

FISCAL YEAR 2020-21 ADOPTED SUMMARY BUDGET



Table of Contents

FISCAL YEAR 2020-21 ADOPTED SUMMARY BUDGET.....	1
Table of Contents	2
Boynton Beach Mayor, City Commissioners, and City Manager	3
UTILIZING THE DOCUMENT.....	4
BUDGET HIGHLIGHTS.....	4
BRIEF EXPLANATION OF FUNDS	7
BRIEF EXPLANATION OF FUNDS (continued).....	8
BRIEF EXPLANATION OF FUNDS (continued).....	9
BUDGETS AND THE BUDGETING PROCESS.....	10
Explanation of Major Personnel Changes with Comparative Data.....	12
VARIOUS FUND FINANCIAL SUMMARIES with CHARTS and TABLES (page 13 thru 40).....	13
GENERAL FUND DEPARTMENTS BUDGETS	19
DEBT SERVICE ANALYSIS	21
UTILITY FUNDS	22
CAPITAL BUDGETS.....	38

Boynton Beach Mayor, City Commissioners, and City Manager



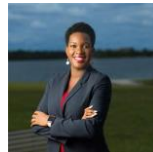
Mayor Steven B. Grant, At-Large



Vice Mayor Justin Katz, District I



Commissioner Woodrow Hay, District II



Commissioner Christina Romelus, District III



Commissioner Ty Penserga, District IV



CITY MANAGER: Lori LaVerriere

UTILIZING THE DOCUMENT

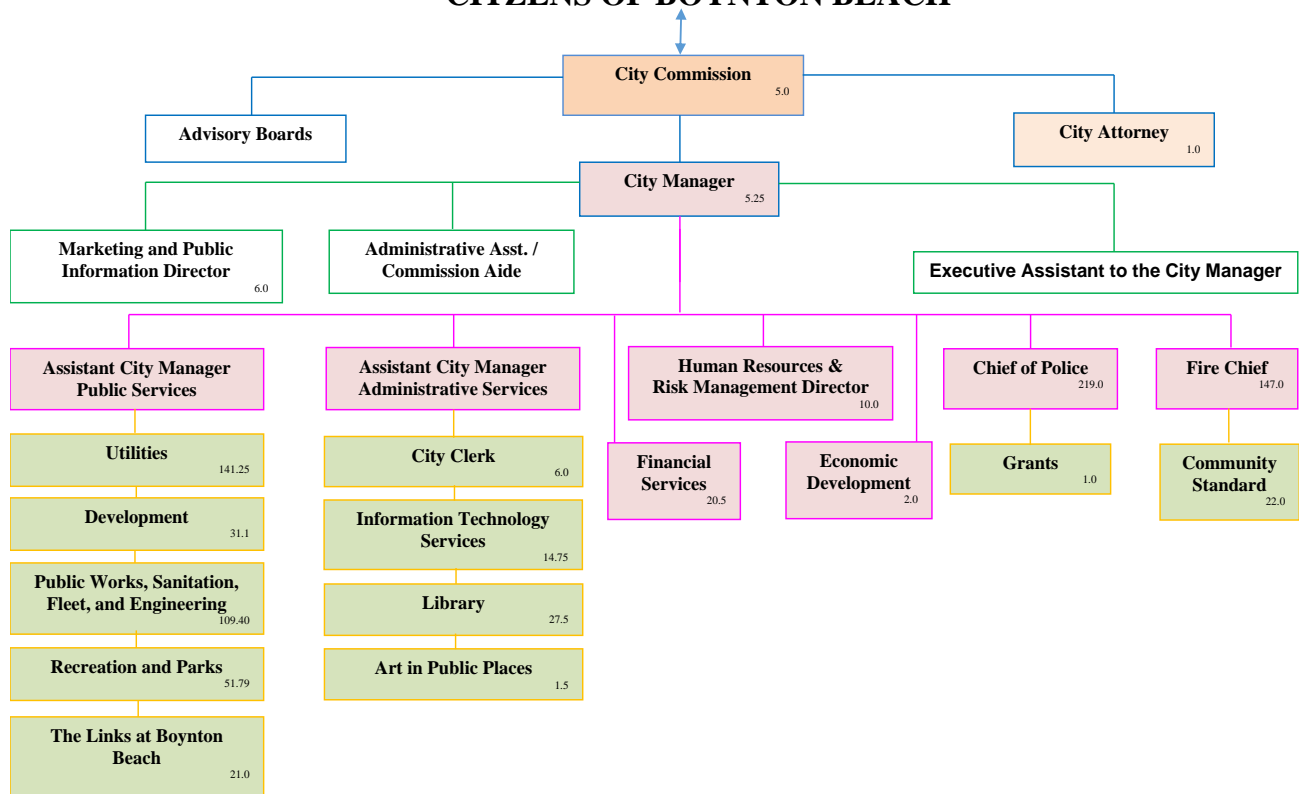
The Budget document provides financial information related to the operational and capital needs throughout the City. Various narratives, graphs, charts, and tables support the financial information.

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 FY2020-21 Budget Book version.

BUDGET HIGHLIGHTS

- The Millage Rate was adopted at 7.9000 mills, which is 5.46% per the State TRIM calculations over the Roll-back Rate of 7.4911
- The adopted budget for all Funds is equivalent to \$226.3M, down from last year's amended budget of \$253.2M by 10.7%
- General Fund is 43.8% or only \$99.2M of all funds, a 2.9% increase over last year's budget of \$96.4M
- Per Palm Beach Property Appraiser taxable values increased by 6.21%, from \$6.21B to \$6.6B over the prior year
- Net property taxes to be collected have increased by \$2.32M, a 6.02% 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 (Stormwater rate increased by \$.50, from \$6.50 to \$7 and Reuse increased by \$.02) to cover the operational cost.
- Solid Waste rate increased \$.50 for both the single family and mutli-family rates to \$18 and \$14.75, respectively.

CITIZENS OF BOYNTON BEACH



CITY OF BOYNTON BEACH, FLORIDA

FY 2020/2021 Budget & Fire Assessment Calendar

Wednesday, Feb 12, 2020	Open	Distribute forms for Vehicle requests, Personnel requests, Technology requests, and Grant Funds to the departments and any guidance.
Wednesday, Feb 12, 2020	Open	Distribute Capital Improvement Program forms to the CIP Committee & the Utility department.
March 2, 2020	5:00 pm	Deadline for Vehicle requests, Personnel requests, Technology requests, Grant Fund forms and CIP forms to be submitted to Finance . Finance will forward to the reviewing department.
March 2, 2020	Open	Distribute Budget materials to all departments. Cost Allocations will be available by March 16.
Thursday, March 12, 2020	5:00 pm	Complete first draft of FY 2020-21 CIP
Thursday, April 2, 2020	5:00 pm	Deadline for recommendations from Fleet Maintenance, I.T.S. and Grants Team to Finance
Thursday, April 2, 2020	5:00 pm	Departments final day of Operating budget data entry & Revenue Projections
Friday, April 3, 2020	11am	2020 Non Ad Valorem Meeting (+2020 Tax Calendar) by Property Appraiser's Office
Friday, April 3, 2020	PM	Deadline for recommendations from Human Resources. General Indication of Property Taxable Values from Property Appraiser
Monday - Friday May 11 -15, 2020	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. Proposed Budget completed in June.
Wednesday, May 27, 2020	PM	Estimated Property Taxable Values received from Palm Beach County
Wednesday, July 1, 2020	PM	Truth In Millage (TRIM) process begins - Preliminary Property Taxable Values to be sent from Palm Beach County Property Appraiser on July 1, 2020
Monday, July 6, 2020		Budget Transmission to City Commission (PAPA's Preliminary Tax Roll certified to DOR)
Monday, July 13, 2020	5pm	<u>Budget Workshops – Police Station/New City Hall</u>
Tuesday, July 14, 2020	10am	Discuss Proposed FY20/21 Operating & CIP Budget presented to City Commission
Wednesday July 15, 2020	2pm	Continue to discuss FY20/21 Proposed Budget & Adopt Preliminary Fire Assessment Resolution Special Commission Budget Meeting for Adoption of Tentative Millage Rate
Week of July 20 - 24, 2020		<ol style="list-style-type: none"> 1. Advise Property Appraiser of Preliminary Fire Assessment Rate and Fire Assessment adoption hearing date (Tuesday, September 10, 2020) 2. Proposed Millage, rolled-back rate, date, time and meeting place of the tentative budget hearing on Form DR-420 by Friday, July 24, 2020, Certify via eTRIM 3. GSG to provide Property Appraiser with City's Fire Assessment Roll for TRIM (on 7/24/20)
Thursday, August 20, 2020		Advertise Notice of Public Hearing for Annual Fire Assessment Resolution (Thursday, September 10) (City Clerk/City Mgr. action) Note: Statutorily required before August 20, 2020, Trim notice mailing
Thursday, August 20, 2020		Mail statutorily required First Class Notices to affected property owners. (GSG action) Note: Statutorily required before August 20, 2020, Trim notice mailing
Tuesday, September 8, 2020	5:30pm	1st Budget Public Hearing to adopt Proposed Budget (must be 65 days after July 1st) <u>After 9/4/20, date cannot coincide with School Board (9/9/20) or County (9/3/20) meeting dates.</u>
		Public Hearing at adopt the Final FY 20/21 Annual Fire Assessment Resolution <u>Note: Date cannot coincide with School Board (N/A) or County (9/15/20) meeting dates (Deadline before 9/15).</u>
Friday, September 18, 2020		Advertise final millage and budget hearing in newspaper for Saturday (within 15 days after 1st Public Hearing). Start summary on 9/15/20. City certifies Final Non-Ad Valorem Assessment Roll to Palm Beach County Tax Collector
Tuesday, September 22, 2020	5:30pm	2nd Budget Public Hearing and Final Adoption of FY 20/21 Budget (within 2 to 5 days after Ad) <u>Note: Date may not coincide with County (9/15/20) meeting date.</u>
Friday, September 25, 2020		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 20, 2020		Submit completed TRIM package to DOR within 30 calendar days following adopting final millage rate with Form DR-487, Certificate of Compliance.

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)
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.

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 revenues are generated by fees collected from developers.

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 13 - 15)
- 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 20 - 24, 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, 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.

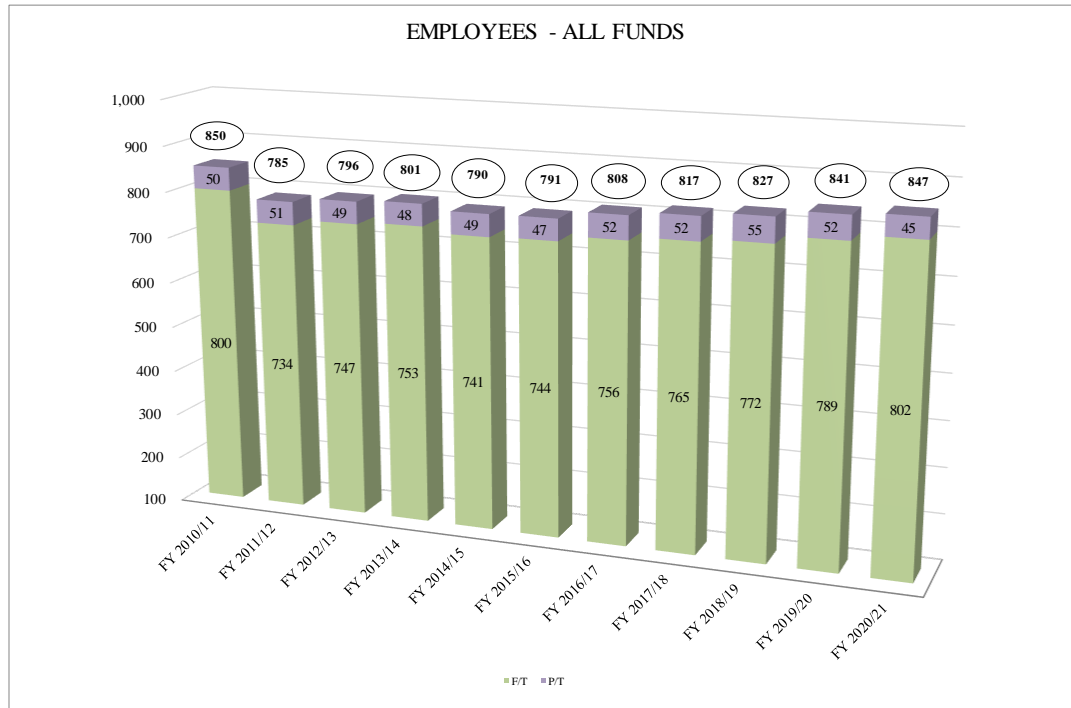
Appropriated budgets are also prepared and adopted for the Water and Sewer Fund, Solid Waste Fund, Golf Course Fund, Fleet Maintenance Fund, Self-Insurance Fund, Warehouse and Cemetery Fund.



America's Gateway to the Gulfstream

Explanation of Major Personnel Changes with Comparative Data

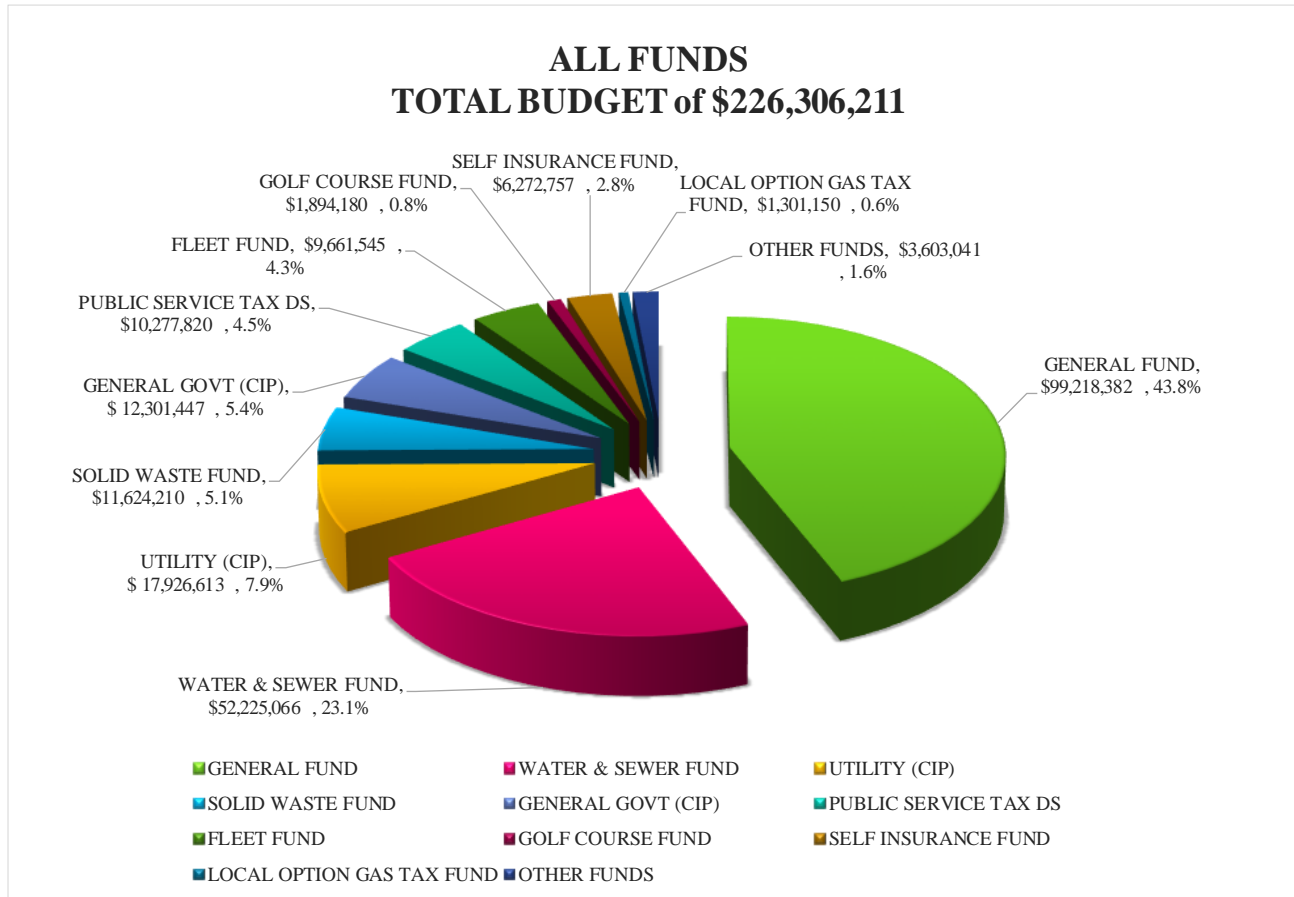
- Added 1 Marketing & Events Specialist
- Added 1 Police Video & Technology shared between General Fund & Utility Fund
- Added 1 Evidence Custodian (full-time) and 1 Crime Scene Technician I
- Added 5 Park Rangers in exchange for 5 Parking Ranger/Attendant
- Convert 4 Part-time to Full-time Park Maintenance Worker



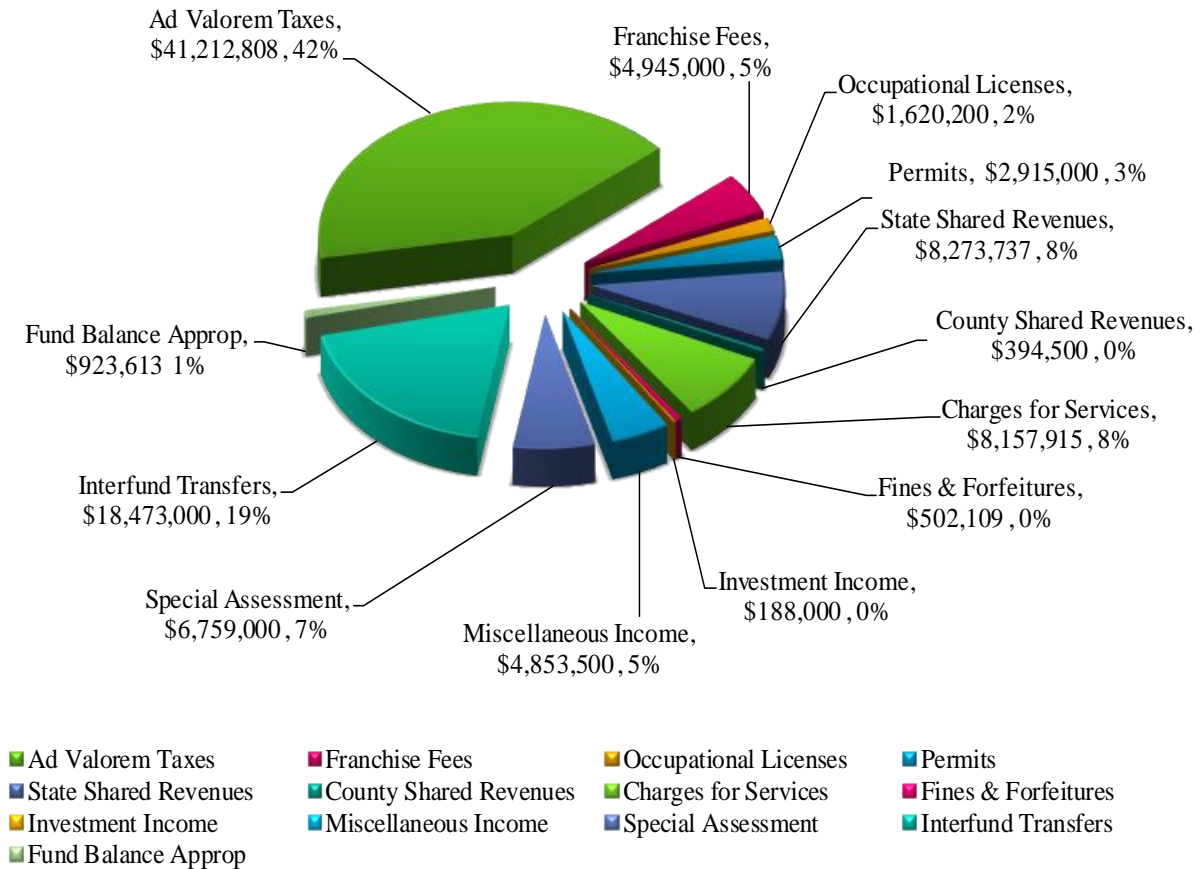
PERSONNEL SUMMARY BY FUND

	2018/19 <u>Amended</u>	2019/20 <u>Adopted</u>	2020/21 <u>Adopted</u>	Variance vs Prior Year
GENERAL FUND	580.94	591.69	597.44	5.75
UTILITY FUND	138.25	141.25	141.25	-
GOLF FUND	21.00	21.00	21.00	-
GRANTS FUND	1.00	1.00	1.00	-
SOLID WASTE	46.30	47.30	47.30	-
FLEET MAINTENANCE	12.00	16.00	16.00	-
TRAFFIC FUND	3.00	3.00	3.00	-
RECREATION REVENUE FUND	7.99	3.45	3.45	-
MATERIALS & DISTRIBUTION	5.00	6.00	6.00	-
COMMUNITY IMPROVEMENTS	2.10	2.10	2.10	-
PUBLIC ARTS	1.50	1.50	1.50	-
SELF INSURANCE	4.50	4.50	5.00	0.50
CEMETERY FUND	3.00	2.00	2.00	-
TOTAL ALL FUNDS:	826.58	840.79	847.04	6.25
 Total Increase (Decrease)	 9.30	 14.21	 6.25	
Percentage Change	1.14%	1.72%	0.74%	

VARIOUS FUND FINANCIAL SUMMARIES with CHARTS and TABLES (page 13 thru 40)



GENERAL FUND REVENUE
Adopted Budget of \$99,218,382



REVENUE SUMMARY

CLASSIFICATION	2018-19 ACTUAL REVENUE	2019-20 AMENDED REVENUE	2020-21 ADOPTED REVENUE
<u>GENERAL FUND</u>			
TAXES			
Ad Valorem Taxes	\$ 44,091,068	\$ 47,501,603	\$ 50,558,508
Less TIF Taxes to CRA	(7,817,513)	(8,693,724)	(9,345,700)
Franchise Taxes	4,581,640	4,720,000	4,945,000
TOTAL TAXES	40,855,195	43,527,879	46,157,808
LICENSES & PERMITS	6,224,944	4,898,500	4,535,200
INTERGOVERNMENTAL REVENUE	9,569,177	9,880,382	8,668,237
CHARGES FOR SERVICES	7,764,168	8,032,560	8,157,915
FINES & FORFEITURES	494,456	420,000	502,109
INVESTMENT INCOME	323,014	163,000	188,000
MISCELLANEOUS REVENUE	3,356,728	4,818,800	4,853,500
SPECIAL ASSESSMENT	6,773,585	6,689,000	6,759,000
TRANSFERS FROM OTHER FUNDS	15,927,000	16,642,000	18,473,000
FUND BALANCE APPROPRIATED	(1,541,374)	1,365,468	923,613
TOTAL GENERAL REVENUE	\$ 89,746,893	\$ 96,437,589	\$ 99,218,382

REVENUE SUMMARY

(Continued)

CLASSIFICATION	2018-19 ACTUAL REVENUE	2019-20 AMENDED REVENUE	2020-21 ADOPTED REVENUE
<u>ENTERPRISE FUNDS</u>			
Water Revenues	\$ 24,272,867	\$ 25,220,000	\$ 26,194,500
Sewer Revenues	19,607,887	20,212,000	20,162,000
Stormwater Revenues	4,222,041	4,500,000	5,000,000
Other Revenues	5,344,295	1,007,770	868,566
WATER & SEWER REVENUE	53,447,090	50,939,770	52,225,066
SOLID WASTE	11,194,139	11,389,923	11,624,210
GOLF COURSE REVENUE	1,769,763	2,199,465	1,894,180
TOTAL ENTERPRISE FUNDS	66,410,992	64,529,158	65,743,456
<u>INTERNAL SERVICE FUNDS</u>			
FLEET MAINTENANCE	14,266,024	9,666,417	9,657,293
MATERIALS & DISTRIBUTION (Warehouse)	441,362	442,049	521,612
SELF INSURANCE	6,232,017	6,119,866	6,272,757
TOTAL INTERNAL SERVICE FUNDS	20,939,403	16,228,332	16,451,662
<u>SPECIAL REVENUE FUNDS</u>			
TRAFFIC SAFETY	1,165,605	1,974,334	1,418,921
LOCAL OPTION GAS TAX	1,301,150	1,301,150	1,301,150
PUBLIC ARTS	678,456	1,091,420	482,120
COMMUNITY IMPROVEMENTS	240,065	245,580	277,958
RECREATION PROGRAM REVENUE	414,024	496,051	609,034
CEMETERY	379,515	277,392	293,396
TOTAL SPECIAL REVENUE FUNDS	4,178,815	5,385,927	4,382,579
<u>CAPITAL IMPROVEMENT PROJECTS</u>			
PARKS & RECREATION TRUST	205,330	101,067	46,067
GENERAL GOVERNMENT CIP	11,027,525	5,696,743	2,875,224
GENERAL GOVERNMENT (CIP SALES SURTAX)	4,144,837	9,366,412	9,380,156
UTILITY	20,940,402	45,551,614	17,926,613
TOTAL CAPITAL IMPROVEMENT PROJECTS	36,318,094	60,715,836	30,228,060
<u>DEBT SERVICE FUNDS</u>			
PUBLIC SERVICE TAX	10,182,460	10,200,000	10,277,820
TOTAL DEBT SERVICE FUNDS	10,182,460	10,200,000	10,277,820
TOTAL - ALL FUNDS	\$ 227,776,657	\$ 253,496,842	\$ 226,301,959

EXPENDITURE SUMMARY

CLASSIFICATION	2018-19 ACTUAL EXPENSE	2019-20 AMENDED EXPENDITURE	2020-21 ADOPTED EXPENDITURE
<u>GENERAL FUND</u>			
GENERAL GOVERNMENT	\$ 16,993,356	\$ 20,627,491	\$ 19,699,278
PUBLIC SAFETY	62,464,095	64,026,682	67,090,264
PHYSICAL ENVIRONMENT	172,619	153,555	152,182
TRANSPORTATION	1,166,422	1,260,630	1,567,786
ECONOMIC ENVIRONMENT	429,176	491,495	580,242
CULTURE/RECREATION	8,521,225	9,877,736	10,128,630
TOTAL GENERAL FUND	89,746,893	96,437,589	99,218,382
<u>ENTERPRISE FUNDS</u>			
WATER & SEWER	53,447,090	50,939,770	52,225,066
SOLID WASTE	11,194,139	11,389,923	11,624,210
GOLF COURSE	1,769,763	2,199,465	1,894,180
TOTAL ENTERPRISE FUNDS	66,410,992	64,529,158	65,743,456

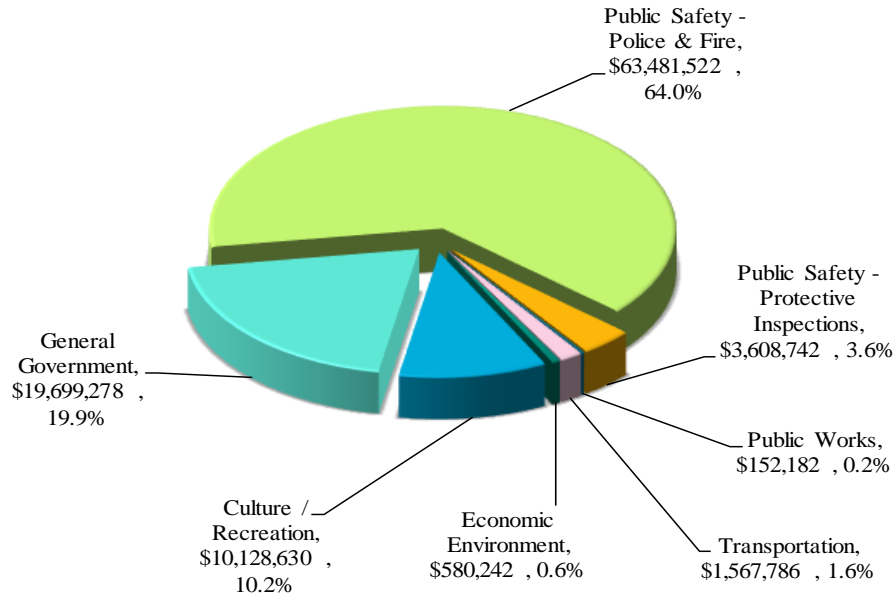
EXPENDITURE SUMMARY

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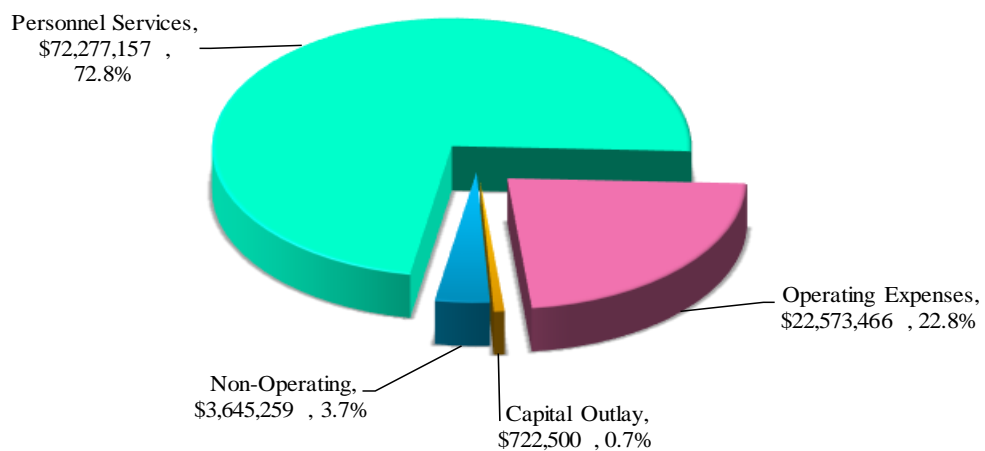
CLASSIFICATION	2018-19 ACTUAL EXPENSE	2019-20 AMENDED EXPENDITURE	2020-21 ADOPTED EXPENDITURE
<u>INTERNAL SERVICE FUNDS</u>			
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TRAFFIC SAFETY	1,165,605	1,974,334	1,418,921
LOCAL OPTION GAS TAX	1,301,150	1,301,150	1,301,150
PUBLIC ARTS	678,456	1,091,420	482,120
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PUBLIC SERVICE TAX	10,182,460	10,200,000	10,277,820
TOTAL DEBT SERVICE FUND	10,182,460	10,200,000	10,277,820
TOTAL -- ALL FUNDS	\$ 227,776,657	\$ 253,496,842	\$ 226,306,211

GENERAL FUND DEPARTMENTS BUDGETS

GENERAL FUND APPROPRIATIONS by Functions (Total of \$99,218,382)



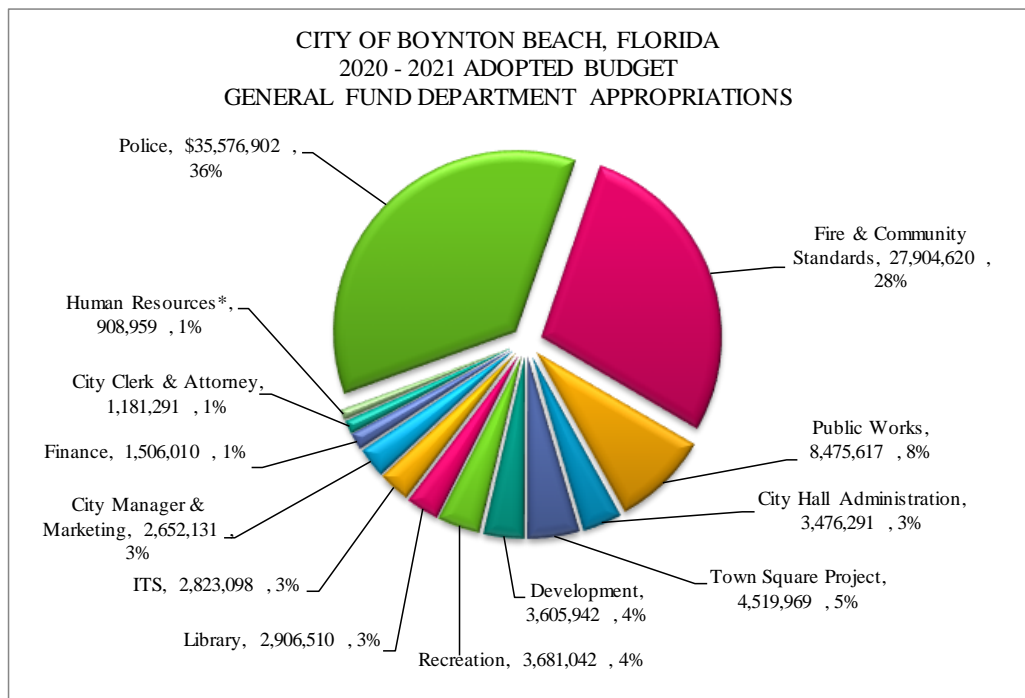
GENERAL FUND APPROPRIATIONS by Object Classifications, (Total of \$99,218,382)



CITY OF BOYNTON BEACH, FLORIDA

(Two-year comparison by Object Classification)

GENERAL FUND DEPARTMENTS	2019-20	% Change	\$ Change	2020-21	FY 2020-21 Adopted Budget by Object Classification			
	AMENDED BUDGET	btw. FY2019-20 and FY2020-21	btw. FY2019-20 and FY2020-21	ADOPTED BUDGET	PERSONNEL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	NON- OPERATING
City Commission	\$ 290,194	10.4%	\$ 30,270	\$ 320,464	\$ 217,428	\$ 93,036	\$ -	\$ 10,000
City Manager	813,689	4.8%	\$ 38,922	852,611	782,645	64,585	-	5,381
City Hall/General Admin.	3,610,202	-3.7%	\$ (133,911)	3,476,291	17,000	2,560,341	-	898,950
Marketing/Communications	456,606	9.2%	\$ 41,857	498,463	392,937	99,526	6,000	-
Special Events	390,371	2.6%	\$ 9,980	400,351	168,603	228,948	2,800	-
Town Square Project	5,720,370	-21.0%	\$ (1,200,401)	4,519,969	-	4,519,969	-	-
City Clerk	690,961	-14.5%	\$ (99,927)	591,034	470,572	120,462	-	-
Financial Services	1,449,930	3.9%	\$ 56,080	1,506,010	1,431,264	74,746	-	-
Information Technology	2,667,646	5.8%	\$ 155,452	2,823,098	1,555,237	1,267,861	-	-
Human Resources	921,624	-1.4%	\$ (12,665)	908,959	575,222	330,737	3,000	-
City Attorney	608,288	-3.0%	\$ (18,031)	590,257	132,975	457,282	-	-
Police - Uniform Services	16,654,033	8.0%	\$ 1,339,944	17,993,977	17,074,871	890,206	28,900	-
Police - Administrative Services	4,814,546	10.1%	\$ 488,244	5,302,790	2,432,400	1,440,395	7,500	1,422,495
Police - Support Services	12,026,568	2.1%	\$ 253,567	12,280,135	10,775,529	1,375,106	129,500	-
Fire	24,676,631	3.8%	\$ 944,703	25,621,334	22,314,671	2,034,166	225,000	1,047,497
Community Standards	2,243,648	0.3%	\$ 6,173	2,249,821	2,001,492	218,367	11,000	18,962
Emergency Mgmt	30,275	10.5%	\$ 3,190	33,465	-	19,965	13,500	-
Development-Support	1,264,200	-4.0%	\$ (50,236)	1,213,964	1,140,950	73,014	-	-
Building	1,540,462	6.7%	\$ 102,525	1,642,987	1,265,721	355,946	-	21,320
Planning & Zoning	808,708	-7.4%	\$ (59,717)	748,991	680,428	68,563	-	-
Economic Development	491,495	18.1%	\$ 88,747	580,242	298,792	266,450	15,000	-
Public Works Admin.	153,555	-0.9%	\$ (1,373)	152,182	141,621	10,561	-	-
Facilities Mgmt.	2,198,902	12.0%	\$ 263,878	2,462,780	892,957	1,498,830	31,900	39,093
Streets Maintenance	1,260,630	3.2%	\$ 40,728	1,301,358	288,413	964,904	15,000	33,041
Parking Services	-	0.0%	\$ 266,428	266,428	149,622	76,106	35,700	5,000
Engineering	776,319	-3.2%	\$ (24,528)	751,791	600,231	143,064	6,000	2,496
Parks & Grounds	3,336,470	6.1%	\$ 204,608	3,541,078	1,302,261	2,091,605	53,500	93,712
Library	2,599,381	-2.9%	\$ (75,104)	2,524,277	2,141,664	252,613	130,000	-
School Museum Services	386,428	-1.1%	\$ (4,195)	382,233	-	382,233	-	-
Recreation	3,555,457	3.5%	\$ 125,585	3,681,042	3,031,651	593,879	8,200	47,312
Totals	\$ 96,437,589	2.9%	\$ 2,780,793	\$ 99,218,382	\$ 72,277,157	\$ 22,573,466	\$ 722,500	\$ 3,645,259
				100.0%	72.8%	22.8%	0.7%	3.7%



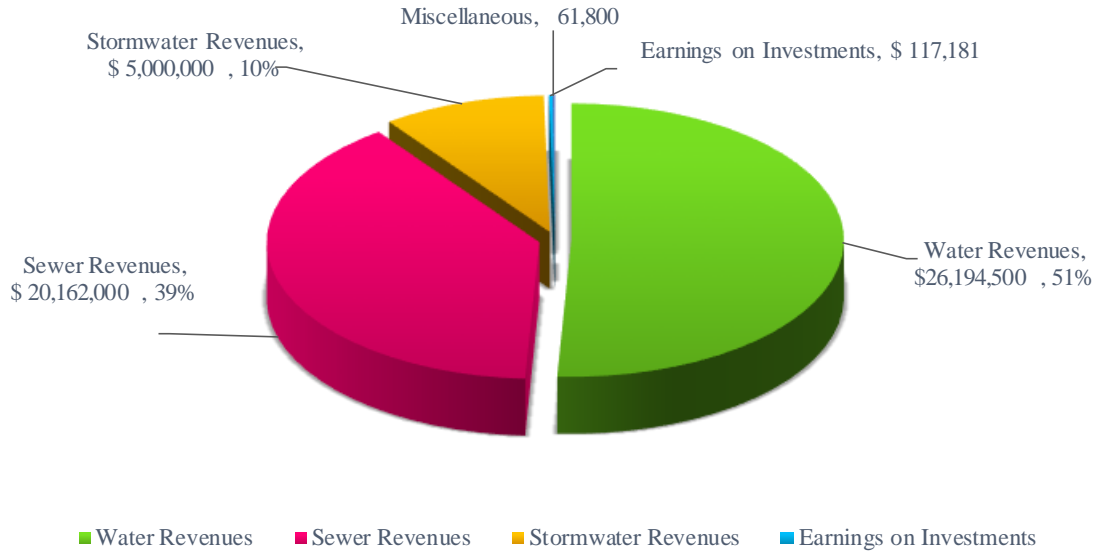
DEBT SERVICE ANALYSIS

SUMMARY OF OUTSTANDING DEBT & DEBT SERVICE

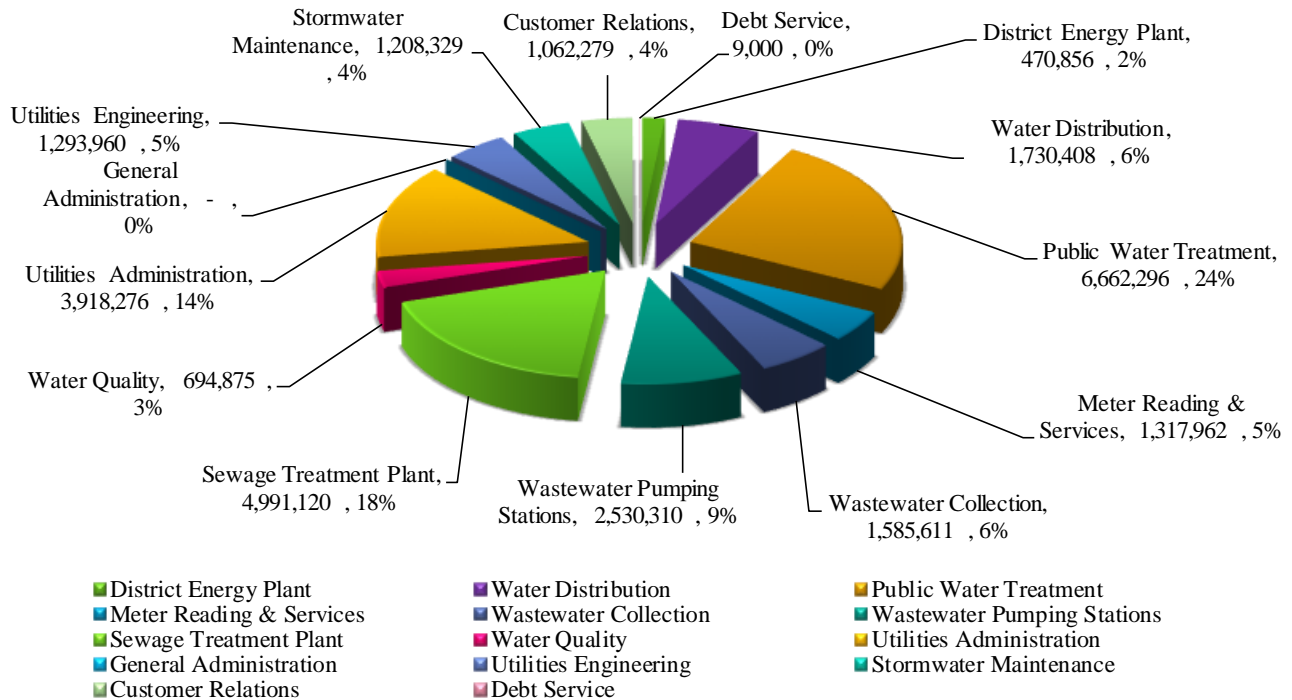
	Debt Outstanding at		Fiscal Year of	FY 2020-2021			
<u>Description</u>	<u>September 30, 2020</u>	<u>Security</u>	<u>Retirement</u>	<u>Principal</u> <u>(Nov. 1)</u>	<u>Interest</u> <u>(Nov. 1)</u>	<u>Interest</u> <u>(May 1)</u>	<u>Debt Service</u>
Governmental Activities:							
Revenue Debt:							
\$24,210,000 Public Service Tax Refunding Revenue Bonds, Series 2015	\$ 15,825,000	Public Service & Communications Service Taxes	2027				\$ 2,417,820
Total Public Service Tax Debt	\$ 15,825,000						\$ 2,417,820
Maximum Allowed General Obligation Debt = \$764,396,185 representing 10% of total assessed valuation for FY 2019.							
Business-Type Activities							
Revenue Debt:							
\$24,400,000 Utility System Revenue Refunding Bonds, Series 2002	\$ 348,000	Utility Net Revenues & Impact Fees	2021	\$ 3,480,000	\$ 95,700		\$ 3,575,700
\$45,895,000 Utility System Revenue Revenue Bonds, Series 2012 (Refunded)	\$ 3,085,000	Utility Net Revenues & Impact Fees	2022	\$ 520,000	\$ 68,113	\$ 57,713	\$ 645,826
\$23,000,000 Utility System Revenue Revenue Bonds, Series 2016	\$ 23,000,000	Utility Net Revenues & Impact Fees	2032	\$ -	\$ 281,750	\$ 281,750	\$ 563,500
\$10,500,000 Utility System Revenue Revenue Bonds, Series 2020A	\$ 42,470,000	Utility Net Revenues & Impact Fees	2035	\$ 330,000	\$ 546,636	\$ 539,392	\$ 1,416,028
\$11,065,000 Utility System Revenue Revenue Bonds, Series 2020B	\$ 10,500,000	Utility Net Revenues & Impact Fees	2035	\$ 310,000	\$ 114,030	\$ 110,052	\$ 534,082
Total Utility System Revenue Debt	\$ 79,403,000						\$ 6,735,136
Total City Debt	\$ 95,228,000						\$ 9,152,956

UTILITY FUNDS

Utility FY 2020-21 Major Operating Revenues



Utility FY 2020-21 Operating Expenditures



CITY OF BOYNTON BEACH, FLORIDA

BUDGET SUMMARY - UTILITY FUND DEPARTMENT BUDGETS

<u>DEPARTMENT</u>	<u>DEPT. NO.</u>	<u>Proposed TOTAL</u>	<u>PERSONNEL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>CAPITAL OUTLAY</u>	<u>NON- OPERATING</u>	<u>TRANSFERS</u>
District Energy Plant	2810	\$ 470,856	\$ 97,814	\$ 373,042	\$ -	\$ -	\$ -
Water Distribution	2810	\$ 1,925,447	1,224,098	506,310	85,800	-	109,239
Public Water Treatment	2811	\$ 6,782,120	2,624,738	4,037,558	11,600	-	108,224
Meter Reading	2814	\$ 1,371,569	912,281	405,681	24,000	-	29,607
Wastewater Collection	2815	\$ 1,807,306	1,142,430	443,181	-	-	221,695
Wastewater Pumping Stations	2816	\$ 2,683,302	1,107,420	1,422,890	-	-	152,992
Sewage Treatment	2817	\$ 4,991,120	-	4,991,120	-	-	-
Water Quality	2819	\$ 705,761	484,919	209,956	5,480	-	5,406
Administration	2821	\$ 20,869,201	1,725,551	2,192,725	150,000	1,018,290	15,782,635
Utilities Engineering	2823	\$ 1,311,659	1,197,904	96,056	-	-	17,699
Stormwater Maintenance	2824	\$ 1,497,311	693,921	514,408	-	-	288,982
Customer Relations	2825	\$ 1,062,279	729,301	332,978	-	-	-
Totals:		\$ 45,477,931	\$ 11,940,377	\$ 15,525,905	\$ 276,880	\$ 1,018,290	\$ 16,716,479
Debt Service	3011	\$ 6,747,135	-	9,000	-	6,738,135	-
Totals with Debt Service:		\$ 52,225,066	\$ 11,940,377	\$ 15,534,905	\$ 276,880	\$ 7,756,425	\$ 16,716,479
		100.0%	22.9%	29.7%	0.5%	14.9%	32.0%

CITY OF BOYNTON BEACH, FLORIDA

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

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>ACTUAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
OPERATING REVENUES:			
Water Revenues	\$ 24,272,867	\$ 25,220,000	\$ 26,194,500
Sewer Revenues	19,607,887	20,212,000	20,162,000
Stormwater Revenues	4,222,041	4,500,000	5,000,000
Earnings on Investments	293,895	35,000	117,181
Miscellaneous	79,401	2,800	61,800
Total Operating Revenues:	48,476,091	49,969,800	51,535,481
OPERATING EXPENDITURES:			
District Energy Plant	-	461,736	470,856
Water Distribution	761,041	1,676,085	1,730,408
Public Water Treatment	6,205,349	6,507,784	6,662,296
Meter Reading & Services	1,157,920	1,305,377	1,317,962
Wastewater Collection	1,246,125	1,641,791	1,585,611
Wastewater Pumping Stations	2,442,978	2,466,939	2,530,310
Sewage Treatment Plant	4,708,140	4,953,120	4,991,120
Water Quality	519,673	674,753	694,875
Utilities Administration	3,390,413	1,994,312	3,918,276
General Administration	-	-	-
Utilities Engineering	1,335,474	1,393,391	1,293,960
Stormwater Maintenance	774,495	1,053,870	1,208,329
Customer Relations	1,189,961	1,121,708	1,062,279
Debt Service	10,450	9,000	9,000
Total Operating Expenditures:	23,742,019	25,259,866	27,475,282
OPERATING INCOME:	\$ 24,734,072	\$ 24,709,934	\$ 24,060,199
NON-OPERATING EXPENDITURES:			
Capital Outlay	190,810	509,752	276,880
Transfers Out	7,716,083	9,716,479	8,716,479
Debt Service	3,166,730	7,435,383	6,738,135
Renewal & Replacement	7,000,000	7,000,000	8,000,000
Non-Budgeted Expense (Depreciation, etc.)	11,631,448	1,018,290	1,018,290
Total Non-Operating Expenditures:	29,705,071	25,679,904	24,749,784
INCREASE (DECREASE) IN APPROPRIATED NET ASSETS	\$ (4,970,999)	\$ (969,970)	\$ (689,585)

SOLID WASTE FUND

REVENUES:

Garbage Fees	\$ 9,965,000
Roll-Off Containers	1,650,000
Commercial Recycling	215,000
Miscellaneous Income	1,000
Transfer from Golf Course	10,000
Interest Income	2,799
Fund Balance (Increase) Decrease	<u>(219,589)</u>
Total Revenues:	<u><u>\$ 11,624,210</u></u>

APPROPRIATIONS:

Personnel Services	\$ 3,885,796
Operating Expenses	5,141,804
Transfer to Risk Management	30,930
Transfer to Vehicle Service Fund	1,437,680
Transfer to General Fund	<u>1,100,000</u>
Total Operating Expenses:	<u>11,596,210</u>
Capital Expenditures	3,000
Non Operating	<u>25,000</u>
Total Non Operating:	<u>28,000</u>
Total Appropriations:	<u><u>\$ 11,624,210</u></u>

GOLF COURSE FUND

REVENUES:

Seasonal & Loyalty Dues	\$	75,200
Cart & Green Fees		1,524,000
Surcharge / Improvements		131,000
Merchandise		60,000
Rent & Royalties		20,715
Other Service Charges		83,265
Investment Income		-
Fund Balance (Increase) Decrease		-
		<hr/>
Total Revenues:	\$	<u><u>1,894,180</u></u>

APPROPRIATIONS:

Personnel Services	\$	1,098,875
Operating Expenses		676,959
Capital Outlay		6,000
Nonoperating		87,346
Merchandise		25,000
		<hr/>
Total Appropriations:	\$	<u><u>1,894,180</u></u>

FLEET MAINTENANCE FUND

	<u>Total</u>
REVENUES:	
Vehicle Service Charges	\$ 3,239,857
Miscellaneous Income	460,000
Interest Income	2,000
Transfers In	5,233,574
Fund Balance (Increase) Decrease	<u>726,114</u>
Total Revenues:	<u><u>\$ 9,661,545</u></u>
APPROPRIATIONS:	
Personnel Services	\$ 1,409,622
Operating Expenses	2,839,826
Capital Outlay	202,500
Vehicle Purchases	5,205,345
Transfer	<u>4,252</u>
Total Appropriations:	<u><u>\$ 9,661,545</u></u>

MATERIALS & DISTRIBUTION FUND

REVENUES:

Materials & Distribution Operations	\$ 525,000
Miscellaneous Income	-
Fund Balance (Increase) Decrease	<u>(3,388)</u>
Total Revenues:	<u>\$ 521,612</u>

APPROPRIATIONS:

Personnel Services	459,140
Operating Expenses	30,889
Capital Outlay	9,000
Non Operating	<u>22,583</u>
Total Appropriations:	<u>\$ 521,612</u>

SELF INSURANCE (RISK MGMT.) FUND

REVENUES:


Investment Income	\$	15,000
Miscellaneous Income		70,000
Interfund Service Charges		5,755,683
Transfers		618,750
Fund Balance (Increase) Decrease		<u>(186,676)</u>
Total Revenues:	\$	<u>6,272,757</u>

APPROPRIATIONS:


Personnel	\$	474,951
Operating Expenses		5,797,806
Capital Outlay		-
Non Operating		<u>-</u>
Total Appropriations:	\$	<u>6,272,757</u>

TRAFFIC FUND

REVENUES:

Red Light Camera	\$ 1,560,000
Miscellaneous Income	14,671
Fund Balance (Increase) Decrease	<u>(155,750)</u>
Total Revenues:	 \$ <u>1,418,921</u>

APPROPRIATIONS:

Personnel Services	\$213,321
Operating Expenses	846,600
Capital Outlay	9,000
Non Operating	<u>350,000</u>
Total Appropriations:	 \$ <u>1,418,921</u>

LOCAL OPTION GAS TAX FUND

REVENUES:

Local Option Gas Tax	\$	843,859
Interest Income		1,863
Fund Balance (Increase) Decrease		<u>455,428</u>

Total Revenues:	 \$	<u><u>1,301,150</u></u>
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APPROPRIATIONS:

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

Total Appropriations:	 \$	<u><u>1,301,150</u></u>
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COMMUNITY IMPROVEMENT FUND

REVENUES:

Miscellaneous Income	\$	7,100
Investment Earnings		-
Operating Transfers - Grants		209,318
Fund Balance (Increase) Decrease		<u>61,540</u>
Total Revenues:	\$	<u>277,958</u>

APPROPRIATIONS:

Personnel	\$	249,441
Operating Expenses		28,517
Capital Outlay		-
Non Operating		<u>-</u>
Total Appropriations:	\$	<u>277,958</u>

PUBLIC ARTS FUND

REVENUES:

Public Art Fees	\$	1,015,000
Miscellaneous Income		741
Transfer In		20,000
Fund Balance (Increase) Decrease		<u>(553,621)</u>

Total Revenues:	\$	<u>482,120</u>
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APPROPRIATIONS:

Personnel	\$	139,492
Operating Expenses		122,628
Capital Outlay		220,000
Non Operating		<u>-</u>

Total Appropriations:	\$	<u>482,120</u>
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PARKS & RECREATION TRUST FUND

REVENUES:

Charges For Services	\$	50,000
Investment Income		-
Miscellaneous Income		2,063
Fund Balance (Increase) Decrease		<u>(5,996)</u>

Total Revenues:	\$	<u>46,067</u>
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APPROPRIATIONS:

Personnel	\$	-
Operating Expenses		31,067
Capital Outlay		15,000
Non Operating		<u>0</u>

Total Appropriations:	\$	<u>46,067</u>
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RECREATION PROGRAM REVENUE FUND

REVENUES:

Program Activity Fees	\$ 401,650
Non Resident Registration Fees	186,200
Special Services Fees	10,950
Investment Income	3,616
Miscellaneous Income	18,200
Fund Balance (Increase) Decrease	<u>(11,582)</u>
Total Revenues:	<u>\$ 609,034</u>

APPROPRIATIONS:

Personnel	\$ 180,231
Operating Expenses	396,328
Capital Outlay	-
Non Operating	<u>32,475</u>
Total Appropriations:	<u>\$ 609,034</u>

PUBLIC SERVICE TAX DEBT SERVICE FUND

REVENUES:

Utility Taxes	\$ 10,199,738
Interest Income	20,836
Fund Balance (Increase) Decrease	<u>57,246</u>
Total Revenues:	<u><u>\$ 10,277,820</u></u>

APPROPRIATIONS:

Principal	\$ 2,130,000
Interest	287,820
Transfers	7,840,000
CPA and Fiscal Agent Fees	10,985
Non Operating	<u>9,015</u>
Total Appropriations:	<u><u>\$ 10,277,820</u></u>

BOYNTON BEACH MEMORIAL PARK FUND

REVENUES:

Sale of Lots/Crypts	\$	66,000
Charges for Services		67,000
Investment Earnings		15,000
Miscellaneous Income		6,000
Fund Balance (Increase) Decrease		<u>139,396</u>

Total Revenues:	\$	<u>293,396</u>
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APPROPRIATIONS:

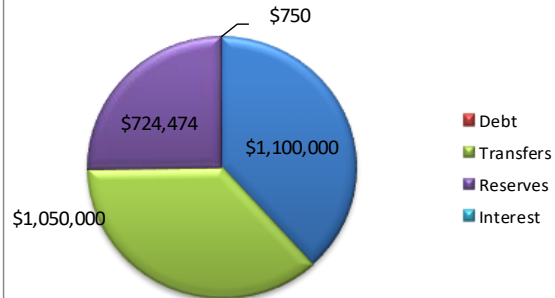
Personnel Services	\$	139,903
Operating Expenses		102,698
Capital Outlay		3,000
Non Operating		<u>47,795</u>

Total Appropriations:	\$	<u>293,396</u>
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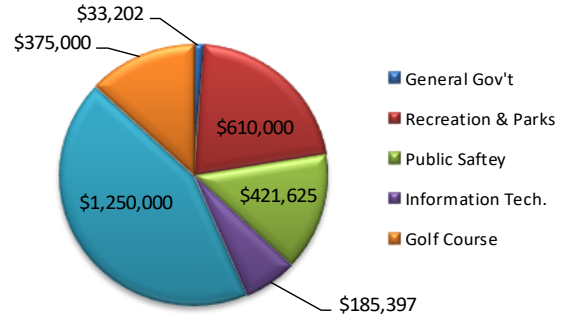
CAPITAL BUDGETS**GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN**

Fund 302		<u>FY 2019-20</u>	<u>FY 2020-21</u>
<u>Capital Improvement Program</u>		<u>Amended Budget</u>	<u>Adopted Budget</u>
Sources	Grants/CRA	85,000	1,100,000
	Debt	-	-
	Transfers	1,728,325	1,050,000
	Reserves	3,173,281	724,474
	Interest	5,137	750
		<u>\$ 4,991,743</u>	<u>\$ 2,875,224</u>
Expenditures	General Gov't	3,308,897	33,202
	Recreation & Parks	256,521	610,000
	Public Safety	471,625	421,625
	Information Tech.	311,700	185,397
	Transportation	85,000	1,250,000
	Golf Course	558,000	375,000
		<u>\$ 4,991,743</u>	<u>\$ 2,875,224</u>

**FY2020-21 - General Government
Capital Sources by Type, Fund 302 - \$2.8M**



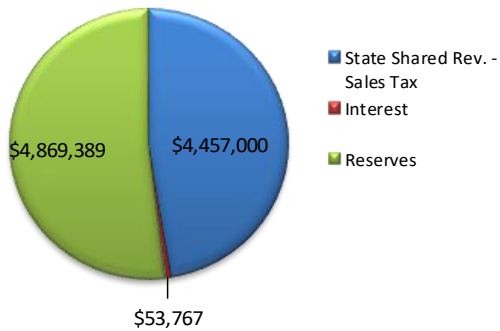
**FY2020-21 - General Government
Capital Projects by Type, Fund 302 - \$2.8M**



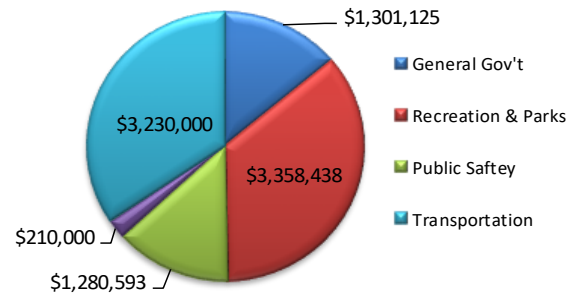
GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN

Fund 303		<u>FY 2019-20</u>	<u>FY 2020-21</u>
<u>Capital Improvement Program</u>		<u>Amended Budget</u>	<u>Adopted Budget</u>
Sources	State Shared Rev. - Sales Tax	4,382,000	4,457,000
	Interest	87,580	53,767
	Reserves	4,896,832	4,869,389
		<u>\$ 9,366,412</u>	<u>\$ 9,380,156</u>
Expenditures	General Gov't	3,106,429	1,301,125
	Recreation & Parks	1,972,517	3,358,438
	Public Safety	362,602	1,280,593
	Information Tech.	1,601,688	210,000
	Transportation	2,323,176	3,230,000
		<u>\$ 9,366,412</u>	<u>\$ 9,380,156</u>

**FY2020-21 - General Government
Capital Sources by Type, Fund 303 - \$9.3M**



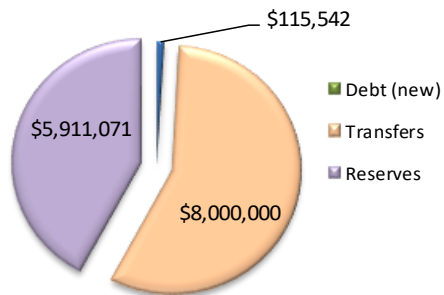
**FY2020-21 - General Government
Capital Projects by Type, Fund 303 - \$9.3M**



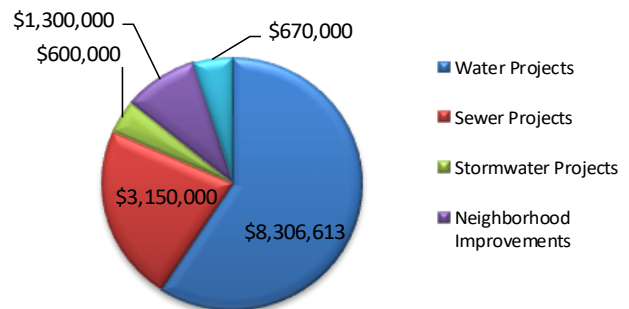
UTILITY CAPITAL IMPROVEMENT PLAN

<u>Fund 403</u>		<u>FY 2019-20</u>	<u>FY 2020-21</u>
<u>Capital Improvement Plan</u>		<u>Amended Budget</u>	<u>Adopted Budget</u>
Sources	Interest	-	115,542
	Debt	7,677,339	-
	Transfers	7,000,000	8,000,000
	Reserves	16,283,000	5,911,071
		<u>\$ 30,960,339</u>	<u>\$ 14,026,613</u>
<u>Project Types</u>			
Expenditures	Water Projects	\$ 13,583,055	\$ 8,306,613
	Sewer Projects	8,318,427	3,150,000
	Stormwater Projects	1,213,296	600,000
	Neighborhood Improvements	7,274,394	1,300,000
	Studies/Master Plan/Other	571,167	670,000
		<u>\$ 30,960,339</u>	<u>\$ 14,026,613</u>

FY2020-21 - Utility General Capital Sources by Type, Fund 403 - \$14.0M)



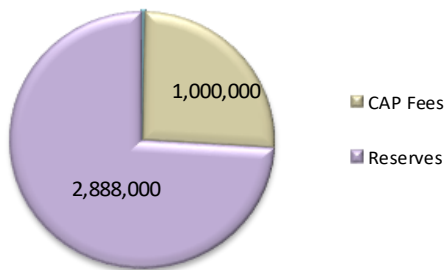
FY2020-21 - Utility Capital Project Expenditures by Type, Fund 403 - \$14.0M



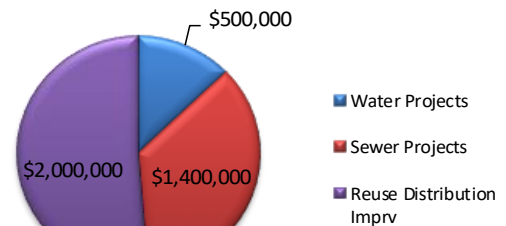
UTILITY CAPITAL IMPROVEMENT PLAN

<u>Fund 404</u>		<u>FY 2019-20</u>	<u>FY 2020-21</u>
<u>Capital Improvement Plan</u>		<u>Amended Budget</u>	<u>Adopted Budget</u>
Sources	Interest	-	12,000
	Debt	6,386,332	-
	CAP Fees	2,000,000	1,000,000
	Reserves	6,204,943	2,888,000
		<u>\$ 14,591,275</u>	<u>\$ 3,900,000</u>
Expenditures	<u>Project Types</u>		
	Water Projects	5,633,906	500,000
	Sewer Projects	6,957,369	1,400,000
	Combined Projects	-	-
	Reuse Distribution Imprv	2,000,000	2,000,000
		<u>\$ 14,591,275</u>	<u>\$ 3,900,000</u>

**FY2020-21 - Utility General Capital
Sources by Type, Fund 404 - \$3.9M**



**FY2020-21 - Utility Capital Project
Expenditures by Type, Fund 404- \$3.9M**





CITY OF BOYNTON BEACH

Boynton Beach, FL 33426

Boynton-beach-website