



CITY OF BOYNTON BEACH

FY 2018 - 2019

ADOPTED SUMMARY BUDGET





CITY OF BOYNTON BEACH, FLORIDA



Boynton Beach Mayor and City Commission

Commissioner Joe Casello, Vice Mayor Christina Romelus, Commissioner Justin Katz (standing, left to right)
Commissioner Mack McCray, Mayor Steven Grant (seated front, left to right)



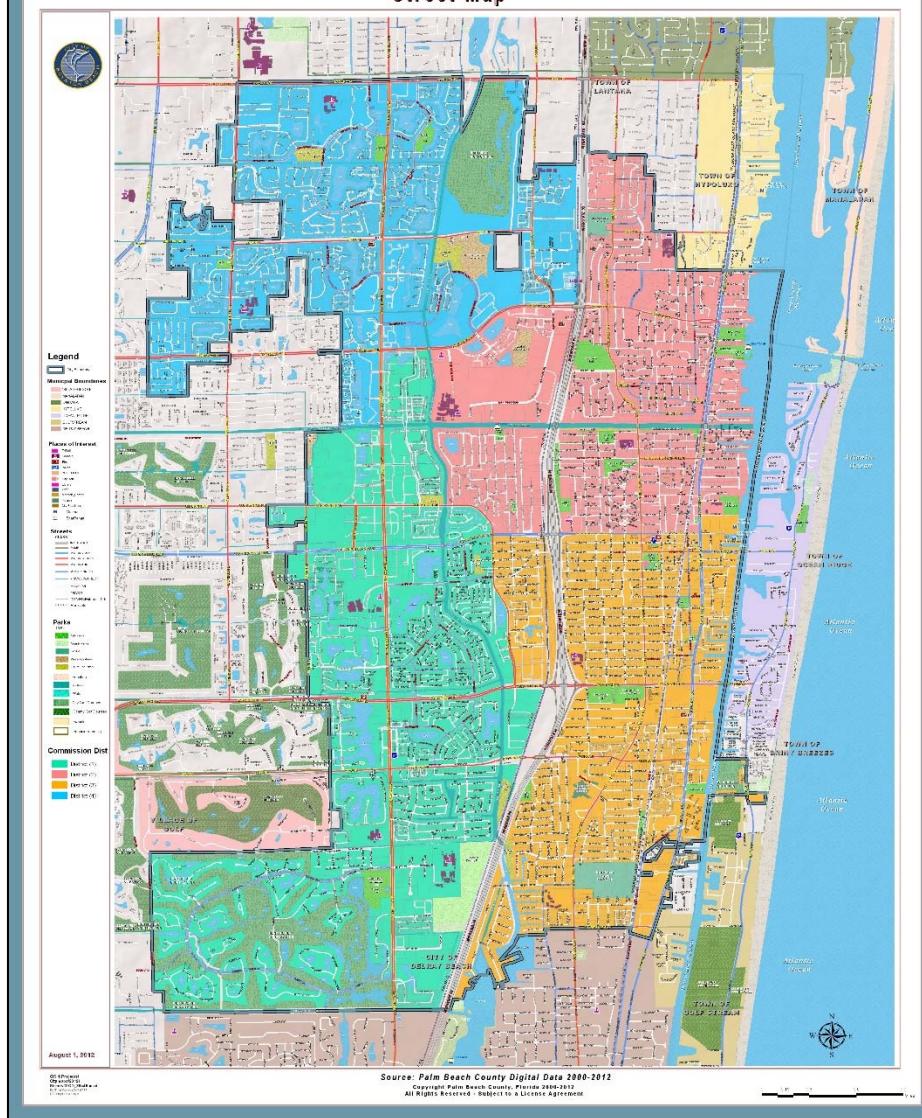
CITY MANAGER: Lori LaVerriere



CITY OF BOYNTON BEACH, FLORIDA



City of Boynton Beach Street Map



ABOUT



CITY OF BOYNTON BEACH, FLORIDA

BOYNTON BEACH

Known as “America’s Gateway to the Gulfstream,” Boynton Beach is a full-service municipality, providing virtually every city service and quality of life opportunities for its residents and visitors. Positioned in the heart of southeast Florida’s Dade-Miami, Broward and Palm Beach metropolitan area and in the center of Palm Beach County, Boynton Beach is a coastal community consisting of 16.5 square miles that includes four miles of the Intracoastal Waterway, with one of the four ocean inlets along the Palm Beach County’s 47 miles shoreline. Boynton Beach boasts the closest distance from I-95 to the Atlantic Ocean in the 1,900+ miles of the Eastern Seaboard.



The City has direct access to the Florida Turnpike via Boynton Beach Boulevard and three I-95 exits. It lies within close proximity to three major international airports: Palm Beach (14 miles), Fort Lauderdale/Hollywood (37 miles) and Miami International Airport (59 miles) as well as three major seaports: Port of Palm Beach (21 miles), Port Everglades (36 miles) and Port of Miami (57 miles); the latter recognized throughout the world as being the Cruise Capital of the World and the Cargo Gateway of the Americas. The Tri-Rail commuter train, with a stop in the City, connects Palm Beach, Broward and Dade-Miami Counties.

The average annual air temperature in the Palm Beaches is 75° F. On average, the warmest month is July and the average coolest month is January. September is the average wettest month. The highest recorded temperature was 101°F in 1942 and the lowest recorded temperature was 24°F in 1894.

FORM OF GOVERNMENT

The City of Boynton Beach’s five elected officials include four district commissioners for a three-year term and a mayor-at-large on a non-partisan basis for a three-year term. The City Commission determines policy, adopts legislation, approves the City’s budget, sets taxes and fees and appoints the City Attorney.

The City Commission appoints a city manager, who, with a team of more than 11 department heads, 2 assistant city managers and a public information manager, manages the day-to-day operations for over 73,000 residents and thousands of visitors each year. Sixteen volunteer advisory boards augment staff. These advisory boards are created and member-appointed by the City Commission. The City’s collaborative partners—the Boynton Beach Community Redevelopment Agency (CRA) and the Greater Boynton Beach Chamber of Commerce—also assist in the success of the City.

HISTORY



The City was founded in 1894 by Major Nathan Boynton, a native of Port Huron, Michigan, who had a distinguished career in the American Civil War (pictured to the left).

Major Boynton and his workmen brought their families from Michigan and settled in the new town of Boynton. In the early years of our city, settlers began the building of what was to become Boynton Beach. They grew vegetables to supply their needs and those of the guests at the Boynton Beach Hotel and shipped pineapples, tomatoes and other cash crops north on Henry Flagler’s new Florida East Coast Railroad. Major Boynton directed the construction of the Boynton Beach Hotel from 1895 to 1897. Boynton Beach was incorporated in 1920.



CITY OF BOYNTON BEACH, FLORIDA

Vision Statement

**Our vision is to be a WELCOMING and PROGRESSIVE
COASTAL COMMUNITY
that CELEBRATES CULTURE, INNOVATION
and BUSINESS DEVELOPMENT.**

Mission Statement

**The City of Boynton Beach is a VIBRANT and SUSTAINABLE COMMUNITY
that PROVIDES EXCEPTIONAL SERVICES**

Core Beliefs

**We, the management team of the Boynton Beach
City Government, commit to:
PERSONAL INTEGRITY AND HONESTY,
PRODUCTIVITY,
TEAMWORK,
RESPECT,
and SERVING OTHERS.**

The Commission Initiatives

**Redevelop Downtown
Building Wealth in the Community
Boynton Beach Branding
Transportation and Mobility**



CITY OF BOYNTON BEACH, FLORIDA

UTILIZING THE DOCUMENT

In order to assist the reader in their review of the Budget document and obtaining information, several specific financial devices, such as graphs, charts, and tables have been utilized.

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 FY2018-19 Budget Book version.

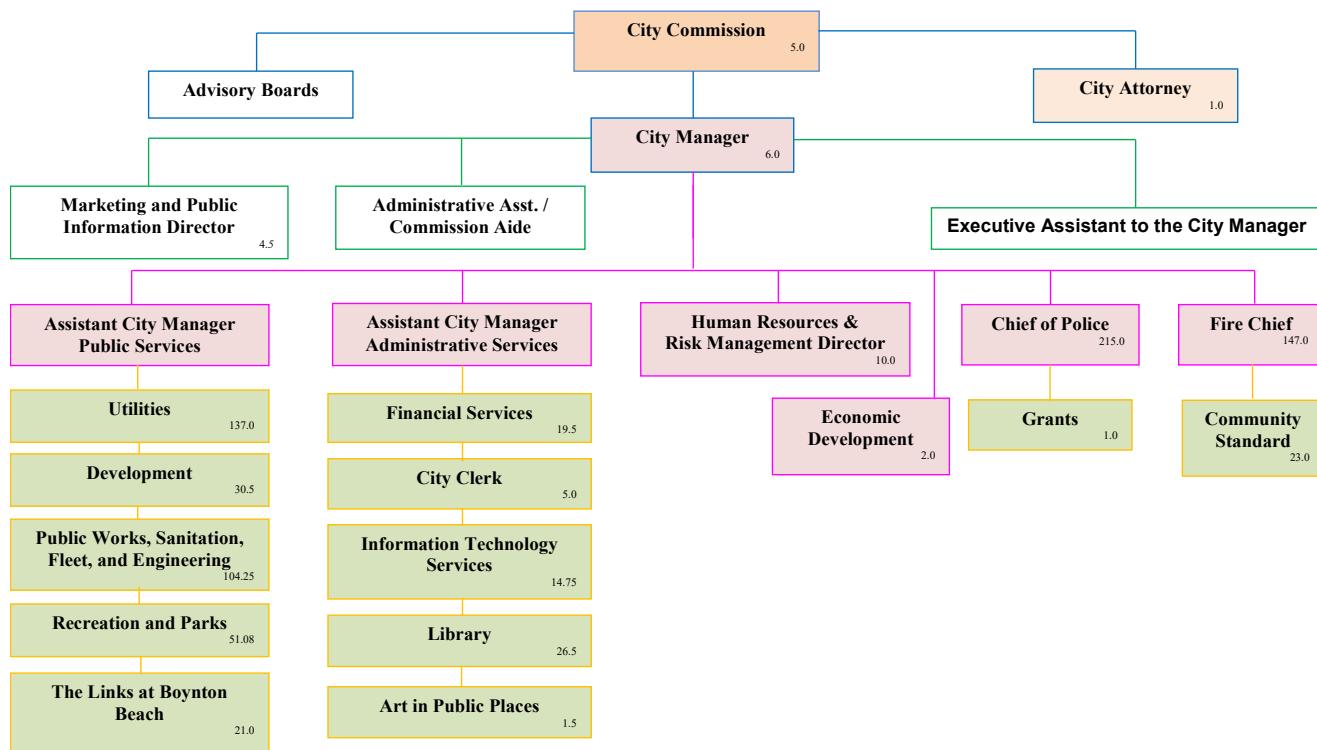
HIGHLIGHTS

- The Millage Rate was adopted at 7.9000 mills, which is 5.53% per the State TRIM calculations over the Roll-back Rate of 7.4863
- The adopted budget for all Funds is equivalent to \$235.3M, up from last year's amended budget of \$213.2M by 10.4%
- General Fund is 38.7% or only \$91.1M of all funds, a 2.3% decrease over last year's budget of \$93.2M
- Per Palm Beach Property Appraiser taxable values increased by 6.5%, from \$5.40B to \$5.78B over the prior year
- Net property taxes to be collected have increased by \$2.7M, a 6.5% 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.
- Solid Waste rate increase was adopted on August 21, 2018. Both the single family and multi-family rates were increased by \$1.00.



CITY OF BOYNTON BEACH, FLORIDA

ORGANIZATIONAL CHART





CITY OF BOYNTON BEACH, FLORIDA

FY 2018/2019 Budget & Fire Assessment Calendar

Tuesday, Feb 20, 2018	Open	Distribute forms for Vehicle requests, Personnel requests, Technology requests, and Grant Funds to the departments.
Tuesday, Feb 20, 2018	1:30 pm	Distribute Capital Improvement Program forms to the CIP Committee & the Utility department.
Wednesday, Feb 28, 2018	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.
Week of Feb 26 to March 2, 2018	Open	Distribute Budget materials to all departments. Cost Allocation will be available by March 16.
Thursday, March 15, 2018	5:00 pm	Complete first draft of FY 2018-19 CIP
Tuesday, April 3, 2018	5:00 pm	Deadline for recommendations from Fleet Maintenance, I.T.S. and Grants Team to Finance
Thursday, April 5, 2018	5:00 pm	Departments final day of Operating budget data entry & Revenue Projections
Friday, April 6, 2018	11am	2018 Non Ad Valorem Meeting (+2018 Tax Calendar) by Property Appraiser's Office
Friday, April 27, 2018	PM	Deadline for recommendations from Human Resources. General Indication of Property Taxable Values from Property Appraiser
Friday, May 25, 2018	PM	Estimated Property Taxable Values received from Palm Beach County
Monday - Friday June 4 - 8, 2018	TBD	Budget Review Team meets with departments to review Operating & CIP budgets and goals. Verify any of the CM's personnel modifications with Human Resources.
Sunday, July 1, 2018	PM	Truth In Millage (TRIM) process begins - Preliminary Property Taxable Values to be sent from Palm Beach County Property Appraiser on June 29th
Friday, July 6, 2018		Budget Transmission to City Commission (PAPA's Preliminary Tax Roll certified to DOR)
Monday, July 16, 2018 Tuesday, July 17, 2018 Wednesday July 18, 2018	5:00pm noon 2:00pm	Budget Workshops – Intracostal Park Clubhouse Discuss Proposed FY18/19 Operating & CIP Budget presented to City Commission Continue to discuss FY18/19 Proposed Budget & Adopt Preliminary Fire Assessment Resolution Special Commission Budget Meeting for Adoption of Tentative Millage Rate
Week of July 23-27, 2018		1. Advise Property Appraiser of Preliminary Fire Assessment Rate and Fire Assessment adoption hearing date (Thursday, September 13, 2018) 2. Proposed Millage, rolled-back rate, date, time and meeting place of the tentative budget hearing on Form DR-420 by Friday, July 27, 2018, Certify via eTRIM 3. GSG to provide Property Appraiser with City's Fire Assessment Roll for TRIM
Tuesday, August 21, 2018		Advertise Notice of Public Hearing for Annual Fire Assessment Resolution (Tuesday, September 11) (City Clerk/City Mgr. action) Note: Statutorily required before August 24, 2018, Trim notice mailing
Tuesday, August 21, 2018		Mail statutorily required First Class Notices to affected property owners. (GSG action) Note: Statutorily required before August 24, 2018, Trim notice mailing
Thursday, September 6, 2018	6:30pm	1st Budget Public Hearing to adopt Proposed Budget (must be 65 days after July 1st) <u>After 9/3/18, date cannot coincide with School Board (9/5/18) or County (9/4/18) meeting dates.</u>
Tuesday, September 11, 2018	6:00pm	Public Hearing at adopt the Final FY 18/19 Annual Fire Assessment Resolution <u>Note: Date cannot coincide with School Board (N/A) or County (9/17/18) meeting dates.</u>
Friday, September 14, 2018		Advertise final millage and budget hearing in newspaper for Saturday (within 15 days after 1st Public Hearing). Start summary on 9/7/18. City certifies Final Non-Ad Valorem Assessment Roll to Palm Beach County Tax Collector
Thursday, September 20, 2018	6:30pm	2nd Budget Public Hearing and Final Adoption of FY 18/19 Budget (within 2 to 5 days after Ad) <u>Note: Date may not coincide with County (9/17/18) meeting date.</u>
Friday, September 21, 2018		Submit resolution/ordinance adopting final millage rate to Property Appraiser, Tax Collector, and Department of Revenue within 3 days of adopting final millage rate.
Thursday, October 18, 2018		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)
- 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)
- 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.



CITY OF BOYNTON BEACH, FLORIDA

BRIEF EXPLANATION OF FUNDS (continued)

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.

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.

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.



CITY OF BOYNTON BEACH, FLORIDA

BRIEF EXPLANATION OF FUNDS (continued)

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.

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 revenues are generated by fees collected from developers.



CITY OF BOYNTON BEACH, FLORIDA

BUDGETS AND THE BUDGETING PROCESS

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

- The distribution of documents to initiate the fiscal year's budget process begins in February.
- During the first week of July, the City Manager submits to the City Commission a tentative 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 16 - 18)
- 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 23 - 27, 2018)
- 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, 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.



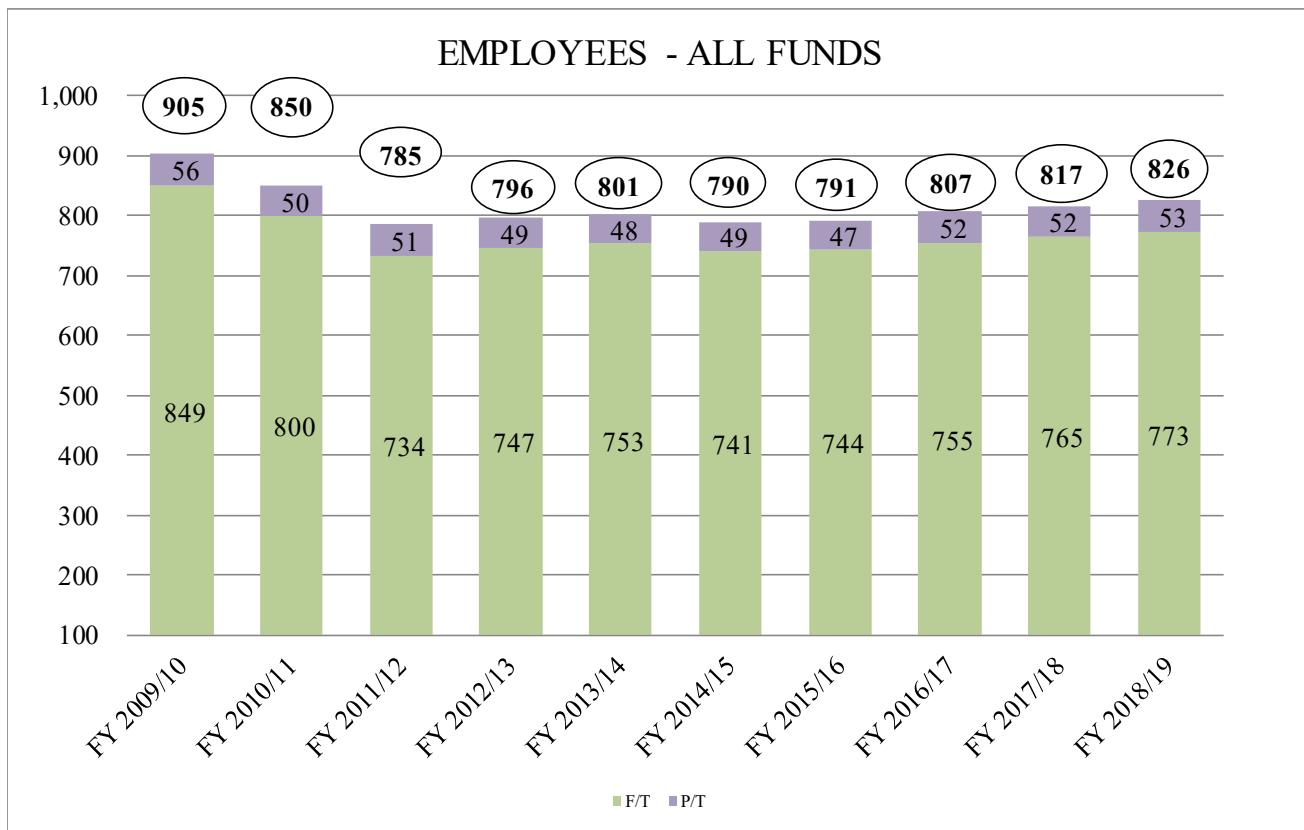
CITY OF BOYNTON BEACH, FLORIDA



America's Gateway to the Gulfstream



CITY OF BOYNTON BEACH, FLORIDA



Explanation of Major Changes in Personnel

- Added 1 Digital and Public Records Specialist to Police Admin Department
- Added 1 Records Manager to the Police Support Services Department
- Added .75 FTE for Park Ranger for Recreation and Parks
- Added 3 Utility Field Technicians and 1 Plant Operator Maintainer Trainee to the Utility Fund
- Added 2 Heavy equipment Operators to the Sanitation Fund



CITY OF BOYNTON BEACH, FLORIDA

PERSONNEL SUMMARY BY FUND

	2016/17 <u>Amended</u>	2017/18 <u>Adopted</u>	2018/19 <u>Adopted</u>	Variance vs Prior Year
GENERAL FUND	576.89	581.19	583.99	2.80
UTILITY FUND	133.00	133.00	137.00	4.00
GOLF FUND	21.00	21.00	21.00	-
GRANTS FUND	1.00	1.00	1.00	-
SOLID WASTE	43.50	44.00	46.00	2.00
FLEET MAINTENANCE	12.00	12.00	12.00	-
TRAFFIC FUND	0.00	3.00	3.00	-
RECREATION REVENUE FUND	7.61	7.99	7.99	-
MATERIALS & DISTRIBUTION	4.00	5.00	5.00	-
COMMUNITY IMPROVEMENTS	2.10	2.10	2.10	-
PUBLIC ARTS	1.00	1.00	1.50	0.50
SELF INSURANCE	4.50	4.50	4.50	-
CEMETERY FUND	0.50	0.50	0.50	-
 TOTAL ALL FUNDS:	 807.10	 816.28	 825.58	 9.30
Total Increase (Decrease)		9.18	9.30	
Percentage Change		1.14%	1.14%	



CITY OF BOYNTON BEACH, FLORIDA

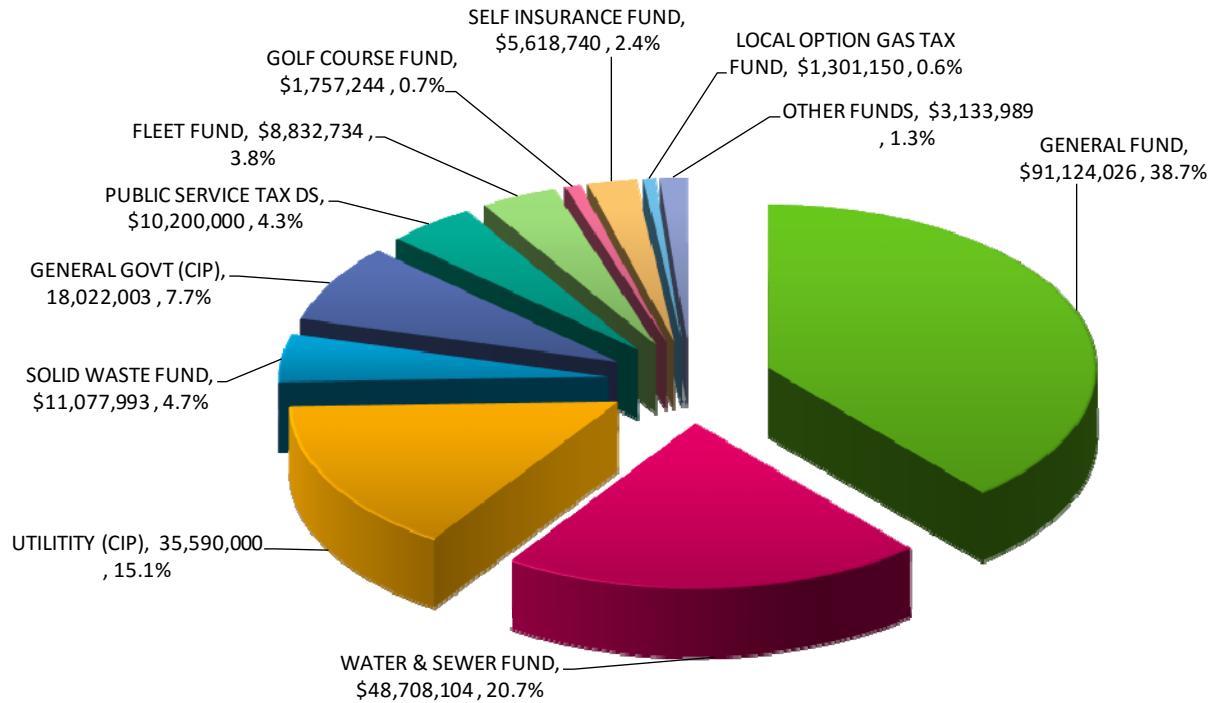


America's Gateway to the Gulfstream



CITY OF BOYNTON BEACH, FLORIDA

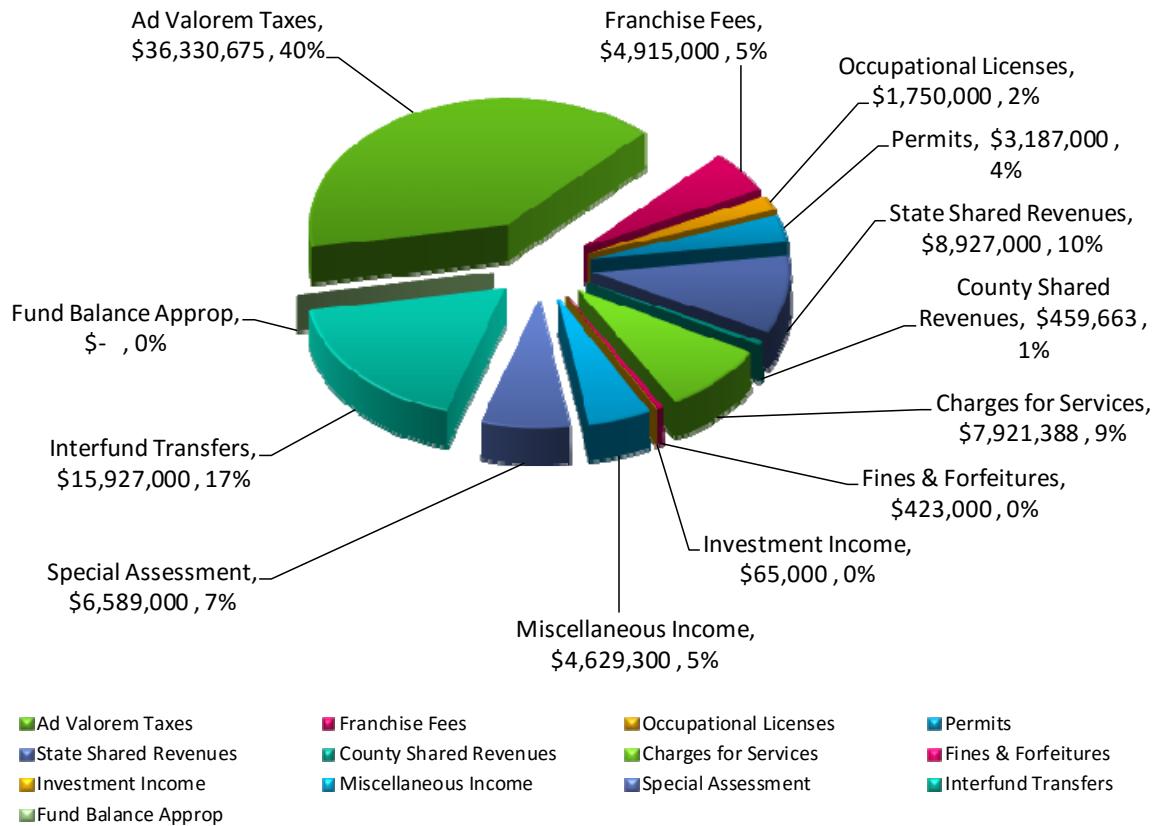
ALL FUNDS TOTAL BUDGET of \$235,365,983





CITY OF BOYNTON BEACH, FLORIDA

GENERAL FUND REVENUES Adopted Budget of \$91,124,026





CITY OF BOYNTON BEACH, FLORIDA

REVENUE SUMMARY

CLASSIFICATION	2016-17 ACTUAL REVENUE	2017-18 AMENDED REVENUE	2018-19 ADOPTED REVENUE
<u>GENERAL FUND</u>			
TAXES			
Ad Valorem Taxes	\$ 38,295,004	\$ 41,458,358	\$ 44,146,986
Less TIF Taxes to CRA	(6,590,331)	(7,360,831)	(7,816,311)
Franchise Taxes	4,784,735	4,865,000	4,915,000
TOTAL TAXES	36,489,408	38,962,527	41,245,675
LICENSES & PERMITS	4,428,043	4,665,000	4,937,000
INTERGOVERNMENTAL REVENUE	9,023,321	9,218,300	9,386,663
CHARGES FOR SERVICES	7,532,882	7,043,000	7,921,388
FINES & FORFEITURES	600,888	673,000	423,000
INVESTMENT INCOME	127,956	65,000	65,000
MISCELLANEOUS REVENUE	1,469,753	5,085,445	4,629,300
SPECIAL ASSESSMENT	5,692,927	6,589,000	6,589,000
TRANSFERS FROM OTHER FUNDS	14,842,000	15,067,850	15,927,000
FUND BALANCE APPROPRIATED	(416,355)	5,884,506	-
TOTAL GENERAL REVENUE	\$ 79,790,823	\$ 93,253,628	\$ 91,124,026



CITY OF BOYNTON BEACH, FLORIDA

(Continued)

REVENUE SUMMARY

CLASSIFICATION	2016-17 AMENDED REVENUE	2017-18 AMENDED REVENUE	2018-19 ADOPTED REVENUE
<u>ENTERPRISE FUNDS</u>			
Water Revenues	\$ 23,375,927	\$ 22,769,000	\$ 23,886,000
Sewer Revenues	18,876,836	18,875,000	19,645,000
Stormwater Revenues	3,810,401	3,800,000	4,100,000
Other Revenues	(7,397,516)	1,099,793	1,077,104
WATER & SEWER REVENUE	38,665,648	46,543,793	48,708,104
SOLID WASTE	12,129,615	10,670,404	11,077,993
GOLF COURSE REVENUE	1,958,564	1,818,573	1,757,244
TOTAL ENTERPRISE FUNDS	52,753,827	59,032,770	61,543,341
<u>INTERNAL SERVICE FUNDS</u>			
FLEET MAINTENANCE	5,528,566	8,201,907	8,832,734
MATERIALS & DISTRIBUTION (Warehouse)	318,211	365,743	378,078
SELF INSURANCE	4,822,549	5,287,783	5,618,740
TOTAL INTERNAL SERVICE FUNDS	10,669,326	13,855,433	14,829,552
<u>SPECIAL REVENUE FUNDS</u>			
TRAFFIC SAFETY	351,756	1,067,500	1,056,236
LOCAL OPTION GAS TAX	1,199,992	1,300,000	1,301,150
PUBLIC ARTS	265,181	237,397	284,868
RECREATION PROGRAM REVENUE	641,310	780,228	575,993
COMMUNITY IMPROVEMENTS	226,529	238,756	242,011
CEMETERY	359,706	338,505	350,736
TOTAL SPECIAL REVENUE FUNDS	3,044,474	3,962,386	3,810,994
<u>CAPITAL IMPROVEMENT PROJECTS</u>			
PARKS & RECREATION TRUST	282,866	96,553	246,067
GENERAL GOVERNMENT	1,287,017	5,999,512	18,022,003
UTILITY	16,038,531	27,527,200	35,590,000
TOTAL CAPITAL IMPROVEMENT PROJEC	17,608,414	33,623,265	53,858,070
<u>DEBT SERVICE FUNDS</u>			
PUBLIC SERVICE TAX	9,271,682	9,500,000	10,200,000
TOTAL DEBT SERVICE FUNDS	9,271,682	9,500,000	10,200,000
TOTAL - ALL FUNDS	\$ 173,138,546	\$ 213,227,482	\$ 235,365,983



CITY OF BOYNTON BEACH, FLORIDA

EXPENDITURE SUMMARY

CLASSIFICATION	2016-17 ACTUAL EXPENSE	2017-18 AMENDED EXPENDITURE	2018-19 ADOPTED EXPENDITURE
<u>GENERAL FUND</u>			
GENERAL GOVERNMENT	\$ 11,734,189	\$ 23,480,973	\$ 19,892,652
PUBLIC SAFETY	58,299,050	59,258,643	60,610,904
PHYSICAL ENVIRONMENT	214,837	154,775	152,825
TRANSPORTATION	1,195,775	1,236,275	1,200,324
ECONOMIC ENVIRONMENT	197,857	412,318	463,625
CULTURE/RECREATION	8,149,115	8,710,644	8,803,696
TOTAL GENERAL FUND	<u>79,790,823</u>	<u>93,253,628</u>	<u>91,124,026</u>
<u>ENTERPRISE FUNDS</u>			
WATER & SEWER	38,665,648	46,543,793	48,708,104
SOLID WASTE	12,129,615	10,670,404	11,077,993
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TOTAL ENTERPRISE FUNDS	<u>52,753,827</u>	<u>59,032,770</u>	<u>61,543,341</u>



CITY OF BOYNTON BEACH, FLORIDA

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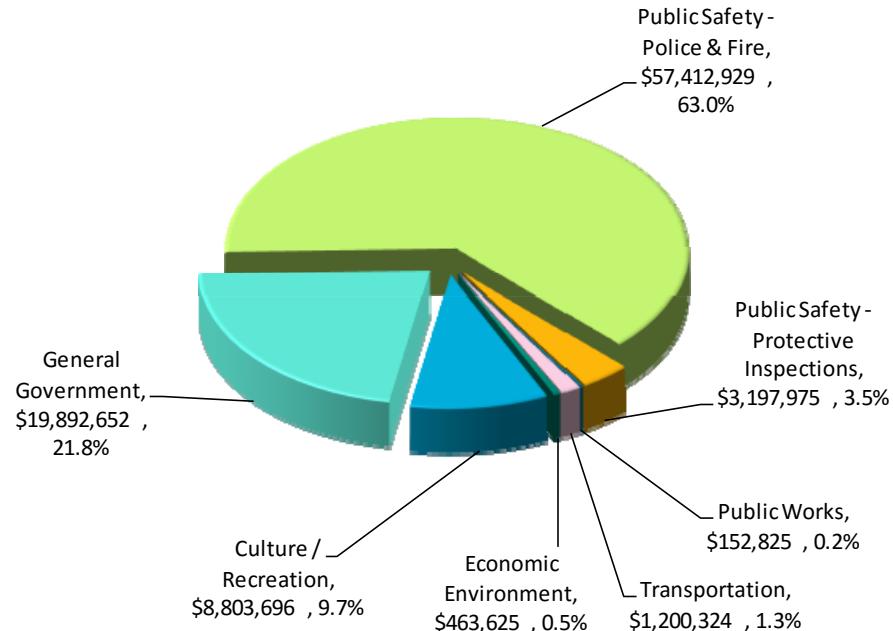
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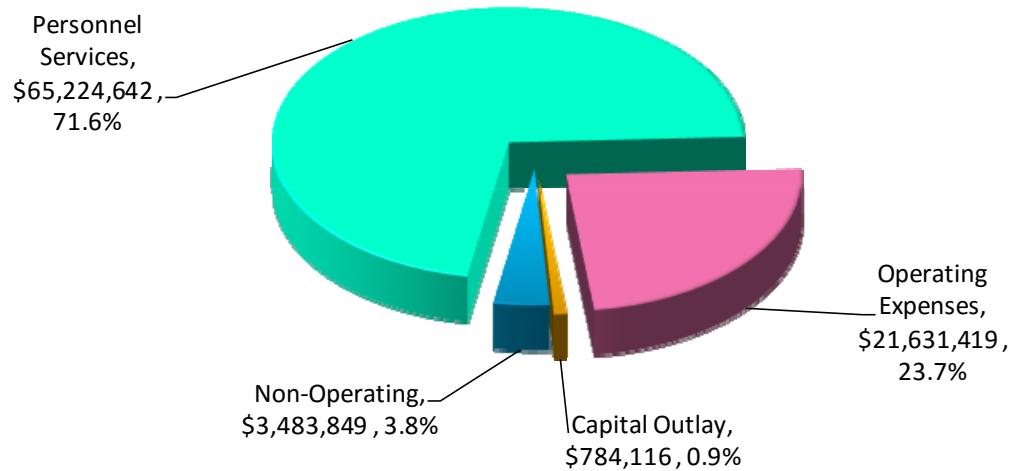


CITY OF BOYNTON BEACH, FLORIDA

GENERAL FUND APPROPRIATIONS by Functions (Total of \$91,124,026)



GENERAL FUND APPROPRIATIONS by Object Classifications, (Total of \$91,124,026)





CITY OF BOYNTON BEACH, FLORIDA

<u>GENERAL FUND DEPARTMENTS</u>	2017-18 AMENDED BUDGET	% Change btw. FY2017-18 and FY2018-19	2018-19 ADOPTED BUDGET	FY 2018-19 Adopted Budget by Object Classification			
				PERSONNEL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	NON- OPERATING
City Commission	\$ 267,301	3.5%	\$ 276,642	\$ 206,185	\$ 60,457	\$ -	\$ 10,000
City Manager	746,362	0.6%	751,032	698,650	47,467	1,000	3,915
City Hall/General Admin.	13,646,569	-71.6%	3,873,342	28,600	2,500,792		1,343,950
Marketing/Communications	333,846	19.4%	398,595	218,750	176,170	3,675	-
Special Events	-	0.0%	251,714	111,515	139,699	500	-
Town Square Project	-	0.0%	5,630,454	-	5,630,454	-	-
City Clerk	569,241	34.1%	763,571	427,548	333,548	2,475	-
Financial Services	1,302,041	4.0%	1,353,873	1,307,953	45,920	-	-
Information Technology	2,454,516	-0.6%	2,440,354	1,436,917	998,437	5,000	-
Human Resources	824,823	-0.8%	818,343	548,015	269,578	750	-
City Attorney	574,916	0.2%	575,925	113,062	462,863	-	-
Police - Uniform Services	16,981,940	1.9%	17,307,392	14,617,496	1,700,117	31,800	957,979
Police - Administrative Services	3,862,184	-6.7%	3,602,639	2,776,309	814,380	11,950	-
Police - Support Services	9,608,962	6.5%	10,231,854	9,135,309	969,744	126,801	-
Fire	23,514,949	2.1%	24,018,134	21,062,657	1,742,708	301,020	911,749
Community Standards	2,201,205	1.0%	2,224,135	1,943,001	164,886	97,945	18,303
Emergency Mgmt	22,320	28.9%	28,775	-	19,775	9,000	-
Development-Support	1,136,941	-33.4%	757,460	714,516	42,944	-	-
Building	1,307,987	36.1%	1,779,758	1,468,377	301,688	-	9,693
Planning & Zoning	756,125	11.6%	843,779	775,852	67,927	-	-
Economic Development	412,318	12.4%	463,625	271,716	191,909	-	-
Public Works Admin.	154,775	-1.3%	152,825	137,008	15,817	-	-
Facilities Mgmt.	2,005,233	-4.5%	1,915,028	898,851	973,471	12,000	30,706
Streets Maintenance	1,236,275	-2.9%	1,200,324	285,853	830,785	5,000	78,686
Engineering	622,155	6.2%	660,757	574,827	80,733	500	4,697
Parks & Grounds	3,006,672	4.2%	3,133,819	1,029,305	2,031,027	-	73,487
Library	2,315,127	0.9%	2,336,700	1,920,496	246,204	170,000	-
School Museum Services	254,971	0.1%	255,169	-	255,169	-	-
Recreation	3,133,874	-1.8%	3,078,008	2,515,874	516,750	4,700	40,684
Totals	\$ 93,253,628	-2.3%	\$ 91,124,026	\$ 65,224,642	\$ 21,631,419	\$ 784,116	\$ 3,483,849

100.0% 71.6% 23.7% 0.9% 3.8%



CITY OF BOYNTON BEACH, FLORIDA



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CITY OF BOYNTON BEACH, FLORIDA

SUMMARY OF OUTSTANDING DEBT & DEBT SERVICE

<u>Description</u>	<u>Debt Outstanding at September 30, 2018</u>	<u>Security</u>	<u>Fiscal Year of Retirement</u>	<u>FY 2018-2019 Debt Service</u>
Governmental Activities:				
Revenue Debt:				
\$24,210,000 Public Service Tax Refunding Revenue Bonds, Series 2015	\$ 19,890,000	Public Service & Communications Service Taxes	2027	\$ 2,338,648
Total Public Service Tax Debt	\$ 19,890,000			\$ 2,338,648
<i>Maximum Allowed General Obligation Debt = \$680,823,372 representing 10% of total assessed valuation for FY 2017.</i>				
Business-Type Activities				
Revenue Debt:				
\$24,400,000 Utility System Revenue Refunding Bonds, Series 2002	\$ 9,905,000	Utility Net Revenues & Impact Fees	2021	\$ 3,583,838
\$45,895,000 Utility System Revenue Revenue Bonds, Series 2012	\$ 43,740,000	Utility Net Revenues & Impact Fees	2037	\$ 2,470,462
\$23,000,000 Utility System Revenue Revenue Bonds, Series 2016	\$ 23,000,000	Utility Net Revenues & Impact Fees	2032	\$ 563,500
\$11,065,000 Utility System Revenue Revenue Bonds, Series 2018	\$ 11,065,000	Utility Net Revenues & Impact Fees	2037	\$ 357,400
Total Utility System Revenue Debt	\$ 87,710,000			\$ 6,975,200
Total City Debt	\$ 107,600,000			\$ 9,313,848



CITY OF BOYNTON BEACH, FLORIDA

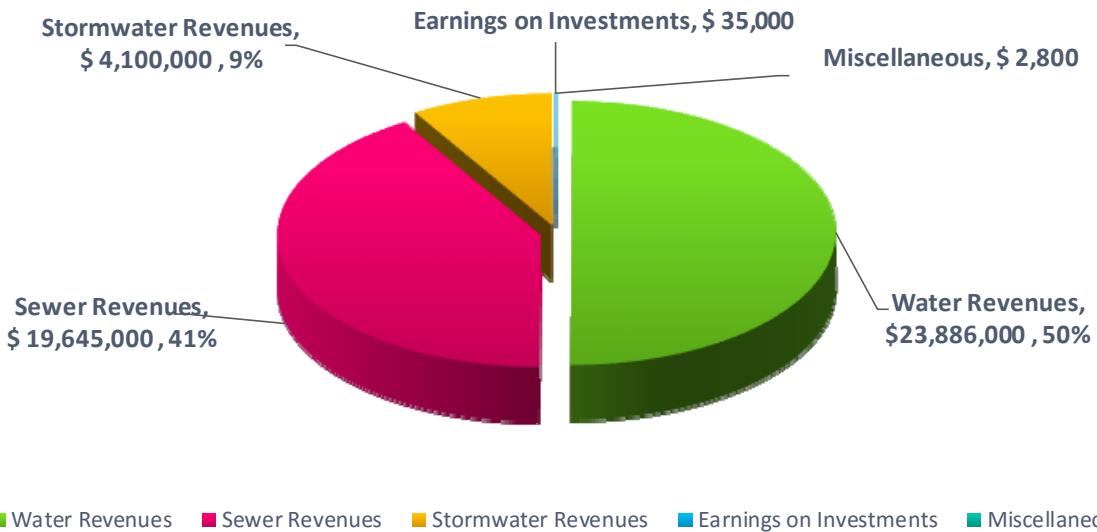


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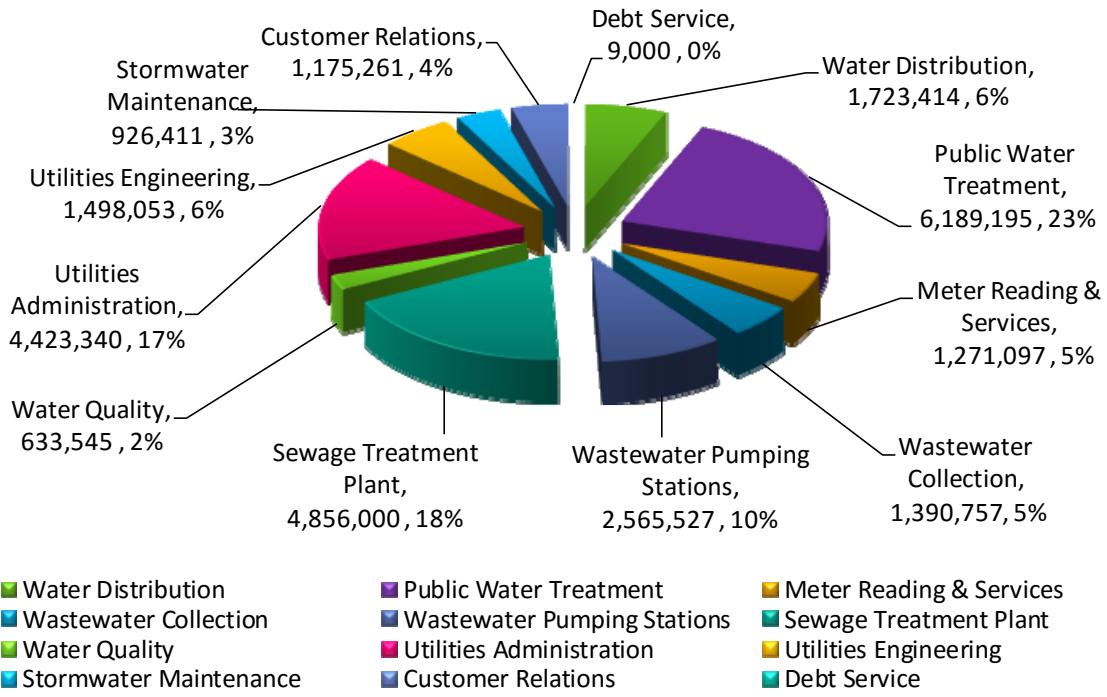


CITY OF BOYNTON BEACH, FLORIDA

Utility FY 2018-19 Operating Revenues



Utility FY 2018-19 Operating Expenditures





CITY OF BOYNTON BEACH, FLORIDA

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

	<u>2016-17 ACTUAL</u>	<u>2017-18 AMENDED</u>	<u>2018-19 ADOPTED</u>
OPERATING REVENUES:			
Water Revenues	\$ 23,375,927	\$ 22,769,000	\$ 23,886,000
Sewer Revenues	18,876,836	18,875,000	19,645,000
Stormwater Revenues	3,810,401	3,800,000	4,100,000
Earnings on Investments	44,170	35,000	35,000
Miscellaneous	<u>32,773</u>	<u>2,800</u>	<u>2,800</u>
Total Operating Revenue:	46,140,107	45,481,800	47,668,800
OPERATING EXPENDITURES:			
Water Distribution	1,658,720	1,722,843	1,723,414
Public Water Treatment	5,875,776	5,934,652	6,189,195
Meter Reading & Services	1,081,591	1,209,749	1,271,097
Wastewater Collection	1,386,041	1,406,240	1,390,757
Wastewater Pumping Stations	2,195,790	2,561,829	2,565,527
Sewage Treatment Plant	3,831,562	4,550,000	4,856,000
Water Quality	557,068	624,381	633,545
Utilities Administration	3,276,005	3,703,266	4,423,340
Utilities Engineering	1,520,501	1,473,276	1,498,053
Stormwater Maintenance	904,937	168,703	926,411
Customer Relations	1,349,872	1,127,535	1,175,261
Debt Service	<u>9,900</u>	<u>8,000</u>	<u>9,000</u>
Total Operating Expenditures:	23,590,383	24,490,474	26,661,600
OPERATING INCOME:	\$ 22,549,724	\$ 20,991,326	\$ 21,007,200
 OPERATING INCOME:			
NON-OPERATING EXPENDITURES:	<u>2016-17 ACTUAL</u>	<u>2017-18 AMENDED</u>	<u>2018-19 ADOPTED</u>
Capital Outlay	245,304	384,520	406,838
Transfers Out	6,368,878	8,041,724	7,661,466
Debt Service	3,061,083	6,627,075	6,978,200
Renewal & Replacement	5,400,000	7,000,000	7,000,000
Non-Budgeted Expense	-	-	-
Total Non-Operating Expenditures:	<u>15,075,265</u>	<u>22,053,319</u>	<u>22,046,504</u>
INCREASE (DECREASE) IN APPROPRIATED NET ASSETS	<u>\$ 7,474,459</u>	<u>\$ (1,061,993)</u>	<u>\$ (1,039,304)</u>



CITY OF BOYNTON BEACH, FLORIDA

SOLID WASTE FUND

REVENUES:

Garbage Fees	\$ 9,574,600
Roll-Off Containers	1,500,000
Commercial Recycling	209,100
Miscellaneous Income	1,000
Transfer from Golf Course	10,000
Interest Income	10,000
Fund Balance (Increase) Decrease	<u>(226,707)</u>
 Total Revenues:	 <u>\$ 11,077,993</u>

APPROPRIATIONS:

Personnel Services	\$ 3,445,856
Operating Expenses	5,129,918
Transfer to Risk Management	30,930
Transfer to Vehicle Service Fund	1,297,976
Transfer to General Fund	<u>1,100,000</u>
 Total Operating Expenses:	 <u>11,004,680</u>
 Capital Expenditures	 2,800
Non Operating	<u>70,513</u>
 Total Non Operating:	 <u>73,313</u>
 Total Appropriations:	 <u>\$ 11,077,993</u>



CITY OF BOYNTON BEACH, FLORIDA

GOLF COURSE FUND

REVENUES:

Seasonal & Loyalty Dues	\$ 79,750
Cart & Green Fees	1,400,000
Surcharge / Improvements	124,000
Merchandise	60,000
Rent & Royalties	19,705
Other Service Charges	70,650
Investment Income	0
Fund Balance (Increase) Decrease	<u>3,139</u>
 Total Revenues:	 <u>\$ 1,757,244</u>

APPROPRIATIONS:

Personnel	\$ 999,889
Operating Expenses	643,971
Capital Outlay	61,000
Nonoperating	22,384
Merchandise	<u>30,000</u>
 Total Appropriations:	 <u>\$ 1,757,244</u>



CITY OF BOYNTON BEACH, FLORIDA

FLEET MAINTENANCE FUND

	<u>Total</u>
REVENUES:	
Vehicle Service Charges	\$ 3,392,456
Miscellaneous Income	325,000
Interest Income	2,500
Transfers In	4,385,800
Fund Balance (Increase) Decrease	<u>726,978</u>
 Total Revenues:	 <u>\$ 8,832,734</u>
 APPROPRIATIONS:	
Operating Costs	\$ 3,326,542
Vehicle Purchases	<u>5,506,192</u>
 Total Appropriations:	 <u>\$ 8,832,734</u>



CITY OF BOYNTON BEACH, FLORIDA

SELF INSURANCE (RISK MGMT.) FUND

REVENUE:

Investment Income	\$ 8,000
Miscellaneous Income	30,000
Interfund Service Charges	5,000,001
Transfers	618,750
Fund Balance (Increase) Decrease	(38,011)
 Total Revenues:	 <u>\$ 5,618,740</u>

APPROPRIATIONS:

Personnel	\$ 426,176
Operating Expenses	5,192,564
Capital Outlay	-
Non Operating	-
 Total Appropriations:	 <u>\$ 5,618,740</u>



CITY OF BOYNTON BEACH, FLORIDA

MATERIALS & DISTRIBUTION FUND

REVENUE:

Materials & Distribution Operations	\$ 379,134
Miscellaneous Income	-
Fund Balance (Increase) Decrease	<u>(1,056)</u>
 Total Revenues:	 <u>\$ 378,078</u>

APPROPRIATIONS:

Personnel Services	347,705
Operating Expenses	22,825
Capital Outlay	1,100
Non Operating	<u>6,448</u>
 Total Appropriations:	 <u>\$ 378,078</u>



CITY OF BOYNTON BEACH, FLORIDA

TRAFFIC FUND

REVENUE:

Red Light Camera	\$ 1,067,000
Miscellaneous Income	500
Fund Balance (Increase) Decrease	<u>(11,264)</u>
Total Revenues:	<u>\$ 1,056,236</u>

APPROPRIATIONS:

Personnel Services	\$170,636
Operating Expenses	785,600
Non Operating	<u>100,000</u>
Total Appropriations:	<u>\$ 1,056,236</u>



CITY OF BOYNTON BEACH, FLORIDA

LOCAL OPTION GAS TAX FUND

REVENUE:

Local Option Gas Tax	\$ 1,301,150
Interest Income	-
Fund Balance (Increase) Decrease	<hr/>
Total Revenues:	<u>\$ 1,301,150</u>

APPROPRIATIONS:

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



CITY OF BOYNTON BEACH, FLORIDA

COMMUNITY IMPROVEMENT FUND

REVENUE:

Miscellaneous Income	\$	-
Investment Earnings		-
Operating Transfers - Grants		177,100
Fund Balance (Increase) Decrease		<u>64,911</u>
 Total Revenues:	 \$	 <u>242,011</u>

APPROPRIATIONS:

Personnel	\$	213,053
Operating Expenses		28,958
Capital Outlay		-
Non Operating		<u>-</u>
 Total Appropriations:	 \$	 <u>242,011</u>



CITY OF BOYNTON BEACH, FLORIDA

PUBLIC ARTS FUND

REVENUE:

Public Art Fees	\$ 359,000
Miscellaneous Income	-
Transfer In	-
Fund Balance (Increase) Decrease	<u>(74,132)</u>
 Total Revenues:	 <u>\$ 284,868</u>

APPROPRIATIONS:

Personnel	\$ 126,554
Operating Expenses	152,314
Capital Outlay	6,000
Non Operating	-
 Total Appropriations:	 <u>\$ 284,868</u>



CITY OF BOYNTON BEACH, FLORIDA

PARKS & RECREATION TRUST FUND

REVENUE:

Charges For Services	\$ 65,000
Investment Income	-
Miscellaneous Income	-
Fund Balance (Increase) Decrease	<u>181,067</u>
 Total Revenues:	 <u>\$ 246,067</u>

APPROPRIATIONS:

Personnel	\$ -
Operating Expenses	51,067
Capital Outlay	180,000
Non Operating	<u>15,000</u>
 Total Appropriations:	 <u>\$ 246,067</u>



CITY OF BOYNTON BEACH, FLORIDA

RECREATION PROGRAM REVENUE FUND

REVENUE:

Program Activity Fees	\$ 335,000
Non Resident Registration Fees	166,225
Special Services Fees	8,300
Investment Income	-
Miscellaneous Income	16,000
Fund Balance (Increase) Decrease	<u>50,468</u>

Total Revenues: \$ 575,993

APPROPRIATIONS:

Personnel	\$ 303,865
Operating Expenses	272,128
Capital Outlay	-
Non Operating	-
Total Appropriations:	<u>\$ 575,993</u>



CITY OF BOYNTON BEACH, FLORIDA

PUBLIC SERVICE TAX DEBT SERVICE FUND

REVENUES:

Utility Taxes	\$ 9,855,000
Interest Income	1,500
Fund Balance (Increase) Decrease	<u>343,500</u>
Total Revenues:	<u>\$ 10,200,000</u>

APPROPRIATIONS:

Principal	\$ 1,970,000
Interest	370,000
Interfund Transfer	0
CPA & Fiscal Agent Fees	7,250,985
Non Operating	<u>609,015</u>
Total Appropriations:	<u>\$ 10,200,000</u>



CITY OF BOYNTON BEACH, FLORIDA

BOYNTON BEACH MEMORIAL PARK FUND

REVENUE:

Sale of Lots/Crypts	\$ 55,000
Charges for Services	48,000
Investment Earnings	20,000
Miscellaneous Income	7,500
Fund Balance (Increase) Decrease	<u>220,236</u>

Total Revenues: \$ 350,736

APPROPRIATIONS:

Personnel Services	\$ 223,238
Operating Expenses	83,808
Capital Outlay	0
Non Operating	<u>43,690</u>

Total Appropriations: \$ 350,736



CITY OF BOYNTON BEACH, FLORIDA



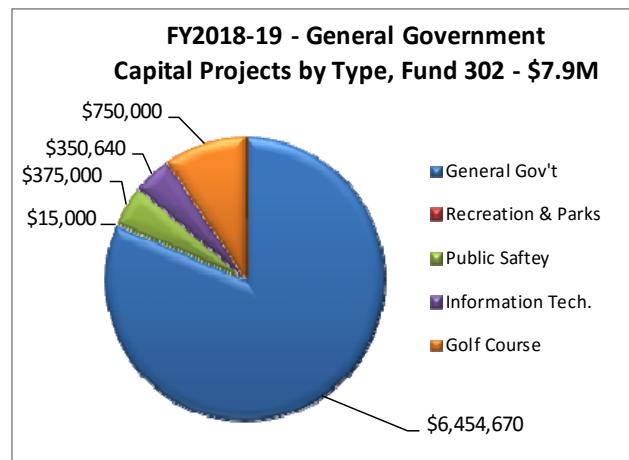
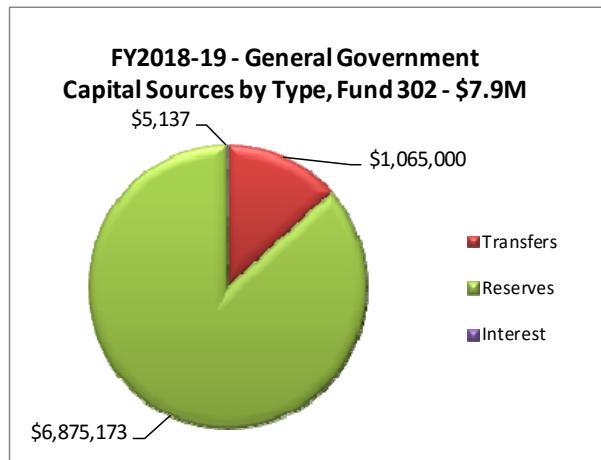
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CITY OF BOYNTON BEACH, FLORIDA

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

	Fund 302 Capital Improvement Program	FY 2017-18 Amended Budget	FY 2018-19 Adopted Budget
Sources	Grants	50,000	-
	Transfers	1,105,370	1,065,000
	Reserves	827,505	6,875,173
	Interest	7,452	5,137
		<hr/> \$ 1,990,327	<hr/> \$ 7,945,310
Expenditures	General Gov't	43,250	6,454,670
	Recreation & Parks	621,007	15,000
	Public Safety	475,000	375,000
	Information Tech.	763,280	350,640
	Transportation	7,790	-
	Golf Course	80,000	750,000
		<hr/> \$ 1,990,327	<hr/> \$ 7,945,310

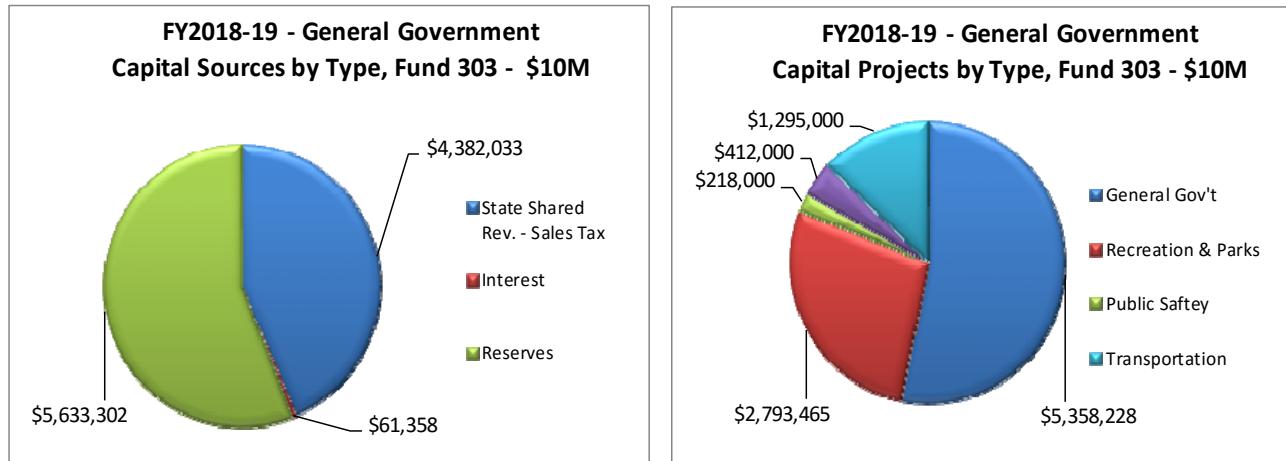




CITY OF BOYNTON BEACH, FLORIDA

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

	Fund 303 Capital Improvement Program	FY 2017-18 Amended Budget	FY 2018-19 Adopted Budget
Sources	State Shared Rev. - Sales Tax Interest Reserves	4,382,000 2,000 3,080,622 \$ 7,464,622	4,382,033 61,358 5,633,302 \$ 10,076,693
Expenditures	General Gov't Recreation & Parks Public Safety Information Tech. Transportation	915,897 2,942,725 393,000 463,000 2,750,000 \$ 7,464,622	5,358,228 2,793,465 218,000 412,000 1,295,000 \$ 10,076,693

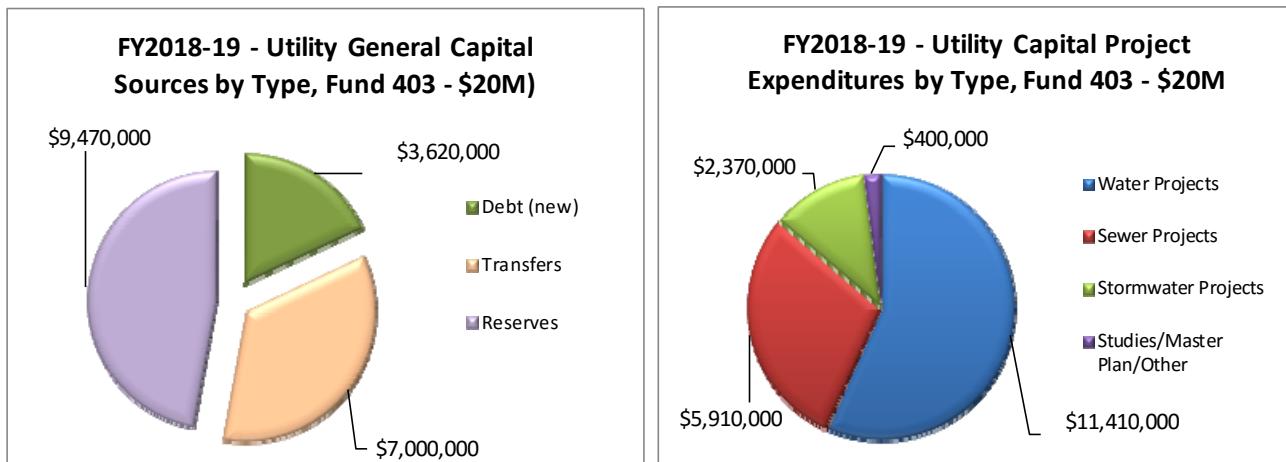




CITY OF BOYNTON BEACH, FLORIDA

UTILITY CAPITAL IMPROVEMENT PLAN

	<u>Fund 403</u> <u>Capital Improvement Plan</u>	<u>FY 2017-18</u> <u>Amended Budget</u>	<u>FY 2018-19</u> <u>Adopted Budget</u>
Sources	Interest	-	-
	Debt	14,415,300	3,620,000
	Transfers	7,000,000	7,000,000
	Reserves	9,917,953	9,470,000
		\$ 31,333,253	\$ 20,090,000
	<u>Project Types</u>		
Expenditures	Water Projects	\$ 14,426,215	\$ 11,410,000
	Sewer Projects	8,862,832	5,910,000
	Stormwater Projects	7,901,804	2,370,000
	Studies/Master Plan/Other	142,402	400,000
		\$ 31,333,253	\$ 20,090,000

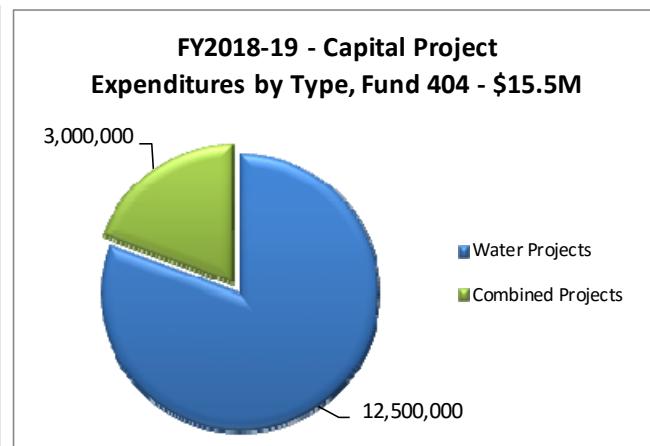
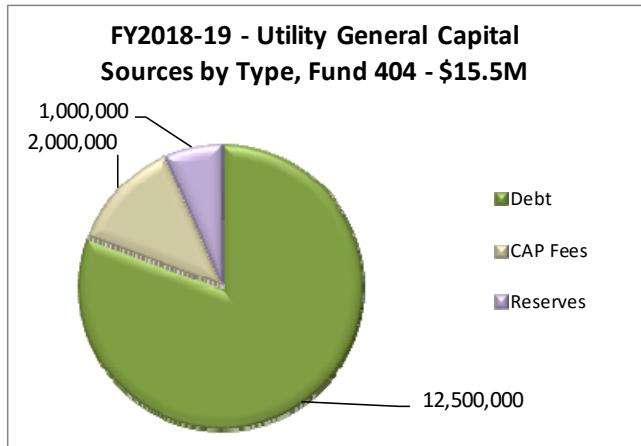




CITY OF BOYNTON BEACH, FLORIDA

UTILITY CAPITAL IMPROVEMENT PLAN

	<u>Fund 404</u> <u>Capital Improvement Plan</u>	<u>FY 2017-18</u> <u>Amended Budget</u>	<u>FY 2018-19</u> <u>Adopted Budget</u>
Sources	Interest	-	-
	Debt	4,107,200	12,500,000
	CAP Fees	2,225,000	2,000,000
	Reserves	1,320,648	1,000,000
		\$ 7,652,848	\$ 15,500,000
Expenditures	<u>Project Types</u>		
	Water Projects	3,488,780	12,500,000
	Sewer Projects	1,321,868	-
	Combined Projects	-	3,000,000
	Reuse Distribution Imprv	2,842,200	-
		\$ 7,652,848	\$ 15,500,000





CITY OF BOYNTON BEACH, FLORIDA



CITY OF BOYNTON BEACH

Boynton Beach, FL 33426

www.boynton-beach.org