

FISCAL YEAR 2021-22 ADOPTED SUMMARY BUDGET



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Boynton Beach Mayor, City Commissioners, and City Manager



Mayor Steven B. Grant, At-Large



Commissioner Justin Katz, District I



Vice Mayor Woodrow Hay, District II



Commissioner Christina Romelus, District III



Commissioner Ty Penserga, District IV



CITY MANAGER: Lori LaVerriere

UTILIZING THE DOCUMENT

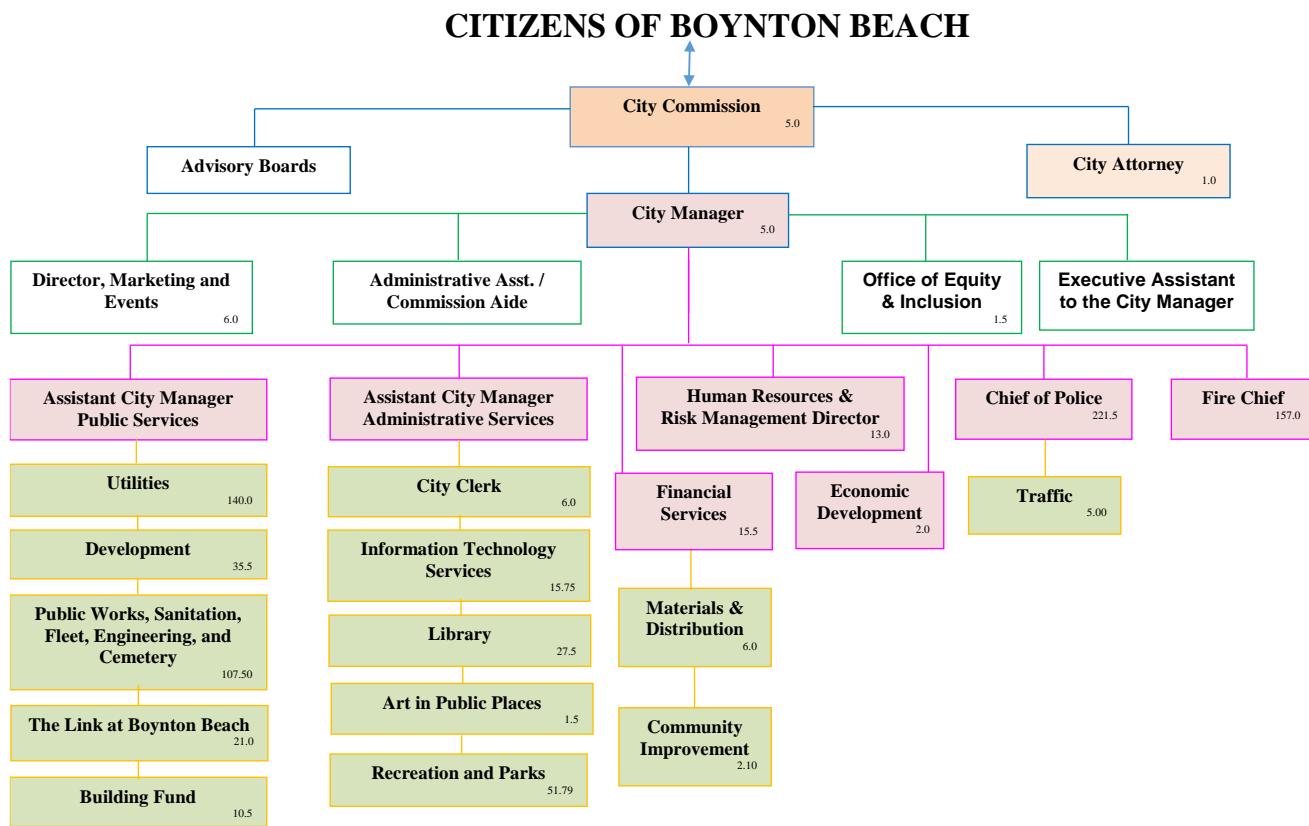
The Budget document provides financial information related to the operational and capital needs throughout the City. Various narratives, graphs, charts, and tables support the financial information.

The reader may obtain information at three separate levels: City, Fund, and Department. A City level summary of the most important information coupled with comparative data has been included on the following pages, found in the comprehensive FY2021-22 Budget Book version.

BUDGET HIGHLIGHTS

- The Millage Rate was adopted at 7.8900 mills, which is 3.32% per the State TRIM calculations over the Roll-back Rate of 7.6362
- The adopted budget for all Funds is equivalent to \$251.2M, an increase of \$4.7M over last year's amended budget of \$246.4M by 1.9%
- General Fund is 40.8% or only \$102.3M of all funds, a 4.8% increase over last year's budget of \$97.6M
- Per Palm Beach Property Appraiser taxable values increased by 5.20%, from \$6.95B to \$6.6B over the prior year
- Net property taxes to be collected have increased by \$2.6M, a 5.06% increase over the prior year.
- Fire Assessment rate was adopted at \$120 per residential unit, which represents no change from the prior fiscal year amount.
- Utility Water & Sewer rates were modified (Water rates increased by 2%, Stormwater rates increased 50-cent and Reuse increased by 2-cent) to cover the operational cost.
- Solid Waste rates are on-changed for both the single family and multi-family rates to \$18 and \$14.75, respectively.

CITY OF BOYNTON BEACH, FLORIDA



CITY OF BOYNTON BEACH, FLORIDA

FY 2021/2022 Budget & Fire Assessment Calendar

Friday, Feb 12, 2021	Open	Distribute forms for Vehicle requests, Personnel requests, Technology requests, and Grant Funds to the departments and any guidance.
Friday, Feb 12, 2021	Open	Distribute Capital Improvement Program forms to the CIP Committee & the Utility department.
Thursday, March 4, 2021	5:00 pm	Deadline for Vehicle requests, Personnel requests, Technology requests, Grant Fund forms and CIP forms to be submitted to <u>Finance</u> . Finance will forward to the reviewing department.
Thursday, March 4, 2021	Open	Distribute Budget materials to all departments. Cost Allocations will be available by March 16.
Thursday, March 18, 2021	5:00 pm	Complete first draft of FY 2021-22 Five-Year CIP
Friday, April 2, 2021	5:00 pm	Deadline for recommendations from Fleet Maintenance, I.T.S. and Grants Team to Finance
Friday, April 2, 2021	5:00 pm	Departments final day of Operating budget data entry & Revenue Projections
Friday, April 2, 2021	11am	2021 Non-Ad Valorem Meeting (+2021 Tax Calendar) by Property Appraiser's Office. General indication of Property Taxable Values from Property Appraiser
Friday, April 2, 2021 May 3 rd , 2021	5:00pm	Deadline for recommendations from Human Resources . Initial Personnel Request Review with City Manager's Office
Monday - Friday May 10 -14, 2021	TBD	Budget Review Team meets with departments to review Operating & CIP budgets and goals . Verify City Mgr.'s personnel modifications with Human Resources. Complete Proposed Budget in June
Thursday, May 27, 2021	PM	Estimated Property Taxable Values received from Palm Beach County
Thursday, July 1, 2021	PM	Truth In Millage (TRIM) process begins - Preliminary Property Taxable Values to be sent from Palm Beach County Property Appraiser
Friday, July 2, 2021		Budget Transmission to City Commission (PAPA's Preliminary Tax Roll certified to DOR)
Monday, July 12, 2021 Tuesday, July 13, 2021	5:30pm	Budget Workshops – Police Station
Wednesday July 14, 2021	10am	Discuss Proposed FY21/22 Operating & CIP Budget presented to City Commission
	2pm	Continue to discuss FY21/22 Proposed Budget & Adopt Preliminary Fire Assessment Resolution and Initial Assessment Resolution for the Canal Maintenance Special Assessment* Special Commission Budget Meeting for Adoption of Tentative Millage Rate
Week of July 23, 2021		<ol style="list-style-type: none"> 1. Advise Property Appraiser of Preliminary Fire Assessment Rate and Fire Assessment adoption hearing date (Wednesday, September 8, 2021) 2. Proposed Millage, rolled-back rate, date, time and meeting place of the tentative budget hearing on Form DR-420 by Friday, July 23, 2021, Certify via eTRIM 3. GSG to provide Property Appraiser with City's Fire Assessment Roll for TRIM (on 7/23/21)* *Canal Maintenance Special Assessment is not being collected on the tax bills for FY 2021-22, so no need to send anything to the property appraiser for the Canal Maintenance Special Assessment
Thursday, August 19, 2021		Advertise Notice of Public Hearing for Annual Fire Assessment Resolution (Thursday, September 10) (City Clerk/City Mgr. action) Note: Statutorily required before August 19, 2021
		Advertise Notice of Public Hearing for Final Assessment Resolution for Canal Maintenance Special Assessment (Tuesday, September 8) (City Clerk/City Mgr. action) Note: Statutorily required before August 19, 2021 .
Thursday, August 19, 2021		Mail statutorily required First Class Notices to affected property owners. Note: Statutorily required before August 19, 2021 Fire Assessment: Trim notice mailing, GSG Action Canal Maintenance Special Assessment
Wednesday, September 8, 2021	5:30pm	1st Budget Public Hearing to adopt Proposed Millage and Budget (must be 65 days after July 1st) After 9/9/21 meeting cannot coincide with School Board (N/A) or County (9/9/21) meeting dates.
		Public Hearing at adopt the Final FY 21/22 Annual Fire Assessment Resolution Note: Date cannot coincide with School Board (9/14) or County (9/20/21) meeting dates.
		Public Hearing at adopt the Final FY 21/22 Final Assessment Resolution for Canal Maintenance Special Assessment Note: Date cannot coincide with School Board (9/14) or County (9/20/21) meeting dates.

CITY OF BOYNTON BEACH, FLORIDA

Wednesday, September 15, 2021	N/A	Deadline to certify Fire Assessment Roll to Property Appraiser
Friday, September 17, 2021		Advertise final millage and budget hearing in newspaper for Saturday (within 15 days after 1st Public Hearing). Start summary on 9/13/21. City certifies Final Non-Ad Valorem Assessment Roll to Palm Beach County Tax Collector
Tuesday, September 21, 2021	5:30pm	2nd Budget Public Hearing and Final Adoption of FY 21/22 Millage and Budget (within 2 to 5 days after Ad) <i>Note: Hearing may not coincide with County (9/20/21) meeting date.</i>
Friday, September 24, 2021		Submit resolution/ordinance adopting final millage rate to Property Appraiser, Tax Collector, and Department of Revenue within 3 days of adopting final millage rate.
Friday, October 1, 2021		First day City can send out invoices for Canal Maintenance Special Assessment for FY 21/22
Thursday, October 21, 2021		Submit completed TRIM package to DOR within 30 calendar days following adopting final millage rate with Form DR-487, Certificate of Compliance.

CITY OF BOYNTON BEACH, FLORIDA

BRIEF EXPLANATION OF FUNDS

In accordance with generally accepted governmental accounting, auditing, and financial reporting principles, this document is organized by funds in the following manner

- GENERAL FUND (001)

- ENTERPRISE FUNDS

- Utilities Fund (401)
- Solid Waste Fund (431)
- Golf Course Fund (411)

- INTERNAL SERVICE FUNDS

- Fleet Maintenance Fund (501)
- Self-Insurance Fund (522)
- Materials & Distribution (502)

- SPECIAL REVENUE FUNDS

- Traffic Safety Fund (103)
- Local Option Gas Tax Fund (104)
- Community Improvements Fund (122)
- Building Fund (130)
- Public Arts Fund (151)
- Recreation Program Revenue Fund (172)
- Cemetery Fund (631 & 632)

- DEBT SERVICE FUNDS

- Public Service Tax Fund (207)

- CAPITAL PROJECTS FUND

- Parks & Rec Trust (141)
- General Government (302)
- Sales Surtax Projects (303)
- Golf Projects (411)
- Utility Projects (403 & 404)

GENERAL FUND

The General Fund serves as the primary operating fund of the City. The fund accounts for all financial transactions not accounted for in another fund. Revenue is derived primarily from property taxes, state and federal distributions and other intergovernmental revenue.

ENTERPRISE FUNDS

The enterprise funds report operations that provide services primarily to the public which are financed primarily by user charges, or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Utilities Fund accounts for the construction, operation and maintenance of the Water Department and the City's share of the Regional Wastewater Treatment Plant.

Solid Waste Fund accounts for the operation, maintenance, and replacement of the sanitation fleet and the supporting functions enabling the City to collect all refuse and trash on a regular basis.

Golf Course Revenue Fund accounts for the construction, operation and maintenance of the Municipal Golf Course.

BRIEF EXPLANATION OF FUNDS (continued)

INTERNAL SERVICE FUNDS

Internal service funds are established to finance and account for services and commodities furnished by a designated department of the City to other departments of the City. Boynton Beach operates three (3) internal service funds; Fleet Maintenance, Warehouse and Self Insurance.

Fleet Maintenance Fund accounts for the operation, maintenance and replacement of all motor vehicles and heavy equipment pieces within the City fleet. The funds charges individual departments for (a) operations and maintenance of the vehicles and equipment and (b) a prefunding charge (depreciation) to replace the vehicle at the end of its useful life.

Self-Insurance Fund accounts for all insurance for property, workers' compensation, general and automotive liability claims.

Materials & Distribution Fund accounts for the inventory and disbursement of supplies purchased in bulk. All using departments are charged based on the relative cost of the supplies purchased.

SPECIAL REVENUE FUNDS

These funds account for specific governmental revenue (other than special assessments and major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Traffic Safety Fund accounts for the operations of the red-light camera program in the City.

Local Option Gas Tax Fund - This fund was created during the 1983-84 Fiscal Year as a result of an Interlocal Agreement between Palm Beach County and local municipalities for the distribution of gas tax revenue. Expenditure of these funds is to be used for road improvements.

Community Improvements Fund accounts for those funds designated for housing improvement programs.

Building Fund - accounts for all funds collected **pursuant to Florida Statute 553.80**.

Public Arts Fund - accounts for all funds collected pursuant to Ordinance 05-060 enacted to enhance the City's heritage, diversity, and character through public artworks integrated in the architecture, infrastructure and landscape.

Recreation Program Revenue Fund accounts for all self-supporting recreational programs.

Cemetery Fund accounts for the operations of the City's cemeteries.

DEBT SERVICE FUND

This fund accounts for the accumulation of resources for and the payment of general long-term debt principal and interest. **Public Service Tax Debt Service Fund** accounts for the debt service on the City's Public Service Tax Bonds.

BRIEF EXPLANATION OF FUNDS (continued)

CAPITAL PROJECT FUNDS

These funds account for the acquisition or construction of major capital facilities other than those financed by proprietary fund operations and special assessments. **Parks & Recreational Facilities Fund** is used for the acquisition or development of City park and recreational land. The Park & Recreational revenues are generated by fees collected from developers. The **Golf CIP Fund** accounts for capital revenues and capital expenditures related to the capital needs at the Links of Boynton Beach golf course.

BUDGETS AND THE BUDGETING PROCESS

The City follows these procedures in establishing the budgetary data reflected in the financial/budget documents:

- The distribution of budget documents in February initiate the fiscal year's budget process.
- Various Departments, the CIP Team, along with the budget team develop the proposed budget
- During the first week of July, the City Manager submits to the City Commission a proposed budget for consideration and approval. The budget is available to the public at this time.
- Informal budget workshops are held by the City Commission to review the proposed budget and to obtain public comment. (July 12 - 14)
- The City advises the Palm Beach County Property Appraiser & Department of Revenue of the proposed millage rate, the rolled-back millage rate, and the day, time and place of the public hearing for budget acceptance. (No later than the week of July 19 - 23, 2020)
- The public hearing is held to obtain final taxpayer input and to adopt the final budget. (First Commission meeting in September)
- The budget and related millage rates are legally enacted annually by passage of an ordinance at the second Commission meeting in September
- The adopted budget must be balanced, where revenues equal all appropriations
- Within 30 days after the Commission meeting (final public hearing) on the budget the final steps in the TRIM compliance process should occur

Minimum Fund Balance Reserve: The City's reserve policy is to maintain a reserve of 10% of the following year's budgeted expenditures to compensate for short-term revenue shortfall and unforeseen emergency.

For budgetary purposes, current year encumbrances are treated as expenditures and any unencumbered budgetary appropriations lapse at fiscal year-end. Changes or amendments to the total budgeted expenditures of the City or a department must be approved by the City Commission; however, changes within a department which do not affect the department's total expenditures may be approved at the administrative level. Expenditures may not legally exceed budgetary appropriations for the fund in total, although individual department's expenditures may exceed a department's budget. All Funds except Capital Funds unencumbered and unexpended appropriations lapse at fiscal year-end.

The reported budgetary data represents the final appropriated budget after amendments adopted by the City Commission. Appropriated budgets have been legally adopted for the General Fund, the Local Option Gas Tax Fund, Recreation Program Revenue Fund, Building Fund, Community Improvements Fund (special revenue funds), the Public Services Tax Debt Service Fund, the Capital Improvements Fund (capital projects funds) and the Parks and Recreation Facilities Fund (a capital improvement fund) on the same modified-accrual basis used to reflect actual revenue and expenditures, except that for budgetary purposes, current year encumbrances are treated as expenditures.

Appropriated budgets are also prepared and adopted for the Water and Sewer Fund, Solid Waste Fund, Golf Course Fund, Fleet Maintenance Fund, Self-Insurance Fund, Warehouse and Cemetery Fund.

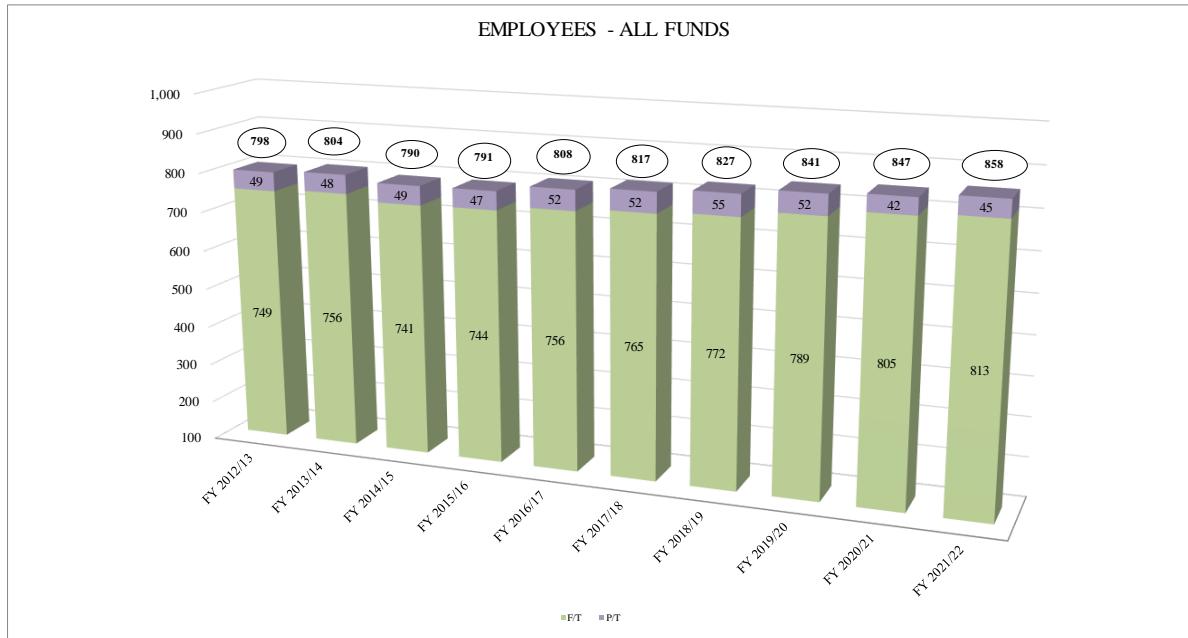
CITY OF BOYNTON BEACH, FLORIDA



America's Gateway to the Gulfstream

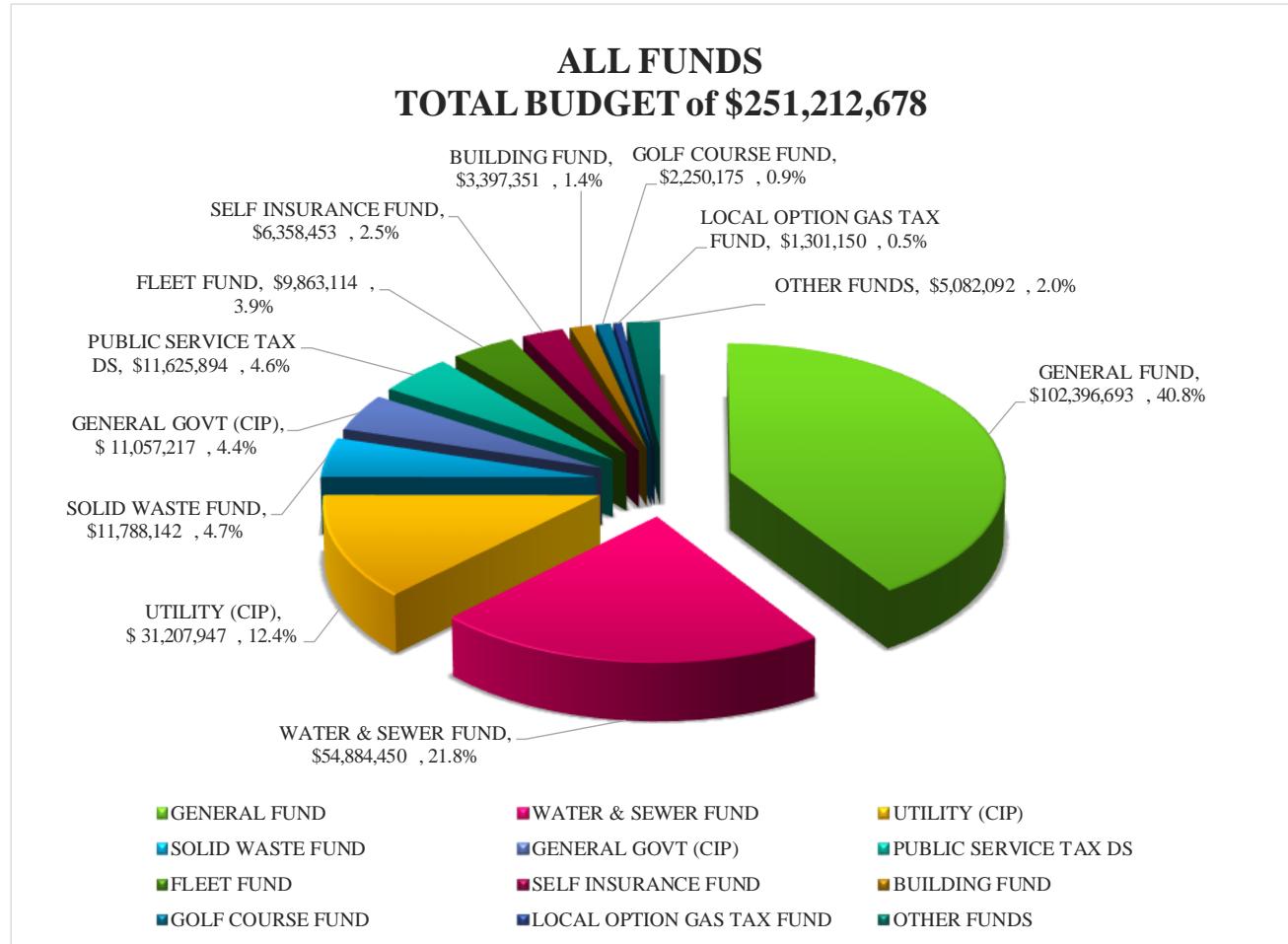
Explanation of Major Personnel Changes with Comparative Data

- Added 1 Cyber Manager
- Added 1.5 ADA Coordinator and PT Assistant
- Added 1 Organizational Manager and other FTE adjustments
- Added 1 Accreditation Manager, 1 Police Administrative Specialist, 1 Real Time Crime Analyst
- Added 1 Utility Finance Supervisor, 1 Utility Facilities Manager, deleted 2 Utility Field Tech V
- Added 2 Police Safety Aide in the Traffic Fund
- Added 1 Risk Manager to the Risk Management Fund

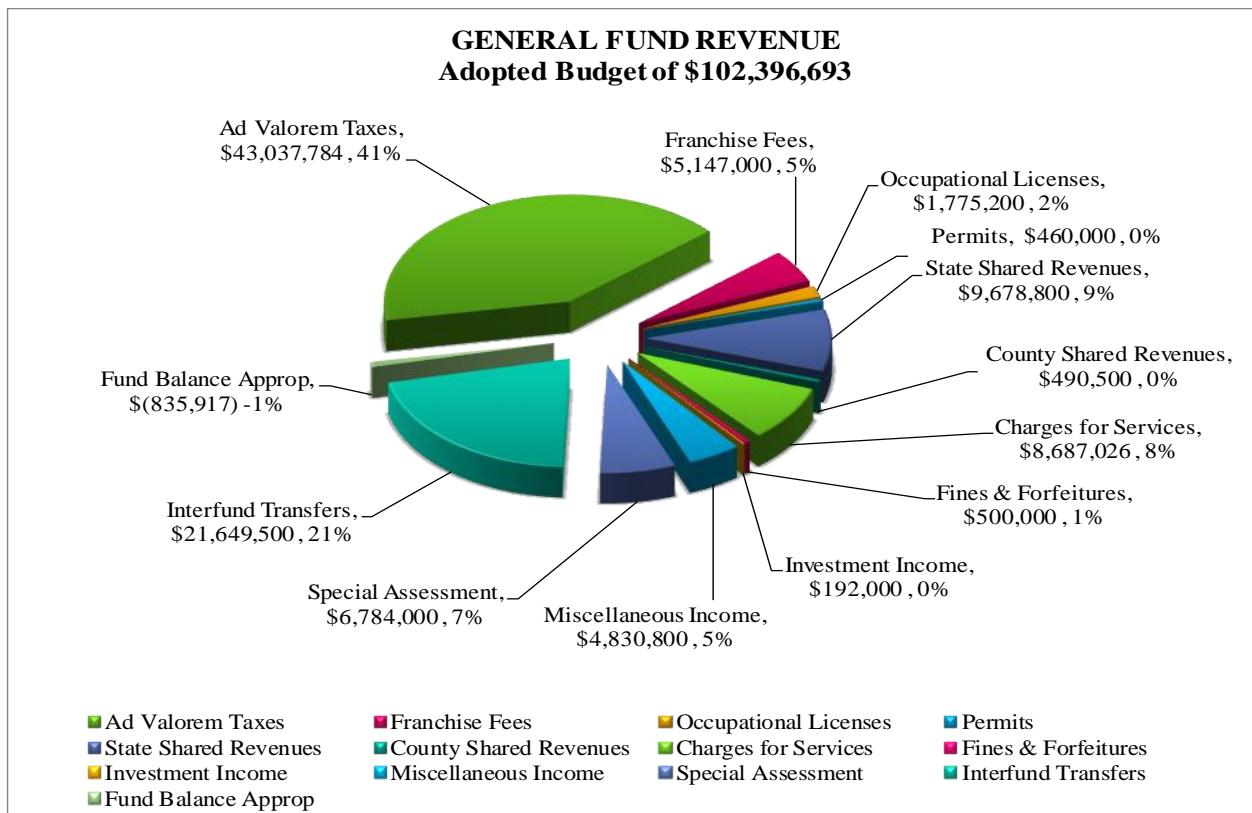


	2019/20 <u>Adopted</u>	2020/21 <u>Adopted</u>	2021/22 <u>Adopted</u>	Variance vs Prior Year
GENERAL FUND	591.69	587.04	595.79	8.75
UTILITY FUND	141.25	141.25	140.00	(1.25)
GOLF FUND	21.00	21.00	21.00	-
GRANTS FUND	1.00	1.00	1.00	-
SOLID WASTE	47.30	47.30	47.30	-
FLEET MAINTENANCE	16.00	16.00	16.00	-
TRAFFIC FUND	3.00	3.00	5.00	2.00
RECREATION REVENUE FUND	3.45	3.45	3.45	-
MATERIALS & DISTRIBUTION	6.00	6.00	6.00	-
BUILDING FUND	0.00	10.50	10.50	-
COMMUNITY IMPROVEMENTS	2.10	2.10	2.10	-
PUBLIC ARTS	1.50	1.50	1.50	-
SELF INSURANCE	4.50	5.00	6.00	1.00
CEMETERY FUND	2.00	2.00	2.00	-
 TOTAL ALL FUNDS:	 840.79	 847.14	 857.64	 10.50
Total Increase (Decrease)	14.21	6.35	10.50	
Percentage Change	1.72%	0.76%	1.24%	

VARIOUS FUND FINANCIAL SUMMARIES with CHARTS and TABLES (page 14 thru 41)



CITY OF BOYNTON BEACH, FLORIDA



GENERAL FUND REVENUE SUMMARY

CLASSIFICATION	2019-20 ACTUAL REVENUE	2020-21 AMENDED REVENUE	2021-22 ADOPTED REVENUE
<u>GENERAL FUND (001)</u>			
TAXES			
Ad Valorem Taxes	\$ 47,182,486	\$ 50,558,508	\$ 52,968,382
Less TIF Taxes to CRA	(8,693,724)	(9,345,700)	(9,930,598)
Franchise Taxes	<u>4,503,615</u>	<u>4,945,000</u>	<u>5,147,000</u>
TOTAL TAXES	42,992,377	46,157,808	48,184,784
LICENSES & PERMITS			
INTERGOVERNMENTAL REVENUE	5,259,091	2,000,200	2,235,200
CHARGES FOR SERVICES	9,165,043	8,668,237	10,169,300
FINES & FORFEITURES	7,550,961	8,157,915	8,687,026
INVESTMENT INCOME	468,382	502,109	500,000
MISCELLANEOUS REVENUE	246,953	188,000	192,000
SPECIAL ASSESSMENT	5,861,415	4,853,500	4,830,800
TRANSFERS FROM OTHER FUNDS	6,883,199	6,759,000	6,784,000
CAPITAL LEASE	16,642,000	18,473,000	21,649,500
FUND BALANCE APPROPRIATED	(2,259,066)	1,925,660	(835,917)
TOTAL GENERAL REVENUE	\$ 172,663,520	\$ 97,685,429	\$ 102,396,693

CITY OF BOYNTON BEACH, FLORIDA

OTHER FUNDS REVENUE SUMMARY

CLASSIFICATION	2019-20 ACTUAL REVENUE	2020-21 AMENDED REVENUE	2021-22 ADOPTED REVENUE
ENTERPRISE FUNDS			
Water Revenues	\$ 24,064,943	\$ 26,194,500	\$ 25,765,200
Sewer Revenues	19,501,315	20,162,000	20,153,500
Stormwater Revenues	5,038,729	5,000,000	5,600,000
Other Revenues	5,097,807	868,566	3,365,750
WATER & SEWER REVENUE (401)	53,702,794	52,225,066	54,884,450
SOLID WASTE (431)	12,106,328	11,624,210	11,788,142
GOLF COURSE REVENUE (411)	1,992,414	1,894,180	2,250,175
TOTAL ENTERPRISE FUNDS	67,801,536	65,743,456	68,922,767
INTERNAL SERVICE FUNDS			
FLEET MAINTENANCE (501)	12,311,334	10,799,384	9,863,114
MATERIALS & DISTRIBUTION (502)	434,359	521,612	521,501
SELF INSURANCE/RISK MGMT. (522)	6,225,478	6,272,757	6,358,453
TOTAL INTERNAL SERVICE FUNDS	18,971,171	17,593,753	16,743,068
SPECIAL REVENUE FUNDS			
TRAFFIC SAFETY (103)	1,977,191	1,418,921	2,598,935
LOCAL OPTION GAS TAX (104)	1,301,150	1,301,150	1,301,150
COMMUNITY IMPROVEMENTS (122)	149,622	277,958	339,800
BUILDING FUND (130)	-	3,069,949	3,397,351
PUBLIC ARTS (151)	656,252	546,155	303,689
RECREATION PROGRAM REVENUE (172)	321,319	609,034	742,998
CEMETERY (631/632)	303,205	293,396	575,169
TOTAL SPECIAL REVENUE FUNDS	4,708,739	7,516,563	9,259,092
CAPITAL IMPROVEMENT PROJECTS			
PARKS & RECREATION TRUST (141)	81,902	62,526	66,067
GOLF FUND CIP (412)	-	-	204,200
GENERAL GOVERNMENT CIP (302)	6,175,115	4,558,566	3,842,327
GENERAL GOVERNMENT SURTAX CIP (303)	11,634,460	10,917,424	6,944,623
UTILITY (403/404)	10,917,602	32,126,309	31,207,947
TOTAL CAPITAL IMPROVEMENT PROJECTS	28,809,079	47,664,825	42,265,164
DEBT SERVICE FUNDS			
PUBLIC SERVICE TAX (207)	10,271,575	10,277,820	11,625,894
TOTAL DEBT SERVICE FUNDS	10,271,575	10,277,820	11,625,894
TOTAL - ALL FUNDS	\$ 303,225,620	\$ 246,481,846	\$ 251,212,678

CITY OF BOYNTON BEACH, FLORIDA

EXPENDITURE SUMMARY

CLASSIFICATION	2019-20 ACTUAL EXPENSE	2020-21 AMENDED EXPENDITURE	2021-22 ADOPTED EXPENDITURE
<u>GENERAL FUND (001)</u>			
GENERAL GOVERNMENT	\$ 97,827,930	\$ 20,724,628	\$ 21,127,775
PUBLIC SAFETY	63,812,658	64,520,582	68,180,168
PHYSICAL ENVIRONMENT	157,596	152,182	150,563
TRANSPORTATION	1,176,750	1,567,786	1,572,119
ECONOMIC ENVIRONMENT	457,299	580,242	573,331
CULTURE/RECREATION	9,233,862	10,140,009	10,792,737
TOTAL GENERAL FUND	172,666,095	97,685,429	102,396,693
<u>ENTERPRISE FUNDS</u>			
WATER & SEWER (401)	53,702,794	52,225,066	54,884,450
SOLID WASTE (431)	12,106,328	11,624,210	11,788,142
GOLF COURSE (411)	1,992,414	1,894,180	2,250,175
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CITY OF BOYNTON BEACH, FLORIDA

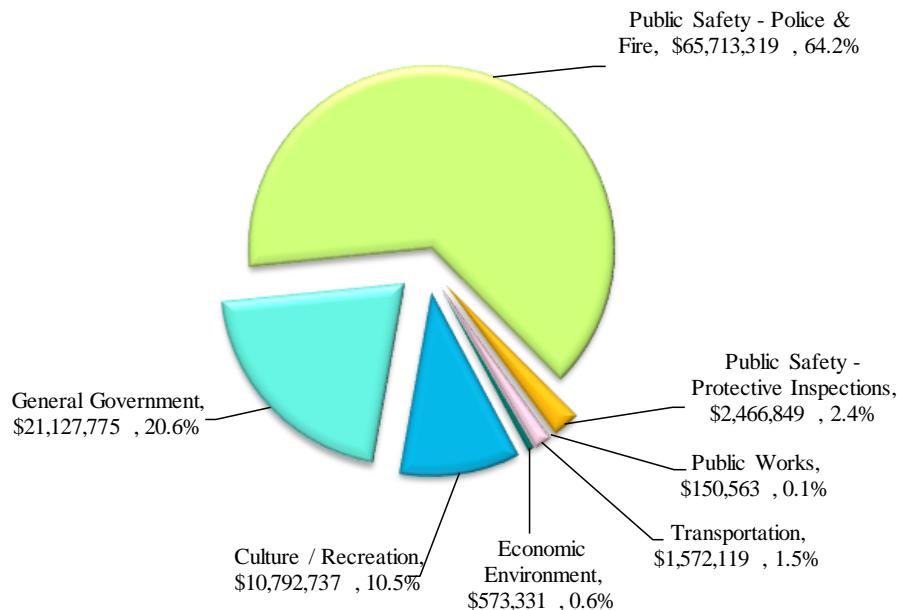
EXPENDITURE SUMMARY

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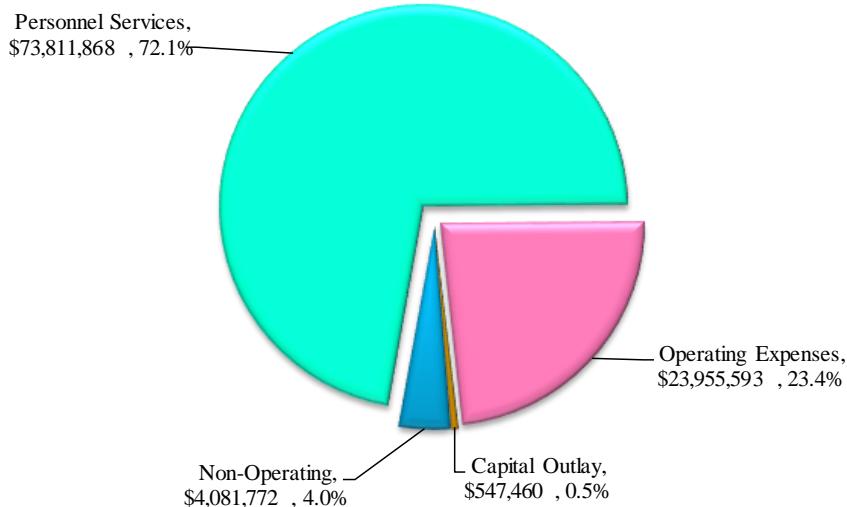
CLASSIFICATION	2019-20 ACTUAL EXPENSE	2020-21 AMENDED EXPENDITURE	2021-22 ADOPTED EXPENDITURE
<u>INTERNAL SERVICE FUNDS</u>			
FLEET MAINTENANCE (501)	12,311,334	10,799,384	9,863,114
MATERIALS & DISTRIBUTION (502)	434,359	521,612	521,501
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TOTAL -- ALL FUNDS	\$ 303,228,195	\$ 246,481,846	\$ 251,212,678

GENERAL FUND DEPARTMENTS BUDGETS

GENERAL FUND APPROPRIATIONS by Functions (Total of \$102,396,693)



GENERAL FUND APPROPRIATIONS by Object Classifications (Total of \$102,396,693)

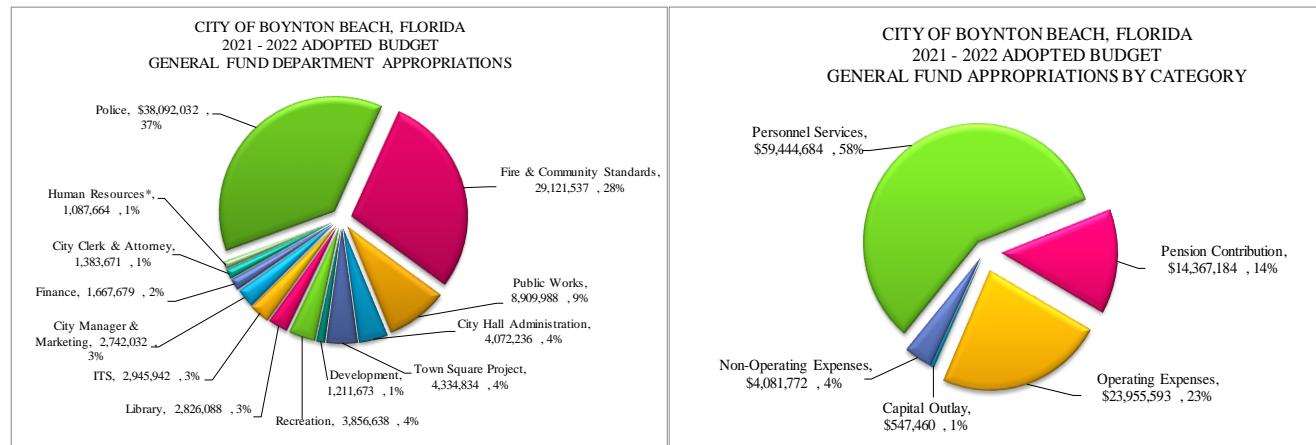


CITY OF BOYNTON BEACH, FLORIDA

(Two-year comparison by Object Classification)

GENERAL FUND DEPARTMENTS	2020-21 AMENDED BUDGET	% Change btw. FY2020-21 and FY2021-22	\$ Change btw. FY2020-21 and FY2021-22	2021-22 ADOPTED BUDGET	FY 2021-22 Adopted Budget by Object Classification			
					PERSONNEL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	NON- OPERATING
City Commission	\$ 320,464	-6.0%	\$ (19,235)	\$ 301,229	\$ 226,545	\$ 64,684	\$ -	\$ 10,000
City Manager	857,840	-10.4%	\$ (89,034)	768,806	726,257	37,168	\$ -	5,381
City Hall/General Admin.	4,280,502	-4.9%	\$ (208,266)	4,072,236	17,000	2,752,811	\$ -	1,302,425
Marketing/Communications	498,463	8.3%	\$ 41,236	539,699	408,420	127,279	4,000	-
Special Events	400,351	39.6%	\$ 158,616	558,967	196,304	358,063	4,600	-
Town Square Project	4,779,432	-9.3%	\$ (444,598)	4,334,834	-	4,334,834	-	-
City Clerk	534,201	43.9%	\$ 234,425	768,626	539,226	229,400	-	-
Financial Services	1,517,010	9.9%	\$ 150,669	1,667,679	1,578,275	78,404	11,000	-
Information Technology	2,823,098	4.4%	\$ 122,844	2,945,942	1,499,023	1,446,919	-	-
Human Resources	911,239	19.4%	\$ 176,425	1,087,664	723,917	360,747	3,000	-
ADA & Inclusion	-	0.0%	\$ 144,679	144,679	114,242	30,437	-	-
City Attorney	590,257	4.2%	\$ 24,788	615,045	130,876	484,169	-	-
Police - Uniform Services	17,993,977	7.9%	\$ 1,424,613	19,418,590	18,772,452	626,138	20,000	-
Police - Administrative Services	5,302,790	-4.4%	\$ (233,032)	5,069,758	2,317,358	1,334,956	-	1,417,444
Police - Support Services	12,280,135	10.8%	\$ 1,323,549	13,603,684	11,096,693	2,419,191	87,800	-
Fire	25,621,334	7.7%	\$ 1,966,516	27,587,850	23,967,611	2,282,053	227,500	1,110,686
Community Standards	2,123,979	-29.4%	\$ (623,729)	1,500,250	1,335,457	142,245	500	22,048
Emergency Mgmt	33,465	-0.1%	\$ (28)	33,437	-	19,937	13,500	-
Development-Support	394,043	-4.5%	\$ (17,842)	376,201	308,192	68,009	-	-
Building	17,858	-100.0%	\$ (17,858)	-	-	-	-	-
Planning & Zoning	748,991	11.5%	\$ 86,481	835,472	659,803	175,669	-	-
Economic Development	580,242	-1.2%	\$ (6,911)	573,331	314,077	259,254	-	-
Public Works Admin.	152,182	-1.1%	\$ (1,619)	150,563	141,688	8,875	-	-
Facilities Mgmt.	2,462,780	1.0%	\$ 24,117	2,486,897	949,268	1,497,277	-	40,352
Streets Maintenance	1,301,358	4.4%	\$ 56,811	1,358,169	361,468	967,275	-	29,426
Parking Services	266,428	0.0%	\$ (52,478)	213,950	108,640	104,310	1,000	-
Engineering	753,001	-21.6%	\$ (162,603)	590,398	524,294	60,904	-	5,200
Parks & Grounds	3,552,457	15.7%	\$ 557,554	4,110,011	1,569,348	2,401,735	48,000	90,928
Library	2,524,277	0.5%	\$ 12,462	2,536,739	2,157,449	269,290	110,000	-
School Museum Services	382,233	-24.3%	\$ (92,884)	289,349	-	289,349	-	-
Recreation	3,681,042	4.8%	\$ 175,596	3,856,638	3,067,985	724,211	16,560	47,882
Totals	\$ 97,685,429	4.8%	\$ 4,711,264	\$ 102,396,693	\$ 73,811,868	\$ 23,955,593	\$ 547,460	\$ 4,081,772

100.0% 72.1% 23.4% 0.5% 4.0%



CITY OF BOYNTON BEACH, FLORIDA

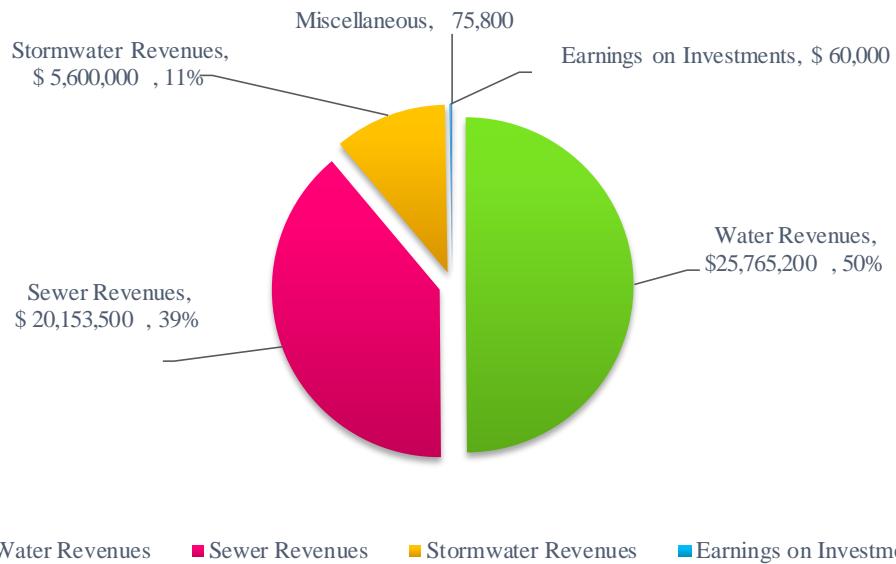
DEBT SERVICE ANALYSIS

SUMMARY OF OUTSTANDING DEBT & DEBT SERVICE

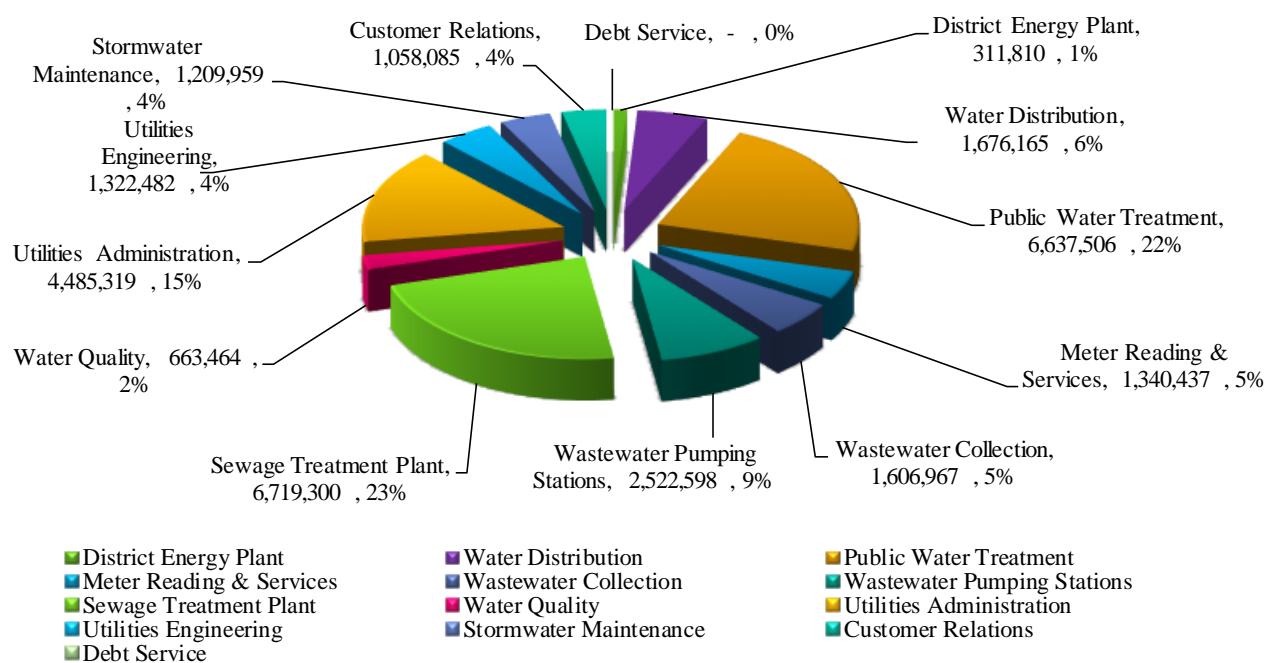
<u>Description</u>	Debt Outstanding at		<u>Retirement</u>	Fiscal Year of			FY 2021-2022		
	<u>September 30, 2021</u>	<u>Security</u>		<u>Principal</u> <u>(Nov. 1)</u>	<u>Interest</u> <u>(Nov. 1)</u>	<u>Interest</u> <u>(May 1)</u>	<u>Debt Service</u>		
Governmental Activities:									
Revenue Debt:									
\$24,210,000 Public Service Tax Refunding Revenue Bonds, Series 2015	\$ 13,695,000	Public Service & Communications Service Taxes	2027	\$ 2,170,000	\$ 133,526	\$ 112,368	\$ 2,415,894		
Total Public Service Tax Debt	\$ 13,695,000							\$ 2,415,894	
<i>Maximum Allowed General Obligation Debt = \$764,396,185 representing 10% of total assessed valuation for FY 2019.</i>									
Business-Type Activities									
Revenue Debt:									
\$45,895,000 Utility System Revenue Revenue Bonds, Series 2012 (Refunded)	\$ 2,565,000	Utility Net Revenues & Impact Fees	2022	\$ 2,565,000	\$ 57,713	\$ -	\$ 2,622,713		
\$23,000,000 Utility System Revenue Revenue Bonds, Series 2016	\$ 23,000,000	Utility Net Revenues & Impact Fees	2032	\$ 1,830,000	\$ 281,750	\$ 259,333	\$ 2,371,083		
\$10,500,000 Utility System Revenue Revenue Bonds, Series 2020A	\$ 42,140,000	Utility Net Revenues & Impact Fees	2035	\$ 735,000	\$ 539,392	\$ 529,984	\$ 1,804,376		
\$11,065,000 Utility System Revenue Revenue Bonds, Series 2020B	\$ 10,190,000	Utility Net Revenues & Impact Fees	2035	\$ 630,000	\$ 110,052	\$ 103,248	\$ 843,300		
Total Utility System Revenue Debt	\$ 77,895,000							\$ 7,641,472	
Total City Debt	\$ 91,590,000							\$ 10,057,366	

UTILITY FUNDS

Utility FY 2021-22 Major Operating Revenues



Utility Department FY 2021-22 Operating Expenditures



CITY OF BOYNTON BEACH, FLORIDA

BUDGET SUMMARY - UTILITY FUND DEPARTMENT BUDGETS

DEPARTMENT	DEPT.	Proposed	PERSONNEL	OPERATING	CAPITAL	NON-	
	NO.	TOTAL	SERVICES	EXPENSES	OUTLAY	OPERATING	TRANSFERS
District Energy Plant	2810	\$ 320,335	\$ 102,494	\$ 209,316	\$ -	\$ -	\$ 8,525
Water Distribution	2810	\$ 1,848,191	1,220,690	455,475	70,000	-	102,026
Public Water Treatment	2811	\$ 6,743,791	2,676,243	3,961,263	10,000	-	96,285
Meter Reading	2814	\$ 1,378,459	926,859	413,578	6,000	-	32,022
Wastewater Collection	2815	\$ 1,844,596	1,148,291	458,676	-	-	237,629
Wastewater Pumping Stations	2816	\$ 2,673,007	1,042,483	1,480,115	5,000	-	145,409
Sewage Treatment	2817	\$ 6,719,300	-	6,719,300	-	-	-
Water Quality	2819	\$ 669,048	526,337	137,127	-	-	5,584
Administration	2821	\$ 21,132,917	2,090,319	2,055,000	75,000	544,695	16,367,903
Utilities Engineering	2823	\$ 1,343,786	1,235,656	86,826	-	-	21,304
Stormwater Maintenance	2824	\$ 1,499,464	690,880	519,079	-	-	289,505
Customer Relations	2825	\$ 1,058,085	653,064	405,021	-	-	-
Totals:		\$ 47,230,979	\$ 12,313,316	\$ 16,900,776	\$ 166,000	\$ 544,695	\$ 17,306,192
Debt Service	3011	\$ 7,653,471	-	9,000	-	7,644,471	-
Totals with Debt Service:		\$ 54,884,450	\$ 12,313,316	\$ 16,909,776	\$ 166,000	\$ 8,189,166	\$ 17,306,192

100.0% 22.4% 30.8% 0.3% 14.9% 31.5%

CITY OF BOYNTON BEACH, FLORIDA

UTILITY FUND COMPARATIVE STATEMENT OF REVENUES & EXPENDITURES (BUDGET BASIS)

	2019-20	2020-21	2021-22
	<u>ACTUAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
OPERATING REVENUES:			
Water Revenues	\$ 24,064,943	\$ 26,194,500	\$ 25,765,200
Sewer Revenues	19,501,315	20,162,000	20,153,500
Stormwater Revenues	5,038,729	5,000,000	5,600,000
Earnings on Investments	224,335	117,181	60,000
Miscellaneous	50,228	61,800	75,800
Total Operating Revenues:	48,879,550	51,535,481	51,654,500
OPERATING EXPENDITURES:			
District Energy Plant	164,751	471,256	311,810
Water Distribution	624,560	1,730,432	1,676,165
Public Water Treatment	5,905,221	6,715,743	6,637,506
Meter Reading & Services	1,047,451	1,317,962	1,340,437
Wastewater Collection	1,356,636	1,685,873	1,606,967
Wastewater Pumping Stations	2,516,930	2,590,608	2,522,598
Sewage Treatment Plant	4,954,771	4,991,120	6,719,300
Water Quality	598,685	731,704	663,464
Utilities Administration	3,820,665	3,984,323	4,485,319
Utilities Engineering	1,254,744	1,294,068	1,322,482
Stormwater Maintenance	813,800	1,259,895	1,209,959
Customer Relations	1,178,626	1,062,369	1,058,085
Debt Service	-	-	-
Total Operating Expenditures:	24,236,840	27,835,353	29,554,092
OPERATING INCOME:	\$ 24,642,710	\$ 23,700,128	\$ 22,100,408
NON-OPERATING EXPENDITURES:			
Capital Outlay	383,850	363,730	166,000
Transfers Out	8,166,662	8,716,479	9,006,192
Debt Service	1,940,608	6,747,135	7,653,471
Renewal & Replacement	7,000,000	8,000,000	8,000,000
Non-Budgeted Expense (Depreciation, etc.)	11,974,834	562,369	504,695
Total Non-Operating Expenditures:	29,465,954	24,389,713	25,330,358
INCREASE (DECREASE) IN APPROPRIATED NET ASSETS	\$ (4,823,244)	\$ (689,585)	\$ (3,229,950)

CITY OF BOYNTON BEACH, FLORIDA

SOLID WASTE FUND

REVENUES:

Garbage Fees	\$ 9,965,000
Roll-Off Containers	1,800,000
Commercial Recycling	215,000
Miscellaneous Income	1,000
Transfer from Golf Course	10,000
Interest Income	2,799
Fund Balance (Increase) Decrease	<u>(205,657)</u>
 Total Revenues:	 <u>\$ 11,788,142</u>

APPROPRIATIONS:

Personnel Services	\$ 3,743,425
Operating Expenses	5,219,236
Transfer to Risk Management	30,930
Transfer to Vehicle Service Fund	1,584,688
Transfer to General Fund	<u>1,100,000</u>
 Total Operating Expenses:	 <u>11,678,279</u>
Capital Expenditures	14,000
Non Operating	<u>95,863</u>
 Total Non Operating:	 <u>109,863</u>
 Total Appropriations:	 <u>\$ 11,788,142</u>

CITY OF BOYNTON BEACH, FLORIDA

GOLF COURSE FUND

REVENUES:

Seasonal & Loyalty Dues	\$ 100,985
Cart & Green Fees	1,815,707
Surcharge / Improvements	135,300
Merchandise	65,000
Rent & Royalties	18,025
Other Service Charges	93,438
Investment Income	-
Fund Balance (Increase) Decrease	<u>21,720</u>
 Total Revenues:	 <u>\$ 2,250,175</u>

APPROPRIATIONS:

Personnel Services	\$ 1,160,511
Operating Expenses	667,538
Capital Outlay	145,455
Nonoperating	246,671
Merchandise	<u>30,000</u>
 Total Appropriations:	 <u>\$ 2,250,175</u>

CITY OF BOYNTON BEACH, FLORIDA

FLEET MAINTENANCE FUND

REVENUES:

Vehicle Service Charges	\$ 3,291,955
Miscellaneous Income	510,000
Interest Income	2,000
Transfers In	5,465,686
Fund Balance (Increase) Decrease	<u>593,473</u>
 Total Revenues:	 <u><u>\$ 9,863,114</u></u>

APPROPRIATIONS:

Personnel Services	\$ 1,426,517
Operating Expenses	2,607,181
Capital Outlay	77,500
Vehicle Purchases	5,719,395
Transfer & Other Uses	<u>32,521</u>
 Total Appropriations:	 <u><u>\$ 9,863,114</u></u>

CITY OF BOYNTON BEACH, FLORIDA

MATERIALS & DISTRIBUTION FUND

REVENUES:

Materials & Distribution Operations	\$ 529,438
Miscellaneous Income	-
Fund Balance (Increase) Decrease	<u>(7,937)</u>
Total Revenues:	<u>\$ 521,501</u>

APPROPRIATIONS:

Personnel Services	469,220
Operating Expenses	29,794
Capital Outlay	-
Non Operating	<u>22,487</u>
Total Appropriations:	<u>\$ 521,501</u>

CITY OF BOYNTON BEACH, FLORIDA

SELF INSURANCE (RISK MGMT.) FUND

REVENUES:

Investment Income	\$ 16,000
Miscellaneous Income	95,000
Interfund Service Charges	5,600,000
Transfers	683,750
Fund Balance (Increase) Decrease	(36,297)
 Total Revenues:	 <u>\$ 6,358,453</u>

APPROPRIATIONS:

Personnel	\$ 657,695
Operating Expenses	5,685,508
Capital Outlay	5,025
Non Operating	10,225
 Total Appropriations:	 <u>\$ 6,358,453</u>

CITY OF BOYNTON BEACH, FLORIDA

TRAFFIC FUND

REVENUES:

Red Light Camera	\$ 1,705,000
Miscellaneous Income	14,671
Fund Balance (Increase) Decrease	<u>879,264</u>
Total Revenues:	<u>\$ 2,598,935</u>

APPROPRIATIONS:

Personnel Services	\$366,843
Operating Expenses	1,222,050
Capital Outlay	2,000
Non Operating	<u>1,008,042</u>
Total Appropriations:	<u>\$ 2,598,935</u>

CITY OF BOYNTON BEACH, FLORIDA

LOCAL OPTION GAS TAX FUND

REVENUES:

Local Option Gas Tax	\$ 1,224,632
Interest Income	1,863
Fund Balance (Increase) Decrease	<u>74,655</u>
 Total Revenues:	 <u>\$ 1,301,150</u>

APPROPRIATIONS:

Transfer to General Fund	\$ 850,000
Transfer to Capital Improvements Fund	450,000
Audit Fees	<u>1,150</u>
 Total Appropriations:	 <u>\$ 1,301,150</u>

CITY OF BOYNTON BEACH, FLORIDA

BUILDING FUND

REVENUES:

Building Permits	\$ 3,235,000
Investment Income	12,111
Transfers	135,866
Fund Balance (Increase) Decrease	<u>14,374</u>
 Total Revenues:	 <u>\$ 3,397,351</u>

APPROPRIATIONS:

Personnel Services	2,246,330
Operating Expenses	1,092,136
Capital Outlay	22,000
Non Operating	<u>36,885</u>
 Total Appropriations:	 <u>\$ 3,397,351</u>

CITY OF BOYNTON BEACH, FLORIDA

PARKS & RECREATION TRUST FUND

REVENUES:

Charges For Services	\$ 70,000
Investment Income	-
Miscellaneous Income	1,000
Fund Balance (Increase) Decrease	<u>(4,933)</u>
 Total Revenues:	 <u>\$ 66,067</u>

APPROPRIATIONS:

Personnel	\$ -
Operating Expenses	0
Capital Outlay	66,067
Non Operating	<u>0</u>
 Total Appropriations:	 <u>\$ 66,067</u>

CITY OF BOYNTON BEACH, FLORIDA

PUBLIC ARTS FUND

REVENUES:

Public Art Fees	\$ 175,000
Miscellaneous Income	500
Transfer In	20,000
Fund Balance (Increase) Decrease	<u>108,189</u>
 Total Revenues:	 <u>\$ 303,689</u>

APPROPRIATIONS:

Personnel	\$ 171,056
Operating Expenses	73,086
Capital Outlay	56,501
Non Operating	<u>3,046</u>
 Total Appropriations:	 <u>\$ 303,689</u>

CITY OF BOYNTON BEACH, FLORIDA

RECREATION PROGRAM REVENUE FUND

REVENUES:

Program Activity Fees	\$ 425,250
Non Resident Registration Fees	254,250
Special Services Fees	6,600
Investment Income	1,500
Miscellaneous Income	22,920
Fund Balance (Increase) Decrease	<u>32,478</u>

Total Revenues: \$ 742,998

APPROPRIATIONS:

Personnel	\$ 188,223
Operating Expenses	496,718
Capital Outlay	-
Non Operating	<u>58,057</u>
Total Appropriations:	<u><u>\$ 742,998</u></u>

CITY OF BOYNTON BEACH, FLORIDA

PUBLIC SERVICE TAX DEBT FUND

REVENUES:

Utility Taxes	\$ 10,399,738
Interest Income	20,836
American Rescue Plan	350,000
Fund Balance (Increase) Decrease	<u>855,320</u>
 Total Revenues:	 <u>\$ 11,625,894</u>

APPROPRIATIONS:

Principal	\$ 2,170,000
Interest	245,894
Transfers	9,190,000
CPA and Fiscal Agent Fees	10,985
Non Operating	<u>9,015</u>
 Total Appropriations:	 <u>\$ 11,625,894</u>

CITY OF BOYNTON BEACH, FLORIDA

BOYNTON BEACH MEMORIAL PARK FUND

REVENUES:

Sale of Lots/Crypts	\$ 83,000
Charges for Services	73,000
Investment Earnings	15,000
Miscellaneous Income	7,700
Fund Balance (Increase) Decrease	<u>396,469</u>

Total Revenues: \$ 575,169

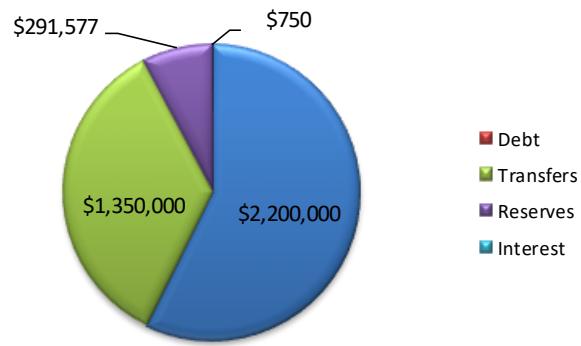
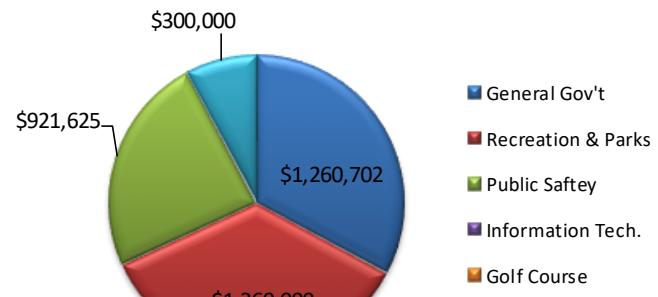
APPROPRIATIONS:

Personnel Services	\$ 144,046
Operating Expenses	189,559
Capital Outlay	178,000
Non Operating	<u>63,564</u>

Total Appropriations: \$ 575,169

CAPITAL BUDGETS**GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN**

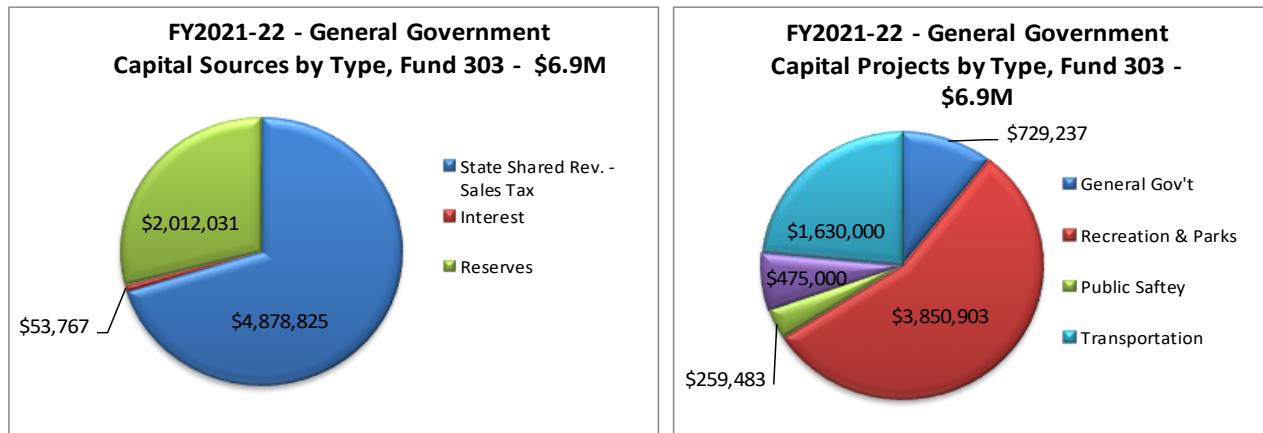
Fund 302 <u>Capital Improvement Program</u>		<u>FY 2020-21 Amended Budget</u>	<u>FY 2021-22 Adopted Budget</u>
Sources	Grants/CRA	1,782,561	2,200,000
	Debt	-	-
	Transfers	1,050,000	1,350,000
	Reserves	1,725,255	291,577
	Interest	750	750
		<hr/> \$ 4,558,566	<hr/> \$ 3,842,327
Expenditures	<u>Project Types</u>		
	General Gov't	1,051,892	1,260,702
	Recreation & Parks	965,233	1,360,000
	Public Saftey	421,684	921,625
	Information Tech.	340,397	-
	Transportation	1,220,088	300,000
	Golf Course	559,272	-
		<hr/> \$ 4,558,566	<hr/> \$ 3,842,327

FY2021-22 - General Government Capital Sources by Type, Fund 302 - \$3.8M**FY2021-22 - General Government Capital Projects by Type, Fund 302 - \$3.8M**

CITY OF BOYNTON BEACH, FLORIDA

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

	Fund 303 Capital Improvement Program	FY 2020-21 Amended Budget	FY 2021-22 Adopted Budget
Sources	State Shared Rev. - Sales Tax Interest Reserves	4,878,825 53,767 5,984,832 \$ 10,917,424	4,878,825 53,767 2,012,031 \$ 6,944,623
Expenditures	Project Types General Gov't Recreation & Parks Public Safety Information Tech. Transportation	2,040,356 3,510,746 1,454,437 632,655 3,279,230 \$ 10,917,424	729,237 3,850,903 259,483 475,000 1,630,000 \$ 6,944,623



GOLF CAPITAL IMPROVEMENT PLAN

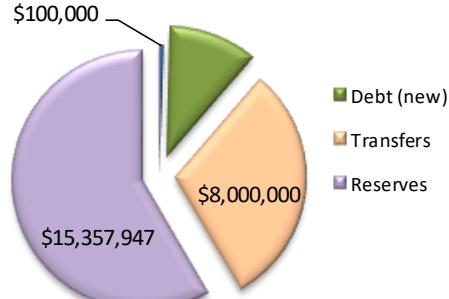
	Fund 412 Capital Improvement Plan	FY 2020-21 Amended Budget	FY 2021-22 Adopted Budget
Sources	Golf CIP Surcharge Interest Income Reserves	- - - \$ -	204,200 - - \$ 204,200
Expenditures	Project Types Building Improvement ADA Projects Equipment	- - - \$ -	204,200 - - \$ 204,200

CITY OF BOYNTON BEACH, FLORIDA

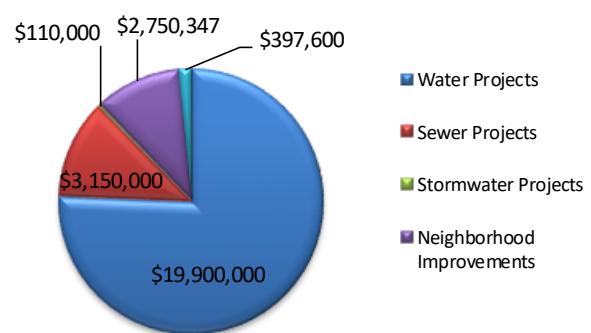
UTILITY CAPITAL IMPROVEMENT PLAN

	<u>Fund 403</u> <u>Capital Improvement Plan</u>	<u>FY 2020-21</u> <u>Amended Budget</u>	<u>FY 2021-22</u> <u>Adopted Budget</u>
Sources	Interest Debt/Grant Transfers Reserves	115,542 - 8,000,000 5,911,071	100,000 2,850,000 8,000,000 15,357,947
		\$ 14,026,613	\$ 26,307,947
Expenditures	<u>Project Types</u>		
	Water Projects Sewer Projects Stormwater Projects Neighborhood Improvements Studies/Master Plan/Other	\$ 8,306,613 3,150,000 600,000 1,300,000 670,000	\$ 19,900,000 3,150,000 110,000 2,750,347 397,600
		\$ 14,026,613	\$ 26,307,947

FY2021-22 - Utility General Capital Sources by Type, Fund 403 - \$26.3M



FY2021-22 - Utility Capital Project Expenditures by Type, Fund 403 - \$26.3M

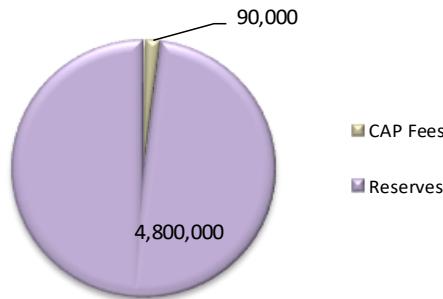


CITY OF BOYNTON BEACH, FLORIDA

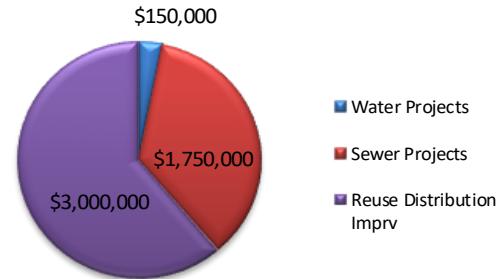
UTILITY CAPITAL IMPROVEMENT PLAN

	<u>Fund 404</u> <u>Capital Improvement Plan</u>	<u>FY 2020-21</u> <u>Amended Budget</u>	<u>FY 2021-22</u> <u>Adopted Budget</u>
Sources			
Interest		12,000	10,000
Debt		-	-
CAP Fees		1,000,000	90,000
Reserves		2,888,000	4,800,000
		\$ 3,900,000	\$ 4,900,000
Expenditures	<u>Project Types</u>		
	Water Projects	500,000	150,000
	Sewer Projects	1,400,000	1,750,000
	Combined Projects	-	-
	Reuse Distribution Imprv	2,000,000	3,000,000
		\$ 3,900,000	\$ 4,900,000

FY2020-21 - Utility General Capital Sources by Type, Fund 404 - \$4.9M



FY2020-21 - Utility Capital Project Expenditures by Type, Fund 404- \$4.9M



CITY OF BOYNTON BEACH

Boynton Beach, FL 33426
Boynton-beach-website

