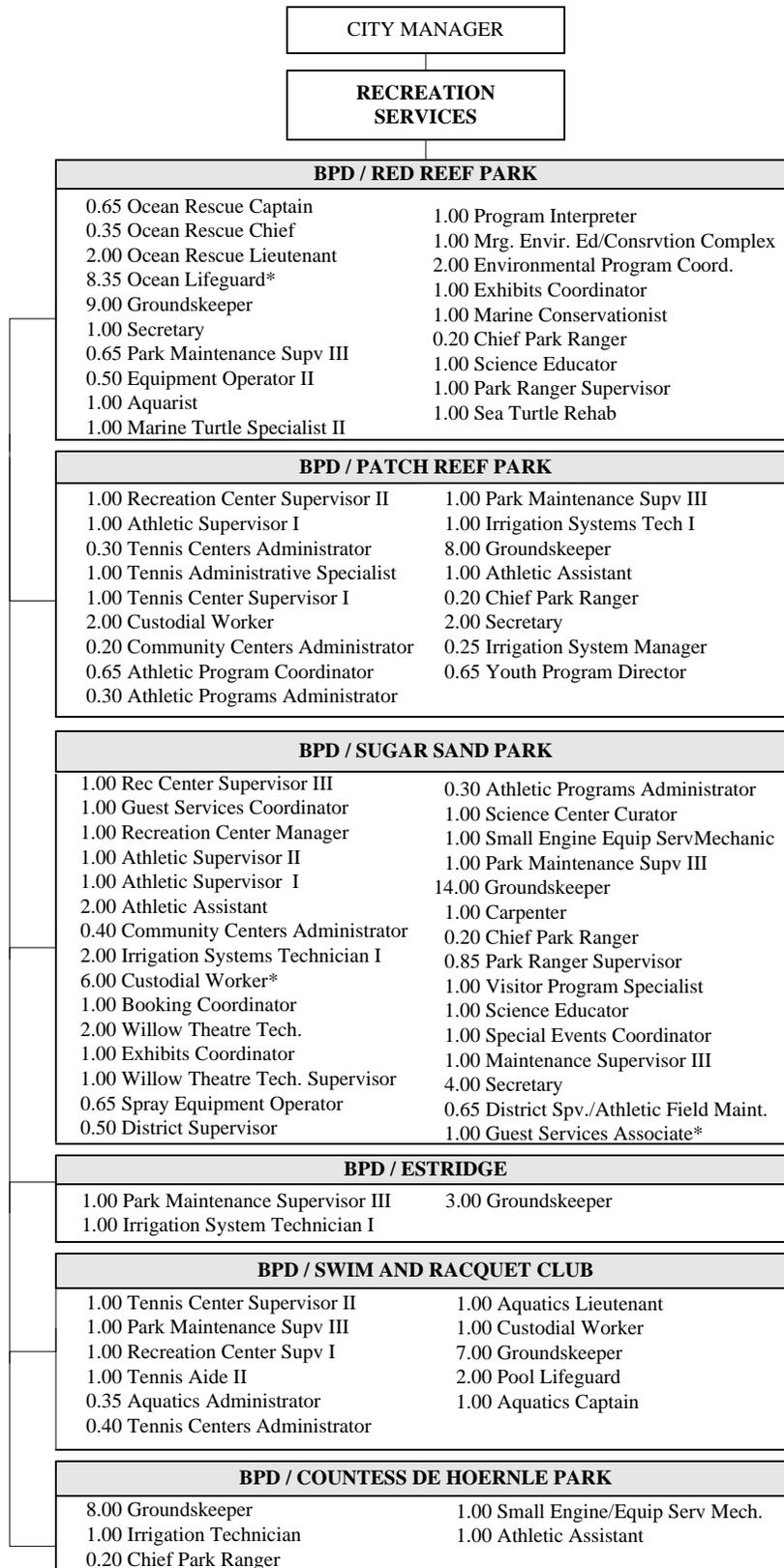
Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director

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 residents of the Greater Boca Raton Beach & Park District. Costs are reimbursed to the City of Boca Raton through an interlocal agreement with the Greater Boca Raton Beach and Park District.



DIVISION	APPROVED 2014-15 BUDGET
Red Reef	\$ 3,214,600
Patch Reef	2,877,800
Sugar Sand	4,510,800
Racquet Club	1,840,000
Other	3,480,400
Countess deHoernle	1,153,000
CIP Projects	1,605,800
TOTAL	\$ 18,682,400

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	9,346,822	9,691,500	9,691,500	10,127,300
Other Operating	4,206,008	4,899,000	4,938,700	5,028,700
Supplies	463,315	718,400	3,872,600	2,717,400
Capital Outlay	868,005	3,309,700	734,500	750,400
Transfers	12,200	20,200	20,200	58,600
TOTAL	14,896,350	18,638,800	19,257,500	18,682,400
Full-time Employees	134.40	134.40	134.40	138.75



*
 +2.35 Ocean Lifeguard
 +1.00 Customer Service Associate
+1.00 Custodial Worker
 +4.35

Approved Positions FY 13/14	134.40
Revised Positions FY 13/14	
Personnel Changes FY 14/15	<u>4.35</u>
Approved Positions FY 14/15	138.75

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GRTR BR BEACH & PARK DIST	RECREATION SERVICES	161-6411

DIVISION DESCRIPTION

This Division includes sections as follows: Community Centers, Gumbo Limbo Nature Center and Irrigation, which are interspersed among budget divisions 161-6411 through 6425. The following goals and objectives are consistent with the Recreation Services Department's Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

Community Centers:

1. Improve customer focus.

Gumbo Limbo:

1. Continue educational programs offered, both the school programs and those for the general public.
2. Improve the Volunteer Program.

Irrigation:

1. Improve water conservation measures.

OBJECTIVES 2013-2014

Irrigation:

1. Convert irrigation system at Don Estridge Middle School Athletic fields to IRIS water; convert Mizner Bark irrigation system to IRIS water.

Community Centers:

1. a. Increase online ticket sales by ten percent
1. b. Replace the annual Puppet Festival event with a new family event.
1. c. Provide a fishing camp.

Gumbo Limbo:

1. Re-write 3rd and 7th Grade curriculum in accordance with the updated standards.
2. Develop a new Volunteer orientation agenda and PowerPoint presentation.

ACHIEVEMENTS

OBJECTIVE 2012-2013	ACHIEVEMENT
<p>Irrigation:</p> <ol style="list-style-type: none"> 1. Install drip irrigation system at entryway to Red Reef Park in coordination with plant change outs. <p>Community Centers:</p> <ol style="list-style-type: none"> 1. a. Increase revenue and enhance special events by obtaining Sponsorships for Shriek Week, Puppet Fest and Patch Reef Fairs. b. Increase revenue by approximately \$3,400 annually by providing a new on-going class every Saturday at JARCC. <p>Gumbo Limbo:</p> <ol style="list-style-type: none"> 1. a. Work with Florida Wildlife Commission to determine any necessary changes (if any) in the rehab area for improved water quality to obtain permit. b. Monitor water quality regularly (TBD) and conduct diagnostic tests as needed (according to the scientific method) to pinpoint the root of any problem that may occur and to find a permanent solution for seawater intake lines. c. Work with Friends of Gumbo Limbo to hire a p/t Rehabilitation Assistant and f/t Rehabilitation Coordinator. d. Admit and treat a minimum of ten sick/injured sea turtles. 	<ol style="list-style-type: none"> 1. Project on hold pending plant change outs. <ol style="list-style-type: none"> 1. a. Sugar Sand brought in an additional \$10,000 in revenue from sponsorships and in-kind services from Shriek Week and puppet festival. <ol style="list-style-type: none"> 1. a. Patch Reef Park Fairs increased revenue by \$5,550 through additional marketing. 1. b. JARCC added a new program on Saturdays (Piano) which brought in \$1,230 in revenue. 1.a. FWC issued a permit for operation of the Sea Turtle Rehab area on August 10, 2012. b. Water quality issues have all been addressed. c. The F/T Rehab Coordinator was hired August 6 and the P/T Rehab Assistant was hired December 3. d. Between October 1, 2012 and April 30, 2013, 12 Sea Turtles have been admitted/treated and 2 have been released. 2. a. 16 Turtle Walks were held, with 657 people attending. b. 18 Hatchling Walks were conducted with 641 attendees.

- 2. Public Programs:
 - a. Offer 16 Turtle Walks.
 - b. Offer 28 Hatchling Walks.
- 3. a. Develop new Volunteer Handbook.
- b. Develop, complete and implement a minimum of 5 Volunteer job descriptions.
- c. Develop a new Volunteer orientation agenda and PowerPoint presentation.

- 3. a. Draft handbook completed March 2013
- b. All job descriptions will have been developed/revised by September 2013.
- c. Not completed.

OTHER ACHIEVEMENTS

Community Center:
 JARCC - By offering new trips and additional marketing to local senior communities, revenue, participation and awareness of programs at the community center increased; there were 70 more patrons that attended the adult trips, which brought in \$2,390 more money than previous years.
 JARCC - Patch Reef Park Fairs increased revenue by \$5,550 through additional marketing.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2011-2012 ACTUAL	FY 2012-2013 ESTIMATED	FY 2013-2014 TARGET
Gumbo Limbo: Re-write the High School curriculum in accordance with the Next Generation Sunshine Standards and National Core Standards.	World Class Municipal Services	100%	100%	100%
Gumbo Limbo: Conduct one Volunteer training session every month.	World Class Municipal Services	6	12	12
Community Centers: SSPCC - Class patrons will rate their experiences as outstanding on the post-class survey.	World Class Municipal Services	97%	98%	100%
Community Centers: JARCC - Class patrons will rate their experiences as outstanding on the post-class survey.	World Class Municipal Services	87%	90%	100%

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GRTR BR BEACH & PARK DIST

RECREATION SERVICES

161-6412

DIVISION DESCRIPTION

Division includes the following Sections: Aquatics, Ocean Rescue, Park Rangers and Tennis. The following goals and objectives are consistent with the Recreation Services Department's Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

Aquatics:

1. Maintain an exemplary safety record at the Swim Center.
2. Decrease the likelihood of mechanical failures that may lead to a disruption of service.

Ocean Rescue:

1. Ensure safety on the beaches of Boca Raton.
2. Have staff prepared for all medical emergencies.

Park Rangers:

1. Create a safe and secure environment in our park system.
2. Educate park patrons regarding regulations, ordinances and laws, and enforce when necessary.

Tennis:

1. Provide the youth of the community the opportunity to learn and develop the skills necessary to enjoy the game of tennis - the sport of a lifetime, in an energetic, healthy, and fun environment.
2. Provide singles players a competitive venue to meet and compete against players of like abilities.
3. Assist the less fortunate youth of the community an opportunity to be able to learn and/or play tennis by supplying 50 used tennis rackets and other equipment.
4. Provide patrons and/or the at large tennis community, a year round opportunity to participate in, or observe tennis tournaments, activities, and special events.

OBJECTIVES 2014-2015

Aquatics:

1. Pursue the following improvements to prevent slips and falls (and improve overall appearance): pressure clean & paint the pool deck and coping, and have the tiles in the men's and women's restroom re-grouted.
2. Pursue the following improvements to prevent a disruption of service or provide improved service: replace the west deck shower and install a swimsuit dryer for public use (as widely requested by the public in the recent Aquatics survey).

Ocean Rescue:

1. Train all Ocean Lifeguard staff to USLA ocean lifeguard annual standards.
2. Annually test all staff on physical ability and ocean rescue policies.
3. Staff all mandatory lifeguard towers from 9AM-5PM, 365 days a year.
4. Provide an annual junior lifeguard program, for all kids 10-17 years old, with qualified instructors.
5. Provide annual ocean awareness talks at local schools when requested.

Park Rangers:

1. Provide park patrols, work special details, render first aid, assist PD and other departments, including additional patrols at Phase II expansion of Countess deHoernle Park.
2. Coordinate training of Park Rangers in working with park patrons, along with courtesy warning and ticket writing programs, to best educate and enforce rules, ordinances and laws.

Tennis

1. Children participating in the winter, summer, and fall camps will express, in a post-camp evaluation, an interest in attending camps, if eligible, in the future.
2. Collect and donate 50 racquets to USTA Florida and/or other charitable organizations.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Tennis</p> <ol style="list-style-type: none"> 1. Offer year round programming including after school lessons and camps featuring 10 & Under Tennis for appropriate aged children at both tennis centers. 2. Singles ladders will be offered at both centers. 3. Offer a tournament, special event, or social activity between the centers each month of the year. 	<ol style="list-style-type: none"> 1. Programs for this age group were conducted at both the Patch Reef Park Tennis Center and the Racquet Center. 2. Both tennis centers operated successful ladders during the past fiscal year. 3. These successful events brought together players from the three tennis centers operated by the Recreation Services Department.
<p>Aquatics:</p> <ol style="list-style-type: none"> 1. Conduct at least 20 in-services (rescue training sessions), each at least 1 hour in length, and with at least 4 staff members in attendance. 2. Complete an inventory of equipment on-site integral of the pool filtration and chemical feeding systems for all 3 bodies of water (including installation date, life expectancy, replacement cost). 	<ol style="list-style-type: none"> 1. This objective was achieved. The increased number of trainings improved the skill set of staff. 2. This objective was achieved. Vital equipment for the 3 bodies of water has been catalogued.
<p>Ocean Rescue</p> <ol style="list-style-type: none"> 1. Train all Ocean Lifeguard staff to USLA ocean lifeguard annual standards. 2. Annually test all staff on physical ability and ocean rescue policies. 3. Staff all mandatory lifeguard towers from 9AM 5PM, 365 days a year. 4. Provide an annual junior lifeguard program, for all kids 10-17 years old, with qualified instructors. 5. Provide annual ocean awareness talks at local schools when requested. 	<ol style="list-style-type: none"> 1. Training sufficient to meet USLA standards was conducted. 2. All Ocean Rescue staff passed their annual swim and re-certification tests. 3. The 12 mandatory towers were staffed from 9:00am 5:00pm / 365. 4. The Junior Lifeguard program was successful. 5. Ocean Rescue staff provided presentations upon request.
<p>Park Rangers:</p> <ol style="list-style-type: none"> 1. Provide park patrols, work special details, render first aid, assist PD and other departments, including additional patrols at newly opened de Hoernle Park. 2. Coordinate training of Park Rangers in working with park patrons, along with courtesy warning and ticket writing programs to best educate and enforce rules, ordinances and laws. 	<ol style="list-style-type: none"> 1a. Achieved by meeting seven-days-a-week level of service, and assisting with 74 special events, 46 first aid cases, 652 assists to Police Services, and numerous assists to other departments throughout the year. 1b. Achieved by providing access to CPR, AED and first aid training; all Park Rangers have obtained verifiable training certifications. 2. a. Actively involved with educating and enforcing of rules, ordinances and laws, to include issuing 4,320 ordinance violations, and 494 parking citations (\$26,750 in generated revenue). 2b. Achieved with verification by site visits, radio checks and overall emphasis with training and meetings.

OTHER ACHIEVEMENTS

Patch Reef Tennis Center 25th Anniversary Celebration: 200+ attendees

USTA Sr. Women's Intersectional Team Event: 336 attendees; \$290,000+ into local economy; world ranked players competed.

Collected and donated 50 used rackets to the USTA Florida and Kids Serving Kids charities.

Hosted: USTA Florida Jr. Team Tennis Challenge: approximately 80 teens attended this pilot program

Hosted: Inaugural South Florida Open Wheelchair Championships; 25 players competed

Park Rangers contributed to the success of the new Dog Beach located at Spanish River Park. They organized initial signage, coordinated sales of weekend passes at gatehouse, and provided overall coverage throughout all operating hours.

Park Rangers contributed to the success of 74 special events during the year. They provided security patrols, assisted with parking and responded to patron requests and questions. The special events included the Beach Bash at Spanish River Park, Little League Opening Day at Sugar Sand Park, two Children's Fairs at Patch Reef Park and Turtle Day at Gumbo Limbo Nature Center.

Ocean Rescue placed 4th at the United States Lifesaving Association National Tournament.

The Aquatics section made adjustments to programming to facilitate the move of the Evening Master Swim Team from Meadows Park Pool to the Swim Center for the summer months of May thru August. This move resulted in greater overall customer satisfaction of the entire Aquatics customer base.

At the Swim Center, the pool lanes were replaced and deck furniture was repainted and restrapped, giving the facility a fresh and updated appearance.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Aquatics Learn-to-Swim class participants will demonstrate the ability to advance to the next level.	World Class Municipal Services	47%	55%	60%
Ocean Rescue Assure beachfront park patrons return safely to shore.	World Class Municipal Services	100%	100%	100%
Tennis Centers 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.	World Class Municipal Services	96%	95%	98%
Park Rangers While on patrol, Park Rangers will be mobile, visible and independent.	World Class Municipal Services	100%	100%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
GRTR BR BEACH & PARK DIST	RECREATION SERVICES	161-6413

DIVISION DESCRIPTION

Division includes the following Sections: Athletics and Parks.

GOALS

Athletics:

1. Initiate use of Youth Sports Agreement
2. Communicate suggested site improvements to the District for Master Plans at Patch Reef Park
3. Work with the District in developing Phase II of Countess de Hoernle Park

Parks:

1. Initiate use of Parks Maintenance software
2. Communicate suggested site improvements to the District for Master Plans at Patch Reef and Red Reef Park
3. Work with the District in developing Phase II of Countess de Hoernle Park

OBJECTIVES 2014-2015

Parks:

1. Conduct RFP to determine the most efficient software to be used for facility inspections and tracking of assets.
2. Share scheduled CIP and other park improvements to assist with planning the parks for the maximum use and enjoyment by the residents.
3. Work with District staff and consultants to develop plans for additional athletic fields and park amenities.

Athletics:

1. a. Meet with the president of each existing youth sports association to review and establish understanding and expectations.
1. b. Develop a tailored schedule of due dates for each association based on registration dates and season start and end dates to make expectations clear for both City and Youth Associations to foster success.
1. c. Document failures to meet deadlines and hold associations accountable to established policies and due dates
2. Share scheduled CIP and other park improvements to assist with planning the parks for the maximum use and enjoyment by the residents.
3. Work with District staff and consultants to develop plans for additional athletic fields and park amenities.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Parks:</p> <ol style="list-style-type: none"> 1. a. Identify sod and landscape in need of replacement. b. Utilize sod and slow growing trees instead of fast growing, high maintenance shrubs. c. Apply growth inhibiting chemicals where a maintenance advantage can be gained. 2. a. Initiate new Best Management Practices fertilizer application protocol. b. Prepare an RFP to determine the value in incorporating a private vendor to increase recycling quantities within BPD parks. 3.a. Maintain the common grounds at Countess de Hoernle to insure beds are weed free, trees properly trimmed, shrubs healthy and full and turf mowed correctly. b. Develop forms to document monthly inspections and tweak maintenance schedule as needed. 	<ol style="list-style-type: none"> 1. a. Staff worked to replace sod and landscaping as needed to maintain the public's high expectations of the parks. 1. b. Sod and trees utilized where possible instead of high maintenance shrubs and bushes. 1. c. Growth inhibitors initiated with mixed results. Trials to continue on plant material where results were successful. 2. a. Appropriate staff certified under new fertilizer guidelines. 2. b. Initial inquiries were cost prohibitive. As economy improves, this project will be revisited. 3. a. Countess de Hoernle Park was landscaped well above staff's expectations and maintenance has been a significant challenge as manpower needed was underestimated. While the park has been generally well maintained, teams of staff from other sites have been utilized to assist with maintaining the grounds to meet the unanticipated challenges. 3. b. Forms under development and are anticipated to align with new software for facility inspections and asset tracking.

Athletics:

1. a. Meet with the president of each existing youth sports association to review and establish understanding and expectations.
- b. Develop a tailored schedule of due dates for each association based on registration dates and season start and end dates to make expectations clear for both City and Youth Associations to foster success.
- c. Document failures to meet deadlines and hold associations accountable to established policies and due dates.
2. a. Proactively inspect turf and landscaping.
- b. Maintain an aggressive spray and fertilization program to prevent disease and insect damage.
- c. Document usage hours, note field wear prior to, during and at end of season to evaluate wear and the success of moving fields during the course of a season.
3. a. Develop forms to document monthly inspections and tweak maintenance schedule as needed.
- b. Annually review maintenance plans and update with any changes.

1. a. Athletics successfully met with each youth sports association during the year.
1. b. Schedules were established and better communication ensued. Not all associations complied with scheduled submittals of rosters and information.
1. c. Failures documented and penalties for noncompliance are being researched and developed.
2. a. Significant improvement in several parks can be attributed to proactive inspections and corrective action being taken prior to problems occurring.
2. b. Improved turf appearance in many areas can be attributed to proper spraying and fertilization.
2. c. Hours of use were documented at each athletic field. Countess de Hoernle Park was photographed on a monthly basis to document wear.
3. a, b. Calendars were created to track and schedule maintenance. These calendars have been used to modify work schedules based on turf conditions and to be more precise in calculating field closure for maintenance and sod replacement. Further analysis and modification is anticipated after reviewing Agronomist report.

OTHER ACHIEVEMENTS

N/A

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Athletics Participation in City-operated youth sports programs will indicate a desire to participate, if eligible, next season.	World Class Municipal Services	98%	98%	100%
Consistently complete routine maintenance of environmentally sensitive lands as scheduled.	World Class Municipal Services	95%	95%	100%
Ensure safe and sanitary restrooms throughout the park system on a daily basis.	World Class Municipal Services	95%	95%	100%
Maintain all park properties in accordance with the Recreation Services Department standards. Achieve this by preventative maintenance and scheduled improvements. Respond promptly to unanticipated developments.	World Class Municipal Services	90%	90%	100%
Maintain dune crossovers and recreational boardwalks in safe and usable conditions.	World Class Municipal Services	98%	98%	100%

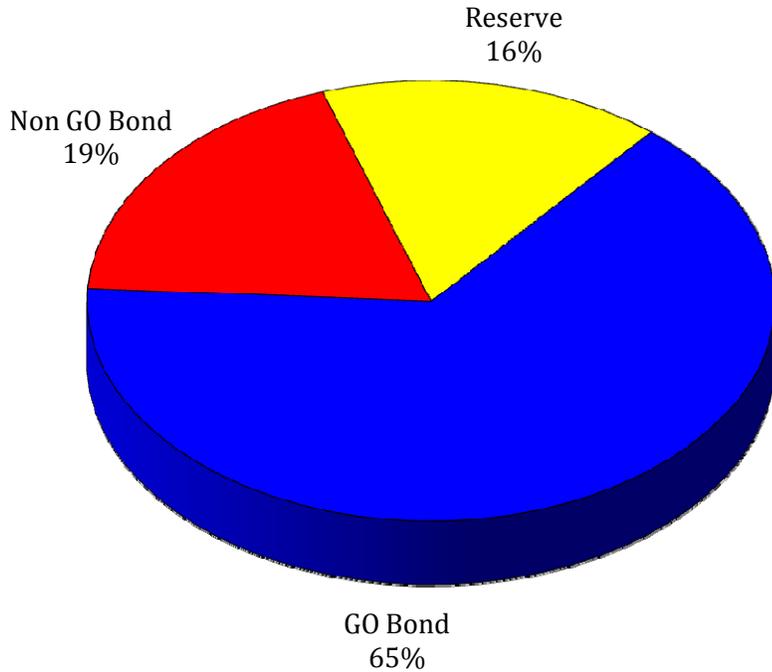


DEBT SERVICE FUND

OPERATED BY FINANCIAL SERVICES

Linda C. Davidson, C.P.A., Financial Services Director
Carol Himes, Treasurer

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 2014-15 BUDGET
GO Bond	\$ 4,939,700
Non GO Bond	1,445,100
Reserve	1,236,000
TOTAL	\$ 7,620,800

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Debt Service	6,965,755	7,057,900	7,059,300	6,384,800
Sub-Total	6,965,755	7,057,900	7,059,300	6,384,800
Reserves	1,222,626	1,115,000	1,115,000	1,236,000
TOTAL	8,188,381	8,172,900	8,174,300	7,620,800



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 CRA is funded through tax incremented revenue and metered parking.

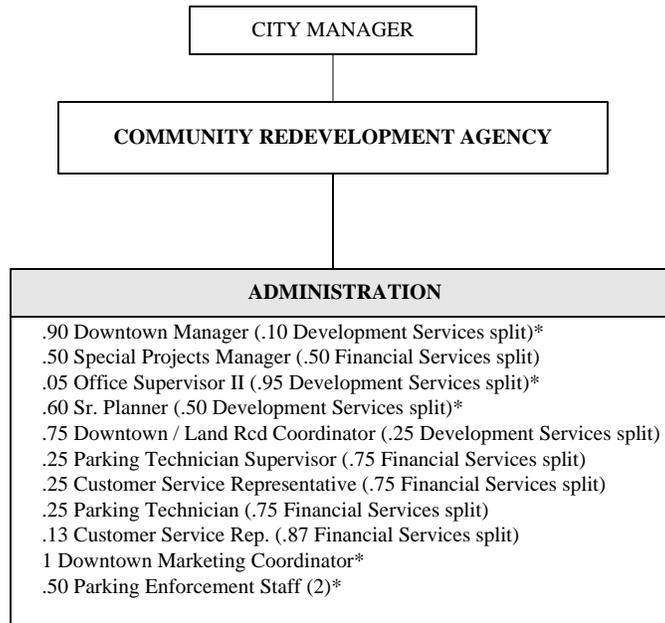
The organizational values of the CRA are to maximize the benefits of Downtown Redevelopment while minimizing cost through the integration and use of City staff.

The CRA Administration provides for the day-to-day operation of the Agency though the use of City staff from the Development Services Department and Financial 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. The CRA, as a dependent special district, also by resolution annually adopts a separate budget.



DIVISION	APPROVED 2014-15 BUDGET
Administration	\$ 2,721,400
Mizner Park Revenue	9,684,600
Mizner Park Sinking	10,521,700
Mizner Park Lease Revenue	1,180,000
TOTAL	\$ 24,107,700

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	353,928	396,400	396,400	503,800
Other Operating	1,706,679	1,900,500	2,036,100	2,495,800
Supplies	23,721	34,500	34,900	46,100
Capital Outlay	825	-	373,300	270,000
Transfers	8,136,259	7,882,000	7,882,000	7,881,100
Debt Service	6,509,644	6,507,000	6,507,000	6,660,000
Sub-Total	16,731,056	16,720,400	17,229,700	17,856,800
Reserves	6,339,639	5,334,000	5,334,000	6,250,900
TOTAL	23,070,695	22,054,400	22,563,700	24,107,700
Full-time Employees	3.63	3.63	3.63	4.98



*Addition of Downtown Marketing Coordinator
 *Addition of .50 Parking Enforcement

Approved Positions FY 13/14	3.63
Revised Positions FY 13/14	
Personnel Changes FY 14/15	<u>1.35</u>
Approved Positions FY 14/15	4.98

SANITATION FUND

OPERATED BY MUNICIPAL SERVICES

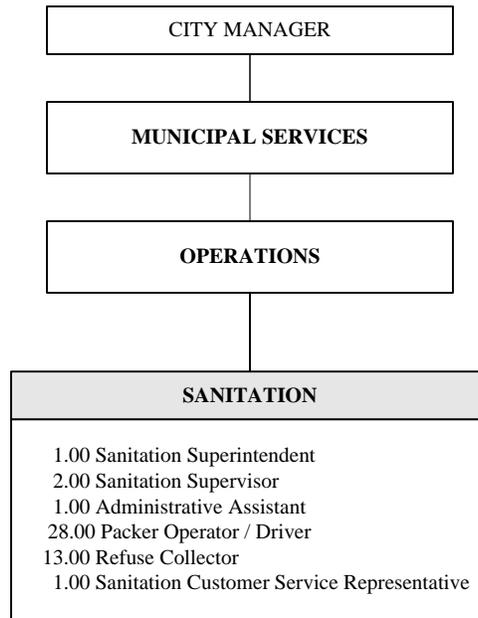
Daniel Grippo, Director

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 59,797,400 lbs. of garbage, 14,151,500 lbs. of recyclables, and 3,747,100 lbs. of vegetation generated by approximately 84,392 residents.

The goal is to provide efficient, sanitary removal of solid waste by promoting source separation and increased recycling participation.



EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	2,629,442	2,729,900	2,729,900	2,888,000
Supplies	273,873	30,800	30,800	32,300
Capital Outlay	-	1,176,000	2,329,100	2,494,300
Transfers	4,800	6,800	6,800	9,600
Depreciation	602,745	-	-	-
SUB-TOTAL	6,731,530	7,855,700	9,008,800	9,589,600
Reserves	5,075,805	2,365,300	2,365,300	1,938,600
TOTAL	11,807,335	10,221,000	11,374,100	11,528,200
Full-time Employees	46.00	46.00	46.00	46.00



Approved Positions FY 13/14	46.00
Revised Positions FY 13/14	
Personnel Changes FY 14/15	
Approved Positions FY 14/15	46.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
SANITATION	MUNICIPAL SERVICES	440-4415

DIVISION DESCRIPTION

The Sanitation Section provides for the collection and disposal of solid waste, vegetation, and recyclable material for City residents including weekly bulk trash collection.

GOALS

To provide efficient, sanitary removal of solid waste by promoting source separation and increased recycling participation.

OBJECTIVES 2014-2015

- Evaluate the new GPS program with regards to routing improvements.
- Evaluate truck types (i.e. dual side loading truck) to improve the efficiency of the operations.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Distribute automated garbage containers to the annexed area.	The automated garbage containers have been distributed to the annexation area.
Implement a new routing software	This project was deferred. Fleet Maintenance is going to initiate a GPS program and we are going to see what advantages that program has before making an investment in the routing program.
Procure a CNG garbage truck and analyze fuel consumption.	This project has been deferred. After further investigation it has been determined that there is no cost benefit for the implementation of this project at this time. In the future, when there is more CNG infrastructure in place, the City will revisit this option.

OTHER ACHIEVEMENTS

N/A

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Complete daily routes.	World Class Municipal Services	100%	100%	100%
Resolve missed pick ups within 24 hours.	World Class Municipal Services	97%	100%	100%



STORMWATER UTILITY FUND

OPERATED BY MUNICIPAL SERVICES

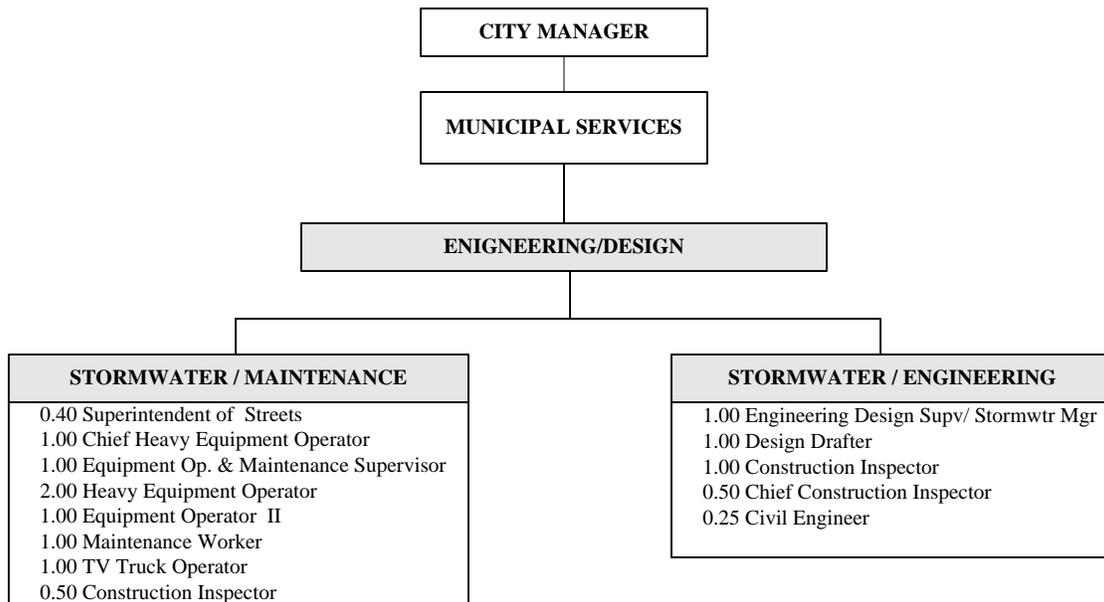
Daniel Grippo, Director

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 2014-15 BUDGET
Maintenance	\$ 833,700
Design	2,403,300
Reserves	4,402,100
TOTAL	\$ 7,639,100

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	803,684	871,500	871,500	912,800
Other Operating	555,172	1,054,800	1,057,000	1,058,200
Capital Outlay	-	2,074,900	2,621,100	1,260,000
Depreciation	688,689	-	-	-
Sub-Total	2,168,933	4,006,300	4,554,700	3,237,000
Reserves	7,154,833	3,304,200	3,304,200	4,402,100
TOTAL	9,323,766	7,310,500	7,858,900	7,639,100
Full-time Employees	11.65	11.65	11.65	11.65



*
1.00 Chief of Design/Stormwater Manager reclassified

Approved Positions FY 13/14	11.65
Revised Positions FY 13/14	
Personnel Changes FY 14/15	
Approved Positions FY 14/15	11.65

City of Boca Raton

FUND	DEPARTMENT	DIVISION
STORMWATER UTILITY	MUNICIPAL SERVICES	450-4412

DIVISION DESCRIPTION

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.

GOALS

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 EPAs NPDES permit conditions.

OBJECTIVES 2014-2015

Collect 2,000 lbs of nitrogen and 1,500 lbs of phosphorous from the roadways.

Video inspect 3,000 linear feet of underground storm drainage lines.

Inspect 2,000 linear feet of exfiltration trench.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Collect 2,000 lbs of nitrogen and 1,500 lbs of phosphorous from the roadways.	Collected over 2,000 lbs of nitrogen and 1,500 lbs of phosphorous from the roadways.
Video inspect 3,000 linear feet of underground storm drainage lines.	Video inspected 3,000 linear feet of underground storm drainage lines.
Inspect 2,000 linear feet of exfiltration trench.	Inspected 8,500 linear feet of exfiltration trench.

OTHER ACHIEVEMENTS

Installed 47 linear feet of 12 inch French drainage system on the eastside of SW 2 Avenue and 14 Place.

Repaired a sinkhole on the Northwest corner SE 1 Street and South Mizner Blvd.

Repaired erosion on eastside of Blue Lake near Spanish River Library

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Exceed level of maintenance required by NPDES for stormwater inspection, cleaning and repair.	World Class Municipal Services	100%	100%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
STORMWATER UTILITY	MUNICIPAL SERVICES	450-4419

DIVISION DESCRIPTION

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.

GOALS

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 2014-2015

- Complete the design for Old Floresta Drainage Improvements.
- Complete construction of Boca Harbour Drainage Improvements.
- Complete NPDES Annual Report.
- Complete construction of Havana Drive Bridge Replacement.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Commence construction of Boca Harbour drainage improvements.	Commenced construction of Boca Harbour drainage improvements.
Continue construction of Boca Heights drainage improvements.	Complete construction of Boca Heights drainage improvements.
Complete construction of the connection of Blue Lake to Countess de Hoernle Park Lake.	Completed construction of the connection of Blue Lake to Countess deHoernle Park Lake.

OTHER ACHIEVEMENTS

- Completed construction of Hidden Lake Park Drainage Improvements.
- Completed construction of Oregon Trail Drainage Improvements.
- Completed NPDES Annual Permit Report.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Complete projects within contract time.	World Class Municipal Services	100%	100%	100%
Complete projects within 10% of original budget.	World Class Municipal Services	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 35,200 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.

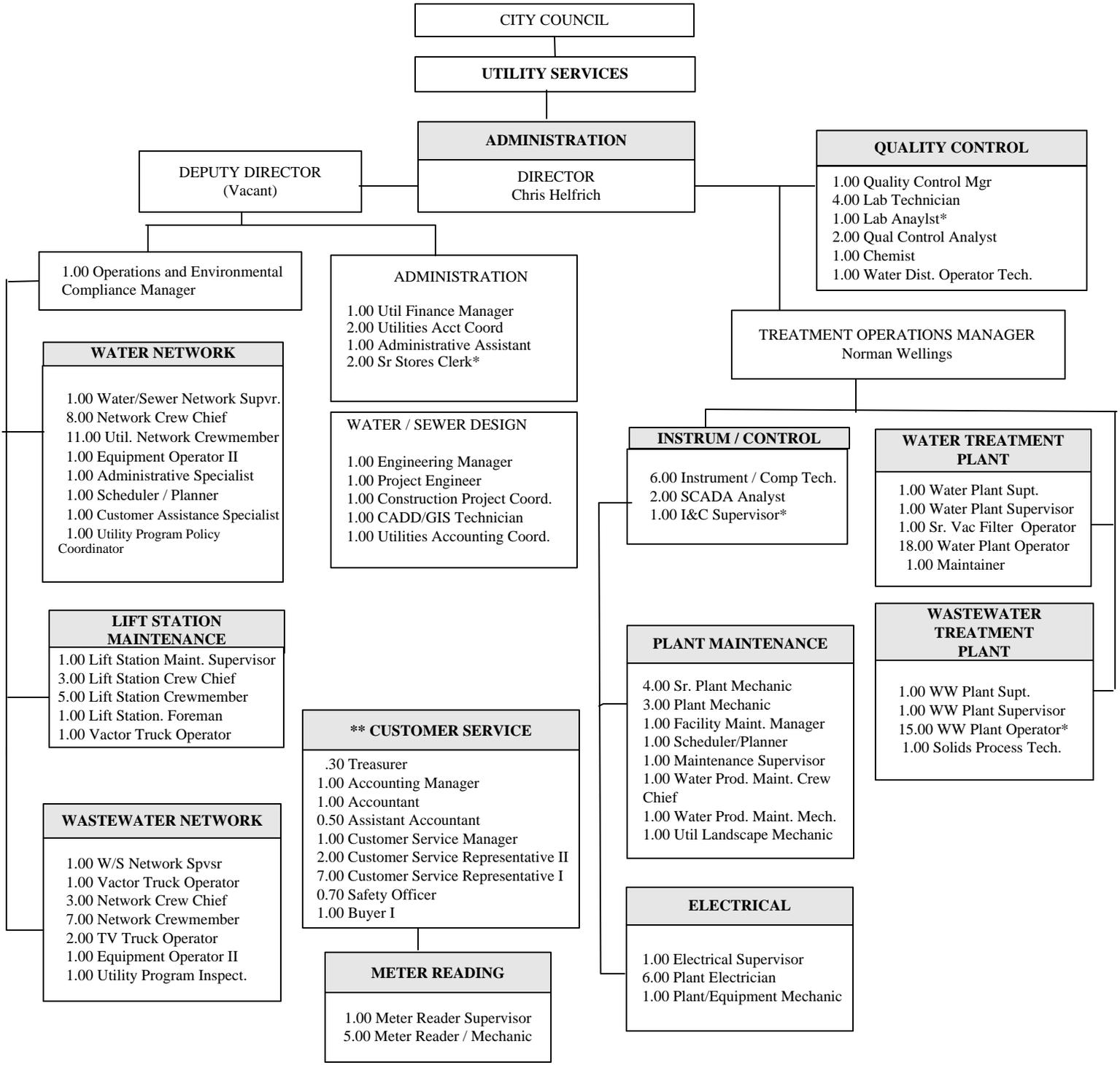
Glades Road Water Treatment Plant (WTP) has a treatment capacity of 70 million gallons per day (MGD) with fully computerized control and monitoring of the supply, production and distribution facilities. This includes a 40 MGD membrane Plant to replace a portion of the Lime Softening Facility.

The Wastewater Treatment Plant has a treatment capacity of 17.5 MGD. An integral part of the plant is a wastewater reuse system, which is capable of treating 17.5 MGD of effluent for irrigation and in-plant use.



APPROVED 2014-15 DIVISION	BUDGET
Administration	\$ 17,387,200
Water	11,159,700
Wastewater	7,621,600
Customer Service	1,099,900
W/S Renewal & Replacmt	16,576,600
Water Impact	100,000
Capital Projects/Transfers	17,075,000
Reserves	69,504,500
TOTAL	\$ 140,524,500

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	11,591,159	12,283,800	12,283,800	12,662,800
Other Operating	17,798,207	19,502,900	19,560,200	19,779,900
Supplies	4,054,613	5,260,900	5,266,300	4,565,600
Capital Outlay	-	30,698,000	49,854,900	28,008,500
Transfers	17,482,000	12,235,300	12,235,300	6,003,200
Depreciation	10,556,760	-	-	-
Sub-Total	61,482,739	79,980,900	99,200,500	71,020,000
Reserves	100,307,513	50,177,100	50,177,100	69,504,500
TOTAL	161,790,252	130,158,000	149,377,600	140,524,500
Full-time Employees	164.50	164.50	164.50	167.50



*Addition of 1 Instrumentation and Control Supervisor
 *Addition of 1 Wastewater Plant Operator
 *Addition of 1 Lab Analyst

** Supervised by the Financial Services Department

Approved Positions FY13/14	164.50
Revised Positions FY 13/14	
Personnel Changes FY 14/15	<u>3.00</u>
Approved Positions FY 14/15	167.50

City of Boca Raton

FUND	DEPARTMENT	DIVISION
WATER/SEWER OPERATING	FINANCIAL SERVICES	470-1212

DIVISION DESCRIPTION

Customer Service 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.

GOALS

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

OBJECTIVES 2014-2015

- Implement the Interactive Voice Response (IVR) which will allow customers to pay their utility bill over the phone.
- Increase customer service contact level to 90% to improve customer satisfaction.
- Complete a Lean process improvement review of the Utility Billing process.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<p>Review and reconcile the land management parcel identification numbers to the utility billing accounts to assist in accurate lien search results</p> <p>In conjunction with the Information Technology division, review possibilities of offering utility payments via telephone.</p> <p>As part of new banking services agreement implement new lock box service provider and provide utility customers with advance notice and process to ensure a successful transition from current lock box service provider to new provider.</p> <p>Reduce delinquent account volume through proactive payment and notification methods using new telephone technology.</p>	<p>This is a long term project that is in process.</p> <p>In January 2014, the City Council approved Resolution 14-2014 for the purchase of a Voice Utility and Voice Pay Interactive Voice Response (IVR) software and hardware, which will allow customers to pay their utility bill over the phone. Implementation of the software is expected to be completed by October 2014.</p> <p>The division successfully implemented a new lock box service provider and provided utility customers with advance notice to ensure a successful transition from current lock box service provider to new provider.</p> <p>The division is working towards implementing an Interactive Voice Response (IVR) which will allow customers to pay their utility bill over the phone. In process, expected to be completed in FY 2014-15.</p>

OTHER ACHIEVEMENTS

- The Customer Service team met with the Organizational Program Manager and obtained an overview of what to expect during a Kaizen event and how to identify waste in a process.
- Members of the Customer Service team attended effective communication and customer service training classes provided by the City.
- The Customer Service Manager participated in the Lean training that was held during February 2014 and was an "Observer" during the Accounts Payable Kaizen event.
- Hired a new Customer Service Manager to manage the Customer Service division.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Increase customer service contact level to improve customer satisfaction.	Financially Sound City Government	69%	85%	90%
Error free daily cash balance	Financially Sound City Government	95%	100%	100%
Maintain a less than 1% delinquency rate on utility billings of greater than 60 days.	Financially Sound City Government	50%	100%	100%
Percentage of utility bills mailed within 1 day of target date.	Financially Sound City Government	97%	99%	99%
	Financially Sound City Government			

City of Boca Raton

FUND	DEPARTMENT	DIVISION
WATER/SEWER OPERATING	FINANCIAL SERVICES	470-1215

DIVISION DESCRIPTION

Meter Reading reads the water meters, disconnects water service for delinquent accounts and tests meters for accuracy.

GOALS

To read all meters accurately and in a timely fashion. To stay current on disconnections of service for delinquency and to verify service remains off until payment has been made.

OBJECTIVES 2014-2015

Adjust the Lead Meter Readers schedule to provide extended coverage to re-connect delinquent accounts and eliminate overtime.

Schedule and Maintain 60 to 62 day billing cycle for all utility billing cycles during the FY 2014/15 to ensure timeliness of billings and collections.

Implement a new paperless work order system.

Long-term capital replacement plan using Automated Meter Readers and new technology as it comes available to reduce the number of hand read meters.

Develop a pilot program for the automated meter reading system to determine the feasibility of converting the remaining meters to the automated system. This will allow for more frequent monitoring of large meters to ensure they are running properly to avoid lost revenues. Long term program will be evaluated for expanding to all meters.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Evaluate the benefit and fiscal gain of the addition of new automated utility billing routes read by radio frequency to reduce personnel costs through attrition.	This objective was successfully completed.
Schedule and Maintain 60 to 62 day billing cycle for all utility billing cycles during the FY 2013/14 to ensure timeliness of billings and collections.	The division is working hard to meet this objective. It is an on-going goal of the division to maintain a 60 to 62 day billing cycle
Develop a process and adopt a written procedure for utility customers with obstructed meters. This will reduce the number of estimated meter readings and ensure that there is a notification to the customer to remove meter obstructions.	A process was developed by the division to handle utility customers with obstructed meters.
Monitor unauthorized usage by timely reviewing consumption and billing activity and take appropriate action to reduce and limit unauthorized usage.	The division pro-actively reviews the consumption and billing activity and takes appropriate action to reduce and limit unauthorized usage.

OTHER ACHIEVEMENTS

Purchased new upgraded meter reading devices. Replaced handheld meter reading devices. The old devices were over 10 years old and have become unreliable, which lead to lost routes and downtime for staff. The new devices have improved functionality.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Percentage reduction in unauthorized usage	Financially Sound City Government	15%	23%	30%
Number of meters read per meter reader per month	Financially Sound City Government	13000	15000	15000
Meter reading accuracy rate	Financially Sound City Government	98%	98%	100%
Percentage of stopped registers in system	Financially Sound City Government	2%	1%	0%
Number of work orders completed within 1 business day (including tests)	Financially Sound City Government	99%	99%	100%
Number of stopped meters in system	Financially Sound City Government	800	180	50
Percentage of time that 60 to 62 day cycle was achieved	Financially Sound City Government	90%	97%	100%
Percentage of routes that are read through radios	Financially Sound City Government	10%	10%	10%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
WATER/SEWER OPERATING	UTILITY SERVICES	470-4201

DIVISION DESCRIPTION

Oversee and direct the operation, maintenance and construction activities within the Department.

GOALS

Provide efficient customer service for the residents and businesses in the community. Ensure that all process control functions meet the highest quality standards. Complete quality construction projects on schedule and within budget.

OBJECTIVES 2014-2015

- Implementation of Florida Department of Environmental Protection Cross Connection/Backflow rulemaking requirements and ordinance changes.
- Finalization of an aggressive \$20 million rehabilitation and expansion of the water and wastewater facilities.
- Continue to optimize the operation of the facilities through technology and Reliability Centered Maintenance programs.
- Complete City's reclaimed water system -- Optimizing the use of reclaimed water and blending of concentrate for the maximum use. City becoming a 100% reuse facility.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Finalization of agreements with the golf courses for the use of reclaimed water.	Completed.
Implementation of web based data entry (paperless) for backflow program.	Completed
Complete construction of Boca Raton Hills and Boca Raton Heights Infrastructure Improvements.	On Schedule for Completion.

OTHER ACHIEVEMENTS

- Received the FWEA David W. York Reuse Award for an innovative control system for discharging.
- Received the FWEA George Burke Jr. Award for establishing and maintaining an active and effective safety program.
- Received the FSAWWA Distribution Award, a State Award, for the best operated distribution system.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Percentage of Utility employees attending training courses 20 or more hours per year	World Class Municipal Services	65%	68%	75%
Percentage of work orders completed within 1 business day (including tests)	Financially Sound City Government	90%	87%	90%
Meter reading accuracy rate	Financially Sound City Government	99%	99%	100%
Percentage of stopped registers in system	Financially Sound City Government	1%	1%	1%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
WATER/SEWER OPERATING	UTILITY SERVICES	470-4221

DIVISION DESCRIPTION

Operation and maintenance of a 70 MGD Water Treatment Plant. Maintain over 550 miles of water mains and 5,500 fire hydrants. Operation and maintenance of 53 raw water production wells. Provide laboratory testing.

GOALS

To provide treatment, distribution, and storage of potable water for human consumption, irrigation and fire protection in compliance with local, state and federal standards.

OBJECTIVES 2014-2015

- Continue upgrading/rehabilitating distribution system -- Sunflower and Boca Bath & Tennis.
- Complete design and begin construction of improvements to lime residuals dewatering, motor control centers and high-service pumping.
- Continue with security enhancements at Water Treatment Plant and Distribution System to include camera installations at multiple sites.
- Continue upgrading/rehabilitating water treatment facilities.
- Continue updating GIS with water distribution valve and hydrant locations and provide web based access for crew members.
- Continue monitoring Federal and State statutes and regulations related to water quality and the operation of potable water systems to ensure compliance.
- Continue monitoring "unaccounted for water" in the water distribution system.
- Continue hydrant replacement program and the replacing of outdated equipment.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Continue with security enhancements at Water Treatment Plant and Distribution System.	Conducted inspections for fiber optic conduits and video camera installations at Glades Road Complex; began design of improvements to access control at entry gate from Airport Road; installed fencing at new production wells.
Construction of concentrate system for reuse blending application.	Completed April 2014 and operational.
Continue hydrant replacement program and the replacing of outdated equipment.	Hydrants are being repaired/replaced as identified by crew members; Approximately 90 hydrants were replaced this year.
Continue monitoring "unaccounted for water" in the water distribution system.	Ongoing; "unaccounted for water" has been below 5% (Below 10% is industry standard).
Construction of three new production wells.	Completed March 2014 and operational.
Replace WTP SCADA control system.	Installation at 90% completion as of May 1, 2014; on schedule for completion.
Construct on-site sodium hypochlorite generators to produce chlorine for disinfection process.	Construction at 80% completion as of May 1, 2014; on schedule for completion.
Continue monitoring Federal and State statutes and regulations related to water quality and the operation of potable water systems to ensure compliance.	Ongoing; In compliance -- meet or exceed all standards.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Percentage of time drinking water surpasses state/federal standards.	World Class Municipal Services	100%	100%	100%
Percentage of water service calls responded to within 2 hours.	Strong Partnership with Our Stakeholders	100%	100%	100%

City of Boca Raton

FUND	DEPARTMENT	DIVISION
WATER/SEWER OPERATING	UTILITY SERVICES	470-4231

DIVISION DESCRIPTION

Operation and maintenance of a 17.5 MGD Wastewater Treatment Plant and 240 lift stations. Maintain over 127 miles of force mains and over 385 miles of gravity sewers.

GOALS

To provide treatment and disposal of wastewater in compliance with all local, state and federal standards. Monitor commercial, institutional and industrial sites for compliance with the wastewater pretreatment standards.

OBJECTIVES 2014-2015

Continue monitoring the Florida Department of Environmental Protection's and the Federal Environmental Protection Agency's efforts to establish numeric nutrient criteria and the potential impacts on the wastewater system.

Continue reinvesting in and the rehabilitation of the wastewater infrastructure.

Finalize reclaimed water large user contracts with golf courses; connect Boca West to reclaimed water system.

Continue expanding sanitary sewer system to remaining areas with septic tanks.

Continue lining of sewer collection system -- mains, force mains, and manholes.

Continue updating GIS with sewer collection system valve and ARV locations.

Continue rehabilitation of Lift Stations -- reduce number of one-pump stations to less than 5% of our total number of stations.

Obtain FDEP concurrence that facility meets requirements of a 100% Reclaimed Water Facility per 403.086 F.S.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Reduce the number of one-pump lift stations to less than 5% of our total number of stations at all times.	Meeting goal; maintaining two-pump at most stations.
Continue monitoring the Florida Department of Environmental Protection's and the Federal Environmental Protection Agency's efforts to establish numeric nutrient criteria and the potential impacts on the wastewater system.	Ongoing -- In Compliance; FDEP to begin implementation rulemaking in June/July 2014.
Finalize reclaimed water large user contracts with golf courses.	Ongoing; Contracts are in draft form, working with customers to finalize.
Ongoing system wide Septic Tank Replacements with Sanitary Sewer.	Esterly - Completed; Boca Raton Hills and Boca Raton Heights - On Schedule for Completion.
Complete rehabilitation of anaerobic digesters.	Construction at 85% completion as of May 1; On schedule for completion.
Construct on-site sodium hypochlorite generators to produce chlorine for disinfection purposes.	Construction at 75% completion as of May 1; On schedule for completion.
Construct membrane concentrate re-route pump station to discharge direct to ocean outfall.	Completed April 2014 and operational.
Lining of sewer collection system -- mains, force mains, and manholes.	Ongoing; Completed approximately \$1.1 million worth of lining.

OTHER ACHIEVEMENTS

Received FWEA David W. York Award for Best Reclaimed Water System > 15 MGD in State of Florida

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Percent of raw waste water flowing into treatment facility	World Class Municipal Services	100%	100%	100%



CEMETERY / MAUSOLEUM FUND

OPERATED BY RECREATION SERVICES

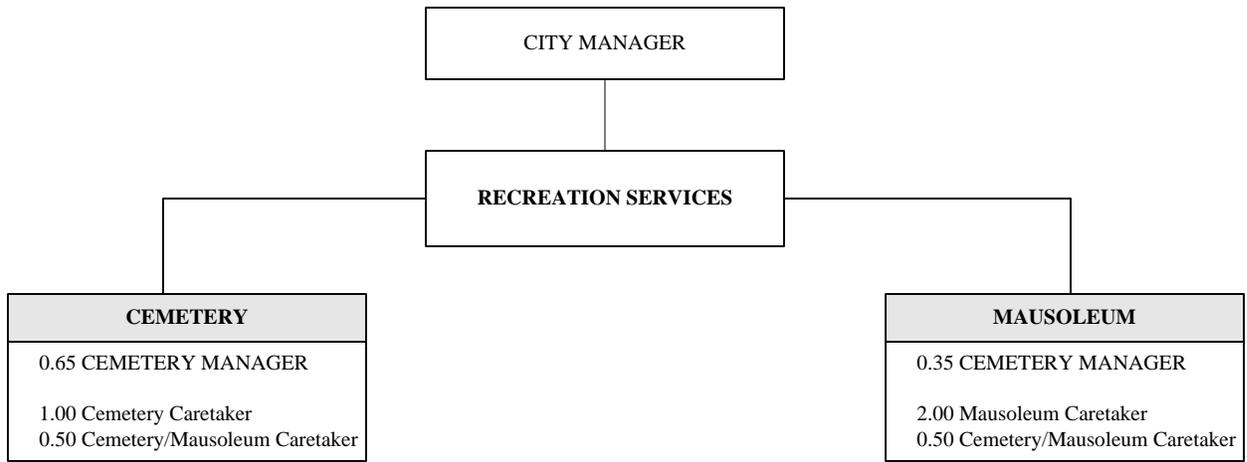
Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director

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 for Cemetery burials and Mausoleum entombments, and maintains all facilities and grounds.



DIVISION	APPROVED 2014-15 BUDGET
Cemetery	\$ 388,600
Mausoleum	1,061,300
TOTAL	\$ 1,449,900

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	340,136	359,000	359,000	365,200
Other Operating	149,109	281,400	282,300	286,400
Supplies	17,466	22,200	22,200	22,600
Capital Outlay	-	132,800	151,300	111,000
Depreciation	62,298	-	-	-
Sub-Total	569,009	795,400	814,800	785,200
Reserves	786,676	453,100	453,100	664,700
TOTAL	1,355,685	1,248,500	1,267,900	1,449,900
Full-time Employees	5.00	5.00	5.00	5.00



Approved Positions FY 13/14	5.00
Revised Positions FY 13/14	-
Personnel Changes FY 14/15	-
Approved Positions FY 14/15	5.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
CEMETERY/MAUSOLEUM	RECREATION SERVICES	480-6241

DIVISION DESCRIPTION

This Division includes the Boca Raton Cemetery and Mausoleum. The following goals and objectives are consistent with the Recreation Services Department Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

1. Update Cemetery & Mausoleum Rules & Regulations
2. Work with Mausoleum, Inc to establish written burial service process and procedures
3. Continue to evaluate grounds and facility maintenance and modify plans and schedules to maintain optimal efficiency

OBJECTIVES 2014-2015

1. a. Review other local private and municipal cemeteries to compare rules and regulations to maintain consistencies within the industry.
1. b. Meet with Mausoleum, Inc to gain input for rules and regulations update.
2. Have City and Mausoleum, Inc staff work together to establish written procedures to maintain consistency, define roles and develop mutual expectations.
3. Meet monthly for facility and grounds inspections to assure maintenance plans and schedules are meeting current needs.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<ol style="list-style-type: none"> 2. a. Develop appropriate forms to track and document inspections. b. Coordinate inspections so that results can be shared at staff meetings to ensure maximum use of staff time. c. Utilize inspections to modify maintenance plans and clarify expectations. 4. a. Inspect and evaluate internal and external components of each fountain. b. Establish a replacement schedule for each fountain c. Establish annual maintenance and inspection plan for each fountain. 1. a. Meet with staff to evaluate functionality of current work and storage areas. b. Develop a phased plan to address concerns that remains within budgetary allowances. 3. Meet annually with Facility Maintenance to evaluate the effectiveness of scheduled maintenance and make any needed additions/deletions to the maintenance plan as needed. 	<ol style="list-style-type: none"> 2. a,b,c. Inspection forms developed and or updated with periodic inspections used to demonstrate areas needing improvement for staff discussions during regularly held staff meeting. 4. a,b. New fountains purchased based on age and condition of existing units. 4. c. Annual maintenance schedule established. 1. a,b. Meetings held with staff and improvements made to storage and work areas. New vault handler purchased to improve safety and more efficiently transport and install vaults sold on site. Electrical upgrade to the building, and A/C improvements are under consideration. 3. Annual meeting held to discuss roofing, A/C preventative maintenance and painting needs.

OTHER ACHIEVEMENTS

N/A

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Provide timely, professional quality Funeral Services and Burials with 24 hours notice.	World Class Municipal Services	99%	99%	100%
Provide timely, professional quality entombment and enrichment services at the Mausoleum Complex Cemetery with 24 hours notice.	World Class Municipal Services	99%	99%	100%
Ensure consistent compliance with rules and regulations as related to decorations, by removing violations within one workday.	World Class Municipal Services	90%	90%	100%

GOLF COURSE FUNDS

OPERATED BY RECREATION SERVICES

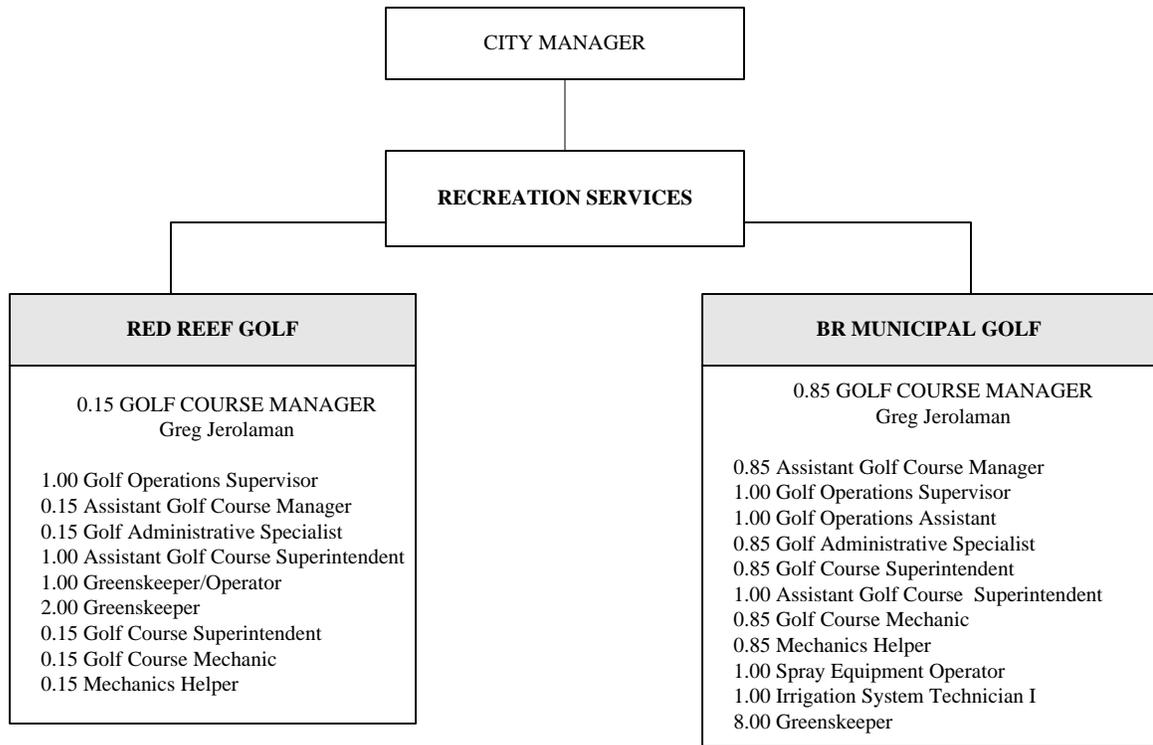
Mickey A. Gomez, Recreation Services Director
John A. Parks, Deputy Recreation Services Director

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 2014-15 BUDGET
Red Reef Golf Course	\$ 589,700
Municipal Golf Course	1,837,700
Golf R&R	759,600
TOTAL	\$ 3,187,000

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	1,690,800	1,679,500	1,679,500	1,662,900
Other Operating	645,677	737,400	741,700	729,900
Supplies	293,579	338,500	355,500	337,500
Capital Outlay	-	81,300	81,300	183,000
Transfers	2,000	1,000	1,000	15,400
Depreciation	146,410	-	-	-
Sub-Total	2,778,466	2,837,700	2,859,000	2,928,700
Reserves	140,934	127,600	127,600	258,300
TOTAL	2,919,400	2,965,300	2,986,600	3,187,000
Full-time Employees	23.00	23.00	23.00	23.00



Approved Positions FY 13/14	23.00
Revised Positions FY 13/14	
Personnel Changes FY 14/15	—
Approved Positions FY 14/15	23.00

City of Boca Raton

FUND

DEPARTMENT

DIVISION

GOLF COURSE

RECREATION SERVICES

490-6312

DIVISION DESCRIPTION

This Division includes the Red Reef Golf Course and the Boca Raton Municipal Golf Course. The following goals and objectives are consistent with the Recreation Services Departments Mission: To enrich the life of each resident and to contribute to the enhancement of Boca Raton as a community by providing exceptional recreational, educational and municipal programs, facilities and sites in a fiscally responsible manner.

GOALS

1. Provide an affordable high quality golf experience for all patrons under a sound management and financial plan, which provides the highest level of course conditioning and customer service possible, while simultaneously remaining competitive and self-supporting.
2. Promote increased participation and growth of the game.

OBJECTIVES 2014-2015

COURSE CONDITIONING

1. a. Procure and install an updated computerized irrigation system at the Municipal golf course.
1. b. Perform tree trimming on all courses as needed.
1. c. Install drainage grids on Championship course greens #4 and #7
1. d. Install drainage in bunkers as needed.
1. e. Maintain consistent fertility practices on all tee and fairway surfaces, as well as bunker complexes as needed.

COURSE OPERATIONS

2. a. Improve efficiency and capabilities of Tee Time/Point of Sale system by having the Tee Times hosted by vendor Chelsea systems. This upgrade will enable a mobile tee time website to be created and enable 3rd party tee time providers to interface with our tee time system, which should drive revenues.
2. b. Procure and create new mobile website, which will enable patrons to make tee times on their mobile devices.
2. c. Interface with 3rd party tee time providers as deemed prudent, to drive revenues.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
<ol style="list-style-type: none"> 1. a. To improve course aesthetics, address all uneven or depression areas on the back 9 of the Championship Course by sod cutting, grade adjusting and re-sodding. 1. b. Perform tree trimming on both courses as needed. 1. c. Install drainage grids in greenside bunkers where needed. 1. d. Procure contractor to prep, prime and paint the open-air pole barn in the maintenance yard. <ol style="list-style-type: none"> 2. a. Continue successful junior promotions and SNAG program to promote parent and junior play. 2. b. Continue successful tee time inventory management utilizing Golf Now.com and CANAM group. 	<ol style="list-style-type: none"> 1. a. Due to changing priorities (see Other Achievements) creating time constraints, this objective was not met. 1. b. Tree trimming was performed as needed around tees and greens at both Red Reef and Municipal courses. 1. c. Due to changing priorities (see Other Achievements) creating time constraints, this objective was not met. 1. d. Pole barn project was completed. <ol style="list-style-type: none"> 2. a. Over 500 junior/parent participants took advantage during our second year of the summer junior promotion, wherein a junior could play free when accompanied by a full paying adult on the Executive course. The SNAG (Starting New at Golf) program was again successfully implemented by the Athletics section, with the final session comprised of instruction on the full swing, short game and on-course play during a two hour clinic conducted at the Municipal Course.

2. b. During peak season, tee time inventory management continued to be addressed with the sale of two-day advanced tee times to members of the CANAM group, as well as booking one outside group on Thursday mornings between 7:30 -8:30 am on the Championship course.

OTHER ACHIEVEMENTS

Restored and sodded over 4000 square feet of lake bank along #18 fairway on the Championship course. This project has improved safety and course aesthetics and utilized approximately 300 cubic yards of fill, which was delivered at no charge by a contractor who was obligated to remove fill generated from a road project at the Utility Services plant.

Restored and renovated lake banks on #5 tee Championship course and #8 tee Executive course.

Renovated #6 Championship course front greenside bunker.

Created a new tee complex for ladies on #8 of the Executive golf course.

Performed greens grade adjustments to promote surface drainage in the fronts of #s 4, 9, 11 and 13 Championship course greens as well as the NW edge of the practice putting green.

Drainage was installed immediately behind #7 Championship green and under the back of #9 Championship green which has improved conditions in these areas.

Increased fertility applications on all tee and fairway surfaces and major bunker complexes.

Adjusted sprinkler coverage to improve turf quality in the beginning of Championship fairway #12 and for the right greenside bunker complex on hole #15.

Red Reef golf course tees #1 and #3 were expanded and resodded and green #8 was recontoured (while amending the subsoil) and resodded with Paspalum Supreme, resulting in much improved putting conditions.

Performed significant repair and re-installed Glades Road entry sign, which had been struck by a vehicle and heavily damaged.

At 6 months, revenues are up 2% at the Municipal facility, in spite of an increasingly competitive marketplace.

PERFORMANCE MEASURES

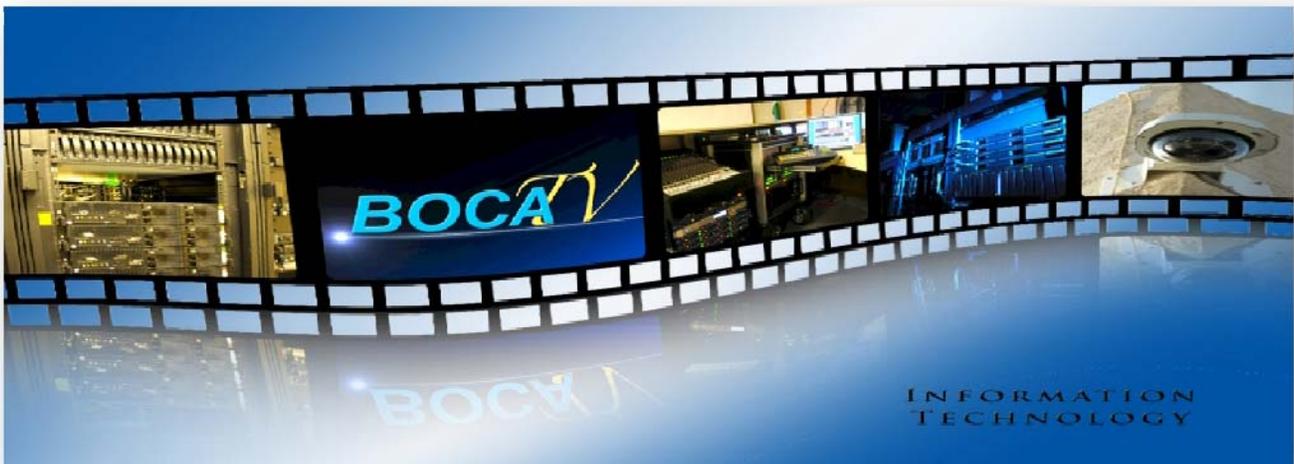
OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Increase total user revenue by stated amounts over approved budget from previous year.	Financially Sound City Government	1.9%	2.6%	3%
Increase total system rounds played by stated amounts over previous year.	Financially Sound City Government	1677	1560	3300
Check ball washers and towels weekly.	World Class Municipal Services	100%	100%	100%
Vertical cut and aerate all fairways once per year	World Class Municipal Services	100%	100%	100%
Properly reset pin placements on all greens on a daily basis.	World Class Municipal Services	100%	100%	100%
Aerate all greens and tees three times per year.	World Class Municipal Services	100%	100%	100%
Reset tee-off markers on all tee boxes five times per week.	World Class Municipal Services	100%	100%	100%

INFORMATION TECHNOLOGY FUND

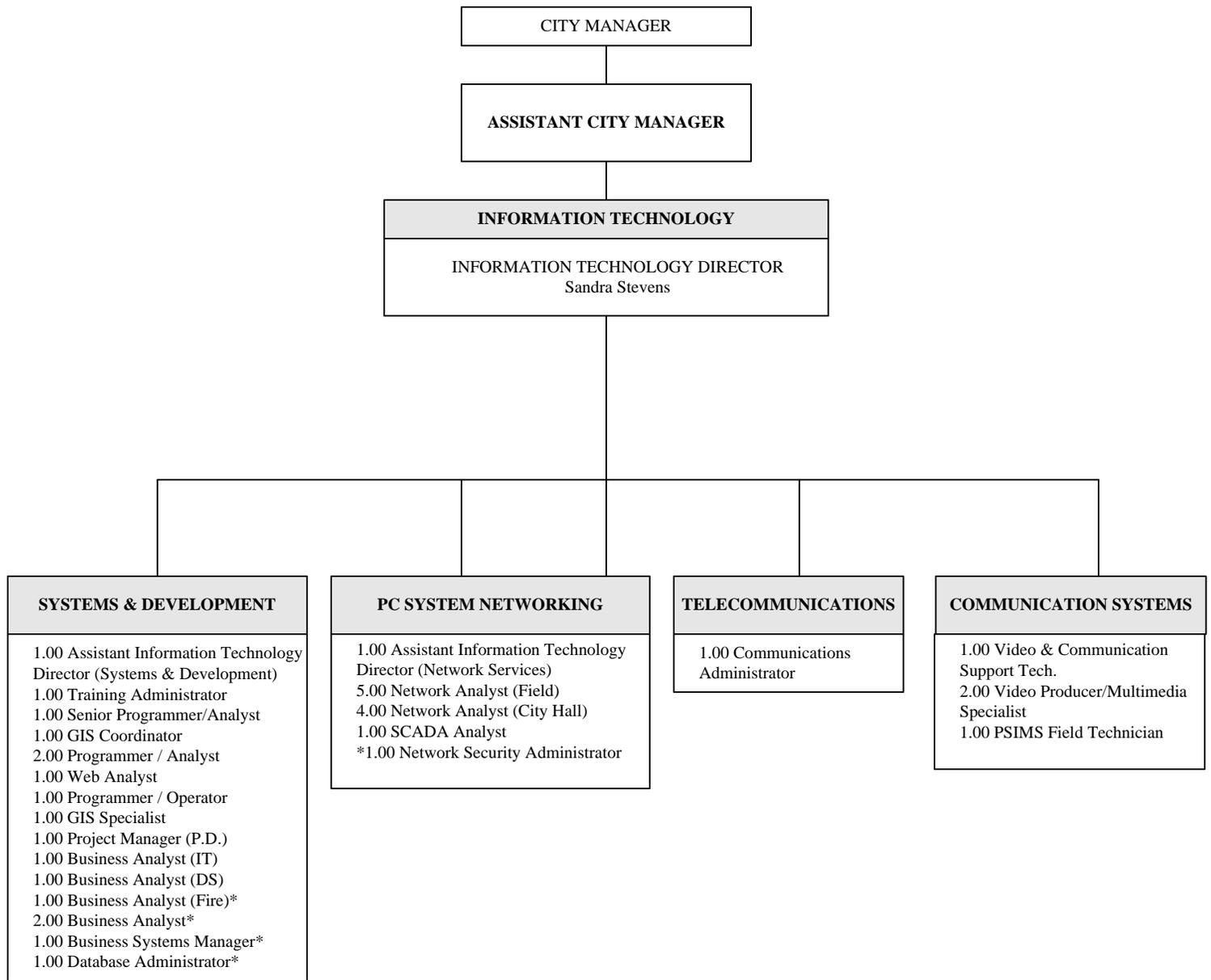
Sandra Stevens, Information Services Director

The mission of the Information Technology Division is to provide the 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, telecommunications and television and video programming and indirectly through programs designed to enhance and improve services rendered to the public by other City departments.

The goal of the Information Technology Division is to provide, develop, support and maintain the technological infrastructure as well as appropriate software and programming solutions to satisfy the needs of city staff, business partners and citizens. The Information Technology Division will proactively provide service and value to the city government and the citizenry at large through communication, education, smart growth and efficient use of technologies including telephony, internet services, program development, hardware infrastructure, public broadcasting, and resource security ensuring that Boca Raton is known not only as a premier community but as a world-class local government.



EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	2,772,068	3,015,200	3,015,200	3,586,200
Other Operating	1,489,147	1,677,800	1,684,000	1,824,900
Supplies	1,225,629	76,300	76,300	76,300
Capital Outlay	-	1,678,300	1,747,500	2,249,100
Depreciation	309,348	-	-	-
Sub-Total	5,796,192	6,447,600	6,523,000	7,736,500
Reserves	3,928,830	3,966,300	3,966,300	3,759,800
TOTAL	9,725,022	10,413,900	10,489,300	11,496,300
Full-time Employees	30.00	30.00	30.00	35.00



*1.00 Addition of Business Analyst (Fire)
 *2.00 Addition of Business Analyst (DS)
 *1.00 Addition of Business Systems Manager
 *1.00 Database Administrator

Approved Positions FY 13/14	30.00
Revised Positions FY 13/14	+5.00
Personnel Changes FY 14/15	_____
Approved Positions FY 14/15	35.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
INFORMATION TECHNOLOGY	CITY MANAGER	510-0431

DIVISION DESCRIPTION

The mission of the Information Services Division of the City Managers Department is to provide 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, telecommunications, television and video programming and indirectly through programs designed to enhance and improve services rendered to the public by other City departments.

GOALS

The goal of the Information Technology Division is to provide, develop, support and maintain the technological infrastructure as well as appropriate software and programming solutions to satisfy the needs of city staff, business partners and citizens. The Information Technology Division will proactively provide service and value to the city government and the citizenry at large through communication, education, smart growth and efficient use of technologies including telephony, internet services, program development, hardware infrastructure, public broadcasting, and resource security ensuring that Boca Raton is known not only as a premier community but as a world-class local government.

OBJECTIVES 2014-2015

- Video Production upgrade of City Council chambers to be full HD format
- Public Information Request tracking and monitoring system
- Telecommunication- PBX system replacement
- Customer relationship management system including mobile application
- Financial report writing system to produce regulatory reports by integrating data from multiple systems.
- VDI(Virtual Desktop) implementation and upgraded Wi-Fi for public access computers at Spanish River Library.
- Expansion of digital records for departments including Financial Services and Human Resources

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Expanded wireless internet access for City Hall, Municipal Services and 6500 Building	Installed new access points to City Hall, Municipal Services and 6500 Congress buildings. Project improves security and internet speed for public access as well as city staff access.
Video production over IP to allow public broadcasts from any City facility	Completed the configuration of new equipment to allow public video broadcasting from any city facility.
Infrastructure updates to computer rooms at City Hall and Police Services.	Project delayed due to future building plans.
Customer relationship management system including mobile application	Due to scheduling, this goal was not completed and moved to FY2015.
Public Information Request tracking and monitoring system	Implementation of online public request system begun. The system will allow the public to request information on the web, pay fees, if applicable, and the city staff the ability to track and complete requests.
Upgrade and expand servers and backup storage for records retention purposes	Ongoing maintenance and server replacement completed.
Redesign of City's website and deployment of content management for departmental updates.	Implemented new content management website for public access. Additional departmental pages will be configured to use the new software and departmental updates will be performed.
Automation of financial transactions for Rectrac and other 3rd party applications.	Completed the programming to allow automatic financial batch transactions from 3rd party application to the City's financial management system.

OTHER ACHIEVEMENTS

Video Broadcasting through AT&T U-verse - Added new equipment to allow broadcasting the City's government channel, Channel20, for AT&T u-Verse customers. Previously access was only available for Comcast customers.

GIS (Police) Crime Mapping - Implemented a new crime mapping system used by citizens to search and setup notifications for identified crime types within the city.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Individual telephone move/add/change requests completed within 1 working day	World Class Municipal Services	95%	95%	95%
Provide public information requests with programming or online reports	World Class Municipal Services	Within 3 hours	Within 3 hours	Within 3 hours
Respond to calls for technical assistance within 4 hours.	World Class Municipal Services	98%	97%	97%
Upgrade City personal computers on a four year cycle.	World Class Municipal Services	25%	25%	25%
Produce live telecasts of public meetings.	Strong Partnership with Our Stakeholders	108	108	108

MOTOR POOL FUND

OPERATED BY MUNICIPAL SERVICES

Daniel Grippo, Director

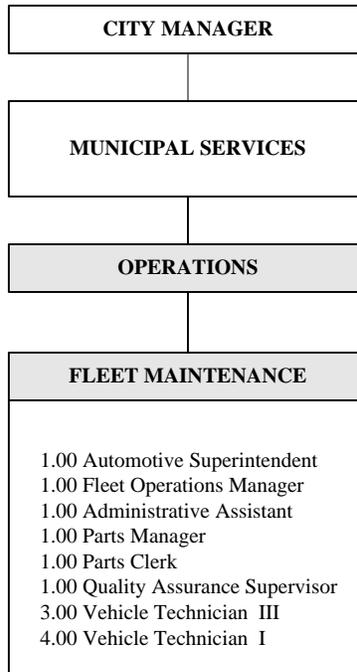
The mission of the Fleet Maintenance Division of Municipal Services, operating in the Motor Pool Fund, is to provide low cost, efficient maintenance to prolong the useful life of the fleet, provide vehicles that are safe and reliable and maximize the residual value of the City’s fleet.

The Fleet Maintenance Division is responsible for the repair and maintenance of 956 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 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	782,819	919,700	919,700	890,500
Other Operating	265,986	287,400	290,600	439,500
Supplies	98,919	84,200	87,600	84,200
Capital Outlay	180,521	1,681,900	2,287,800	2,877,400
Depreciation	1,287,668	-	-	-
Sub-Total	2,615,913	2,973,200	3,585,700	4,291,600
Reserves	14,349,849	15,070,400	15,070,400	16,867,700
TOTAL	16,965,762	18,043,600	18,656,100	21,159,300
Full-time Employees	13.00	13.00	13.00	13.00



Approved Positions FY 13/14	13.00
Revised Positions FY 13/14	
Personnel Changes FY 14/15	<u> </u>
Approved Positions FY 14/15	13.00

City of Boca Raton

FUND	DEPARTMENT	DIVISION
MOTOR POOL	MUNICIPAL SERVICES	520-4431

DIVISION DESCRIPTION

The Fleet Maintenance Section is responsible for the repair and maintenance of 508 automobiles and light trucks, 78 heavy duty trucks, and 367 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.

GOALS

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 2014-2015

- Outsource Fleets parts inventory with a comprehensive in-house store operation to gain efficiencies and reduce operating budget.
- Implement a GPS fleet management system to improve driver safety, vehicle utilization and fuel expenses.

ACHIEVEMENTS

OBJECTIVE 2013-2014	ACHIEVEMENT
Analyze parts inventory operation.	This objective is on-going. Staff has analyzed the cost benefits of outsourcing the parts inventory.
Purchase a CNG garbage truck.	This project has been deferred. After further investigation it has been determined that there is no cost benefit for the implementation of this project at this time. In the future, when there is more CNG infrastructure in place, the City will revisit this option.
On-site installation of a small Compressed Natural Gas (CNG) station.	This objective is on-going. Staff has reviewed on-site CNG station options and repair facility upgrades.

OTHER ACHIEVEMENTS

Fleet Maintenance was awarded the A.S.E Blue Seal of Excellence by the National Institute of Automotive Service Excellence.

PERFORMANCE MEASURES

OBJECTIVE	STRATEGIC INITIATIVE	FY 2012-2013 ACTUAL	FY 2013-2014 ESTIMATED	FY 2014-2015 TARGET
Maintaining a high level of expertise in Fleet Maintenance industry by providing an on-going training program.	World Class Municipal Services	138 hours	200 hours	240 hours
Reduce equipment down time thru additional preventative maintenance activities.	World Class Municipal Services	2.22 work days	2.2 work days	2 work days

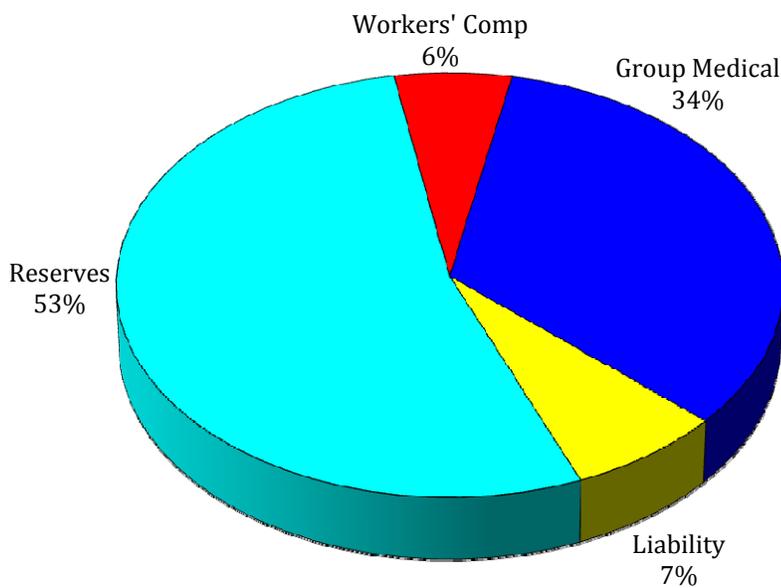


SELF INSURANCE FUNDS

OPERATED BY FINANCIAL SERVICES

Linda C. Davidson, C.P.A., 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 2014-15 BUDGET
Workers' Comp	\$ 2,070,400
Group Medical	11,658,100
Liability	2,524,300
Reserves	18,624,500
TOTAL	\$ 34,877,300

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Personal Services	310,961	386,800	386,800	479,700
Other Operating	13,266,505	18,555,000	18,572,600	15,764,500
Supplies	5,430	6,800	6,800	6,100
Transfers	2,000,000	1,000,000	1,000,000	2,500
Sub-Total	15,582,896	19,948,600	19,966,200	16,252,800
Reserves	21,874,912	16,099,100	16,099,100	18,624,500
TOTAL	37,457,808	36,047,700	36,065,300	34,877,300
Full-time Employees	4.30	4.30	4.30	5.30

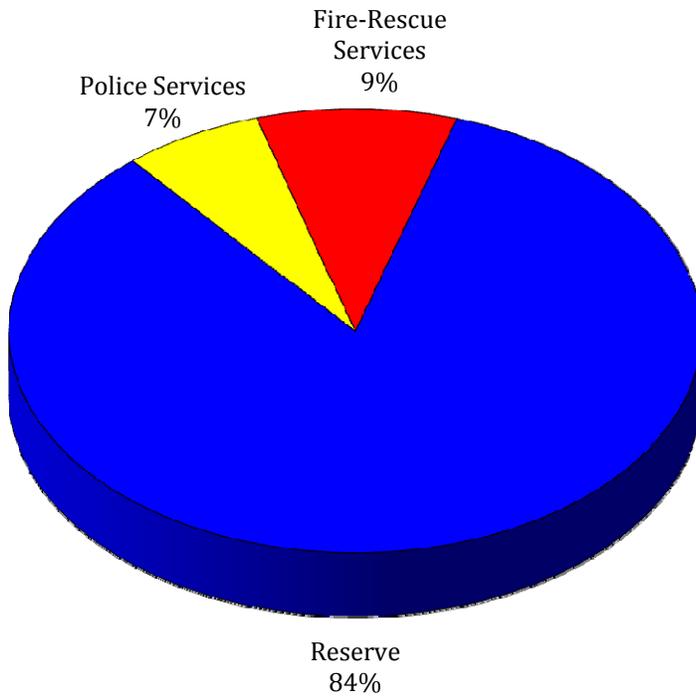


RETIREMENT SUSTAINABILITY FUND

OPERATED BY FINANCIAL SERVICES

Linda C. Davidson, C.P.A., Financial Services Director

The Retirement Sustainability Fund, operated by Financial Services, provides a separate funding for the receipt and expenditure of the state premium taxes for police and fire retirement benefits, and to account for reserve funding to reduce the financial burden, if any, of retirees on future taxpayers.



DIVISION	APPROVED 2014-15 BUDGET
Police Services	\$ 1,224,100
Fire-Rescue Services	1,755,400
Reserve	15,776,300
TOTAL	\$ 18,755,800

EXPENDITURE BY CATEGORY	ACTUAL 2012-13 BUDGET	APPROVED 2013-14 BUDGET	REVISED 2013-14 BUDGET	APPROVED 2014-15 BUDGET
Other Operating	-	2,833,400	2,833,400	2,979,500
Sub-Total	-	2,833,400	2,833,400	2,979,500
Reserves	-	15,000,000	15,000,000	15,776,300
TOTAL	-	17,833,400	17,833,400	18,755,800



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	AAA
Standard and Poor’s	AAA	AAA
Fitch Ratings	AAA	AAA

Total outstanding debt of the City at September 30, 2012, and 2013 is as follows:

Purpose	2012	2013
General Obligation Bonds/Notes	\$ 39,905,000	\$ 36,490,000
Revenue Bonds	82,853,000	74,750,000
Special Assessment Debt	12,830,000	11,925,000
Loans Payable	1,275,000	655,000
Total	\$136,863,000	\$123,820,000

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 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 2004	Refunding	2.00 -3.88%	\$14,095,000
General Government – Series 2010	Downtown Library	3.00 -4.00%	8,280,000
General Government – Series 2011	Refunding	2.00-3.00%	5,425,000
General Government – Series 2011	Refunding	2.00-5.00%	8,690,000
Total			\$36,490,000

Revenue Bonds: Revenue bonds outstanding at September 30, 2013, are as follows:

Purpose	Description	Interest Rates %	Amount Outstanding
Water/Sewer-Series 2008	Refunding	4.00-4.375%	\$34,650,000
Water/Sewer-Series 2009	Refunding	2.50 – 4.00%	5,610,000
Total			\$40,260,000

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 2013 was \$188,626,142. 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 .83%.

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 2015 through 2020 calls for the expenditures approximating \$300,666,600.

Water and Sewer Utility Fund

Net position for business-type activities at September 30, 2013 was \$337.4 million, a 2.2%, or \$12.3 million, increase from the 2012 balance of \$325.1 million.

The net assets for the Water and Sewer Fund increased by \$11.466 million in 2013, a 2.18% decrease from the \$11.723 million reported in 2012. In 2013 there were \$8.8 million of nonrecurring system development charges, an increase of \$3.25 million over 2012.

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 2013 were as follows:

Plan	Amount
General Employees' Pension Plan	\$4,268,084
Police & Firefighter's Retirement System	15,262,739
Executive Employees' Retirement System	1,367,748
Total	\$29,898,571

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.

**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
2004	58,805	12,537,612	0.47%	79,838	0.74
2005	57,670	14,437,905	0.40%	85,311	0.68
2006	54,390	16,624,250	0.33%	85,488	0.64
2007	50,990	19,931,342	0.26%	85,296	0.60
2008	47,455	20,408,459	0.23%	85,293	0.56
2009	43,785	19,624,543	0.22%	84,823	0.52
2010	49,195	17,992,026	0.27%	84,313	0.58
2011	44,960	16,609,124	0.27%	84,392	0.53
2012	39,905	16,421,102	0.24%	85,329	0.47
2013	36,490	16,627,084	0.22%	86,041	0.42

**PLEDGED-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	
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
2009	1,300,511	6,750,600		8,051,111	5,130,000	1,416,300	1.23
2010	1,188,119	6,658,892		7,847,011	5,340,000	1,193,760	1.20
2011	1,236,280	8,948,102		10,184,382	5,575,000	956,997	1.56
2012	1,300,374	6,484,150		7,784,524	5,815,000	704,206	1.19
2013	1,240,859	6,574,894		7,815,753	6,075,000	433,644	1.20

⁽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	
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
2009	52,149,868	33,586,572	18,563,296	2,030,000	2,152,093	4.44
2010	48,766,835	30,780,072	17,986,763	2,655,000	1,948,455	3.91
2011	48,819,198	31,586,702	17,232,496	3,145,000	1,824,430	3.47
2012	49,926,107	31,677,197	18,248,910	3,260,000	1,766,594	3.63
2013	48,193,038	33,403,929	14,789,109	3,380,000	1,660,169	2.93

(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, 2013**

(Amounts Expressed in Thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
OVERLAPPING:			
Palm Beach County	\$ 187,210	13.27%	\$ 24,835
Palm Beach School District	26,370	13.27%	3,498
SUBTOTAL	\$ 213,580		\$ 28,333
DIRECT DEBT:			
Boca Raton	\$ 36,490	100.00%	\$ 36,490
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 64,823

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.

2010 General Obligation Downtown Library Bonds		FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
1/1, 7/1	2015	4.000%	\$ 365,000.00	\$ 300,900.00	\$ 665,900.00	
	2016	4.000%	\$ 380,000.00	\$ 286,300.00	\$ 666,300.00	
	2017	4.000%	\$ 395,000.00	\$ 271,100.00	\$ 666,100.00	
	2018	4.000%	\$ 415,000.00	\$ 255,300.00	\$ 670,300.00	
	2019	4.000%	\$ 430,000.00	\$ 238,700.00	\$ 668,700.00	
	2020	4.000%	\$ 445,000.00	\$ 221,500.00	\$ 666,500.00	
	2021	4.000%	\$ 465,000.00	\$ 203,700.00	\$ 668,700.00	
	2022	4.000%	\$ 485,000.00	\$ 185,100.00	\$ 670,100.00	
	2023	3.000%	\$ 505,000.00	\$ 165,700.00	\$ 670,700.00	
	2024	3.000%	\$ 520,000.00	\$ 150,550.00	\$ 670,550.00	
	2025	4.000%	\$ 535,000.00	\$ 134,950.00	\$ 669,950.00	
	2026	4.000%	\$ 555,000.00	\$ 113,550.00	\$ 668,550.00	
	2027	3.500%	\$ 575,000.00	\$ 91,350.00	\$ 666,350.00	
	2028	3.500%	\$ 595,000.00	\$ 71,225.00	\$ 666,225.00	
	2029	4.000%	\$ 620,000.00	\$ 50,400.00	\$ 670,400.00	
2030	4.000%	\$ 640,000.00	\$ 25,600.00	\$ 665,600.00		
			<u>\$ 7,925,000.00</u>	<u>\$ 2,765,925.00</u>	<u>\$ 10,690,925.00</u>	
2011 General Obligation Library Projects Refunding Bonds		FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
1/1, 7/1	2015	2.000%	\$ 565,000.00	\$ 116,600.00	\$ 681,600.00	
	2016	2.000%	\$ 580,000.00	\$ 105,300.00	\$ 685,300.00	
	2017	2.000%	\$ 590,000.00	\$ 93,700.00	\$ 683,700.00	
	2018	2.000%	\$ 600,000.00	\$ 81,900.00	\$ 681,900.00	
	2019	2.000%	\$ 615,000.00	\$ 69,900.00	\$ 684,900.00	
	2020	3.000%	\$ 620,000.00	\$ 57,600.00	\$ 677,600.00	
	2021	3.000%	\$ 640,000.00	\$ 39,000.00	\$ 679,000.00	
	2022	3.000%	\$ 660,000.00	\$ 19,800.00	\$ 679,800.00	
			<u>\$ 4,870,000.00</u>	<u>\$ 583,800.00</u>	<u>\$ 5,453,800.00</u>	
2011 General Obligation Fire Projects Refunding Bonds		FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
1/1, 7/1	2015	4.000%	\$ 835,000.00	\$ 386,150.00	\$ 1,221,150.00	
	2016	5.000%	\$ 865,000.00	\$ 352,750.00	\$ 1,217,750.00	
	2017	5.000%	\$ 910,000.00	\$ 309,500.00	\$ 1,219,500.00	
	2018	5.000%	\$ 955,000.00	\$ 264,000.00	\$ 1,219,000.00	
	2019	5.000%	\$ 1,005,000.00	\$ 216,250.00	\$ 1,221,250.00	
	2020	5.000%	\$ 1,050,000.00	\$ 166,000.00	\$ 1,216,000.00	
	2021	5.000%	\$ 1,110,000.00	\$ 113,500.00	\$ 1,223,500.00	
	2022	5.000%	\$ 1,160,000.00	\$ 58,000.00	\$ 1,218,000.00	
			<u>\$ 7,890,000.00</u>	<u>\$ 1,866,150.00</u>	<u>\$ 9,756,150.00</u>	

2014 General Obligation Bonds	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
Refunding Bonds 1/1, 7/1	2015	3.375%	\$ 1,995,000.00	\$ 188,784.00	\$ 2,183,784.00
	2016	3.500%	\$ 2,025,000.00	\$ 158,460.00	\$ 2,183,460.00
	2017	3.600%	\$ 2,050,000.00	\$ 127,680.00	\$ 2,177,680.00
	2018	3.625%	\$ 2,085,000.00	\$ 96,520.00	\$ 2,181,520.00
	2019	3.750%	\$ 2,120,000.00	\$ 64,828.00	\$ 2,184,828.00
	2020	3.875%	\$ 2,145,000.00	\$ 32,604.00	\$ 2,177,604.00
				<u>\$ 12,420,000.00</u>	<u>\$ 668,876.00</u>

The following Revenue Bonds are development charges from the operation of the Water and Sewer System.

2008 Water amd Sewer Revenue Refunding & Improvement Bonds	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
	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>\$ 32,040,000.00</u>	<u>\$ 8,199,287.54</u>	<u>\$ 40,239,287.54</u>

2009 Water amd Sewer Revenue Refunding & Improvement Bonds	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
	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>\$ 4,740,000.00</u>	<u>\$ 417,409.40</u>	<u>\$ 5,157,409.40</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.

2009 Special Assessment Revenue Bonds	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
	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>\$ 7,610,000.00</u>	<u>\$ 1,467,518.82</u>	<u>\$ 9,077,518.82</u>

	FY END 9/30	COUPON RATE	PRINCIPAL MATURITIES	ANNUAL INTEREST	TOTAL ANNUAL PAYMENTS
2010 Special Assessment	2015		\$ 165,000.00	\$ 119,575.00	\$ 284,575.00
Revenue Bonds	2016		\$ 170,000.00	\$ 115,450.00	\$ 285,450.00
	1/1, 7/1		\$ 175,000.00	\$ 111,200.00	\$ 286,200.00
	2018		\$ 180,000.00	\$ 105,950.00	\$ 285,950.00
	2019		\$ 185,000.00	\$ 100,550.00	\$ 285,550.00
	2020		\$ 190,000.00	\$ 94,768.76	\$ 284,768.76
	2021		\$ 195,000.00	\$ 88,118.76	\$ 283,118.76
	2022		\$ 205,000.00	\$ 81,293.76	\$ 286,293.76
	2023		\$ 210,000.00	\$ 74,118.76	\$ 284,118.76
	2024		\$ 220,000.00	\$ 66,768.76	\$ 286,768.76
	2025		\$ 225,000.00	\$ 58,793.76	\$ 283,793.76
	2026		\$ 235,000.00	\$ 50,356.26	\$ 285,356.26
	2027		\$ 245,000.00	\$ 41,543.76	\$ 286,543.76
	2028		\$ 250,000.00	\$ 31,743.76	\$ 281,743.76
	2029		\$ 260,000.00	\$ 21,743.76	\$ 281,743.76
	2030		\$ 275,000.00	\$ 11,343.76	\$ 286,343.76
			<u>\$ 3,385,000.00</u>	<u>\$ 1,173,318.86</u>	<u>\$ 4,558,318.86</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	2015	4.950%	\$ 2,987,362.95	\$ 3,667,637.05	\$ 6,655,000.00
	3/1, 9/1		\$ 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>\$ 13,465,167.95</u>	<u>\$ 19,669,932.05</u>	<u>\$ 33,135,100.00</u>

**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, 2014. 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 Capital 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.

CIP Review

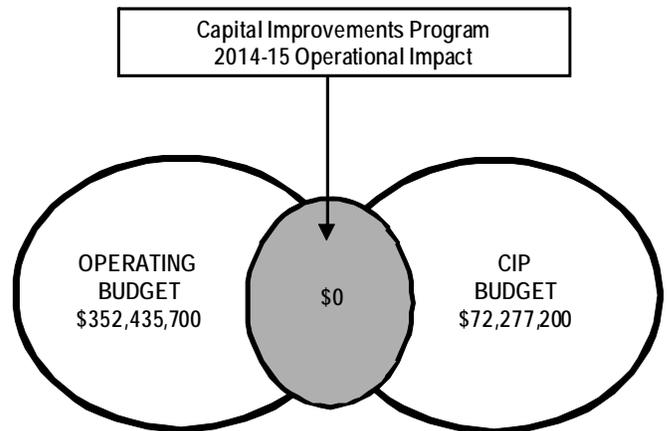
Departments must submit annual updates and new requests for the CIP to a review committee for evaluation. During the review process, consideration is given to each CIP project’s impact on operating costs during the upcoming year as well as future years. In addition, determination of projects to be included 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.

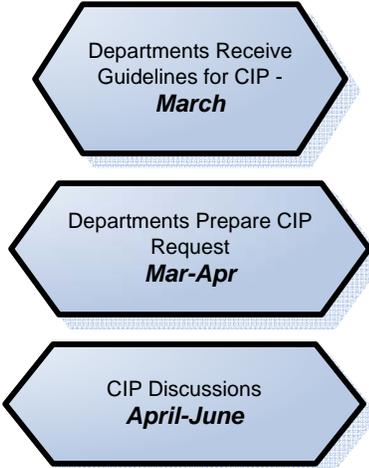


How CIP Impacts the Operating Budget

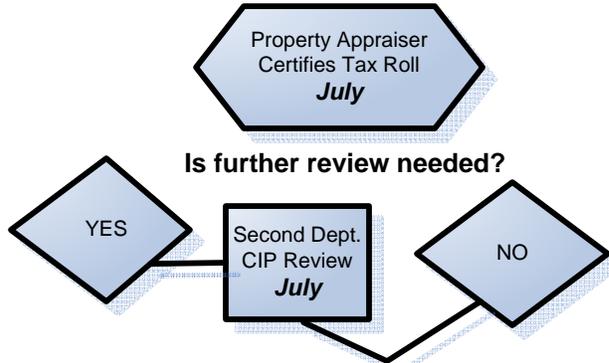
Fund Name	FY 2014-15 Impact	6 Year Impact
General Fund	\$ -	\$ 368,900
Information Tech	-	18,000
Total Costs	\$ -	\$ 386,900

FLOWCHART OF THE 2014-15 CIP PROCESS

BUDGET DEVELOPMENT & PRIORITIZATION PROCESS *March - April*



CITY MANAGEMENT REVIEW & MODIFICATION *June - July*



PROPOSED CIP SUBMITTED TO MAYOR AND COUNCIL *August*



PUBLIC HEARINGS AND ADOPTION *Sept - Oct*



KEY TO FUNDING SOURCE

<u>ABBREV.</u>	<u>DESCRIPTION</u>
BF	Beautification Fund
BPD	Beach & Park District
BRF	Beach Renourishment Fund
CPCF	Cemetery/Perpetual Care Fund
CRA	Community Redevelopment Agency
CRC	Capital Recovery Costs
CRC-GF	Capital Recovery Costs - General Fund
CRC-SF	Capital Recovery Costs - Sanitation Fund
DEP	Department of Environmental Protection
DOJ	Department of Justice
DF	Donations from Developers and Others
DTLDF	Downtown Land Dedication Fund
FAU	FAU Campus Development
FDOT	Florida Department of Transportation
FIND	Florida Inland Navigational District
FRDAP	Florida Recreation Development Assistance Program
GCCR	Golf Course Renewal & Replacement Fund
GFR	General Fund Revenue
GOB-PS	General Obligation Bond - Police Services
MP	Motor Pool
MPCF	Mausoleum/Perpetual Care Fund
PBC	Palm Beach County
SA-SW	Special Assessment - Sewer
SF	Sanitation Fund
SFRTA	South Florida Regional Transportation Authority
SIF	Sewer Impact Fund
SU	Stormwater Utility Fund
TF	Transportation Fund
USDOT	US Department of Transportation
WIF	Water Impact Fund
WRR	Water/Sewer Renewal & Replacement
WSOF	Water/Sewer Operating Fund

SUMMARY OF FUNDING SOURCES

PROJECTS

(Revenues)

Funding Source		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Estimated Total
Beautification Fund	BF	85,500	104,200	85,000	73,300	19,500	13,800	381,300
Beach & Park District	BPD	3,899,800	1,954,300	1,351,700	3,293,200	590,100	473,700	11,562,800
Beach Renourishment Fund	BRF	2,209,400	103,000	76,100	14,400	461,300	1,727,700	4,591,900
Cemetery/Perpetual Care Fund	CPCF	77,200	200,800	-	30,800	-	-	308,800
Community Redevelopment Agency	CRA	270,000	200,000	270,000	200,000	100,000	170,000	1,210,000
Department of Environmental Protection	DEP	4,093,200	159,600	115,100	15,600	293,000	2,636,300	7,312,800
Donations from Developers and Others	DF	181,100	347,100	181,100	181,100	181,100	181,100	1,252,600
Downtown Land Dedication Fund	DTLDF	-	-	36,000	153,300	55,000	-	244,300
FAU Campus Development	FAU	179,300	179,300	179,300	179,300	179,300	179,300	1,075,800
Florida Department of Transportation	FDOT	110,700	92,300	-	-	-	-	203,000
Florida Inland Navigational District	FIND	-	250,000	-	-	-	-	250,000
Florida Recreation Development Assistance Program	FRDAP	-	-	-	-	200,000	-	200,000
Golf Course Renewal & Replacement Fund	GCRR	145,400	14,700	14,700	14,700	15,600	14,700	219,800
General Fund Revenue	GFR	19,727,700	10,328,700	12,384,000	8,716,700	17,491,400	18,587,500	87,236,000
General Obligation Bond - Police Services	GOB-PS	-	-	-	7,000,000	8,000,000	-	15,000,000
Motor Pool	MP	125,000	215,000	500,000	-	1,250,000	-	2,090,000
Mausoleum/Perpetual Care Fund	MPCF	-	813,000	27,600	50,800	38,700	-	930,100
Palm Beach County	PBC	2,932,700	1,565,700	947,800	7,500	188,600	1,091,000	6,733,300
Special Assessment - Sewer	SA-SW	45,000	-	-	-	-	-	45,000
Sanitation Fund	SF	9,600	7,700	8,600	20,500	16,700	13,000	76,100
South Florida Regional Transportation Authority	SFRTA	140,000	140,000	-	-	-	-	280,000
Sewer Impact Fund	SIF	1,000,000	1,000,000	1,000,000	-	-	-	3,000,000
Stormwater Utility Fund	SU	1,230,000	720,000	720,000	200,000	200,000	200,000	3,270,000
Transportation Fund	TF	3,620,400	1,934,700	1,781,600	3,256,600	2,431,600	1,616,600	14,641,500
US Department of Transportation	USDOT	345,000	727,100	-	-	-	-	1,072,100
Water Impact Fund	WIF	149,200	24,900	24,100	24,100	20,000	20,000	262,300
Water/Sewer Renewal & Replacement	WRR	16,683,100	8,104,600	8,219,600	8,704,600	8,429,400	11,854,600	61,995,900
Water/Sewer Operating Fund	WSOF	10,608,000	11,310,000	11,350,000	8,000,000	7,600,000	3,600,000	52,468,000
Total Cost		67,867,300	40,496,700	39,272,300	40,136,500	47,761,300	42,379,300	277,913,400

**CITY-WIDE SUMMARY
OF PROJECTS**

Department	Funding Source	SCHEDULE OF PLANNED CIP EXPENDITURES						Estimated Total
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	
City Manager	GFR	120,000	-	-	-	-	-	120,000
		120,000	-	-	-	-	-	120,000
Police Services	GFR	9,910,100	1,018,800	854,700	745,000	615,000	669,100	13,812,700
		9,910,100	1,018,800	854,700	745,000	615,000	669,100	13,812,700
Fire Rescue Services	GFR	915,700	145,000	1,555,300	824,700	500,000	3,764,500	7,705,200
		915,700	145,000	1,555,300	824,700	500,000	3,764,500	7,705,200
Municipal Services	BPD	1,728,400	30,000	30,000	30,000	30,000	30,000	1,878,400
	BRF	2,209,400	103,000	76,100	14,400	461,300	1,727,700	4,591,900
	CRA	270,000	200,000	270,000	200,000	100,000	170,000	1,210,000
	DEP	4,093,200	159,600	115,100	15,600	293,000	2,636,300	7,312,800
	DF	181,100	347,100	181,100	181,100	181,100	181,100	1,252,600
	FAU	179,300	179,300	179,300	179,300	179,300	179,300	1,075,800
	FDOT	110,700	92,300	-	-	-	-	203,000
	FIND	-	250,000	-	-	-	-	250,000
	GFR	3,837,000	4,754,000	3,470,000	2,270,000	5,270,000	10,670,000	30,271,000
	GOB-PS	-	-	-	7,000,000	8,000,000	-	15,000,000
	MP	125,000	215,000	500,000	-	1,250,000	-	2,090,000
	PBC	2,932,700	1,565,700	947,800	7,500	188,600	1,091,000	6,733,300
	SFRTA	140,000	140,000	-	-	-	-	280,000
	SU	1,230,000	720,000	720,000	200,000	200,000	200,000	3,270,000
	TF	3,620,400	1,934,700	1,781,600	3,256,600	2,431,600	1,616,600	14,641,500
	USDOT	345,000	727,100	-	-	-	-	1,072,100
	WRR	50,000	50,000	50,000	50,000	50,000	50,000	300,000
		21,052,200	11,467,800	8,321,000	13,404,500	18,634,900	18,552,000	91,432,400
Recreation Services	BF	76,000	98,000	78,000	48,600	-	-	300,600
	BPD	2,097,200	1,882,600	1,271,700	3,077,600	415,100	330,400	9,074,600
	CPCF	-	-	-	25,000	-	-	25,000
	DTLDF	-	-	36,000	153,300	55,000	-	244,300
	FRDAP	-	-	-	-	200,000	-	200,000
	GFR	2,951,700	3,088,400	5,153,400	2,623,100	9,191,500	1,821,400	24,829,500
		5,124,900	5,069,000	6,539,100	5,927,600	9,861,600	2,151,800	34,674,000
Water & Sewer	SA-SW	45,000	-	-	-	-	-	45,000
	SIF	1,000,000	1,000,000	1,000,000	-	-	-	3,000,000
	WIF	100,000	-	-	-	-	-	100,000
	WSOF	10,608,000	11,310,000	11,350,000	8,000,000	7,600,000	3,600,000	52,468,000
	WRR	16,525,000	8,000,000	8,100,000	8,300,000	8,100,000	11,600,000	60,625,000
		28,278,000	20,310,000	20,450,000	16,300,000	15,700,000	15,200,000	116,238,000
Cemetery/Mausoleum	CPCF	77,200	200,800	-	5,800	-	-	283,800
	MPCF	-	813,000	27,600	50,800	38,700	-	930,100
		77,200	1,013,800	27,600	56,600	38,700	-	1,213,900
Golf Courses	GCCR	130,000	10,000	10,000	10,000	10,000	10,000	180,000
		130,000	10,000	10,000	10,000	10,000	10,000	180,000
Information Technology	BF	9,500	6,200	7,000	24,700	19,500	13,800	80,700
	BPD	74,200	41,700	50,000	185,600	145,000	113,300	609,800
	GCCR	15,400	4,700	4,700	4,700	5,600	4,700	39,800
	GFR	1,993,200	1,322,500	1,350,600	2,253,900	1,914,900	1,662,500	10,497,600
	SF	9,600	7,700	8,600	20,500	16,700	13,000	76,100
	WRR	108,100	54,600	69,600	354,600	279,400	204,600	1,070,900
	WIF	49,200	24,900	24,100	24,100	20,000	20,000	162,300
		2,259,200	1,462,300	1,514,600	2,868,100	2,401,100	2,031,900	12,537,200
Total Cost		67,867,300	40,496,700	39,272,300	40,136,500	47,761,300	42,379,300	277,913,400

**SUMMARY OF FUNDING SOURCES
VEHICLE/HEAVY EQUIPMENT
(Revenues)**

Funding Source		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Estimated Total
Beautification Fund	BF	60,400	-	-	-	-	-	60,400
Beach and Park District	BPD	188,000	284,700	101,000	37,200	44,800	44,800	700,500
Cemetery/Perpetual Care Fund	CPCF	-	38,700	-	-	-	-	38,700
Capital Recovery Cost	CRC	120,000	139,300	170,000	644,000	-	-	1,073,300
Capital Recovery Cost-General Fund	CRC-GF	595,200	1,128,500	2,860,800	640,000	75,000	3,057,200	8,356,700
Capital Recovery Cost-Sanitation Fund	CRC-SF	638,700	1,046,400	288,000	418,200	487,800	-	2,879,100
Department of Justice	DOJ	13,200	-	-	-	-	-	13,200
Florida Inland Navigational District	FIND	-	-	-	456,000	-	-	456,000
Golf Course Renewal & Replacement Fund	GCRF	31,000	197,000	327,000	235,000	28,000	152,000	970,000
General Fund Revenue	GFR	550,100	756,500	63,100	288,000	295,700	228,200	2,181,600
Motor Pool	MP	-	-	-	-	110,000	-	110,000
Mausoleum/Perpetual Care Fund	MPCF	-	16,800	-	-	-	-	16,800
Sanitation Fund	SF	1,793,300	474,600	392,000	419,800	387,200	-	3,466,900
Water/Sewer Operating Fund	WSOF	420,000	420,000	360,000	470,000	370,000	390,000	2,430,000
Total Cost		4,409,900	4,502,500	4,561,900	3,608,200	1,798,500	3,872,200	22,753,200

**CITY-WIDE SUMMARY
VEHICLE/HEAVY EQUIPMENT**

Department	Funding Source	SCHEDULE OF PLANNED CIP EXPENDITURES						Estimated
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Police Services	GFR	56,800	-	-	235,000	45,000	45,000	381,800
	CRC-GF	450,000	50,000	534,000	640,000	75,000	180,000	1,929,000
	DOJ	13,200	-	-	-	-	-	13,200
		520,000	50,000	534,000	875,000	120,000	225,000	2,324,000
Fire/Rescue Services	GFR	-	280,000	-	-	-	-	280,000
	CRC-GF	30,000	1,035,200	2,326,800	-	-	2,877,200	6,269,200
		30,000	1,315,200	2,326,800	-	-	2,877,200	6,549,200
Municipal Services	CRC	120,000	65,000	170,000	644,000	-	-	999,000
	CRC-SF	638,700	1,046,400	288,000	418,200	487,800	-	2,879,100
	SF	1,793,300	474,600	392,000	419,800	387,200	-	3,466,900
	FIND	-	-	-	456,000	-	-	456,000
	MP	-	-	-	-	110,000	-	110,000
		2,552,000	1,586,000	850,000	1,938,000	985,000	-	7,911,000
Recreation Services	BF	60,400	-	-	-	-	-	60,400
	BPD	188,000	284,700	101,000	37,200	44,800	44,800	700,500
	CRC	-	74,300	-	-	-	-	74,300
	CRC-GF	115,200	43,300	-	-	-	-	158,500
	GFR	493,300	476,500	63,100	53,000	250,700	183,200	1,519,800
		856,900	878,800	164,100	90,200	295,500	228,000	2,513,500
Water & Sewer	WSOF	420,000	420,000	360,000	470,000	370,000	390,000	2,430,000
		420,000	420,000	360,000	470,000	370,000	390,000	2,430,000
Cemetery/Mausoleum	CPCF	-	38,700	-	-	-	-	38,700
	MPCF	-	16,800	-	-	-	-	16,800
		-	55,500	-	-	-	-	55,500
Golf Courses	GCCR	31,000	197,000	327,000	235,000	28,000	152,000	970,000
		31,000	197,000	327,000	235,000	28,000	152,000	970,000
Total Vehicle Costs		4,409,900	4,502,500	4,561,900	3,608,200	1,798,500	3,872,200	22,753,200

GENERAL CIP FUNDS

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Bond Proceeds	\$ -	\$ -	\$ -	\$ 7,000,000	\$ 8,000,000	\$ -
Interest Earnings	200,000	100,000	100,000	100,000	100,000	100,000
Property Taxes	5,235,000	5,392,050	5,553,812	5,720,426	5,892,039	6,068,800
Utility Tax (1%)	1,520,000	1,550,400	1,581,408	1,613,036	1,645,297	1,678,203
Fund Balance	16,692,900	3,138,500	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	\$ 23,647,900	\$ 10,180,950	\$ 7,235,220	\$ 14,433,462	\$ 15,637,336	\$ 7,847,003
EXPENDITURES AND OTHER USES						
City Manager	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
Police Services	9,910,100	1,018,800	854,700	745,000	615,000	669,100
Fire Rescue Services	915,700	145,000	1,555,300	824,700	500,000	3,764,500
Municipal Services	3,837,000	4,754,000	3,470,000	2,270,000	5,270,000	10,670,000
Recreation Services	2,951,700	3,164,400	5,229,400	2,699,100	9,267,500	1,897,400
Information Services	1,993,200	1,322,500	1,350,600	2,253,900	1,914,900	1,662,500
Police Services - Bond Projects	-	-	-	7,000,000	8,000,000	-
Tax Increment - CRA	241,600	248,848	256,313	264,003	271,923	280,081
TOTAL EXPENDITURES AND OTHER USES	\$ 19,969,300	\$ 10,653,548	\$ 12,716,313	\$ 16,056,703	\$ 25,839,323	\$ 18,943,581
VEHICLE/HEAVY EQUIPMENT						
Vehicle/Heavy Equipment	\$ 550,100	\$ 756,500	\$ 63,100	\$ 288,000	\$ 295,700	\$ 228,200
TOTAL VEHICLE/HEAVY EQUIPMENT	\$ 550,100	\$ 756,500	\$ 63,100	\$ 288,000	\$ 295,700	\$ 228,200
RESERVE	\$ 3,138,500	\$ (1,229,098)	\$ (5,544,194)	\$ (1,911,241)	\$ (10,497,687)	\$ (11,324,778)

GRANT FUNDS

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Florida Department of Transportation	\$ 110,700	\$ 92,300	\$ -	\$ -	\$ -	-
US Department of Transportation	345,000	727,100	-	-	-	-
Department of Justice	13,200	-	-	-	-	-
Florida Recreation Development Asst Prgm	-	-	-	-	200,000	-
TOTAL REVENUE AND OTHER SOURCES	\$ 468,900	\$ 819,400	\$ -	\$ -	\$ 200,000	\$ -
EXPENDITURES AND OTHER USES						
Transportation Demand Management Implementation	\$ 110,700	\$ 92,300	\$ -	\$ -	\$ -	-
Patch Reef Trail Phase 2	345,000	-	-	-	-	-
Tunison Palms Enhancement Project	-	727,100	-	-	-	-
Replacement of Speed Trailers and Message Board	13,200	-	-	-	-	-
Mausoleum/Perpetual Care Fund	-	-	-	-	200,000	-
TOTAL EXPENDITURES AND OTHER USES	\$ 468,900	\$ 819,400	\$ -	\$ -	\$ 200,000	\$ -

TRANSPORTATION FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Local Option Gas Tax	\$ 2,025,200	\$ 2,126,460	\$ 2,232,783	\$ 2,344,422	\$ 2,461,643	\$ 2,584,725
Interest Earnings	50,000	50,000	50,000	50,000	50,000	50,000
Fund Balance	9,107,500	7,562,300	7,484,060	7,845,243	6,733,065	6,568,108
TOTAL REVENUE AND OTHER SOURCES	\$ 11,182,700	\$ 9,738,760	\$ 9,766,843	\$ 10,239,665	\$ 9,244,708	\$ 9,202,833
EXPENDITURES AND OTHER USES						
NW 20th Street Median	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
Patch Reef Trail Phase 2	34,500	-	-	-	-	-
Tunison Palms Enhancement Project	150,000	5,400	-	-	-	-
Pavement Resurfacing	800,000	800,000	800,000	800,000	800,000	800,000
St. Andrews Boulevard Resurfacing	620,000	-	-	500,000	-	-
Traffic Improvements	40,000	40,000	40,000	40,000	40,000	40,000
Street Light Design	-	-	30,000	150,000	-	-
Pedestrian and Bicycle Safety	80,000	80,000	80,000	80,000	80,000	80,000
Railroad Crossings	325,000	245,000	100,000	100,000	100,000	100,000
SW 12th Avenue Bicycle Lanes	-	400,000	-	-	-	-
Traffic Calming	180,000	40,000	40,000	40,000	40,000	40,000
Street Lighting / Mast Arm Painting Programs	60,000	60,000	60,000	60,000	60,000	60,000
NW 13th Street Bike Lanes	-	-	135,000	765,000	-	-
CSX Trail	-	-	-	225,000	815,000	-
I-95 Beautification at Glades Road	80,000	-	-	-	-	-
Bridge / Seawall Repairs	700,000	220,000	40,000	150,000	145,000	35,000
Transportation Demand Management Implementation	325,900	364,300	596,600	596,600	596,600	596,600
TOTAL EXPENDITURES AND OTHER USES	\$ 3,620,400	\$ 2,254,700	\$ 1,921,600	\$ 3,506,600	\$ 2,676,600	\$ 1,751,600
RESERVE	\$ 7,562,300	\$ 7,484,060	\$ 7,845,243	\$ 6,733,065	\$ 6,568,108	\$ 7,451,233

BEACH & PARK DISTRICT FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
EXPENDITURES AND OTHER USES						
Resurface Parking Facilities	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Network Printer Replacements	2,000	2,000	2,000	2,000	2,000	2,000
Network Computer Systems Replacements	13,600	14,300	14,300	14,300	14,300	14,300
Parks Operations/Facility Renovation	-	864,400	-	-	-	-
Dune Crossover and Boardwalk Renovations	1,793,000	-	-	-	-	-
Racquet Center Court Renovations	-	-	61,800	1,564,400	-	-
Irrigation Well and Pump Rehabilitations	-	-	-	-	70,000	-
Sugar Sand Maintenance Office and Storage Building	-	-	-	990,500	-	-
Playground Renovations	-	181,700	-	-	-	98,700
Resurface Pool - SRC Swim Center	-	-	12,600	70,000	-	-
Restrooms - Racquet Center	-	52,700	737,600	-	-	-
Restroom & Locker Room Renovation/PRPTC	23,400	187,000	-	-	-	-
Restroom Renovations	-	353,000	-	-	-	-
Irrigation System, Conservation Network	7,500	27,500	-	-	-	-
Pedestrian Bridge	69,500	-	-	-	-	-
Ballfield/Bleachers & Dugout Renovations	203,800	25,600	223,300	168,000	-	-
Walkway Replacement	37,200	190,700	187,100	153,400	156,300	119,900
Air Conditioning Replacement - Sugar Sand Park	-	-	49,300	131,300	188,800	111,800
Spray Truck (R)	-	65,500	65,500	-	-	-
Beach Cleaning Equipment (R)	30,500	23,300	-	-	-	-
Tractor	44,800	-	-	-	44,800	44,800
Aerial Lift Truck (R)	-	26,000	-	-	-	-
Front End Loader / Backhoe (R)	112,700	-	-	-	-	-
Dump Truck Replacement Program (R)	-	58,400	35,500	-	-	-
Specialized Maintenance Equipment (R)	-	37,200	-	37,200	-	-
Street Sweeper (R)	-	74,300	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 2,338,000	\$ 2,213,600	\$ 1,419,000	\$ 3,161,100	\$ 506,200	\$ 421,500

BEACH RESTORATION FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Beach & Park District	\$ 1,728,400	\$ -	\$ -	\$ -	\$ -	\$ -
Department of Environmental Protection	4,093,200	159,600	115,100	15,600	293,000	2,636,300
Palm Beach County	2,007,700	40,700	22,800	(17,500)	163,600	1,066,000
Interest Earnings	25,000	25,000	25,000	25,000	25,000	25,000
Transfer from CIP	1,500,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Fund Balance	8,657,400	7,948,000	9,595,000	11,268,900	13,004,500	14,293,200
TOTAL REVENUE AND OTHER SOURCES	\$ 18,011,700	\$ 9,923,300	\$ 11,507,900	\$ 13,042,000	\$ 15,236,100	\$ 19,770,500
EXPENDITURES AND OTHER USES						
Central Beach Renourishment	\$ 9,285,000	\$ 35,000	\$ 35,000	\$ 37,500	\$ 40,000	\$ 125,000
South Beach Renourishment	130,000	160,000	140,000	-	235,000	5,250,000
North Beach Preservation & Storm Damage Recovery	648,700	133,300	64,000	-	667,900	80,000
TOTAL EXPENDITURES AND OTHER USES	\$ 10,063,700	\$ 328,300	\$ 239,000	\$ 37,500	\$ 942,900	\$ 5,455,000
RESERVE	\$ 7,948,000	\$ 9,595,000	\$ 11,268,900	\$ 13,004,500	\$ 14,293,200	\$ 14,315,500

SANITATION FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Sanitation Fees	\$ 7,306,500	\$ 7,525,695	\$ 7,751,466	\$ 7,984,010	\$ 8,223,530	\$ 8,470,236
Interest	25,000	50,000	50,000	50,000	50,000	50,000
Beginning Retained Earnings	4,196,700	1,938,600	694,635	370,722	-	-
TOTAL REVENUE AND OTHER SOURCES	\$ 11,528,200	\$ 9,514,295	\$ 8,496,101	\$ 8,404,731	\$ 8,273,530	\$ 8,520,236
EXPENDITURES AND OTHER USES						
Network Computer Systems Replacements	\$ 1,800	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Emergency Backup System	-	-	1,100	-	-	-
IBM i-Series System Enhancements (fka AS400)	1,000	-	-	-	1,000	-
Financial System Replacement	-	-	-	13,000	8,700	6,000
Electronic Mail / Server Upgrades	2,900	2,900	2,900	2,900	2,900	2,900
Storage Area Network (SAN) Upgrade	1,600	900	500	500	-	-
Network Infrastructure Upgrades & Replacements	2,300	1,800	2,000	2,000	2,000	2,000
Trash Truck (R)	122,000	-	-	138,000	-	-
Garbage Trucks (R)	815,000	660,000	680,000	700,000	720,000	740,000
Recycle Trucks	1,075,000	575,000	-	-	-	-
Swing Crane Trucks (R)	420,000	286,000	-	-	155,000	-
Operational Costs	7,148,000	7,290,960	7,436,779	7,585,515	7,737,225	7,891,970
TOTAL EXPENDITURES AND OTHER USES	\$ 9,589,600	\$ 8,819,660	\$ 8,125,379	\$ 8,444,015	\$ 8,628,925	\$ 8,644,970
RESERVE	\$ 1,938,600	\$ 694,635	\$ 370,722	\$ (39,283)	\$ (355,395)	\$ (124,734)

STORMWATER FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Stormwater Fees	2,200,000	2,310,000	2,425,500	2,546,775	2,674,114	2,807,819
Interest	30,000	33,000	36,300	39,930	43,923	48,315
Beginning Retained Earnings	5,409,100	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	7,639,100	2,343,000	2,461,800	2,586,705	2,718,037	2,856,135
EXPENDITURES AND OTHER USES						
Drainage Improvements	1,050,000	720,000	720,000	200,000	200,000	200,000
Spanish River Bridge Improvements	180,000	-	-	-	-	-
Operational Costs: Maintenance	833,700	850,376	867,386	884,735	902,432	920,483
TOTAL EXPENDITURES AND OTHER USES	2,063,700	1,570,376	1,587,386	1,084,735	1,102,432	1,120,483
ENDING RETAINED EARNINGS	5,575,400	772,624	874,414	1,501,970	1,615,605	1,735,652

WATER & SEWER FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
EXPENDITURES AND OTHER USES						
Security Enhancements/Expansion	\$ 400,000	\$ 400,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000
Pavement Resurfacing	50,000	50,000	50,000	50,000	50,000	50,000
Wastewater Upgrades, Replacement and Expansion	5,500,000	1,000,000	1,600,000	1,100,000	1,000,000	1,000,000
Building Alterations	2,200,000	1,800,000	1,000,000	500,000	100,000	100,000
Water Treatment Facility Improvements	3,000,000	2,000,000	3,500,000	2,000,000	2,000,000	2,000,000
In-City Reclamation Irrigation System (IRIS)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Intracoastal Parallel Force Main	-	660,000	-	-	-	-
Sewer System Repairs	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Membrane Replacements	-	-	-	-	-	5,000,000
Water/Wastewater Telemetry Communication Upgrade	4,383,000	-	-	-	-	-
Meter Reading Technology Improvement	1,450,000	1,450,000	1,450,000	-	-	-
Raw Water Well Equipment/Expansion	600,000	900,000	900,000	900,000	900,000	900,000
Water Network System Improvement	2,100,000	1,500,000	1,500,000	2,600,000	2,500,000	1,000,000
A1A	1,245,000	-	-	-	-	-
Pump Station Modifications	3,900,000	3,100,000	2,600,000	1,200,000	1,200,000	1,200,000
Numeric Nutrient Criteria Mandate	-	4,000,000	4,000,000	4,000,000	4,000,000	-
Network Printer Replacements	7,000	-	-	-	-	-
Electronic Mail / Server Upgrades	28,700	28,700	28,700	28,700	28,700	28,700
Network Computer Systems Replacements	38,900	25,900	25,900	25,900	25,900	25,900
Storage Area Network (SAN) Upgrade	18,200	8,100	4,100	4,100	-	-
Emergency Backup System	-	-	15,000	-	-	-
Network Infrastructure Upgrades & Replacements	21,000	16,800	20,000	20,000	20,000	20,000
IBM i-Series System Enhancements (fka AS400)	24,800	-	-	-	24,800	-
Geographic Information System	10,000	-	-	-	-	-
Financial System Replacement	-	-	-	300,000	200,000	150,000
Phone PBX Upgrade	8,700	-	-	-	-	-
Dump Truck (R)	-	160,000	160,000	-	160,000	320,000
Vac Con (N)	350,000	-	-	-	-	-
Utility Lift Station Truck (R)	-	-	35,000	-	-	70,000
Vac Con (R)	-	-	-	400,000	-	-
By-Pass Pumps (RRU)	-	-	80,000	-	-	-
Tractor Loader (R)	-	-	50,000	-	-	-
ForkLift (R)	-	60,000	-	-	-	-
Crane Truck (R)	-	-	-	-	210,000	-
TV Inspection (R)	-	200,000	-	-	-	-
Water & Sewer Network Trucks (R)	70,000	-	35,000	70,000	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 28,905,300	\$ 20,859,500	\$ 20,953,700	\$ 17,198,700	\$ 16,419,400	\$ 15,864,600

CEMETERY/MAUSOLEUM FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Cemetery/Perpetual Care Fund	\$ 77,200	\$ 239,500	\$ -	\$ 30,800	\$ -	\$ -
Mausoleum/Perpetual Care Fund	-	829,800	27,600	50,800	38,700	-
TOTAL REVENUE AND OTHER SOURCES	\$ 77,200	\$ 1,069,300	\$ 27,600	\$ 81,600	\$ 38,700	\$ -
EXPENDITURES AND OTHER USES						
Dump Truck Replacement Program	\$ -	\$ 55,500	\$ -	\$ -	\$ -	\$ -
Reroof Buildings	-	785,700	-	-	-	-
Cemetery Expansion/Development East Side 4th Ave	-	189,400	27,600	-	-	-
Repainting Cemetery and Mausoleum Buildings	-	-	-	56,600	-	-
Installation of Double Depth Crypts	77,200	-	-	-	-	-
Irrigation System, Conservation Network	-	-	-	25,000	-	-
Mausoleum/Perpetual Care Fund	-	38,700	-	-	38,700	-
TOTAL EXPENDITURES AND OTHER USES	\$ 77,200	\$ 1,069,300	\$ 27,600	\$ 81,600	\$ 38,700	\$ -

GOLF COURSE FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Golf Course Renewal & Replacement	\$ 175,100	\$ 206,700	\$ 336,700	\$ 244,700	\$ 38,600	\$ 161,700
Interest Earnings	1,300	5,000	5,000	5,000	5,000	5,000
TOTAL REVENUE AND OTHER SOURCES	\$ 176,400	\$ 211,700	\$ 341,700	\$ 249,700	\$ 43,600	\$ 166,700
EXPENDITURES AND OTHER USES						
Landscape Improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Irrigation System (R)	120,000	-	-	-	-	-
Electronic Mail / Server Upgrades	2,700	2,700	2,700	2,700	2,700	2,700
Network Computer Systems Replacements	1,800	2,000	2,000	2,000	2,000	2,000
Network Infrastructure Upgrades & Replacements	10,000	-	-	-	-	-
IBM i-Series System Enhancements (fka AS400)	900	-	-	-	900	-
Vehicle/Heavy Equipment	31,000	197,000	327,000	235,000	28,000	152,000
TOTAL EXPENDITURES AND OTHER USES	\$ 176,400	\$ 211,700	\$ 341,700	\$ 249,700	\$ 43,600	\$ 166,700

INFORMATION TECHNOLOGY FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Beautification Fund	\$ 9,500	\$ 6,200	\$ 7,000	\$ 24,700	\$ 19,500	\$ 13,800
General Fund CIP	1,993,200	1,322,500	1,350,600	2,253,900	1,914,900	1,662,500
TOTAL REVENUE AND OTHER SOURCES	\$ 2,002,700	\$ 1,328,700	\$ 1,357,600	\$ 2,278,600	\$ 1,934,400	\$ 1,676,300
EXPENDITURES AND OTHER USES						
Network Computer Systems Replacements	\$ 244,400	\$ 253,700	\$ 240,700	\$ 240,700	\$ 240,700	\$ 240,700
Emergency Backup System	-	-	126,500	-	-	-
Technology Updates	100,000	75,000	75,000	75,000	75,000	75,000
IBM i-Series System Enhancements (fka AS400)	100,000	-	-	-	100,000	-
Financial Audit Software	36,000	-	-	-	-	-
Financial System Replacement	45,000	-	-	1,500,000	1,000,000	750,000
Spanish River Library VDI Computers	189,400	-	-	-	-	-
Network Printer Replacements	45,000	30,000	30,000	30,000	30,000	30,000
Report Writing Software (Financials)	120,500	-	-	-	-	-
Electronic Mail / Server Upgrades	286,900	286,900	286,900	286,900	286,900	286,900
Storage Area Network (SAN) Upgrade	180,000	80,000	40,000	40,000	-	-
Network Infrastructure Upgrades & Replacements	224,000	168,000	235,000	188,000	188,000	188,000
Public Safety Field Automated Report System (FARS)	350,000	350,000	350,000	350,000	350,000	350,000
Citywide Digital Records Management System	116,400	65,400	19,200	46,200	19,200	-
Video Systems Upgrades	50,000	50,000	50,000	50,000	50,000	50,000
Geographic Information System	67,000	87,000	45,000	45,000	45,000	45,000
Phone PBX Upgrade	89,000	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 2,243,600	\$ 1,446,000	\$ 1,498,300	\$ 2,851,800	\$ 2,384,800	\$ 2,015,600

CAPITAL RECOVERY COST FUND

PROJECT NAME	FY 2014/15 Approved	FY 2015/16 Proposed	FY 2016/17 Proposed	FY 2017/18 Proposed	FY 2018/19 Proposed	FY 2019/20 Proposed
REVENUE AND OTHER SOURCES						
Capital Recovery Cost Fund	\$ 2,220,500	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Interest Earnings	20,000	100,000	100,000	100,000	100,000	100,000
Fund Balance	14,386,800	15,912,100	15,744,300	13,813,500	13,629,500	14,654,500
TOTAL REVENUE AND OTHER SOURCES	\$ 16,627,300	\$ 17,012,100	\$ 16,844,300	\$ 14,913,500	\$ 14,729,500	\$ 15,754,500
EXPENDITURES AND OTHER USES						
Surveillance Van (R) #4005	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -
Police Boat & Trailer (R) #8052	155,000	-	-	-	-	-
Police Boat & Trailer (R) #8054	160,000	-	-	-	-	-
Marine Unit Vehicle Replacement Program	-	50,000	-	80,000	-	-
Replace/refurbish Bomb Robot(s) (R)	-	-	250,000	-	75,000	180,000
Dive Truck - Freightliner (R) #3064	-	-	124,000	-	-	-
Police Boat & Trailer (R) #8053	-	-	160,000	-	-	-
Replace Mobile Incident Command Unit (MICU)	-	-	-	560,000	-	-
Replacement of 2004 28' Nautica Boat & Motor #8141	-	270,000	-	-	-	-
Fireblast Flammable Liquids Trng Simulator #9131	30,000	-	-	-	-	-
Replacement Medic Units	-	345,200	365,900	-	-	892,200
Replacement of 1993 Brush Truck #8126	-	420,000	-	-	-	-
Replacement of 2001 Sutphen 65' Aerial (#8137)	-	-	1,135,100	-	-	-
Replacement Fireblast 451 (52' Trailer) 9126	-	-	825,800	-	-	-
Replacement of 2006 Sutphen Pumper (#8142)	-	-	-	-	-	992,500
Replacement of 2006 Sutphen Pumper (#8143)	-	-	-	-	-	992,500
Bucket Trucks (R)	-	-	170,000	100,000	-	-
Dump Truck Streets Section (R)	55,000	-	-	-	-	-
Tractor Bush Hog (R)	65,000	-	-	-	-	-
Tractor- Broom Sweeper (R)	-	65,000	-	-	-	-
Dredge Purchase	-	-	-	544,000	-	-
Tractor	33,600	-	-	-	-	-
Beach Cleaning Equipment (R)	56,600	43,300	-	-	-	-
Dump Truck Replacement Program (R)	25,000	-	-	-	-	-
Street Sweeper (R)	-	74,300	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 715,200	\$ 1,267,800	\$ 3,030,800	\$ 1,284,000	\$ 75,000	\$ 3,057,200
RESERVE	\$ 15,912,100	\$ 15,744,300	\$ 13,813,500	\$ 13,629,500	\$ 14,654,500	\$ 12,697,300

CITY-WIDE SUMMARY OF MAJOR PROJECTS ⁽¹⁾

PROJECT NO.	PROJECT TITLE	2014/15 PROPOSED BUDGET	2015/16 PROPOSED BUDGET	2016/17 PROPOSED BUDGET	2017/18 PROPOSED BUDGET	2018/19 PROPOSED BUDGET	2019/20 PROPOSED BUDGET	ESTIMATED TOTAL COST
220016	<u>Police Services Facilities</u> FY 14/15 - \$ 250,000 Site planning, space planning and architectural design drawings for an indoor vehicle storage facility for the MICU bomb truck, dive truck, SWAT truck, Bearcat, assorted trailers, etc. FY 15/16 - \$ 1,800,000 Construction of indoor vehicle storage facility. FY 16/17 - \$ 1,000,000 Build out of the Crime Lab in 6500 Building shell space and for the rehab of the vacated PD Crime Lab space. In FY 17/18 \$7,000,000 and in FY 18/19 \$8,000,000 is needed for the build out of the remaining 6500 shell space and south training site.	\$ 250,000	\$ 1,800,000	\$ 1,000,000	\$ 7,000,000	\$ 8,000,000	\$ -	\$ 18,050,000
470311	<u>Numeric Nutrient Criteria Mandate</u> Design and construction of denutrientification equipment and modifications to the Wastewater Treatment Plant.	-	4,000,000	4,000,000	4,000,000	4,000,000	-	16,000,000
470038	<u>Sewer System Repairs</u> Rehabilitation of components of the wastewater collection system.	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,000,000
470015	<u>Water Treatment Facility Improvements</u> Rehabilitation of the lime softening water treatment facilities, membrane softening facility and ancillary equipment.	3,000,000	2,000,000	3,500,000	2,000,000	2,000,000	2,000,000	14,500,000
470308	<u>Pump Station Modifications</u> Conversion of can-type wastewater stations to submersible lift stations and upgrade of lift stations for future growth.	3,900,000	3,100,000	2,600,000	1,200,000	1,200,000	1,200,000	13,200,000
470258	<u>Water Network System Improvement</u> Replacement of water mains and water services to serve customers better.	2,100,000	1,500,000	1,500,000	2,600,000	2,500,000	1,000,000	11,200,000
470012	<u>Wastewater Upgrades, Replacement and Expansion</u> Replacement of Wastewater Treatment Facility Equipment	5,500,000	1,000,000	1,600,000	1,100,000	1,000,000	1,000,000	11,200,000
440029	<u>Central Beach Renourishment</u> Restoration of the Central Boca Raton beach located between Red Reef Park and the Boca Raton Inlet, approximately 1.5 miles in length by 150' wide, at a height of approximately 9' above sea level. Beach Renourishment Construction. FY 2014/15 - Pre, during and post-construction physical and biological monitoring. FY 2015/16 - Permit required physical and biological monitoring FY 2016/17 - Permit required physical and biological monitoring FY 2017/18 - Permit required physical and biological monitoring FY 2018/19 - Permit required physical and biological monitoring FY 2019/20 - Permit required physical and biological monitoring Design and Permitting	9,285,000	35,000	35,000	37,500	40,000	125,000	9,557,500
440310	<u>Beach Restoration Reserve</u> Beach restoration reserve.	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
220028	<u>Public Safety Information Mgmt System fka CCTV</u> This project includes the radio communication system for all City departments and the video network which covers roadways, buildings and significant public venues. This project includes the associated facility space, storage, servers, monitors & transmission methods for the video and radio communications systems.	9,000,000	-	-	-	-	-	9,000,000
TOTAL		\$ 37,035,000	\$ 17,435,000	\$ 18,235,000	\$ 21,937,500	\$ 22,740,000	\$ 9,325,000	\$ 126,707,500

⁽¹⁾Source: FY 2014-15 Proposed CIP

CAPITAL IMPROVEMENTS PROGRAM									
OPERATIONAL IMPACT									
CITY-WIDE PROJECT SUMMARY FY 2014-15									
ITEM #	CIP #	DESCRIPTION	ESTIMATED COST FY 14/15	IMPACT ON OPERATING BUDGET					
				FY 14/15	FUTURE	PERSONNEL	OPERATING	SUPPLIES	CAPITAL OUTLAY
1	420025	Patch Reef Trail Phase 2 - an 8' wide shared use pathway adjacent to a majority of the E-3 Canal between Sugar Sand Park and Patch Reef Park.	\$ -	\$ -	\$ 14,500	FY2016 \$6,000 overtime	FY2016 \$8,500 mower maint \$3,000; park area maint \$3,000 other maint \$2,500	N/A	N/A
2	440411	Adaptive Traffic Control - this project will equip 19 traffic signals around FAU with Traffic Adaptive Capabilities (to be used special events that generate traffic surges).	400,000	-	26,000	FY2018 \$8,000 overtime	FY2018 \$18,000 equipment maint	N/A	N/A
3	600013	Parks Operations/Facility Renovation - renovate Park Operation Facility at Spanish River Park.	2,484,600	-	50,000			FY16 \$26,000 supplies	FY16 \$24,000 capital for offices
4	600501	Ballfield/Bleachers & Dugout Renovations - renovate ballfield sod, dugouts and permanent or portable bleacher seating areas as needed at Memorial Park, Lake Wyman Park, Woodlands Park, Patch Reef Park and Don Estridge Middle School.	-	-	28,700	N/A	N/A	N/A	FY2016 \$28,700 purchase & installation of bleachers
5	600034	Sugar Sand Maintenance Office and Storage Building - design and construction of staff space, locker rooms, showers, meeting room and climate controlled storage for Explorium.	\$ -	\$ -	\$ 69,100	N/A	FY2018 \$17,300 telecomm \$5,100; electricity \$10,200; other maintenance \$2,000	FY2018 \$23,300 operating supplies	FY2018 \$28,500 furniture \$12,200; other capital \$16,300
6	600042	Environmentally Sensitive Lands (ESL) - bond funds have provided for the acquisition, limited initial clearing, and development of the City's Environmental Sensitive Lands.	-	-	168,100	FY2019 \$107,400 F/T Groundskeeper F/T Maintenance Supv III	FY2019 \$5,500 motor pool maint \$3,600; radio equip maint \$300; medical/psych exams \$200; ed&travel \$1,400	FY 2019 \$3,800 operating supplies \$3,100; uniforms \$700	FY 2019 \$51,400 motor pool \$46,900 radio equip \$4,500
7	600062	Restrooms - Racquet Center - Construct new restrooms and locker rooms.	-	-	6,000	N/A	FY2018 \$6,000	N/A	N/A
8	600414	Emergency Generator Downtown Library - Purchase of a 550 kw portable back up generator to provide power for the Downtown Library, and purchase of a fuel tank trailer.	-	-	3,500	N/A	FY2019 \$3,500 other maint	N/A	N/A

CAPITAL IMPROVEMENTS PROGRAM									
OPERATIONAL IMPACT									
CITY-WIDE PROJECT SUMMARY FY 2014-15									
ITEM #	CIP #	DESCRIPTION	ESTIMATED COST FY 14/15	IMPACT ON OPERATING BUDGET					
				FY 14/15	FUTURE	PERSONNEL	OPERATING	SUPPLIES	CAPITAL OUTLAY
9	480112	Cemetery Expansion/Development East Side 4th Ave - construction of the access loop road and development of the undeveloped area of the East side to expand the cemetery and offer additional grave plots.	-	-	14,100	N/A	FY2016 \$10,000 OPS \$5,250; electricity \$1,050; water/stormwater \$1,550; cemetery maint \$2,150	FY2016 \$4,100 fertilizer \$2,050; chemicals \$1,550; grass & sod \$500	N/A
TOTAL OPERATIONAL IMPACT FY 2014-15 CAPITAL IMPROVEMENTS PROGRAM			\$ 2,884,600	\$ -	\$ 380,000				

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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

ECONOMIC DEVELOPMENT FUND - supports economic development activities benefitting the City, including a variety of incentive programs. These incentive programs include both City-administered incentives, as well as participation in State incentive programs by providing local match funds. All awarded economic development incentives require an agreement and approval by the City Council. A portion of the ad-valorem taxes is the main source of revenue for the Fund.

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.T. – Information Technology Division.

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

PBC – Palm Beach County

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.

RETIREMENT SUSTAINABILITY FUND - provides a separate funding for the receipt and expenditure of the state premium taxes for police and fire retirement benefits, and to account for reserve funding to reduce the financial burden, if any, of retirees on future taxpayers.

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.