

CITY OF RIVIERA BEACH, FLORIDA



ANNUAL BUDGET FISCAL YEAR 2018/2019



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Riviera Beach
Florida**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrell

Executive Director

The Government Finance Officers' Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to the City of Riviera Beach, Florida for its annual budget for the fiscal year beginning October 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

The City last earned the Distinguished Budget Presentation Award in 1992.

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SECTION I

INTRODUCTION

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EXECUTIVE SUMMARY

Dear Residents of Riviera Beach,

The City's Operating and Capital Budgets for Fiscal Year 2018/2019 (October 1, 2018 to September 30, 2019) were adopted by the City Council in September 2018. FY 2019 Budget for the General Fund is \$74.995 million, an increase of \$3.17 million or 4.41% over FY 2018. The budget includes ongoing funding for the City's public safety, library, parks and recreation, community development, and support departments. The City continues to maintain its current service levels while looking at the long-range fiscal challenges to ensure stability and investment in the City's infrastructure. Capital investment for general government projects for FY 2019 amounts to \$26.389 million. Major projects include improvements to facilities, streets, parks, technological enhancements, and equipment.

As a full-service operation, the City benefits from enterprise-type activities, which include water and wastewater collection, stormwater, solid waste collection, and marina. The total operating budget for the enterprise operations amounts to \$37.534 million for FY 2019. Capital investment for enterprise projects for FY 2019 amounts to \$61.551 million. The City continues the significant rehabilitation of its water, wastewater, stormwater, and marina infrastructure.

For more detailed information of the City's budget process, balancing the FY 2019 budget, description of the funding sources, goals and objective of the City's departments, and the capital improvement plan, please visit the City's website at www.rivierabch.com for the FY 2019 Budget and budget documents for previous years.

Respectfully,



Director of Finance and Administrative Services
Randy M. Sherman

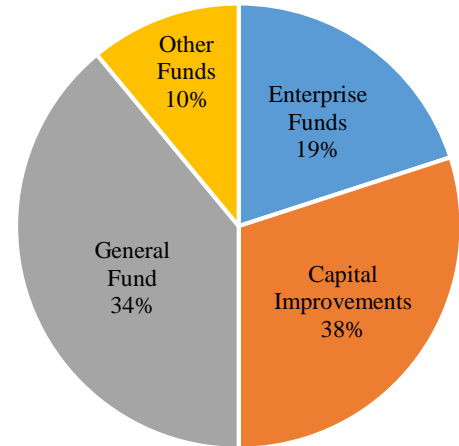
City-Wide Budget

FY 2019, City-wide expenditure amounts to \$223.722 million. The pie chart shows that majority of the expenditures support the General Fund which primarily funds the police, fire, library, parks and recreation, community development and support departments.

In FY 2019, the City has projected to fund \$87.94 million in capital expenditures to include improvements to facilities, roadways, parks, bridges, equipment, and utility infrastructure improvements for water, wastewater and stormwater. Enterprise funds account for 19% of the total budget which include the operations of water, wastewater, stormwater, solid waste collection, and the marina.

Other funds include Internal Service Funds, such as insurance, information technology, and fleet management, Special Revenue Funds, such as grants for infrastructure improvements and social services, and Debt Service Fund which is used to make debt service payments.

FY 2019 Adopted Budget by Fund Type



Significant Changes to the FY 2019 General Fund Budget

Description	Amount
Salaries and benefits	\$2,434,415
Police body cameras	328,984
Debt service	629,184
Transfer for CIP cash funded projects	(248,235)
Total significant budget modifications	\$3,144,348

General Fund Budget

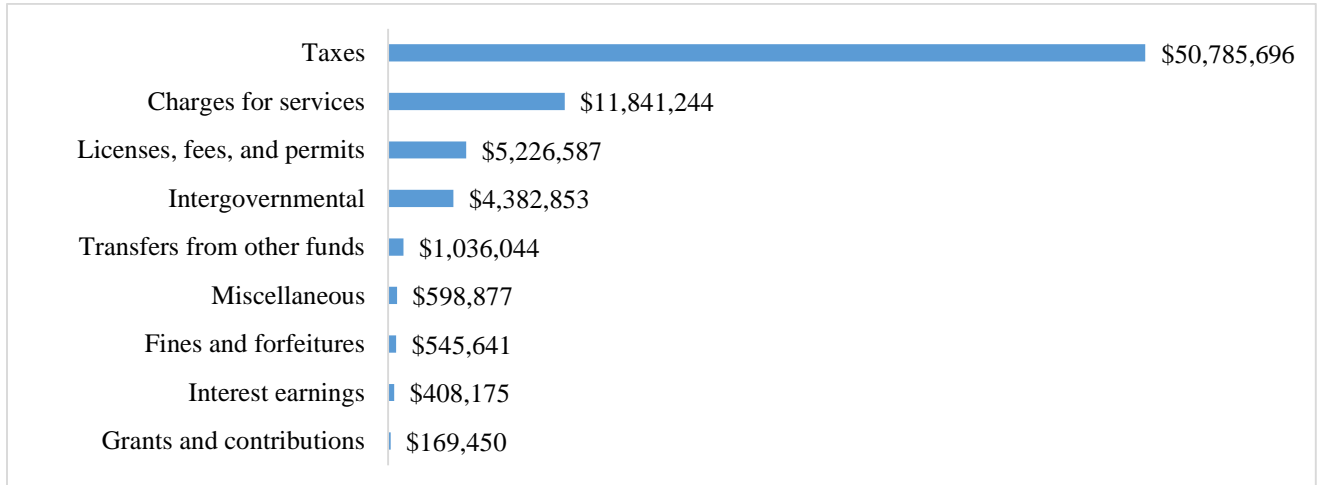
For Fiscal Year 2019, the General Fund Budget amounts to \$74.995 million.

The General Fund is used to account for the revenues and expenditures used to fund various City services such as police, fire, library, parks and recreation, community development, roadways, and internal support functions such as finance, human resources, risk management, legal services, property maintenance, and city administration. The majority of the revenues for the General Fund are generated from taxes and charges for services.

EXECUTIVE SUMMARY

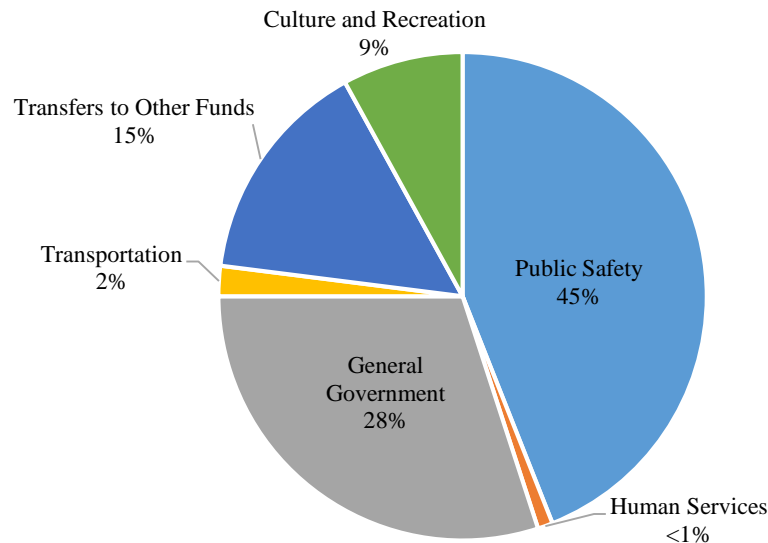
General Fund Revenues = \$74.994 million

The City's General Fund revenue sources are diverse. Taxes account for 68% of the total FY 2019 general fund revenues which are from property taxes, sales tax, fuel tax, communications tax, and business tax. The remaining revenue sources include licenses, fees and permits, intergovernmental, charges for services, fines and forfeitures interest, miscellaneous, grants and contributions, and transfers from other funds.



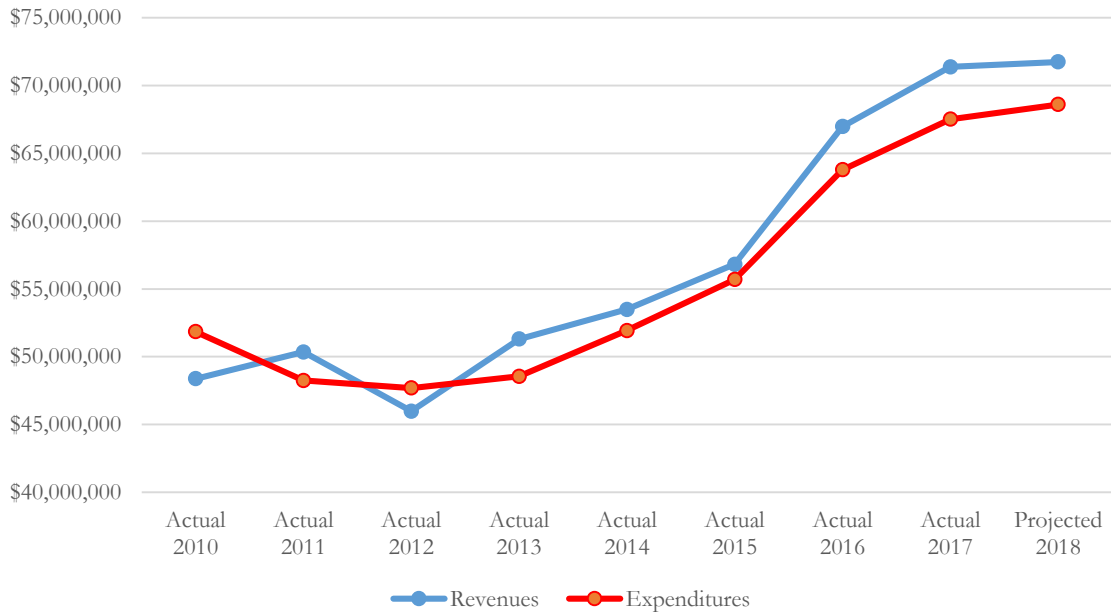
General Fund Expenditures = \$74.994 million

The City's General Fund expenditures are used to support police and fire services, public works and engineering, building and permit issuance, streets and sidewalk maintenance, planning, parks and recreation, library, repair and maintenance, and internal support functions, such as finance, city administration, human resources, and legal services.

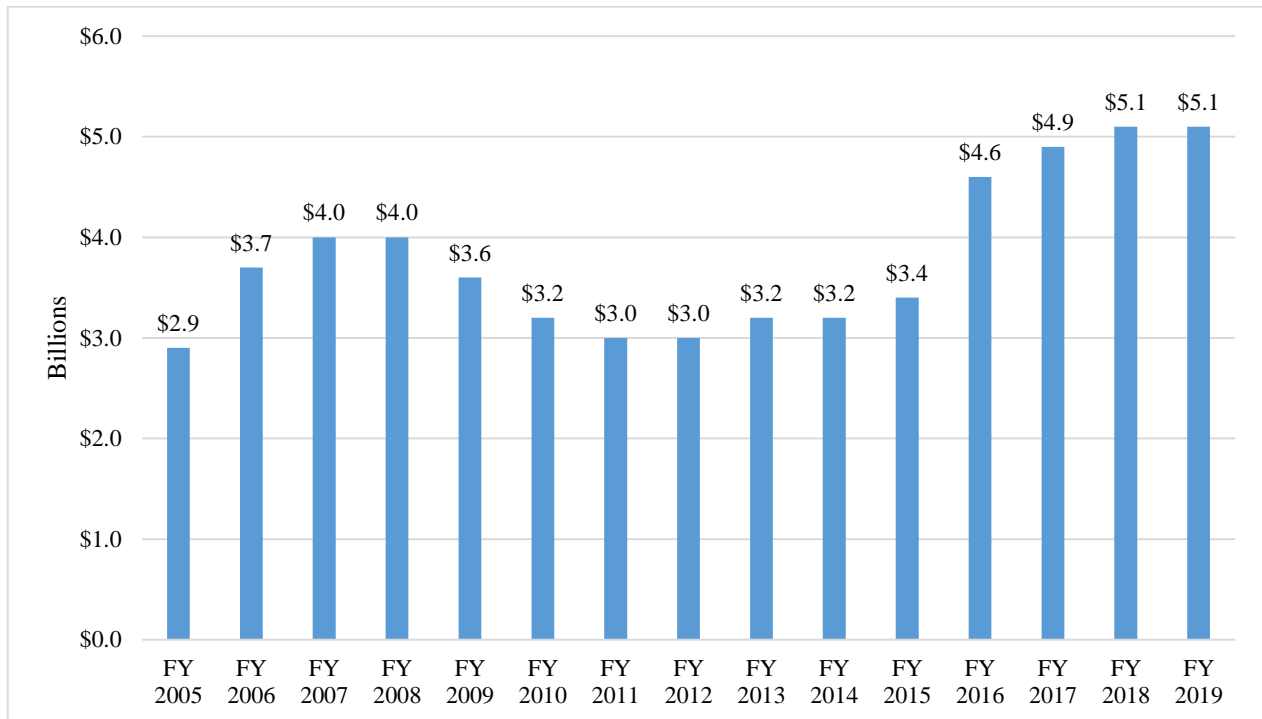


EXECUTIVE SUMMARY

General Fund Revenues and Expenditures for FY 2010 to FY 2018



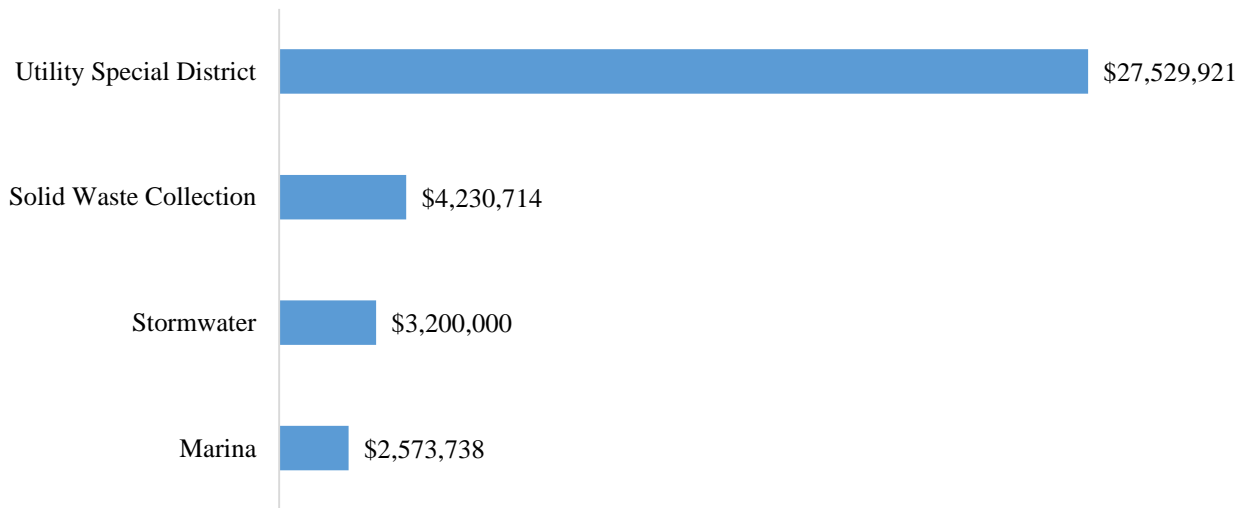
Riviera Beach Assessed Taxable Values (in billions)



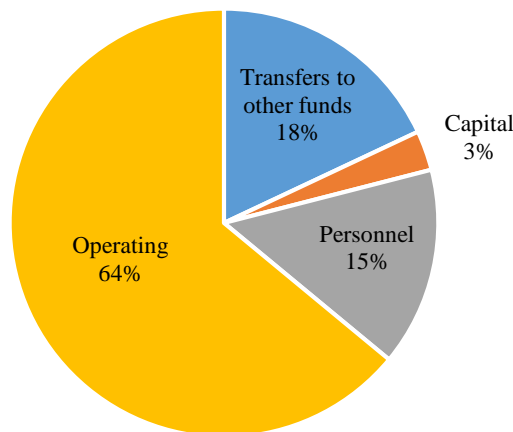
Enterprise Funds Budget

The City provides water to its residents and customers, collects and treats wastewater, collects and disposes garbage and recyclable materials through a third party vendor, maintains the City’s stormwater system, and owns a marina which is being managed by a third party arrangement. Enterprise operations are primarily funded by fees charged to customers for the provision of these services. Majority of the revenues collected will be used to fund the operations, maintain the infrastructure, and to invest in capital improvements to the utility infrastructure. For FY 2019, the enterprise funds are projected to generate \$37.534 million in revenues.

Enterprise Funds Revenues = \$37.534 million

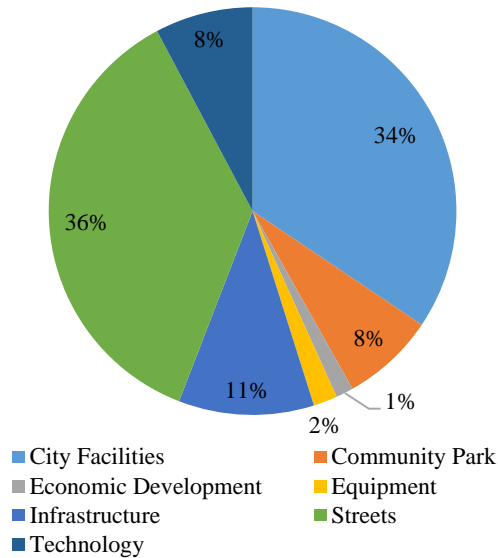


Enterprise Funds Expenses = \$37.534 million

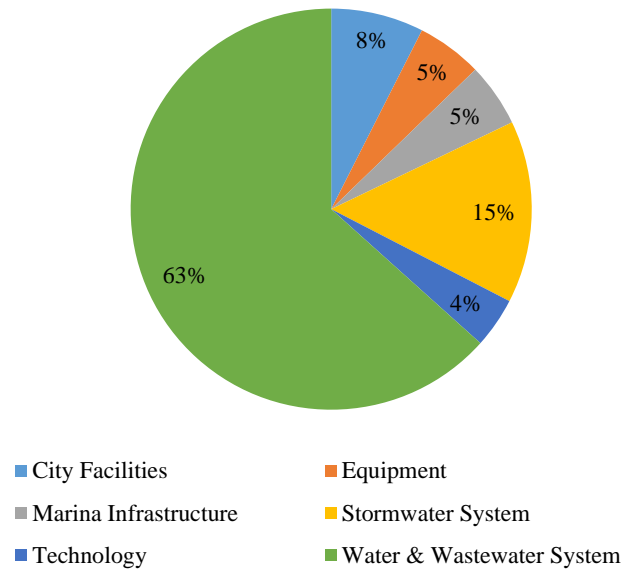


FY 2019 Capital Budget

Governmental Projects



Enterprise Projects



FY 2019 Major Capital Projects

Project Title	FY 2019	Project Title	FY 2019
Sidewalk Repair and Replacement	\$235,037	Marina Expansion - Phase III	\$3,000,000
Police Station Bathroom Renovation	250,000	Stormwater Improvements	9,052,222
Streets Mill and Resurface	365,000	Perimeter Wall – Water Treatment Plant	505,000
Fire Station 3 Rebuild	400,000	Sanitary Sewer System Relining	600,000
Municipal Beach Park Renovations	400,000	Inspection of Intracoastal Water Mains	750,000
Singer Island Dune Restoration	500,000	Lift Station Rehabilitation - Phase 1	897,400
Neighborhood Sector 1	510,172	Water Mains - Palm Beach Shores	972,130
Neighborhood Sector 4	516,960	Parallel Intracoastal Force Main	1,000,000
City Welcome Signs	565,780	Booster Station Pump Replacement	1,200,000
Public Library Construction	857,587	North Tower Building Replacement	1,300,000
Cunningham Park	1,410,615	Raw Water Wells Rehabilitation	2,038,183
Palm Beach Isles Bridge	1,550,030	Facility Enhancement	2,297,981
IT Master Plan	1,949,552	SCADA Replacement	2,500,000
Fire Station 2 Rebuild	2,750,610	Aerial Crossing Rehabilitation	2,900,000
Public Works Building	4,538,464	Softening Units Replacement	3,500,000
Street Improvements	7,763,727	Lime System Replacement	3,900,000
		Media and Underdrain Filter Replacement	3,968,000
		Water Treatment Plant Disinfection	4,346,380
		Water and Wastewater Improvements	5,735,187
		Water Meters	7,158,457

Our Mission

We are committed to creating an exceptional City by providing excellent customer service, progressive leadership, and accountable stewardship.

Our Vision

To be the best waterfront City in which to live, work, and play.

Our Values

Professionalism

Ethics

Excellence in customer service

Integrity

Diversity

Respect for opinions

Transparency

Innovation

CITY'S GOALS

The City's primary focus is to continue improving the quality of life for its citizens while maintaining a strong financial position. The following are the goals established by Council for FY 2018.

- Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.

Public Safety



- Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.

Economic Development



- Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.

Infrastructure



- Strengthen and support social services and education opportunities for the benefit of all residents.

Education



- Value and support racial, socio-economic, cultural, and religious diversity for the City.

Demographics



BUDGET GUIDE

The FY 2019 budget document is organized in the following sections:

- I. **Introduction:** This section includes the City Manager’s budget message which provides an overview of the economic environment within which the City operates, outlines the Council’s policies and priorities guiding the budget process and highlights significant changes and key initiatives for FY 2019. Also, included are the goals set by Council that are used to establish and guide the departments in setting their objectives.
- II. **City Overview:** This section includes a high level overview of the City’s economic, demographic and financial trends, the organization chart which illustrates the functional structure of the City’s government, and the departmental directory which provides the contact information for the City’s departments. Included in this section are statistics of the City’s key indicators.
- III. **Financial Summaries:** This section includes summaries of the FY 2019 operating budget, an overview of the City’s budget process and calendar, details on the City’s financial policies and an overview of the City’s fund structure and fund balances.
- IV. **Capital Projects and Debt:** This section provides information on capital projects and provides an overview of the City’s capital planning process and budget development. This section provides information on the City’s debt portfolio.
- V. **Revenues:** This section summarizes the revenue sources used to fund the operating budget. Revenues are summarized according to eight main categories: (1) taxes; (2) licenses, fees, and permits; (3) intergovernmental; (4) charges for services; (5) fines and forfeitures; (6) interest; (7) grants and contributions; and (8) miscellaneous.
- VI. **Department Budgets:** This section provides the department’s organizational chart which shows the functional areas, departmental overview, financial overview, and operational objectives for each City department. Expenditures are summarized according to three main categories: Personnel, Operating, and Capital. The summary financial overview section also includes the budgeted full-time equivalent positions.
- VII. **Capital Improvement Plan:** This section outlines the funding sources and expenditures for the City’s capital projects. Projects are organized according to departments and specific projects are detailed in this section.

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CITY MANAGER'S BUDGET MESSAGE

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CITY OF RIVIERA BEACH

600 WEST BLUE HERON BLVD. • RIVIERA BEACH, FLORIDA 33404
(561) 845-4010 FAX (561) 840-3353

September 12, 2018

Honorable Mayor Thomas A. Masters
Honorable Chairwoman, Tonya Davis Johnson
Honorable Chair Pro Tem, Lynne L. Hubbard
Honorable Councilmember, Kashamba Miller-Anderson
Honorable Councilmember, Julia Botel
Honorable Councilmember, Terence D. Davis

Re: FY 2019 City-Wide Annual Budget

Honorable Mayor, Chairwoman, and City Councilmembers:

This is the official transmittal memorandum for the FY 2019 Budget. It is my pleasure to have served as the City Manager for the past year and my privilege to provide this budget document to the Mayor, Council and residents of the City of Riviera Beach (“the City”). In accordance with the City Charter, I am pleased to submit the approved budget on second reading for fiscal year beginning October 1, 2018 and ending September 30, 2019, which is balanced as required by Florida Statutes. A balanced budget is defined as revenues and other sources equaling expenditures/expenses and other uses including reserves.

This Budget document has been written transparently and comprehensively to communicate the City’s spending plan for FY 2019 as adopted by the City Council. The FY 2019 Budget incorporates only minor operational changes in comparison to the FY 2018 Budget and it continues to reflect the collective goals and ideologies of the elected officials and their constituents.

In complement, the FY 2019 Budget memorializes key priorities as established by the City Council during its most recent retreat event. In greater detail, these respective priorities are centered on public safety, infrastructure systems and procurement methods. Along with these fundamental services, the City Council also emphasized a strong interest to engage and become party to ancillary services focused on optimal educational institutes, innovative technological training centers and sustainable economic development initiatives. Even beyond the direction given at the retreat, these certain issues have consistently resonated and henceforth become critical to the City’s administrative and operational authority.

The City of Riviera Beach is a very diverse and rich community nestled in beautiful southeast Florida. It stands to benefit tremendously from one of Florida's most economically diverse and bustling “working waterfronts.” Wholesale trade accounts for approximately \$1.6 billion, which is the highest value of sales, shipments, and receipts, followed by manufacturing at approximately \$463 million. With a population of over 34,500 residents, of which over 25% are foreign-born, the City possesses a rich culture possessed by a plethora of diverse activities and opportunities.

Economic Conditions

The FY 2019 Budget for the General Fund is projected to be \$74,994,567, an increase of \$3,170,491 or 4.4% from FY 2018. The proposed ad valorem rate (“Tax Rate”) is 8.4520 mills, which is the same effective tax rate as in FY 2018 is anticipated to generate approximately \$42.4 million; overall, the organization will generate approximately \$50,785,696 in total revenue derived from taxes. However, 58.3% of the taxable property in Riviera Beach is residential, followed by 18.8% nonresidential and 22.9% tangible personal property; this presents somewhat of a challenge. The City Council has directed staff to investigate opportunities to possibly reduce the millage rate as it develops the FY 2020 Budget. Thereby, the research needed to perform such an evaluation, will commence by no later than January 2019, in an effort to develop alternative revenue streams and sources for city council consideration.

As market fluctuations occur and the housing market directly impacts governmental revenue streams, it is incumbent upon local government entities to diversify their revenues in order to mitigate any market fluctuations that are attributable to lower valuations of taxable property. The state legislature will be placing an additional homestead on the November 2018 ballot – HJR 7105 that will pose an amendment to the Florida State Constitution to increase the homestead exemption by exempting the excess valuation of homesteaded properties greater than \$100,000 and up to \$125,000. This particular piece of legislation is anticipated to pass overwhelmingly and exceed the 61% necessary to amend the state's constitution. In the event that this legislation is passed, it will be implemented in 2019 and will affect approximately 3,000 properties within the corporate limits, which will cause an estimated loss of \$575,000 in revenues for the General Fund. Thus, the modification will remove almost \$68 million worth of taxable value from the tax roll. The impact to the organization will be tremendous; hence, the Council should review alternative revenue streams or operational changes to address this loss.

City Administration and the Finance and Administrative Services Department continue looking into ways to strengthen the city's financial position while ensuring that fiscal sustainability is a priority. The General Fund, the City's largest fund, maintains a healthy unassigned fund balance of \$26.1 million or 36.9% of the City's General Fund revenues or \$70.7 million (FY 2017). The City maintains approximately \$19.2 million in cash on hand, which is unassigned and provides financial liquidity in the event that the organization needs to fund municipal services for a short duration. The taxable value in Riviera Beach has grown consistently since 2014. However, a super majority of the growth has been attributable based on a large economic investment that Florida Power & Light made in the City as it relates to investments associated with power generation and supply to the City and adjacent communities.

Furthermore, other expansions and economic opportunities have allowed for modest growth - around 3% to 7% annually - but with all state revenues coming in lower than projected, staff is concerned that an additional economic decline may be on the horizon. Economic signs are beginning to point towards a recession. The questions are always when will the recession hit and how deep will it travel. Conservative budget practices should continue to be deployed to look for opportunities for efficiencies, as well as operational modifications that preserve the current level of service while reducing organizational costs.

The City, as part of its future budget process, needs to further explore alternative revenue streams that will be able to provide funding diversification, as well as consistent and reliable revenues that will mitigate any volatility in the market. Nonetheless, the City's property values have continued to grow from FY 2014 to FY 2019 approximately 60% from \$381 million per square mile in FY 2014 to \$621 million in FY 2019.

The City is well positioned financially should the community be impacted by a natural disaster. Per Charter, the City is required to maintain a Major Disaster Fund; this fund has a cash balance of \$4.6 million and will receive an additional \$0.6 million in FY 2019 in order to mitigate any potential disaster or storm event. Additionally, the City has adequate insurance coverage requiring a deductible of no more than \$2 million per occurrence. Still, per charter, the city is required to still contribute to a fund.

Cost Allocation

As a full-service municipal entity, the City spends most of its ad valorem capital on public safety. Approximately 43% of the city's entire budget is devoted to providing public safety services; more specifically, 74% of property tax revenues go to fund public safety, which costs \$32.1 million annually.

Personnel

The City's total budget is comprised of \$41.4 million for personnel related costs, of which 71% is for salaries and wages; while Social Security and Medicare, retirement benefits and employee insurance coverages comprise the balance of personnel costs. Currently, the organization employs a total of 578 full-time equivalent employees, with the largest departments being public safety: Police and Fire Departments. In subsequent budgets, management should consider ways to ensure that the appropriate amount of resources is available and that the City is not overstaffed or understaffed in critical departments. However, as attrition occurs, the organization will need to also consider saving in the area of reoccurring expenditures in order to maintain a fiscally sustainable operation. Public safety, the largest component of the organization, with substantial continuing investments occurring, stands to witness considerable increases in wages over the next two to three years.

All four of the City's unions are currently under contractual agreements. The FY 2019 Budget reflects an increase in salaries and benefits of \$2.4 million to fully fund these agreements.

Long Range Fiscal Challenges

Based on long-range planning information and the assumptions as articulated in the budget document, the City is projected to face deficits in FY 2020 (-\$1,749,923), FY 2021 (-\$2,431,135), FY 2022 (-\$3,448,505), and FY 2023 (-\$4,165,787). The projected FY 2020 deficit is nearly three times larger than the FY 2019 projected deficit had been during the FY 2018 budget process. In order to mitigate these deficits, the organization must commence taking actions to ensure fiscal sustainability, as well as effective and efficient government operations. Commencing immediately, staff will begin addressing the situation in four phases: (i) Reducing Operational Expenditures - staff will look for the most efficient and effective ways of operating departments. Furthermore, positions that are vacated because of attrition should be highly scrutinized and considered for elimination. (ii) Cuts in Spending - the city should look at opportunities to reduce cost by restructuring and consistently reviewing contractual arrangements and inefficient technologies. The city should also look at utilizing more sustainable and practical landscape elements on City projects, as well as looking to modernize equipment and utilize technology in a way that

maximizes services while decreasing costs. Continued scrutinizing and reviewing of departments' budgets is essential. (iii) Revenue Enhancement - with the state legislature encroaching on local governments' funding streams and finding statutory ways to impede home rule authority, it is incumbent upon us as an organization to look at ways to find more sustainable and equitable ways of funding government. We will continuously look for alternative revenue streams, as well as full cost recovery measures to ensure that the services that are uniformly enjoyed by the residents can continuously be preserved. (iv) Sustainable/Operational Analysis – operational changes should be reviewed to ensure that aspects are being reviewed consistently and that we look at items from a municipal corporation perspective and negotiate the best possible contracts and arrangements for the city while attempting to reduce costs. Also, staff will continue to look at modifying the benefit structure that is consistent with industry standards but also practical and affordable. This four-step approach will be a priority of the administration and will require tough decisions.

Healthcare

Currently, the City is a plan participant with the healthcare conglomerate Aetna for the provision of health insurance for city employees. Currently, there are 484 subscribers (employees) and a total of 949 members which consists of both employees and their covered dependents. The vast majority of the subscribers utilize employee-only coverage in which the city pays 100% of annual premiums; of the 290 participants in employee-only coverage, the cost ranges from \$836.92 per month to \$928.98 per month. The plans offered to employees are very comprehensive and robust, which leads to very costly healthcare plans. The projected cost for FY 2019 is \$6,153,982.

In FY 2019, the required rate increase was determined to be 25.7%. Due to rising costs, increased expenditures related to prescription medications, the anticipated repercussions of the artificial rate reductions and the continued beat to provide coverage for pensioners, the city must begin looking at alternative plan structures that could render substantial savings to the organization. The current plan designs will be proposed to be modified in subsequent years, whereby the organization will look at an opportunity to deploy a High Deductible Health Plan, coupled with a health savings account and appropriate levels of cost sharing between the City and the membership. Simplistic plan design modifications in concert with the opportunity to provide incentives to encourage employees to select alternative plan structures, could potentially render savings of over \$1 million to the organization. Furthermore, the organization must consider looking at the feasibility of requesting employees to participate in the cost of providing healthcare services. As our current plan costs approximately \$6.1 million, this is one of the single largest future cost challenges for the organization; monitoring this matter must be a priority as costs continuously increase. It incumbent of this administration to prioritize healthcare reform, which is one of the major operational elements that must be reviewed during FY 2019.

Pensions

In FY2015, City Council took extraordinary steps to address rising pension costs by placing all future general employees and firefighters into the Florida Retirement System (FRS), thereby lowering the annual required employer contribution rate, and by issuing pension obligation bonds to fully fund the unfunded accrued liability of the city's three pension plans. Pension reform was anticipated to save the city \$124.5 million over a 30-year period.

CITY MANAGER'S BUDGET MESSAGE

Over the first two fiscal years the pension changes have been implemented the combined savings from reduced contribution rates is \$779,087. The savings are realized in the employees home cost center. The annual savings will continue to grow as new employees are enrolled in FRS and wages escalate. The two year savings total from the issuance of the pension obligation bonds is \$3,628,405. The savings are exclusive of additional investment earnings generated with the plans themselves as a result of being fully funded. Savings from and the costs of the pension obligation bonds are shared by the General Fund with the Stormwater and Utility Special District.

Despite the successful results from the 2015 pension reform and the fact that all three city sponsored pension plans are over 100% funded, future costs remain a concern. Advances in health care continue to extend the average expected life of plan participants. Future changes in mortality tables along with the escalating wages will have a negative effect on required contributions for not only the city pension plans, but the Florida Retirement System as well.

Restructuring

Constantly evaluating existing operational structure so that it can provide the necessary services for constituents' requests, but ultimately the elected officials' is critically important. Changes intended to modernize service delivery and provide more effective government have been carried forward from the FY 2018 Budget into the FY 2019 Budget. The personnel changes reflected below incorporate further modifications in the realm of general government and those paid for from revenues collected vis-à-vis the enterprise funds.

General Government:

Add: Assistant Fire Chief
 Police Officers (3)
 Police Officer (5) –Absorbed from COPS Grant
 Database Administrator

Eliminate: Information Technology Manager
 Small Business Coordinator
 Logistics and Training Division Fire Chief
 Accounting Specialist

Reclassification: Courier part-time to full-time
 Police Technicians and Crime Scene personnel
 Fire Inspector to EMS Captain

Utility Special District:

Add: Water Plant Operators (6)

Additional Organizational Changes

Prior to the development of the FY2019 budget, and approximately six months into the FY2018 budget, Development Services, the department with planning, building, inspection and code compliance responsibilities, underwent a significant review and restructuring.

Add: Assistant Building Official
 Building Inspector II (2)
 Code Compliance Administrator
 Code Compliance Officer II
 Community Inspector (2)
 Development Services Engineer
 Development Services Coordinator
 Planner

Eliminate: Building inspector I
 Code Compliance Officer I (3)
 Code Compliance Supervisor
 Building Technician

These operational changes increased the Development Services personnel complement to 30, and are intended to provide a better level of service than in the past while being mindful of how operational aspects have changed and led to the need for a more modern and responsive organization. These major changes will undoubtedly begin addressing some of the challenges the city faces throughout the community, and the crux of these issues is to ensure better public safety and more efficient and effective communication to the residents.

Economics

The City is fortunate to have one of the richest beaches in South Florida, but economic challenges have been prevalent over the past six years. The community benefits by being the home of one of Florida's most active port centers and multiple Fortune 500 corporations. However, per capita personal income has remained virtually stagnant over the past six years. The per capita personal income average in Palm Beach County is \$65,208 per year, and the per capita personal income in Riviera Beach barely eclipses \$23,059 over a six-year period which equates to approximately a 64% differential gap countywide. Compared to the state, the gap is 53.62% and 49.75%, and this income disparity is a challenge to attract commerce, as well as any additional economic investment within the community. This data was furnished by the US Department of Commerce, Bureau of Economic Analysis and Labor Statistics.

The City's commitment to economic development through the creation of an economic development division in FY 2018 will be focused on attracting, retaining and promoting economic development and commerce within the City. This approach will assist in being more proactive and engaged in activities throughout the region and statewide.

Capital Infrastructure

The City benefits from one of the most pristine and beautiful waterfronts in the country, but in order to maintain the quality of life that is uniformly enjoyed by the residents, some strategic investments must be made. Due to the age of the City's infrastructure - more specifically, roadways and utilities - strategic investments will need to occur in order to modernize the City's assets. These investments will equate to approximately \$45 million over a five-year period for governmental activities. Major investments are specific to the construction of capital assets that would include the construction of a new Public Works facility and the construction of Fire Stations Number 2 and Number 3. The capital improvements plan is separated into three categories: the color red for priority one, orange for priority number two and green for priority number three; these categories are intended to emphasize the importance of the projects in a visible yet easy-to understand matrix. The total amount of capital investment for General Government projects that will occur in FY 2019 is projected to be \$26.4 million.

Major capital investments that will be accomplished as part of the FY 2019 budget are as follows:

- Beach Park Restoration
- Singer Island Beach Access easement
- Construction - Fire Station Number 2
- Design and engineering – Fire Station Number 3
- Information Technology Master Plan
- Police Body Cameras
- Palm Beach Isles Bridges
- Public Library Building
- Cunningham Park
- Parking Master Plan
- Economic development investments
- Roadway milling and resurfacing
- Neighborhood Street projects

The City has been considering various options for constructing major City facilities. The one cent sales tax law passed in November 2016, the City is able to utilize this funding stream to leverage additional private-sector monies in order for this type of investment to come to fruition. The City is anticipating collecting \$23.9 million over a 10-year period that would assist in such an endeavor.

Enterprise Activities

As a full-service City, this organization benefits from enterprise-type activities. These business units are the Utility Special District (USD), Stormwater, Solid Waste Collection, and Marina. These operations are paid for by taxpayers in a uniquely different composition than those that fund government vis-à-vis ad valorem taxes. The structure of these operations is primarily based services provided and the recipient of the service pays for such services, fee for service. The enterprise operation is projected to collect approximately \$37.5 million in revenues in FY 2019. The fees for services contribute to the costs required to fund these operations, the largest of these operations is USD, which accounts for approximately \$27 million annually in revenue. In 2018, USD conducted a rate study that considered increases to the rate. The adopted FY2019 rate increases of 3.05% for water and 8.79% for wastewater will go into effect on

CITY MANAGER'S BUDGET MESSAGE

October 1, 2019. The Board is still evaluating the impacts of the proposed annual rate adjustments of approximately 5% for FY2020 through FY2023. Future rate adjustments are essential as available for pay-go funding of capital is reducing annually and budgeted contingency has been reduced to approximately 3.5% for FY2019.

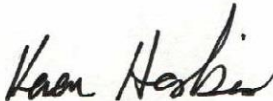
Acknowledgements

I must publicly express my sincere gratitude to the staff of the Finance Department, Randy Sherman, Director; and Nydia Reynolds, Acting Assistant Director for their commitment and hard work coordinating and preparation of this budget and, my sincere thanks also goes out to all the members of the administrative staff. I wish to thank the City Council for their guidance and support throughout the development of this budget. Additionally, a special note of thanks to the department directors and all of the employees of the city who have contributed to making the FY 2019 Budget a reality.

Conclusion

I am grateful to be able to serve this community for thirty years, as a public servant, I want to thank you for allowing me to serve in this capacity. As indicated by receiving the Distinguished Budget Award from the Governmental Finance Officers' Association for the FY 2018 Budget document, the transparency and information provided in this FY 2019 Budget document is intended to articulate the organization's position with regards to its financial capacity, as well as the challenges that lie ahead.

Respectfully Submitted,



Karen Hoskins
City Manager

SECTION II

CITY OVERVIEW

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CITY'S HISTORY

Judge Allen Heyser, and his wife Mattie Spencer Heyser were two of the first settlers in what is now known as Riviera Beach. They were the owners of the Oak Lawn Hotel which also served as the town's post office. The hotel was so popular that the tourists and neighbors called the town "Oak Lawn." A journalist from Atlanta published a news article and called the hotel "Riviera of America," which led to the name being changed to "Riviera Hotel." In 1899, the Dade County seat was moved from Juno to Miami. Judge Heyser, whose constant attendance was required when court was in session resulted in him hiring different proprietors to manage the hotel. Under their management, the hotel deteriorated and business declined due to the construction of the Breakers and the Royal Poinciana hotels in Palm Beach.

In the late 1890s, a scientist, inventor and wealthy manufacturer, Charles N. Newcomb, from Davenport, Iowa spent his winters in Palm Beach. Newcomb and his family traveled by boat to the Riviera Hotel, where his wife was taken by the view of Lake Worth from the hotel. In 1901, Newcomb bought the Riviera Hotel, renamed the hotel to Riviera, and made extensive improvements. The Riviera flourished and attracted visitors such as, the Vanderbilts, the Astors, Henry Flagler, and Andrew Carnegie. Newcomb purchased an additional 200 acres, from Lake Worth to the Florida East Coast Railway tracks and 14th Street to 10th Street.



Charles Newcomb purchased the Riviera Hotel and converted it in to his private residence.
Courtesy of the Historical Society of Palm Beach County

In 1913, Newcomb recorded a plat with a vision of Riviera being a resort community. He sold approximately 30 lots by auction and built a house for the widowed Dorothy Halsey who operated the first grocery store and only gas pump in town. In the mid-1920s, other men developed sections of Riviera, including G. W. Bingham (east of Broadway from 20th to 23rd Street) and the Perry family (Inlet Grove and Inlet City). William Taylor and George Currie were first black families to develop plats on the west side of Riviera.

Fishing has always been an important activity in the Riviera Beach area and was one of the major attractions. Prior to World War I, fishermen from the Bahamas stayed at the south end of Singer Island in a small community known locally as Inlet City. Due to the boom in the commercial fishing industry, the Bahamian fishermen and their families settled in Riviera and were called "Conchs." These families included the Moree, Pinder, Knowles, and Griffins whom descendants still reside in Riviera Beach today.

On September 29, 1922, twenty six voters incorporated the Town of Riviera and elected L.S Scott as Mayor, Charles N. Newcomb as Town Clerk, B.D. Kerr as Marshall, and Henry Weichman, A.P Brodeur, Fred Nelson, Erric Soderburg, and Henry Zill as Council members. Nearly one year later, the Town was re-incorporated under a state charter by a special election, B.D Kerr elected as Mayor and J.B. Stewart elected as Marshall and Tax Collector. Over the next 30 years, the Town of Riviera experienced significant growth with the population increasing from less than 2,000 residents to 13,000. By 1959, the Town of Riviera Beach officially became, the City of Riviera Beach. The City built a police and fire station, library, recreational hall, and established a water treatment system.

During the 1950s to 1960s, the racial composition of the City experienced a significant change. In 1962, the City's first black Councilman, F. Malcolm Cunningham was elected.

CITY'S HISTORY

Date	Historical Milestones
1880	Frank L. Dimick purchased 880 acres of land for \$93, which was the original site of Riviera Beach.
1884	The Thomas M. Taylor family known as one of the first black pioneer families settled in Riviera Beach.
1888	The Oak Lawn Hotel was built and operated by Judge Allen Heyser. The hotel was so popular that the neighborhood took the name of the hotel and for the first years of its history, Riviera Beach was known as Oak Lawn.
1893	A journalist from Atlanta, was so taken with the beauty of Oak Lawn Hotel that he called it the "Riviera of America" in his news article. The Oak Lawn Hotel which served as the post office, became the Riviera Hotel and the surrounding neighborhood was referred to as Riviera.
1901	Charles N. Newcomb bought the Riviera Hotel, remodeled, and renamed the hotel "Riviera."
1906	A squatter's community of fishermen and their families lived on the south end of Singer Island in small community known locally as Inlet City. Singer Island is named after Paris Singer, part of the sewing machine family empire.
1915	The Port was developed when the state legislature created a special taxing district known as the Lake Worth Inlet District, for the purpose of dredging a channel to the ocean and constructing a harbor and dock facilities.
1918	The spill from the dredging of the new inlet was deposited on one of the shoals in the old inlet and a sand island was created, known as Peanut Island today.
1919	The fishing colony moved to the mainland.
1920s	Riviera Beach was one of the largest suppliers of fish on Florida's east coast, much of which was shipped to New York.
1921	The first school, Inlet Grove School was built in Riviera where 20 children living in the area attended.
1922	The city was incorporated as the Town of Riviera amid rumors that West Palm Beach planned to take it over.
1925	Sherman Point Bridge, a 2,700 foot long timber and steel bridge connecting Singer Island to Riviera Beach was constructed by Palm Beach County.
1926	Riviera Beach Volunteer Fire Department was formed.
1927	Riviera Beach City Hall was constructed.
1928	Major hurricane hits Riviera Beach where 285 homes were destroyed including the Sherman Point Bridge to Singer Island.
1930s	Riviera is referred to as the "Conch Town" due to its boom in the commercial fishing industry and tourism.
1942	Town changed its name to Riviera Beach.
1944	Inlet City Progressive League was organized.
1949	Sherman Point Bridge was replaced with cement and steel.
1952	Riviera Beach Voters' League was organized by Arthur Brown.
1955	Riviera Beach High School was built.
1958	Water Plant was constructed.
1959	Town of Riviera Beach officially became the "City of Riviera Beach."
1962	F. Malcolm Cunningham, Sr. was the first black elected official in the nine-state South since Reconstruction when he was elected as the first black member of the all-white Riviera Beach City Council.
1966	Blue Heron Bridge to Singer Island was completed, Blue Heron Boulevard was widened and landscaped, boardwalk was constructed, Ocean Mall at the City's beach was constructed, and the Bicentennial Park was created.

CITY'S HISTORY

Date	Historical Milestones
1969	Richard C. Wester, the first black fireman hired in Palm Beach County.
1970	Riviera Beach High School was renamed Suncoast High School.
1971	Riviera Beach itself became the first integrated city in Florida to have a majority black City Council, when James Jones, David Williams, and Dorsey Lee joined incumbents Bobbie E. Brooks and Henry Taylor
	William 'Boone' Darden appointed as the City's Police Chief, the first black police chief in the state of Florida.
	Ada Reed became the first black City Clerk and Herman McCray, Jr. was named the first black Supervisor of Refuse.
1975	City's first black Mayor, Bobbie E. Brooks was elected.
1976	Ronald Davis appointed as City Manager, becoming the first black in Riviera Beach, Palm Beach County and the state of Florida to hold the title.
1976	A new \$8.5 million, 65 foot high, 4-lane, high span bridge that stands today, was constructed. The new bridge, officially named the Jerry Thomas Memorial Bridge, but referred to as the Blue Heron Bridge.
1977	Edward Rodgers served as the first black Circuit Court judge in Palm Beach County, one of several firsts for this former long-time city resident. Previously, Judge Roberts served as Palm Beach County's first black prosecutor and first black county judge.
1979	Rapids Water Park opened.
1987	Clara K. Williams, the first black female Mayor and the only female since then who served a record six terms as Mayor.
1999	Singer Island Civil Association purchased the submerged land in the Lake Worth Lagoon. This purchase gave strong legal standing to argue for preservation and against any future submerge lands development proposals targeting the lake side of the lagoon.
2004	The City's post office was named after Judge Edward Rogers.
2007	City of Riviera Beach Teen Council Empowerment Center was established.
2015	Major highway, Old Dixie Highway, was renamed President Barack Obama Highway.
2016	Riviera Beach Marina Event Center was opened.

Overview

What is now known as the City of Riviera Beach, Florida was originally incorporated in 1922. The City is located in the east central portion of Palm Beach County, approximately 5 miles north of West Palm Beach and 70 miles north of Miami. The City is bounded to the north by the Town of Lake Park, to the south by the Town of Mangonia Park, the Town of Palm Beach Shores and the City of West Palm Beach, to the east by the Atlantic Ocean and to the west primarily by unincorporated Palm Beach County. The City currently has a land area of approximately 8.52 square miles. The City is primarily an urban area where services and industry play a major role in the economy. The City is empowered to levy a property tax on real property located within its boundaries. The City has the power by statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the Council.

Form of Government

The City operates under the Mayor-Council-Manager form of government. Policy making and legislative authority are vested in the governing council, which consists of five members. The governing council (City Council) is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the City and for appointing the heads of the City's departments. The Council is elected on a non-partisan basis. The members are elected to a three year staggered term according to district even though they compete city-wide, with two members elected one year and three members elected the following year. The Council members also sit as the Board of the Riviera Beach Community Redevelopment Agency and the Board of City of Riviera Beach Utility Special District. The Mayor does not vote, but the Mayor has appointment power in some matters and veto power in other matters, and has the authority to take disciplinary action.

Municipal services provided to the citizens of Riviera Beach include law enforcement, fire protection, emergency management services, community planning and development services, traffic engineering, road and drainage construction and maintenance, a library, parks and recreational facilities, recreational activities, code compliance and inspections, and other general governmental administrative services. There are additional operations reported as enterprise funds that are intended to be self-supporting from user charges established by the Council such as, water and wastewater collection services, stormwater management, marina, and solid waste collection.

Local Economy

The City is part of the Miami-Fort Lauderdale-West Palm Beach, Florida, Metropolitan Statistical Area (MSA), which includes all of Palm Beach County. The general concept of a metropolitan statistical area is one of a large population nucleus, together with adjacent communities that have a high degree of economic and social integration within that nucleus. Riviera Beach is a trade and industrial center for Palm Beach County and the surrounding area, with the Port of Palm Beach encompassed within the City limits.

Over the past ten years, the City experienced significant fluctuations from expansion and development in the early 2000s followed by the recession in 2007. Consistent with national and statewide trends, key local economic indicators weakened considerably as the City experienced the effects of the economic downturn. New construction slowed, foreclosures were widespread, and unemployment rose, while the population remained relatively stable.

Economic data indicate a modest recovery while researchers of the local real estate market forecast a continued return to normalcy of the market before the boom years. After reaching a high of 13.6% in January 2010, the

CITY'S PROFILE

City's unemployment rate in May 2018 declined to 4.10%, which is higher than the State of Florida's rate of 3.8% and the national rate of 3.8%. The declines in the unemployment rates during the current year support the City's cautious optimism of a resurgent local economy boosted by the recovering housing market. Riviera Beach has a population of 26,803 who are 16 years and over; 65% is in the labor force and 35% is not in the labor force (ACS). According to the 2012 Survey of Business Owners, there are 3,900 companies in Riviera Beach of which 59% are minority-owned and 48% are women-owned firms. In 2012, retail trade comprised the highest number of establishments in Riviera Beach followed by wholesale trade. Wholesale trade recorded \$1.641 billion which is the highest value of sales, shipments and receipts followed by manufacturing reporting \$463 million. (2012 Economic Census of the U.S.)

Demographic Summary

According to the U.S. Census Bureau, Riviera Beach has an estimated population of 34,674 as of July 2017 residents of which 66.7% of residents are Black or African American, 21.5% are White Non-Hispanic or Latino, and 11.8% comprise other races. 17.5% of residents are foreign born, of which 9% were born in Europe, 10% were born in Asia and 73% were born in Latin American. (2015 ACS) 83.9% of the residents are a high school graduate or higher and 23.1% of residents have a Bachelor's degree or higher. (2017 U.S. Census Estimate)

In 2010, Riviera Beach had 17,124 housing units of which 12,380 (72%) were occupied and 4,744 units were vacant (28%). Of the occupied units, 5,224 (42%) were occupied by renters with a median gross monthly rent of \$1,035 and 7,156 (58%) were occupied by owners. 23.5% individuals were below the poverty line, which is higher than both Palm Beach County (14.5%) and Florida (16.5%). There were 12,380 households in Riviera Beach; 64.5% were family households; 30% were single family households; average household size of 2.60 persons; 33% households with individuals under 18 years; and 18.7% speak another language other than English at home. (2010 U.S. Census)

ELECTED OFFICIALS

The elected officials responsible for the governance of the City of Riviera Beach are as follows:



Thomas A. Masters
Mayor



Lynne L. Hubbard
Chair Pro-Tem
District 1



Kashamba L. Miller - Anderson
District 2



Tonya Davis Johnson
Chairperson
District 3

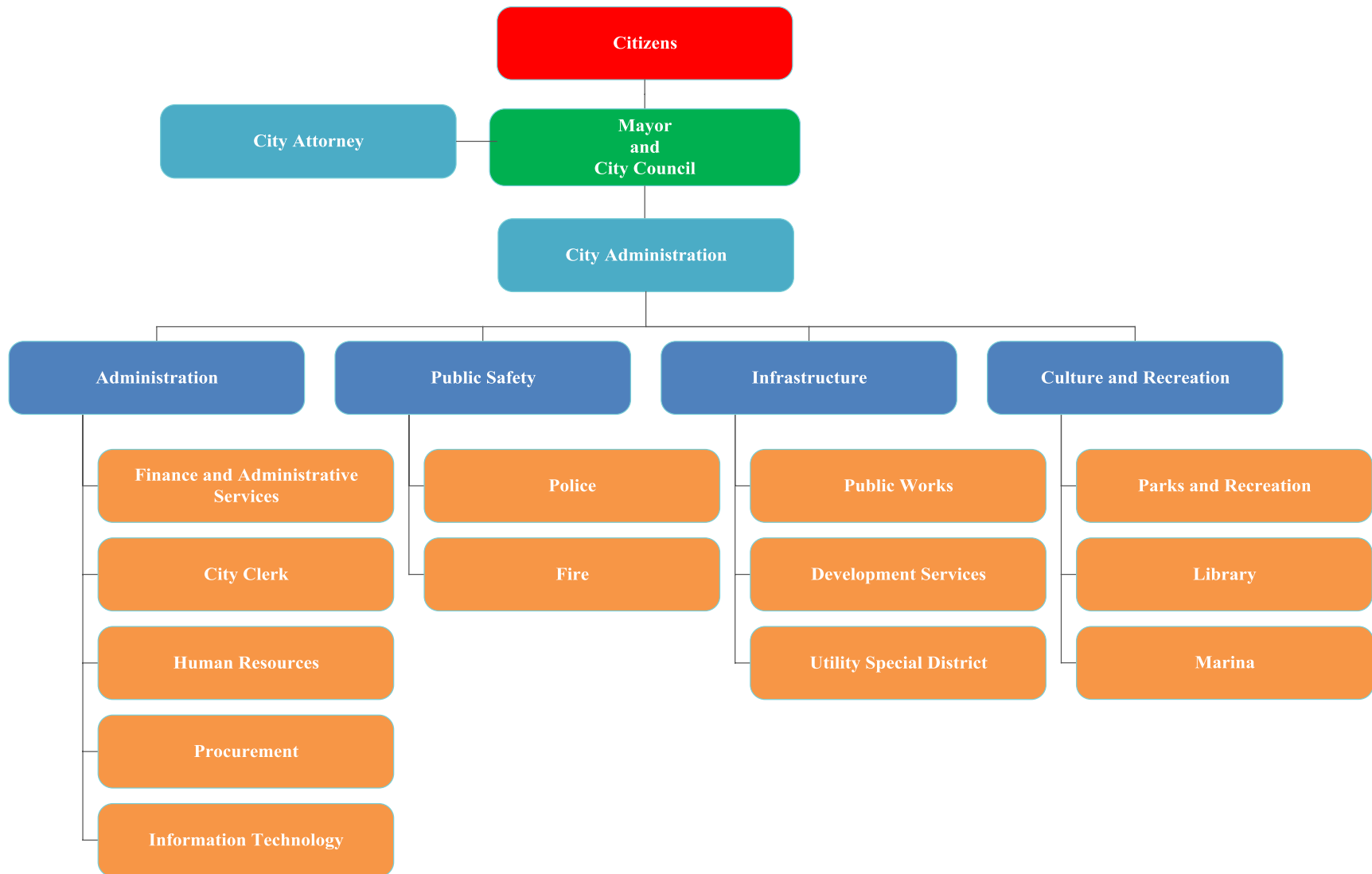


Julia Botel
District 4



Terence D. Davis
District 5

ORGANIZATIONAL CHART FOR FY 2019



DEPARTMENT DIRECTORY

CITY ADMINISTRATION	Karen Hoskins City Manager (561) 845-4010 khoskins@rivierabch.com
FINANCE AND ADMINISTRATIVE SERVICES	Randy Sherman Director (561) 845-4040 financdept@rivierabch.com
CITY CLERK	Claudene Anthony City Clerk (561) 845-4090 cityclerk@rivierabch.com
HUMAN RESOURCES	Eureka Irvin Interim Director (561) 840-4880 hr@rivierabch.com
PROCUREMENT	Rickey Little Interim Director (561) 845-4180 purchasing@rivierabch.com
LEGAL	Andrew Degraffenreidt City Attorney (561) 845-4069 cityattorney@rivierabch.com
DEVELOPMENT SERVICES	Jeff Gagnon Interim Director (561) 845-4060 comdev@rivierabch.com
PUBLIC WORKS AND STORMWATER	Terrence Bailey Interim Director (561) 845-4080 publicworks@rivierabch.com
PARKS AND RECREATION	Richard Blankenship Director (561) 845-4070 parksandrec@rivierabch.com
LIBRARY	Cynthia Cobb Director (561) 845-4195 library@rivierabch.com
POLICE	Michael Madden Interim Police Chief (561) 845-4110 police@rivierabch.com
FIRE	Reginald Duren Fire Chief (561) 845-4110 fire@rivierabch.com
UTILITY SPECIAL DISTRICT	Willie Horton Executive Director (561)845-4185 utilities@rivierabch.com

STATISTICS

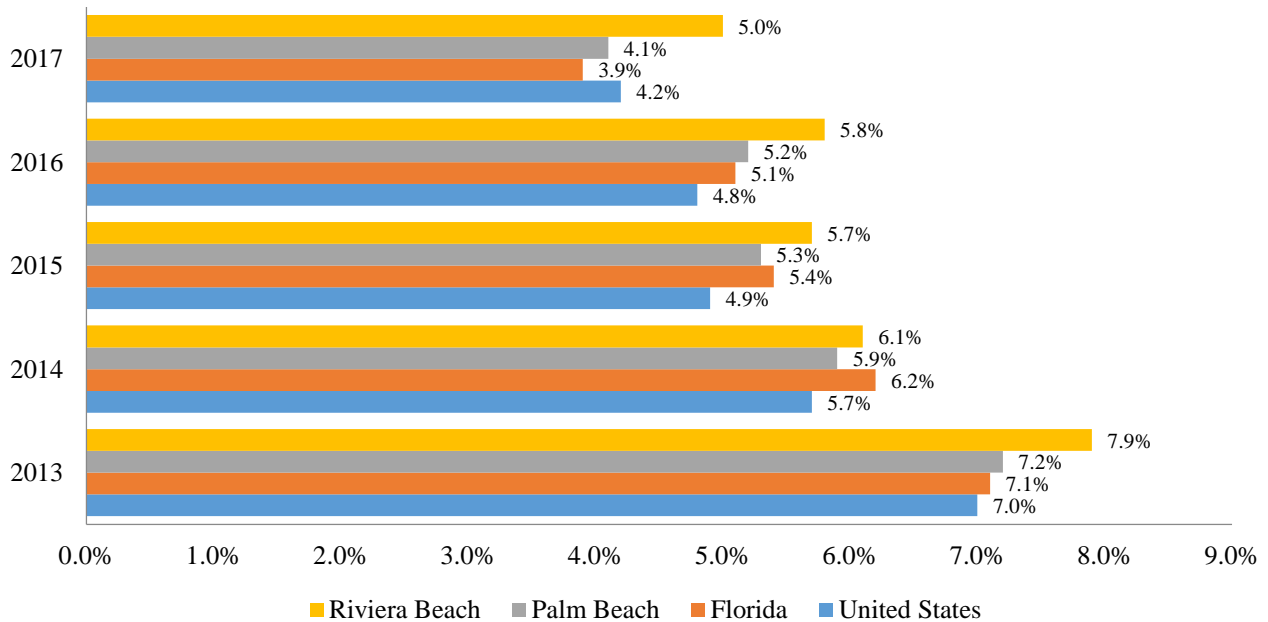
The statistical and supplemental data section describes the City and its community, population, and provides the City’s key benchmarks and indicators. This information provides an overview of the City and the environment in which it operates and its activities.

Per Capita Personal Income

	2012	2013	2014	2015	2016	Average
United States	\$44,263	\$44,457	\$46,442	\$48,131	\$48,435	\$46,346
Florida	\$41,000	\$40,797	\$42,905	\$44,487	\$46,297	\$43,002
Palm Beach	\$63,220	\$62,290	\$66,578	\$68,743	\$71,946	\$65,208
Riviera Beach	\$22,399	\$22,399	\$23,159	\$23,652	\$23,685	\$23,059
Riviera Beach as % of Florida	54.63%	54.90%	53.98%	53.17%	51.69%	53.62%
Riviera Beach as % of USA	50.60%	50.38%	49.87%	49.14%	48.90%	49.75%

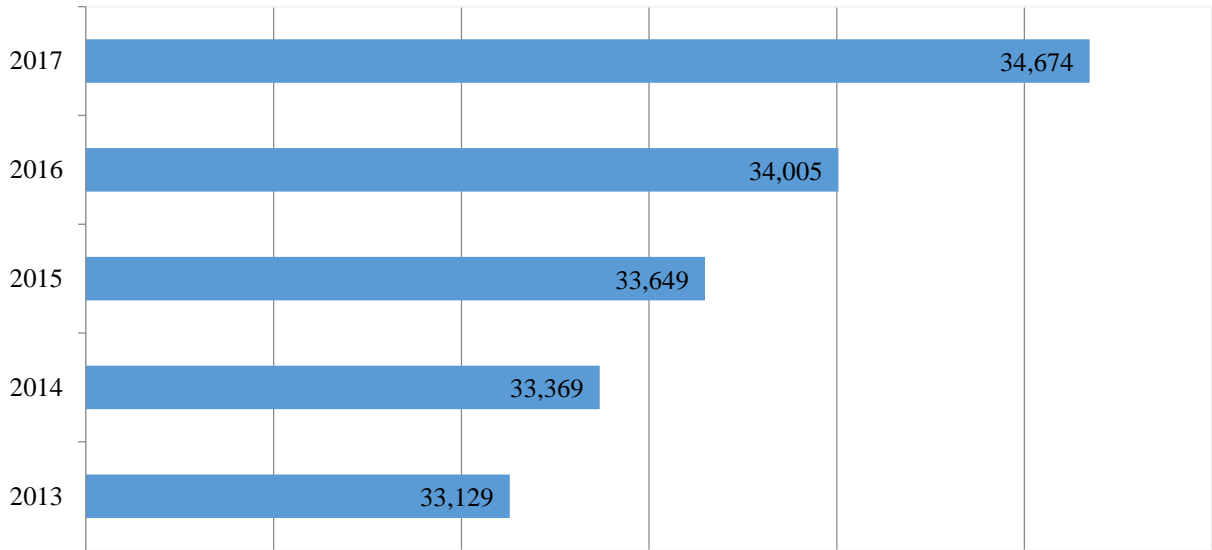
Source: U.S. Department of Commerce, Bureau of Economic Analysis and Bureau of Labor Statistics

Unemployment Rate



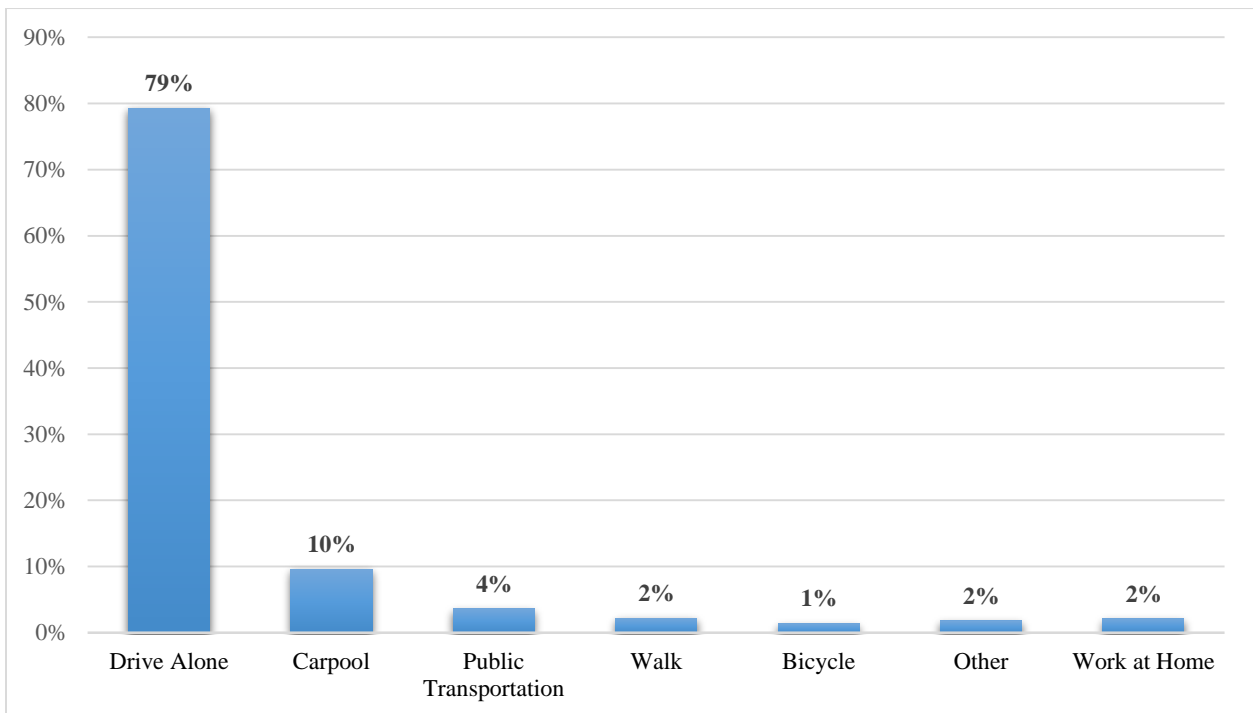
Source: U.S. Bureau of Labor Statistics

City's Population



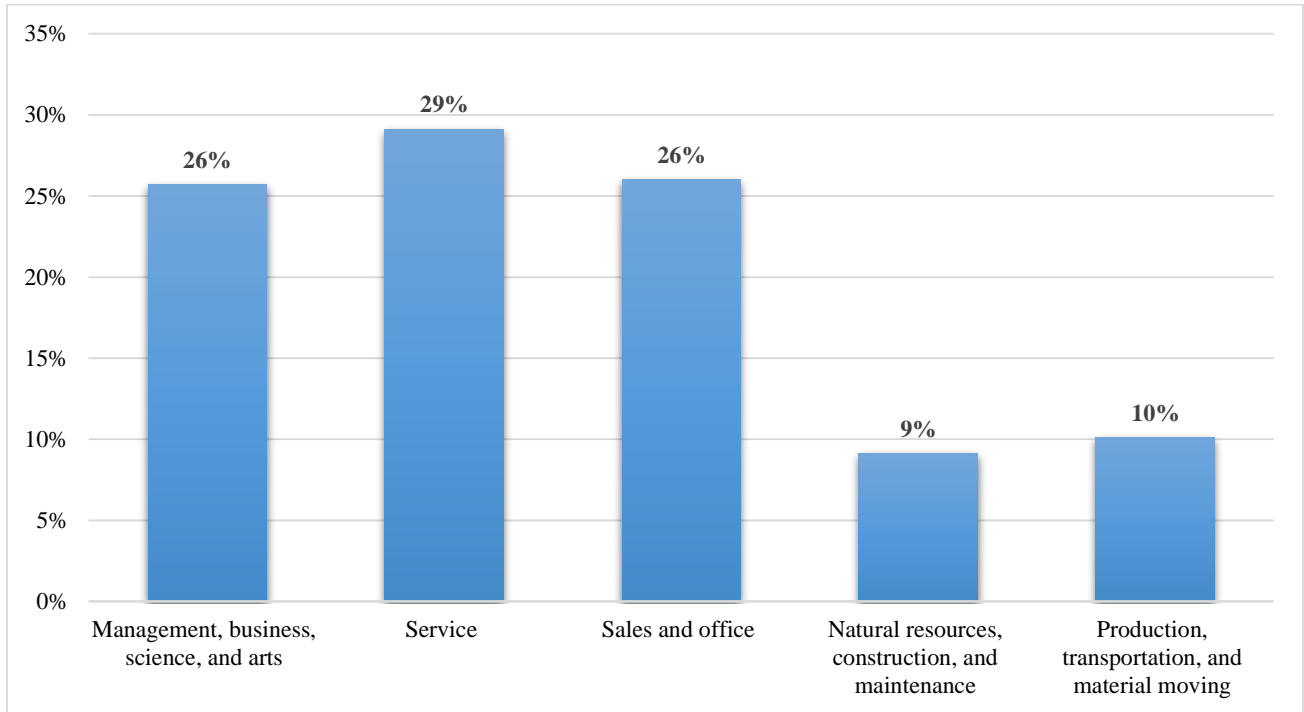
Source: U.S. Census Bureau Estimate 2017

Residents' Means of Transportation to Work in 2015



Source: American Community Survey 2015

Residents' Occupations in 2015



Source: American Community Survey 2015

Jobs by Industry in 2015

Agriculture, forestry, fishing, hunting, and mining	0.3%
Construction	5.9%
Manufacturing	5.7%
Wholesale trade	1.8%
Retail trade	13.6%
Transportation, warehousing, and utilities	6.2%
Information	1.7%
Finance, insurance, and real estate	5.9%
Professional, scientific, management, administrative, and waste management services	11.9%
Educational services, health care, and social assistance	23.5%
Arts, entertainment, recreation, accommodation, and food services	14.0%
Other services, except public administration	4.5%
Public administration	5.1%

Source: American Community Survey 2015

Principal Employers

Employer	Type of Business	Approximate number of employees
Veterans Affairs Medical Center	Health care	2,727
Palm Beach County School Board	Education	1,950
Cheney Brothers	Food distribution	970
Tropical Shipping	Freight shipping and logistics	500
City of Riviera Beach	Municipal government	472
Pepsi Cola Bottling Company	Bottled soft drinks	450
Lockheed Martin Corporation	Aerospace engineering	335
Sysco Food Services	Food distribution	340
Serta Mattress	Mattress manufacturing	164
Farmer and Irvin Corporation	Mechanical construction	173

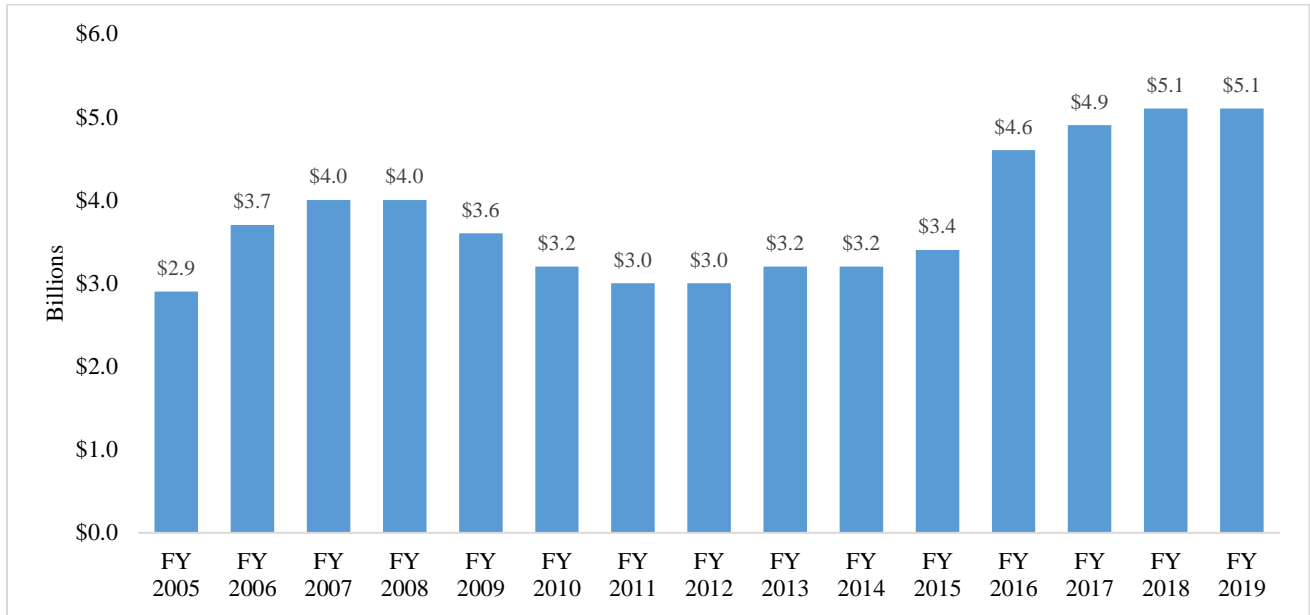
Source: Business Development Board of Palm Beach County and City’s Finance and Administrative Services Department

Principal Taxpayers

Taxpayer	Assessed Taxable Value	% of Total Assessed Taxable Value	Property Taxes Paid	% of Total Property Taxes Levied
Florida Power and Light (FPL)	\$1,020,964,390	20.03%	\$8,629,191	20.03%
Marriott Resorts Hospitality Corp	114,858,032	2.25%	970,780	2.25%
Morguard Woodbine LLC	44,476,117	0.87%	375,912	0.87%
AR Northlake LLC	24,749,469	0.49%	209,183	0.49%
HHR Singer Island Limited Partnership	33,677,761	0.66%	284,644	0.66%
Sysco Food Services	18,842,435	0.37%	159,256	0.37%
Ask Florida LLC	22,022,000	0.43%	186,130	0.43%
Tropical Shipping USA LLC	17,107,987	0.34%	144,597	0.34%
Port of Palm Beach District Lessor	16,621,193	0.33%	140,482	0.33%
SSB Manufacturing Co	13,581,955	0.27%	114,795	0.27%
Total Top Ten Taxpayers	1,326,901,339	26.04%	11,214,970	26.03%
Total FY 2018 Assessed Taxable Value	\$5,095,954,732			
Total FY 2018 Property Tax Levied			\$43,088,288	

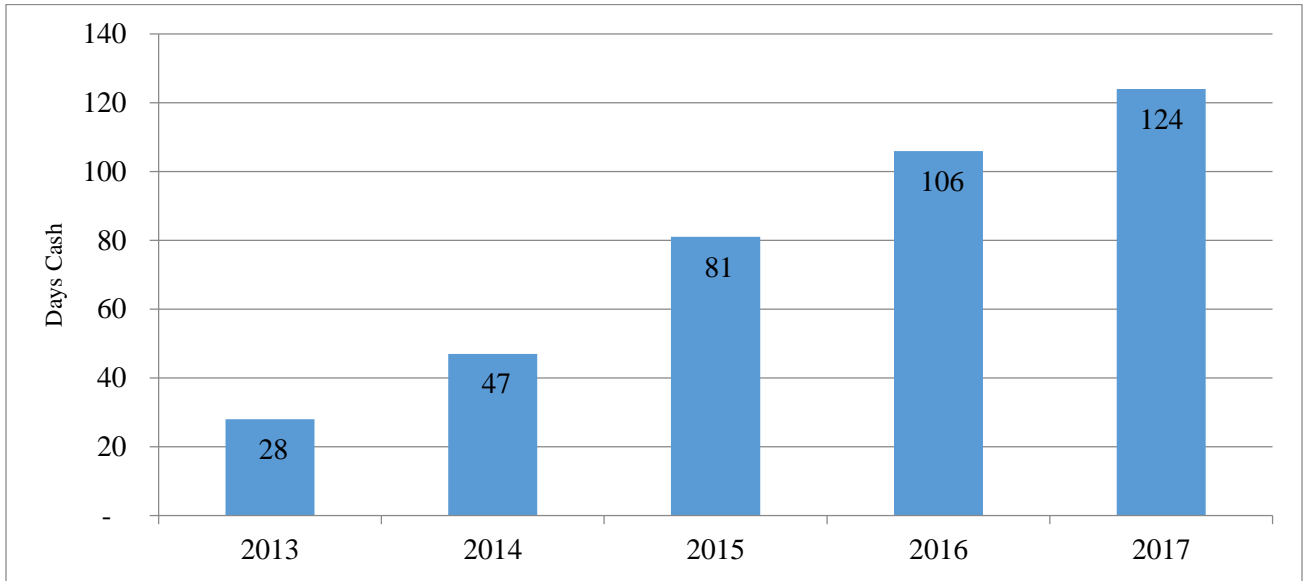
Source: Palm Beach County Tax Collector

Riviera Beach Assessed Taxable Value (in billions)



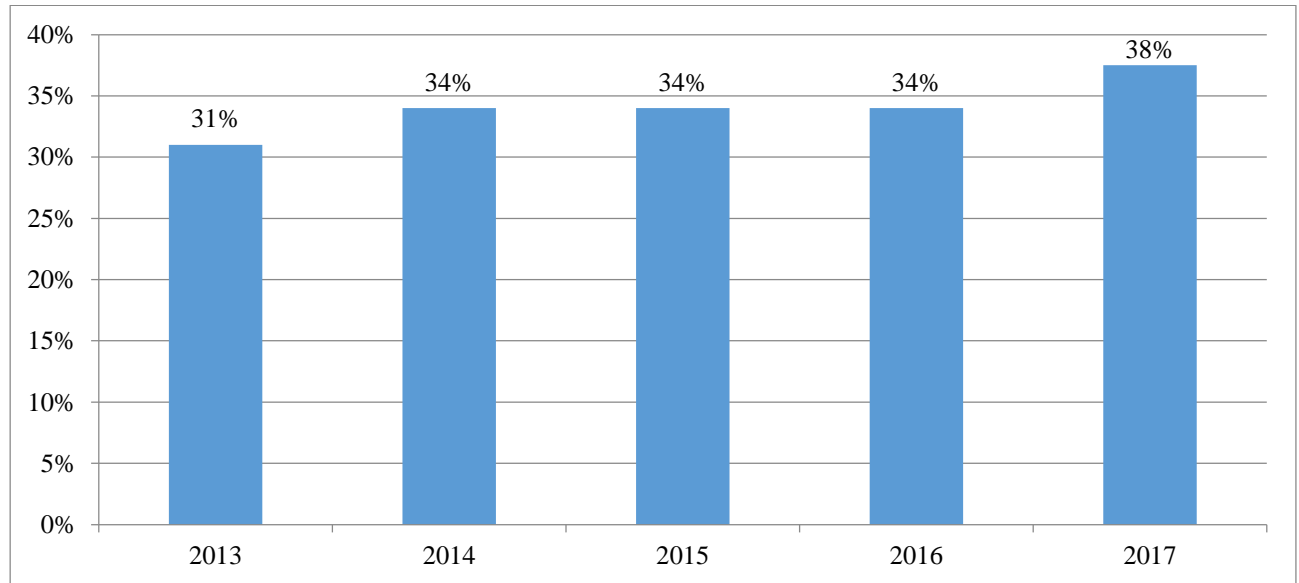
Source: Palm Beach County Property Appraiser's Office

General Fund - Days Cash



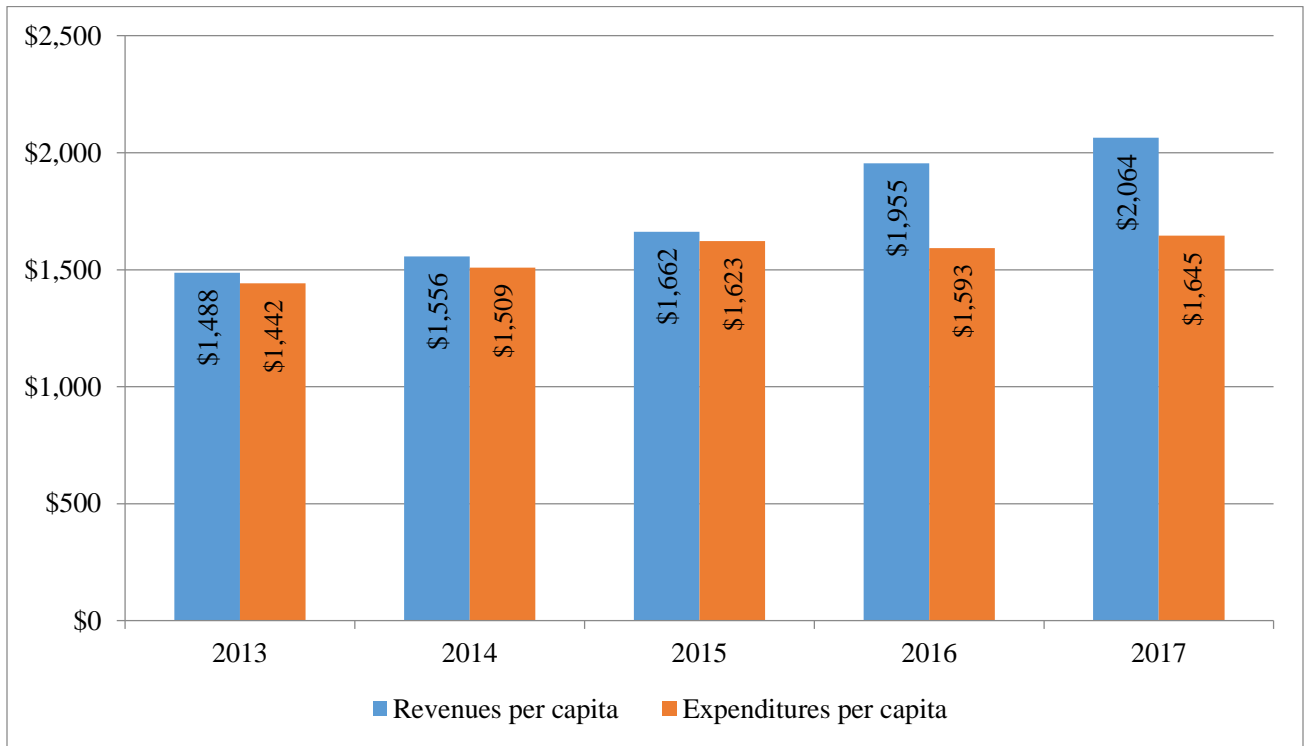
Source: City's Finance and Administrative Services Department

General Fund - Fund Balance as a Percentage of Revenues



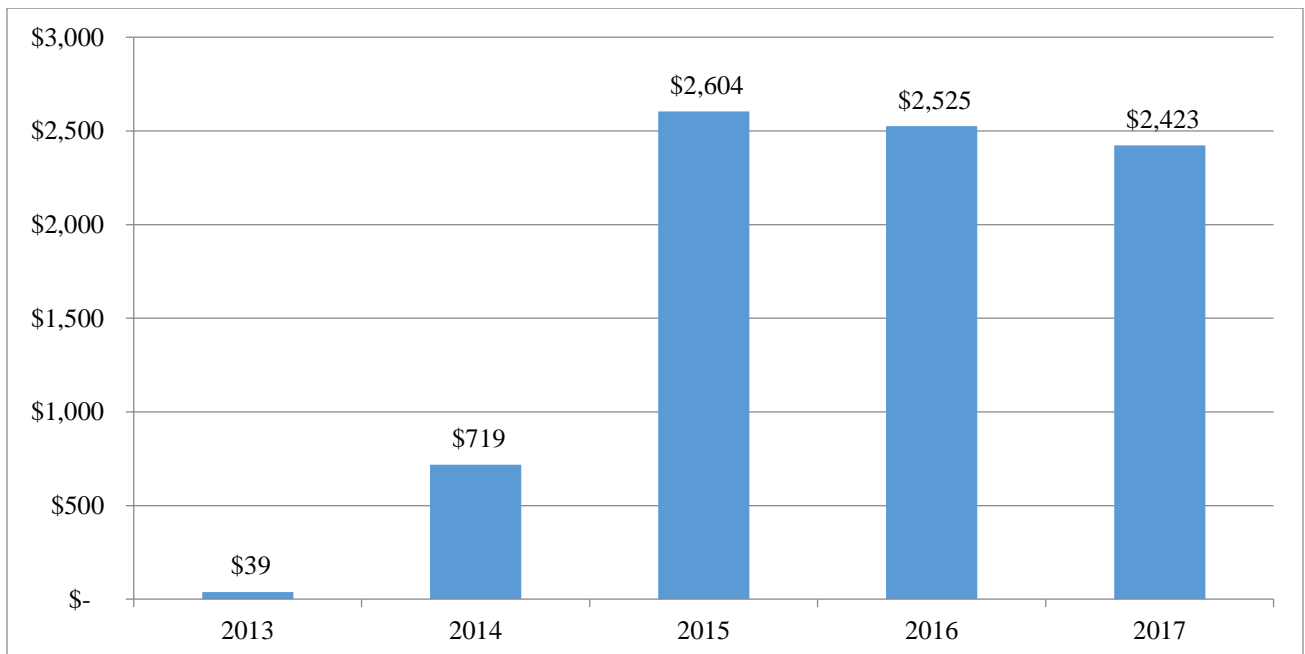
Source: City's Finance and Administrative Services Department

General Fund - Revenues and Expenditures per Capita for the City



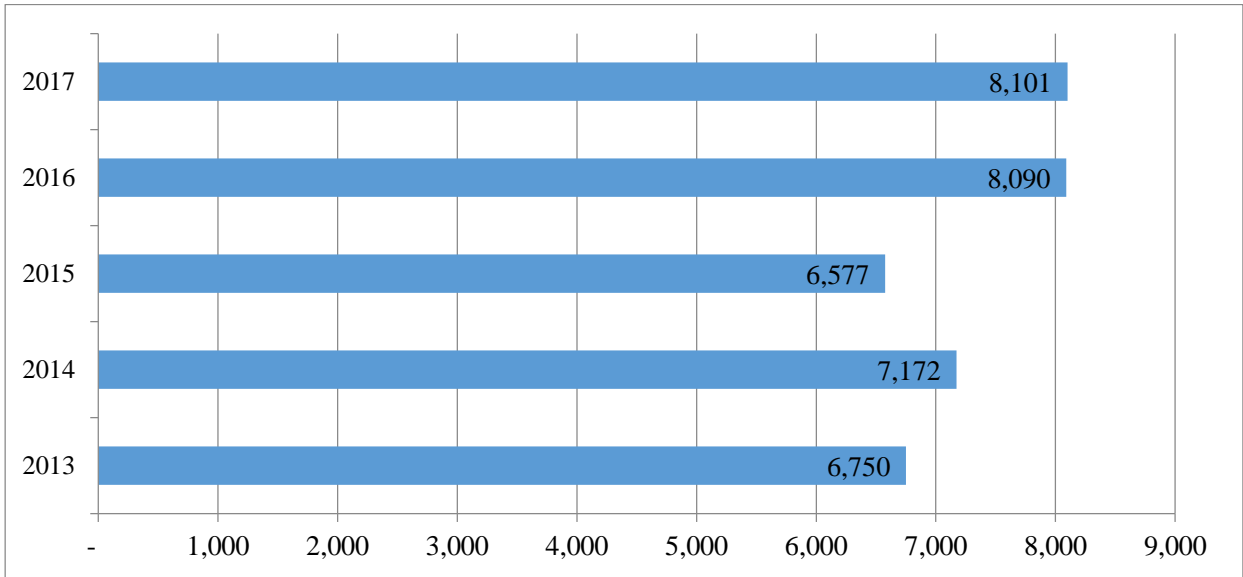
Source: City's Finance and Administrative Services Department

General Government Debt per Capita for the City



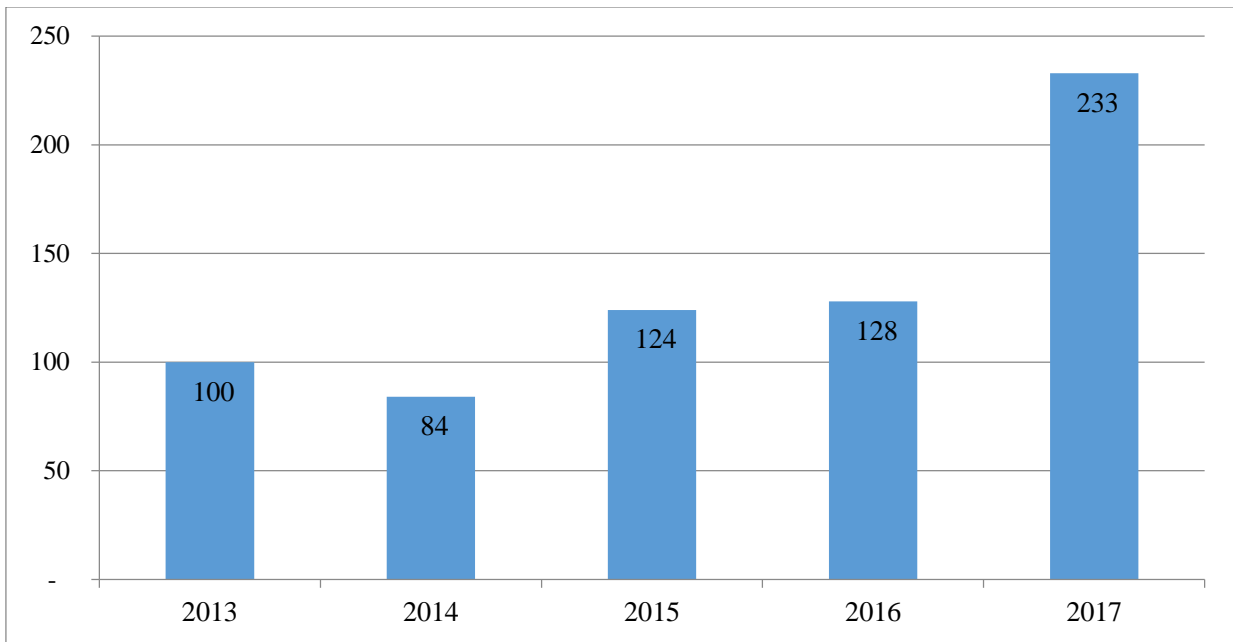
Source: City's Finance and Administrative Services Department

Fire Emergency Responses



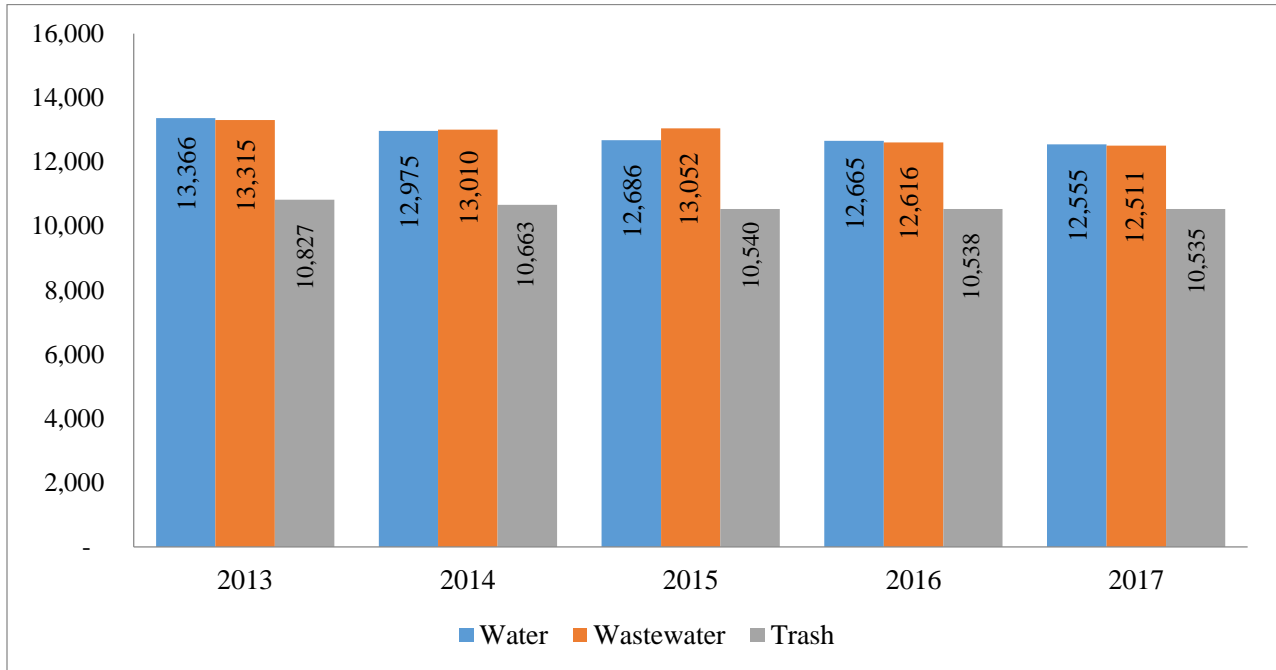
Source: City's Fire Department

Fires Reported



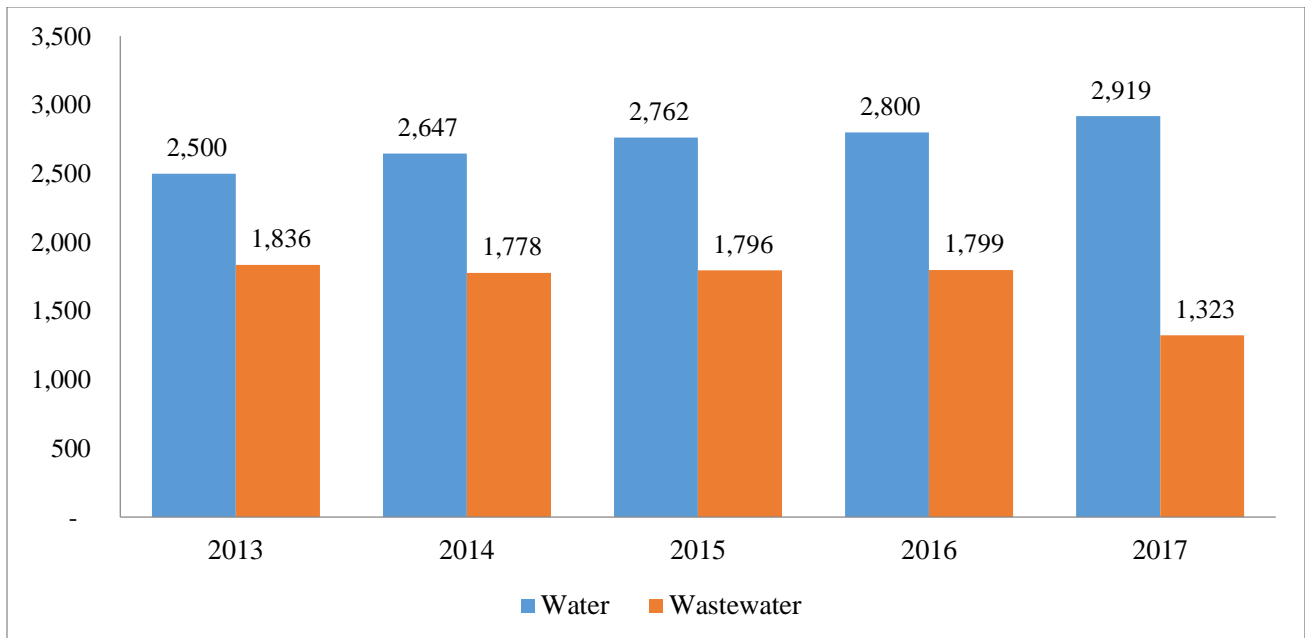
Source: City's Fire Department

Number of Active Utility Accounts



Source: City’s Finance and Administrative Services Department

Water and Wastewater Treated (Million Gallons)



Source: City’s Finance and Administrative Services Department

FULL-TIME EQUIVALENT POSITIONS SUMMARY BY DEPARTMENT

Department	FY 2017	FY 2018	Positions Eliminated	New Positions added for FY 2019	FY 2019	Variance FY 2019 v. FY 2018
<u>General Government:</u>						
Legislative	3.5	3.5	-	-	3.5	-
City Administration	16.5	22.0	(1.0)	-	21.0	(1.0)
Finance & Administrative Services	28.0	29.0	-	1.0	30.0	1.0
Information Technology	10.0	11.5	(1.0)	-	10.5	(1.0)
Library	9.0	10.5	-	-	10.5	-
Procurement	8.5	7.0	-	-	7.0	-
City Clerk	5.0	5.5	-	0.5	6.0	0.5
Human Resources	10.0	10.0	-	-	10.0	-
Legal	4.0	4.0	-	-	4.0	-
Development Services ⁽¹⁾	26.0	30.0	-	-	30.0	-
Police	167.5	172.5	-	8.0	180.5	8.0
Fire	79.0	87.0	-	-	87.0	-
Public Works	41.5	41.5	-	-	41.5	-
Parks and Recreation	53.0	47.5	(1.0)	-	46.5	(1.0)
Total General Government	461.5	481.5	(3.0)	9.5	488.0	6.5
<u>Enterprise Funds:</u>						
Utility Special District	56.0	59.0	-	6.0	65.0	6.0
Marina	12.0	15.0	-	-	15.0	-
Stormwater	11.0	10.0	-	-	10.0	-
Total Enterprise Funds	79.0	84.0	-	6.0	90.0	6.0
Total Full-time Equivalent Positions	540.5	565.5	(3.0)	15.5	578.0	12.5

Source: City's Finance and Administrative Services Department

Prior to the development of the FY2019 budget, and approximately six months into the FY2018 budget, Development Services, the department with planning, building, inspection and code compliance responsibilities, underwent a significant review and restructuring. The department added ten new positions: 1 Assistant Building Official, 2 Building Inspector II, 1 Code Compliance Administrator, 1 Code Compliance Officer II, 2 Community Inspector, 1 Development Services Engineer, 1 Development Services Coordinator, and 1 Planner and eliminated five positions: 1 Building Inspector I, 3 Code Compliance Officer I, and 1 Code Compliance Supervisor.

EXPLANATIONS FOR VARIANCES AND PROPOSED ORGANIZATIONAL CHANGES

The following are the explanations of the variances and organizational changes:

General Government:

Add: Assistant Fire Chief
 Police Officers (3)
 Police Officer (5) –Absorbed from COPS Grant
 Database Administrator

Eliminate: Information Technology Manager
 Small Business Coordinator
 Logistics and Training Division Fire Chief
 Accounting Specialist

Reclassification: Courier part-time to full-time
 Police Technicians and Crime Scene personnel
 Fire Inspector to EMS Captain

Utility Special District:

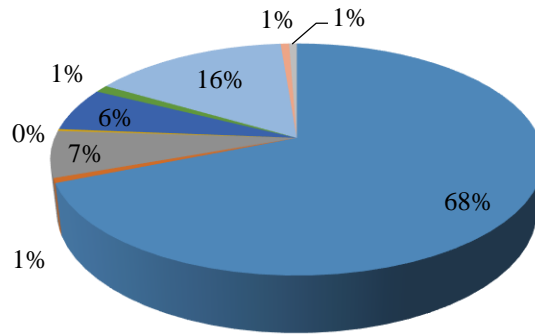
Add: Water Plant Operators (6)

SECTION III

FINANCIAL SUMMARIES

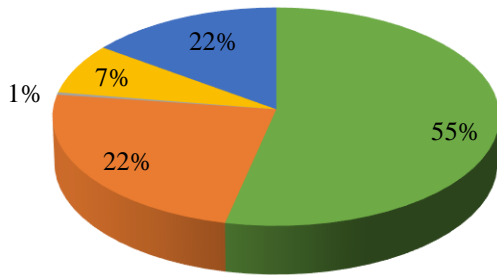
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FY 2019 Revenues by Category: \$74,994,567



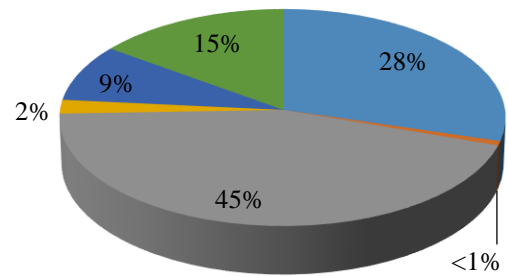
- Taxes
- Miscellaneous
- Licenses, fees, and permits
- Grants and contributions
- Intergovernmental
- Transfers in
- Charges for services
- Fines and forfeitures
- Interest earnings

FY 2019 Expenditures by Category: \$74,997,567



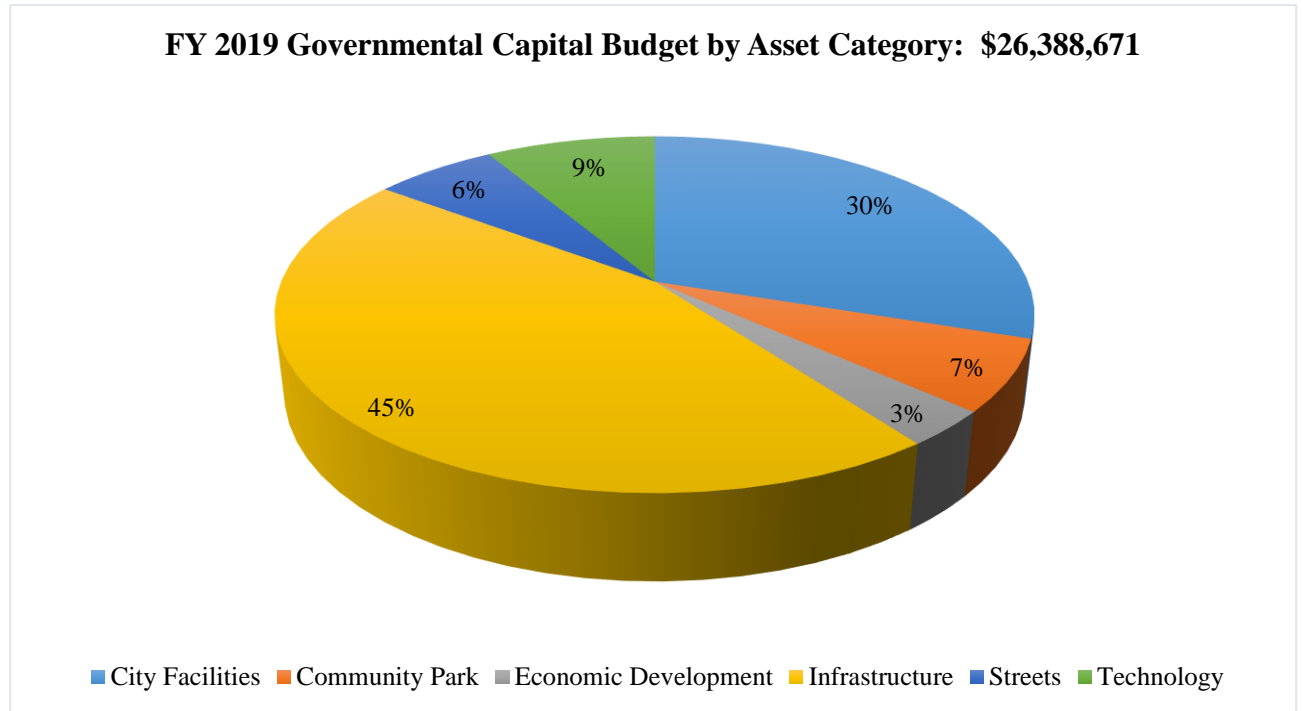
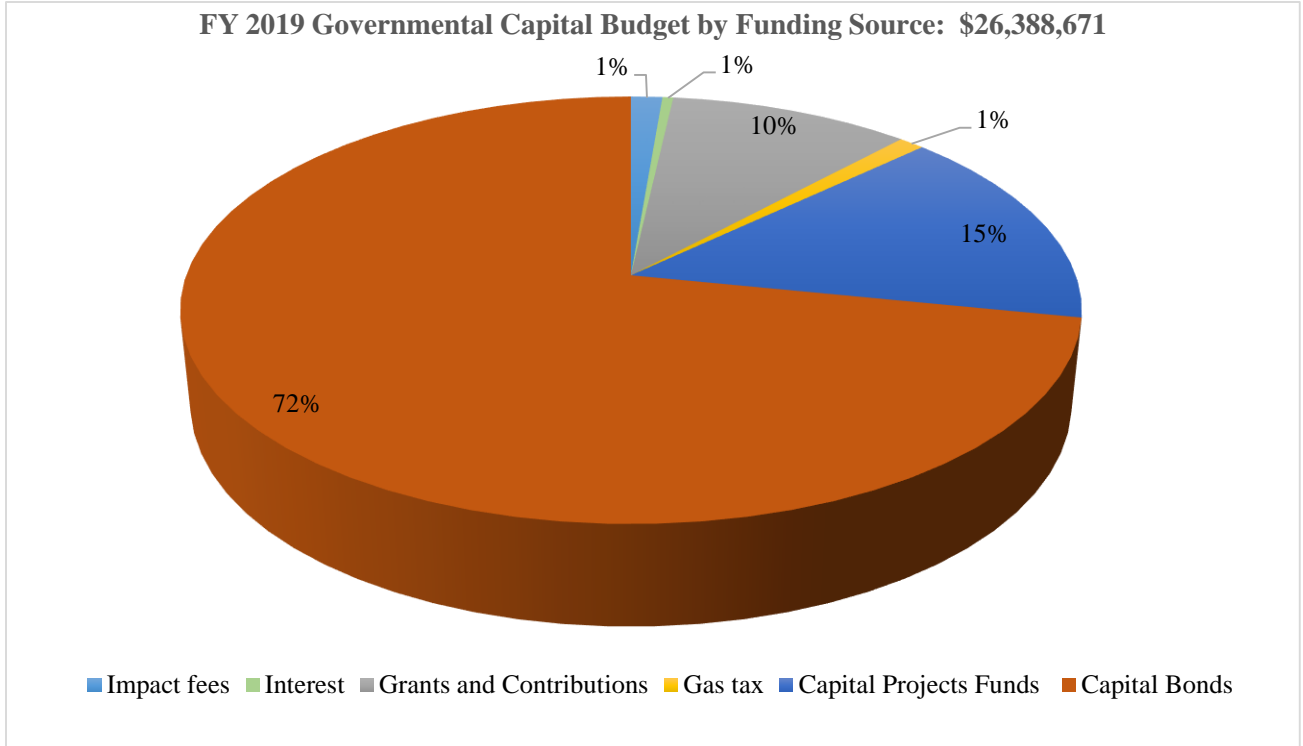
- Personnel
- Operating
- Capital
- CRA TIF
- Transfers

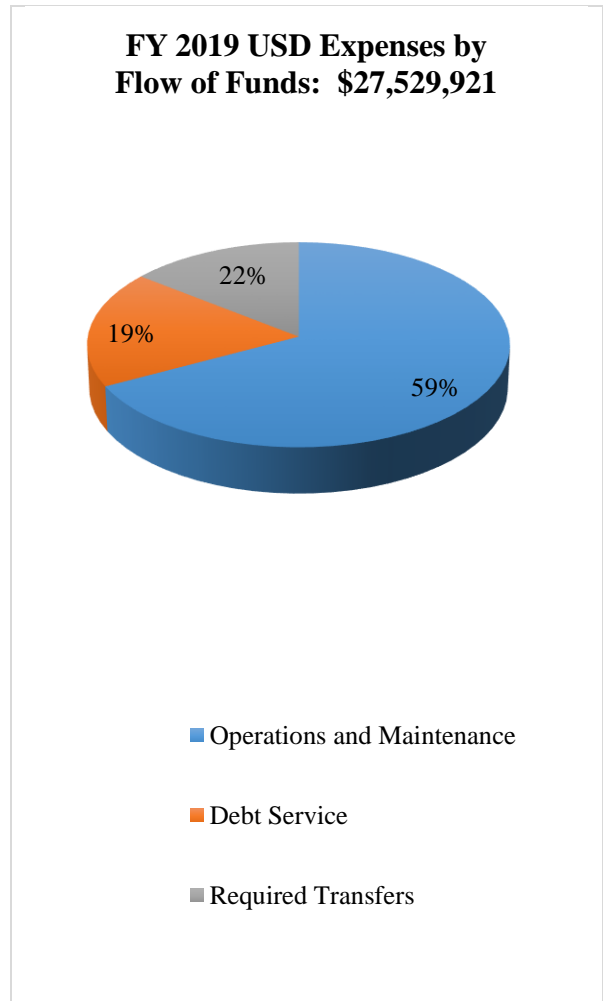
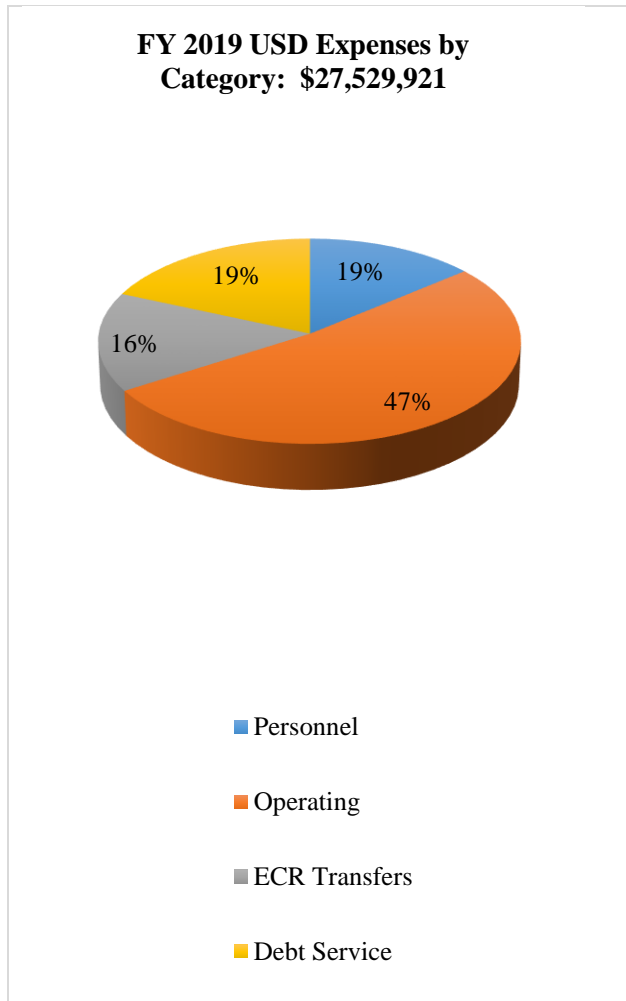
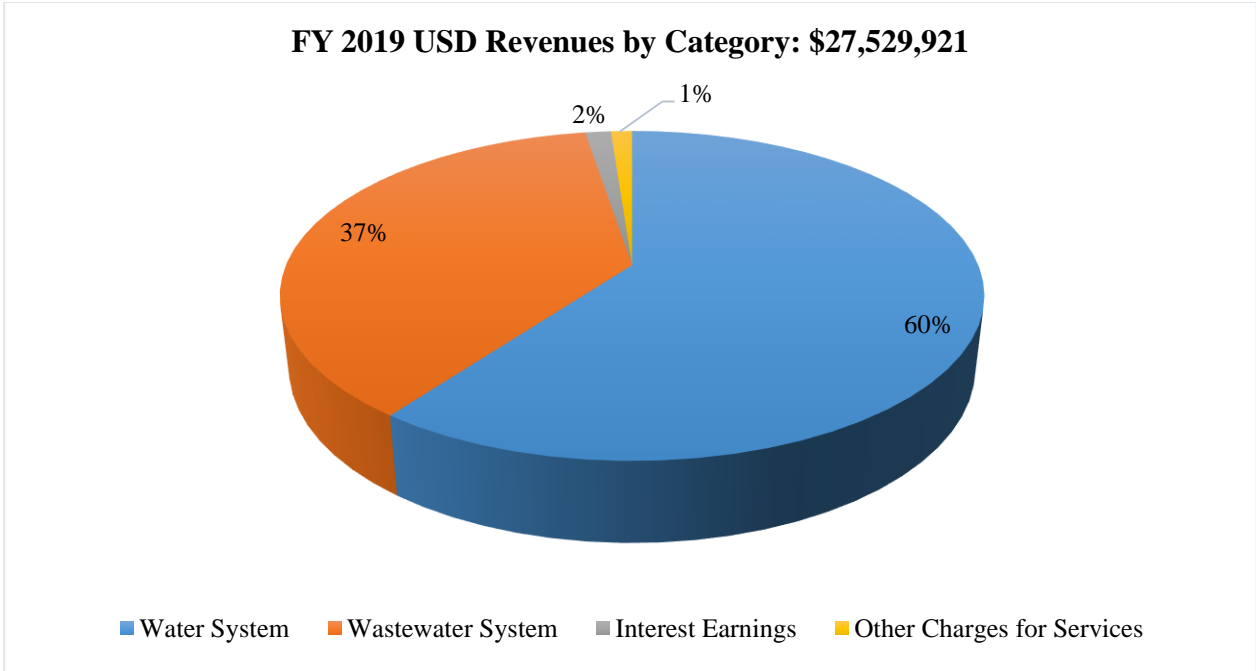
FY 2019 Expenditures by Function: \$74,997,567



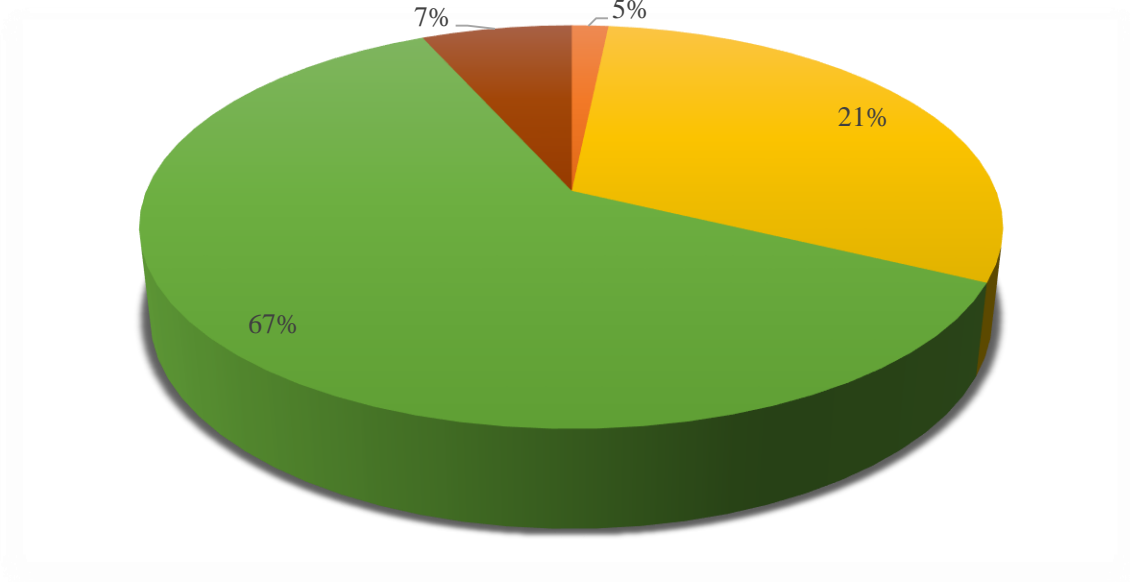
- General Government
- Human Services
- Public Safety
- Transportation
- Culture and Recreation
- Transfers out

FINANCIAL SUMMARIES – FY 2019 GOVERNMENTAL CAPITAL BUDGET



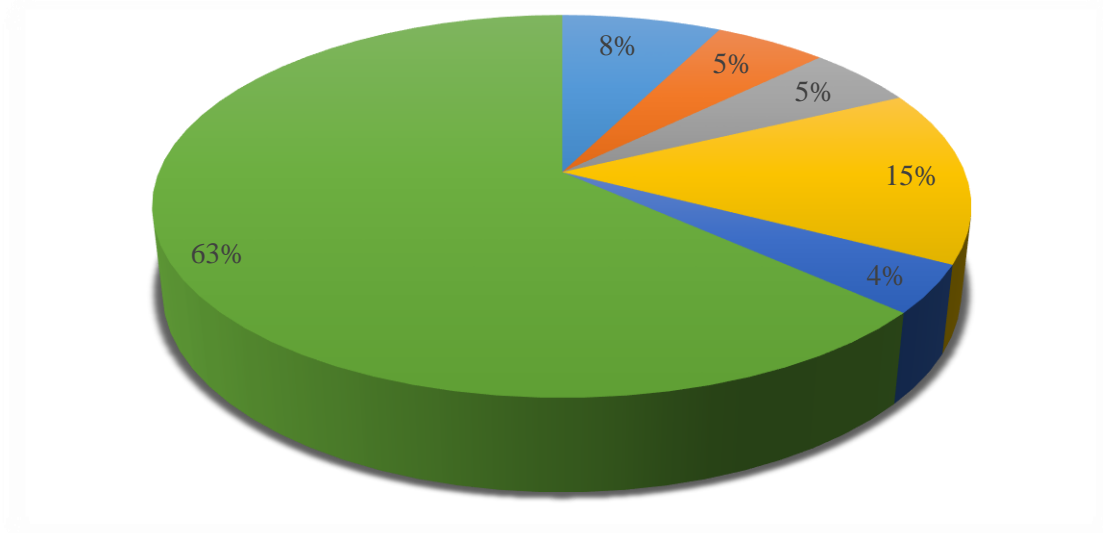


FY 2019 Enterprise Capital Budget by Funding Source: \$61,550,585



■ Grants
 ■ Renewal and Replacement
 ■ Capital Bonds
 ■ Impact Fees

FY 2019 Enterprise Capital Budget by Asset Category: \$61,550,585



■ City Facilities
 ■ Equipment
 ■ Marina Infrastructure
■ Stormwater System
 ■ Technology
 ■ Water & Wastewater System

BUDGET PROCESS

The preparation of the annual budget for the City is governed by Florida Statutes, Section 166.241. The City's budget process provides the steps and guidelines which the City uses to develop and approve its budget of projected revenues and expenditures for the following fiscal year. The City's budget is developed based on a timetable that is in accordance with the State of Florida's Truth in Millage (TRIM) requirements and also to meet the City's internal requirements to establish priorities for the following fiscal year. The requirements include setting a maximum millage rate, announcing the millage rate difference from the rollback rate, and holding two public hearings for millage rate and budget adoption whose dates cannot conflict with the county or school board budget hearings.

The budget process for FY 2019 started in April 2018. The City Manager and the Finance and Administrative Services Department met to discuss revenue projections and to establish general budgetary guidelines and limitations for FY 2019. Thereafter, the City Manager issued budgetary guidelines to departments requesting that a thorough analysis and review is conducted with respect to capital infrastructure and that projects and initiatives are implemented to address the major concerns and issues within the community. Operating and capital budgets were projected to increase by 2.5% and departments were required to justify any projected increases above the stipulated 2.5%. The intent of the FY 2019 budget is to support Council's goals and meet operational needs, while maintaining the strong fiscal position that the City has experienced over the past few years and to minimize the impact to the taxpayers. The budget process provides Council and staff with an opportunity to assess services that are offered and to realign the activities for the next fiscal year with the goals of the City.

In May, the City Manager met with department heads to discuss and review budget requests. In July, the Council set the tentative maximum millage rate and in August, the tentative operating budget and capital plan were submitted to the Council for review and comment. The Council is required to adopt the final millage rate and budget for FY 2019 by September. The annual budget for FY 2019 is effective on October 1, 2018.

BUDGET PROCESS

The budget calendar for the FY 2019 budget preparation is shown below.

Year 2018	Budget Activity
April 23	Distribution of FY 2019 Budget Guidance to department heads
May 23	Submission of organizational structure, goals, objectives, key initiatives, and operating and capital requests by Department
May 28 to 29	Review departmental requests and formulate recommendations
June 1 to 7	Meet with departments to justify budget requests
Jun 11	Conduct Budget Workshop
Jun 29	Receive preliminary certification of taxable value from Property Appraiser Office
Jul 18	Set maximum millage rate for FY 2019 and set first public hearing date and time at Council meeting
Jul 20	Notify Property Appraiser of millage rate and public hearing date
Aug 1	Palm Beach County School Board Public Hearing
Aug 6 to 7	Conduct Operating budget workshop with Council
Aug 20	Conduct Capital Plan budget workshop with Council
Sep 4	Palm Beach County Public Hearing
Sep 5	Palm Beach County School Board Public Hearing
Sep 6	Hold first public hearing to adopt proposed millage rate and tentative budget
Sep 10	Advise Palm Beach Post to publish/advertise the intent to adopt a final millage rate and budget
Sep 11	Publish/advertise in the Palm Beach Post the intent to adopt a final millage rate and budget
Sep 17	Palm Beach County Public Hearing
Sep 19	Hold second and final reading to adopt final millage rate and budget
Sep 28	Submit certified resolution or ordinance adopting final millage rate and budget to the State
Oct 1	Implement adopted budget for FY 2019
Oct 5	Submit Truth in Millage (TRIM) compliance package to the Florida Department of Revenue

Basis of Budgeting

The system used by governments to determine when budgeted revenues have been realized and when budgeted expenditures have been incurred is referred to as the ‘Budgetary Basis of Accounting.’ Pursuant to Florida Statutes, 166.241(2), the City adopts an annual budget for the General, Debt, Capital, Special Revenue, and Internal Service Funds and for the enterprise operations, Utility Special District, Marina, Stormwater, and Solid Waste Collection for which the level of expenditures may not legally exceed appropriations. The adopted budget must regulate expenditures of the City and the City may not expend or contract for expenditures except pursuant to the adopted budget.

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements, which govern the City’s operations. The governmental funds’ budgets for the City are prepared on the current financial resources measurement focus and the modified accrual basis of accounting. Proprietary funds’ budgets are prepared using the economic resource measurement focus and the accrual basis of accounting. This process varies from generally accepted accounting principles (GAAP) as a result of provisions made to treat encumbrances as budgeted expenditures in the year of the commitment to purchase.

Budgets are legally adopted on a basis consistent with GAAP for the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. The appropriated budget for the Debt Service Fund is funded primarily from interfund operating transfers. Budgets are adopted for the Capital Project Funds for the respective year along with approval of the Five-Year Capital Improvement Plan. For budget purposes, depreciation is not shown in the annual budgets and debt service is reported as current year expenditures.

The budgetary basis departs from the accounting basis which follows Generally Accepted Accounting Principles (GAAP) in the following ways:

- i. Property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- ii. Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- iii. Amounts raised for the prior years’ deficits and available funds from prior years’ surpluses are recorded as revenue items (budgetary), but have no effect on GAAP revenues.

Budget Amendment Process

The City Manager is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that increase the total expenditures of any department or fund must be approved by the Council as part of a budget review process.

The budget may be amended as follows:

- i. Departments may transfer funds between line items within a department. Through a budget transfer form, the Department Head requests the transfer of funds and then the City Manager and Director of Finance and Administrative Services either approves or declines the transfer of funds.
- ii. Budget amendments, which increase expenditures or the spending level of individual departments, are requested by the City Manager and approved by Council through resolutions during public Council meetings.
- iii. The budget is amended by automatic reappropriations made by encumbrances related to goods or services for which a contract or purchase order was issued but had not been paid prior to the end of the fiscal year.

BASIS OF BUDGETING AND ACCOUNTING

Budget amendments are updated by the Finance and Administrative Services Department only.

Budgetary Control

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

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level. The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances generally are reappropriated as part of the following year's budget. All expenditures, other than personnel services, are controlled by a procurement system, which encumbers purchase orders against budgets prior to issuance to the vendors. Purchase orders are not issued until appropriations are made available.

Independent Audit

As required by the City Charter and Florida Statutes, an audit of the books of accounts, financial records and transactions of the City has been conducted by a firm of Certified Public Accountants licensed in the State of Florida. The report of HCT Certified Public Accountants & Consultants, LLC contains their unqualified opinion as to the fair presentation of the City's basic financial statements.

Financial Structure - Fund Accounting

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

1. Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.
 - i. General Fund - The general operating fund of the City which is used to account for all financial resources except those that require accounting for in another fund.
 - ii. Special Revenue Funds - Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
 - iii. Debt Service Funds - Account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs other than bonds payable from the operations of the enterprise funds.

BASIS OF BUDGETING AND ACCOUNTING

- iv. Capital Projects Funds - Account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.
2. Proprietary funds are used to account for activities similar to those in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).
 - i. Enterprise Funds - Account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public are financed or recovered primarily through user charges.
 - ii. Internal Service Funds - Account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis.
 3. Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund, a non-expendable trust fund or an expendable trust fund is used.

Major Funds

The major funds for budgetary purposes differ from the major funds reported by the City in FY 2016 audited financial statements. The City reported the General Fund, the Capital Bond Fund, the CRA, and the Utility Special District as the major funds. The reason for the difference in major fund reporting is that asset and liability numbers are considered in reporting major funds for financial statement reporting and assets and liabilities are not considered for budgeting purposes. The following are major funds and their descriptions:

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those that require accounting for in another fund. The General Fund is considered a major fund for both accounting and budgetary.

The Capital Bond Fund is used to account for infrastructure and major equipment acquisitions of the City. The Capital Bond Fund is not considered as a major fund for budgetary purposes.

The Utility Special District Operating Fund are used to account for the water and wastewater activities for the City. All activities necessary to provide such services are accounting for in this fund, including the administration, maintenance, operations and debt service. The USD Operating Fund is considered a major fund for both accounting and budgetary.

The Riviera Beach Community Redevelopment Agency (CRA) Fund is used to account for the CRA, a component unit of the City. The CRA fund is considered a major fund of the City for financial reporting purposes. The CRA develops its own budget and adopted independently by its Council. The CRA's budget is not included in the City's budget.

Basis of Accounting

The City prepares its Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions.

BASIS OF BUDGETING AND ACCOUNTING

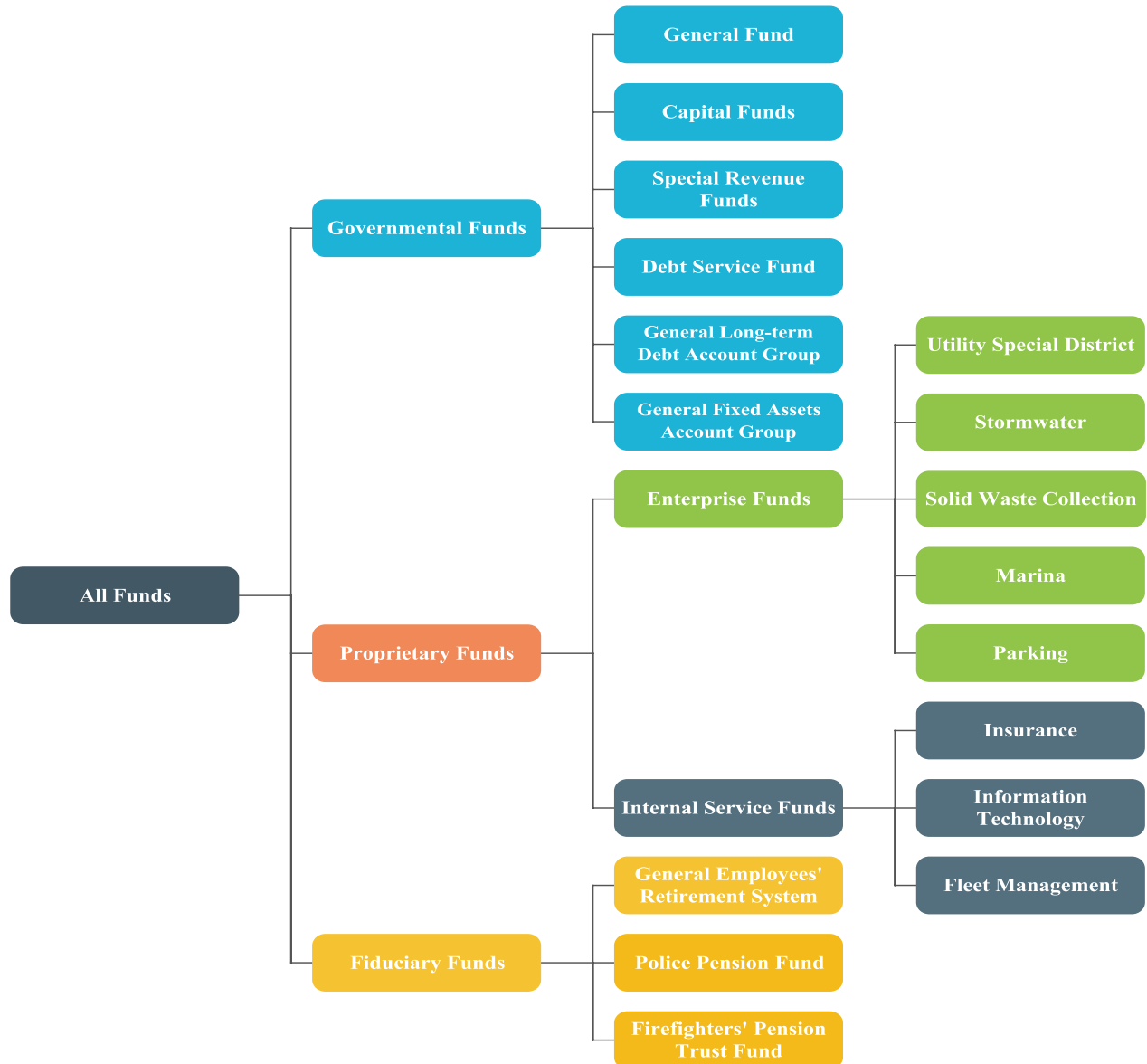
For financial reporting purposes:

- a) Governmental Funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are “susceptible to accrual” (i.e. both measurable and available). Property taxes are recorded as revenue in the year for which the taxes have been levied, provided they are collected within 60 days after year-end. Investment income is recorded as earned. Other revenues are recorded on a cash basis, because they are generally not measurable until actually received. Expenditures are recorded when the liability is incurred except for (1) interest on general obligation debt, which is recorded when due; and (2) tax abatements, judgments, and claims, all of which are recorded as expenditures to the extent that they have been paid or are expected to be paid with expendable available resources.
- b) Proprietary Funds and Fiduciary Funds are accounted for using the flow of economic resources measurement focus and full accrual basis of accounting. Under this method, revenues are reported when earned and expenses are recorded at the time liabilities are incurred.

Account Groups

- a) General Capital Assets Account Group - Accounts for capital assets of the City other than those accounted for in the proprietary funds and non-expendable trust funds.
- b) General Long-Term Liabilities Account Group - Accounts for the outstanding principal balances of long-term debt and other long-term liabilities other than debt payable from the operations of the proprietary funds and non-expendable trust funds.

CITY'S FUND STRUCTURE



Major Fund Descriptions:

General Fund – The City’s primary operating fund which accounts for the financial resources of the general government, except those which are required to be accounted for in another fund.

Capital Project Funds – Accounts for financial resources used to account for infrastructure and major equipment acquisitions of the City which are included in the City’s Capital Improvement Plan (CIP). These funds include: *Acquisition Capital Projects Fund*, *Public Improvement Revenue Bonds Projects Fund*, and *Pay-As-You-Go Fund*.

Utility Special District Funds – Accounts for the water and wastewater activities for the City. All activities necessary to provide such services are accounting for in this fund, including the administration, maintenance, operations, capital acquisition, repair and renewal, and debt service.

DEPARTMENT / FUND RELATIONSHIP

Department	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds
City Attorney	●			
City Clerk	●			
City Administration	●	●	●	
Development Services	●	●	●	
Finance and Administrative Services	●			
Fire	●	●	●	
Human Resources	●			
Information Technology	●		●	
Library	●	●	●	
Parks and Recreation	●		●	
Police	●	●	●	
Procurement	●			
Public Works	●		●	
Marina				●
Solid Waste Collection				●
Stormwater				●
Parking				●
Utility Special District				●

FY 2019 BUDGET APPROPRIATION BY FUND

The following details the budget appropriation by fund for FY 2019.

Fund	FY 2019 Appropriation
Governmental Funds	
General Fund	\$74,994,567
Special Revenue Funds	
Major Disaster	641,550
Operating Grants and Programs	2,901,585
Capital Grants and Programs	2,309,350
Debt Service Fund	6,324,593
Capital Projects Funds	
Gas Tax	585,037
Impact Fees	348,089
Capital Bond Projects	19,217,675
Capital Projects	3,928,520
Total Governmental Funds	111,250,966
Proprietary Funds	
Enterprise Funds	
Utility Special District	
Operating	27,529,921
Debt Service	4,265,400
Grants	500,000
Renewal and Replacement	9,388,015
Impact Fees	4,122,981
Capital Bond Projects	35,337,367
Marina	
Operating	2,573,738
Grants	500,000
Renewal and Replacement	2,650,000
Solid Waste Collection	
Operating	4,230,714
Stormwater Management Utility	
Operating	3,200,000
Capital Bond Projects	9,052,222
Total Enterprise Funds	103,350,358
Internal Service Funds	
Fleet Services	2,355,205
Information Technology	2,495,396
Insurance	4,270,320
Total Internal Service Funds	9,120,921
Total FY 2019 Budget Appropriation	\$223,722,245

FY 2019 ADOPTED BUDGET SUMMARY SCHEDULE

	Governmental Funds			
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund
Revenues				
Taxes	\$50,785,696	\$-	\$-	\$585,037
Licenses, fees, and permits	5,226,587	-	-	348,089
Intergovernmental	4,382,853	-	-	-
Charges for services	12,006,334	-	-	-
Fines and forfeitures	545,641	8,500	-	-
Interest earnings	408,175	5,500	3,000	200,000
Grants and contributions	169,450	4,733,947	-	1,462,077
Miscellaneous	433,787	-	-	-
Reserves	-	-	-	17,484,118
Interfund transfers in	1,036,044	1,104,538	6,321,593	4,000,000
Total Revenues	74,994,567	5,852,485	6,324,593	24,079,321
Expenditures or Expenses				
General government	21,169,187	641,550	-	-
Public safety	33,916,766	1,656,641	-	-
Transportation	1,654,341	-	-	-
Human services	356,726	1,225,152	-	-
Culture and recreation	6,471,416	19,792	-	-
Physical environment	-	-	-	24,079,321
Capital outlay	-	2,309,350	6,324,593	-
Debt service costs	-	-	-	-
Interfund transfers out	11,426,131	-	-	-
Total Expenditures or Expenses	\$74,994,567	\$5,852,485	\$6,324,593	\$24,079,321

FY 2019 ADOPTED BUDGET SUMMARY SCHEDULE

	Enterprise Funds				Internal Service Funds	Total Funds
	Utilities Special District	Marina	Solid Waste Collection	Stormwater		
Revenues						
Taxes	\$-	\$-	\$ -	\$-	\$-	\$51,370,733
Licenses, fees, and permits	-	-	-	-	-	5,574,676
Intergovernmental	-	-	-	-	-	4,382,853
Charges for services	27,171,921	2,553,738	4,146,100	3,191,300	-	49,069,393
Fines and forfeitures	-	-	-	-	-	554,141
Interest earnings	200,000	20,000	28,540	8,700	200,000	1,073,915
Grants and contributions	500,000	500,000	-	-	8,108,668	15,474,142
Miscellaneous	158,000	-	56,074	-	-	647,861
Reserves	47,186,299	2,650,000	-	9,052,222	812,253	77,184,892
Interfund transfers in	5,927,464	-	-	-	-	18,389,639
Total Revenues	81,143,684	5,723,738	4,230,714	12,252,222	9,120,921	223,722,245
Expenditures or Expenses						
General government	-	-	-	-	8,570,921	30,381,658
Public safety	-	-	-	-	-	35,573,407
Transportation	-	-	-	2,402,550	-	4,056,891
Human services	-	-	-	-	-	1,581,878
Culture and recreation	-	2,573,738	-	-	-	9,064,946
Physical environment	20,677,306	-	4,230,714	-	-	24,908,020
Capital outlay	49,348,363	3,150,000	-	9,052,222	550,000	88,489,256
Debt service costs	4,265,400	-	-	686,557	-	11,276,550
Interfund transfers out	6,852,615	-	-	110,893	-	18,389,639
Total Expenditures or Expenses	\$81,143,684	\$5,723,738	\$4,230,714	\$12,252,222	\$9,120,921	\$223,722,245

FY 2019 BUDGET APPROPRIATIONS – GRANTS AND PROGRAMS

The following are the City's grants and programs for FY 2019:

Public Safety

Edward Byrne Memorial Justice Assistance Grant (Police) - Grant provides funding to acquire in-car video systems for patrol vehicles to help control and prevent crime within the City. (\$32,911)

Bureau of Justice Assistance Bulletproof Vest Partnership Grant (Police) - Grant provides funding to purchase bulletproof vests for police officers. (\$9,490)

Palm Beach County 911 Public Safety Answering Points (PSAPs) Grant (Police) - Grant supports certain communications dispatch personnel costs, overtime, operating supplies, training, and equipment. (\$44,398)

Palm Beach County Manatee Protection Plan (Police) - Grant provides funding for police officers to provide additional marine law enforcement services within estuarine waters during manatee season from November 15th to the following March 31st. (\$15,000)

Victims Advocate Program (Police) - Grant provides funding for crisis response services, crisis intervention, and assisting investigators that focus on areas of homicide, domestic violence, child deaths, and elderly victimization. (\$154,265)

U.S. Department of Justice Asset Forfeiture Program (Police) – This program encompasses the seizure and forfeiture of assets that represent the proceeds of, or were used to facilitate federal crimes. The primary mission of the program is to employ asset forfeiture powers in a manner that enhances public safety and security. Agencies are allowed to seize and forfeit contraband that have been used in the commission of felonies. The cash or proceeds from the sale of seized items are deposited to a trust fund for use by law enforcement agencies. (\$26,485)

Advanced Police Training Program (Police) – Pursuant to Florida Statutes, Sections 318.18 (11d) and 938.15, Palm Beach County Clerk and Comptroller collects \$2.00 court costs for certain Florida Uniform Traffic citations issued within the city limits of Riviera Beach and remits the funds collected to the City. These funds can only be used for criminal justice training. (\$8,500)

U.S. Department of Justice Office of Community Oriented Policing Services (COPS) (Police) – The COPS hiring program grant provides funding for the hire of five School Resource Officers (SRO) to cover salaries and benefits. (\$193,196)

U.S. Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) (Fire) – This program provides funding to protect the health and safety of public and firefighting personnel against fire and fire related hazards to cover salaries and benefits for nine new recruits. (\$1,335,791)

Library

Florida Department of State Aid to Libraries Grant - This state grant is used for general operation and maintenance of the City's library. (\$19,792)

Public Library Construction Grant – Florida Department of State, Division of Library and Information Services appropriated funds to assist with the construction of a new 32,000 square foot library for the City. (\$500,000)

FY 2019 BUDGET APPROPRIATIONS – GRANTS AND PROGRAMS

Parks and Recreation

Florida Department of Environmental Protection Land and Water Conservation Fund Program – This program provides funding for beach access to renovate beach access facilities, public picnic facility, waterfront access trails, restrooms, installation of new playground, new signage, and landscaping. (\$200,000)

Development Services

U.S. Department of Housing and Urban Development Community Development Block Grant (CDBG) - The CDBG program provides funding to address a wide range of community development needs. The City uses CDBG funds for street improvement projects within the City. (\$177,587)

South Florida Water Management District – This program offers cooperative funding for the roadway improvement of Yacht Harbor Manor, South Singer Island. (\$150,000)

Social Services

Smart Reentry Services - This grant provides funding for the purpose of providing ex-offender reentry services in order to reduce recidivism, rebuild ties between offenders and their families, protect the public, assist offenders in establishing a self-sustaining life, and support evidence-based practices. (\$50,000)

Ex-Offender Adult Reentry Services - This program is to provide services primarily to ex-offenders returning to the northern region of Palm Beach County. (\$238,499)

Riviera Beach Civil Drug Court - This program is funded through the Palm Beach County Criminal Justice Commission. The Riviera Beach Civil Drug Court provides programs and services to prevent and reduce crimes associated with drug use and abuse. (\$133,900)

Palm Beach County Youth Violence Prevention Project - This program is funded through the Palm Beach County Criminal Justice Commission which provides activities and services to youth ages 13 to 18, including after-school programs and activities, tutoring, mentoring, job training, gang prevention outreach, parenting classes, employment services, Safe School Programs, and transportation. (\$180,000)

Stormwater

Statewide Surface Water Restoration and Wastewater Projects - This project is funded through the State of Florida Department of Environmental Protection to assist with the capital improvement needs for Avenue O canal. Grant covers the costs for survey, design, permitting, and construction. (\$425,000)

Utility Special District

Statewide Surface Water Restoration and Wastewater Projects - This project is funded through the State of Florida Department of Environmental Protection to assist with the capital improvement needs for the Water Treatment Plant Disinfection Project to improve water quality and drinking water standards by upgrading the existing infrastructure to cover construction costs. (\$500,000)

FY 2019 BUDGET APPROPRIATIONS – GRANTS AND PROGRAMS

Marina

Florida Inland Navigation District (F.I.N.D) Waterway Assistance Program – This grant is for local governments established by the Florida Legislature and the District for the purpose of financially cooperating with local governments to alleviate problems associated with the Atlantic Intracoastal Waterway associated waterways within the District. This grant is for the Marina Phase IIB for the continuation of the replacement and redesign of the City’s Marina which includes Floating Dock G for 13 new slips, Dock A with 6 lifts, and the replacement, reconfiguration, and expansion of Pier F. (\$2,357,000)

THREE-YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULES

	MAJOR FUNDS					
	General Fund			Utility Special District		
	FY 2017 Actual	FY 2018 Projected	FY 2019 Budget	FY 2017 Actual	FY 2018 Projected	FY 2019 Budget
Taxes	\$48,214,773	\$48,934,519	\$50,785,696	-	-	-
Licenses, fees, and permits	5,489,225	6,628,352	5,226,587	-	1,143,397	-
Intergovernmental	4,173,986	3,366,388	4,382,853	-	-	-
Charges for services	10,022,554	10,401,993	12,006,334	24,091,971	24,385,569	27,171,921
Fines and forfeitures	782,623	485,921	545,641	-	-	-
Interest earnings	289,961	114,936	408,175	860,342	789,640	200,000
Grants and contributions	290,406	507,120	169,450	-	-	500,000
Miscellaneous	1,405,763	414,849	433,787	265,822	140,323	158,000
Reserves	-	-	-	-	-	47,186,299
Interfund transfers in	709,403	890,280	1,036,044	-	7,531,001	5,927,464
Total Financial Sources	71,378,694	71,744,358	74,994,567	25,218,135	33,989,930	81,143,684
Financial Uses						
General government	19,566,003	18,605,717	21,169,187	-	-	-
Public safety	29,020,742	31,235,689	33,916,766	-	-	-
Transportation	1,241,397	1,291,631	1,654,341	-	-	-
Human services	605,491	693,515	356,726	-	-	-
Culture and recreation	5,131,019	5,909,904	6,471,416	-	-	-
Economic environment	753	-	-	-	-	-
Physical environment	29,471	-	-	13,971,580	16,853,449	20,677,306
Capital outlay	746,377	-	-	-	10,812,182	49,348,363
Debt service costs	-	-	-	1,858,247	2,859,845	4,265,400
Interfund transfers out	11,177,209	10,864,652	11,426,131	616,872	8,186,897	6,852,615
Total Financial Uses	67,518,462	68,601,108	74,994,567	16,446,699	38,712,373	81,143,684
Net Increase / (Decrease) in Fund Balance / Net Position	3,860,232	3,143,250	-	8,771,436	(4,722,443)	-
Fund Balance/Net Position - Oct 1	22,653,113	26,513,345	29,656,595	65,966,054	74,737,490	70,015,047
Fund Balance/Net Position - Sep 30	\$26,513,345	\$29,656,595	\$29,656,595	\$74,737,490	\$70,015,047	\$70,015,047
Percent Change		11.86%	0.00%		-6.32%	0.00%
Unassigned Fund Balance / Unrestricted Net Position as a % of Total Operating Revenues	37%	41%	40%	211%	184%	184%
Unassigned Fund Balance / Unrestricted Net Position as a % of Total Operating Revenues Requirement	20%	20%	20%	20%	20%	20%

THREE-YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULES

	NON-MAJOR FUNDS					
	Other Governmental Funds			Other Enterprise Funds		
	FY 2017 Actual	FY 2018 Projected	FY 2019 Budget	FY 2017 Actual	FY 2018 Projected	FY 2019 Budget
Taxes	\$1,580,630	\$2,415,520	\$585,037	-	-	-
Licenses, fees, and permits	48,611	728,085	348,089	-	-	-
Intergovernmental	1,492,581	-	-	-	-	-
Charges for services	-	17,660	-	8,687,285	8,574,002	9,891,138
Fines and forfeitures	4,140	4,216	8,500	-	-	-
Interest earnings	209,267	157,532	208,500	142,033	188,451	57,240
Grants and contributions	480,186	970,702	6,196,024	75,000	-	500,000
Miscellaneous	26,024	29,240	-	700,596	1,165,029	56,074
Reserves	-	-	17,484,118	-	-	11,702,222
Interfund transfers in	11,177,209	10,864,652	11,426,131	-	-	-
Total Financial Sources	15,018,648	15,187,607	36,256,399	9,604,914	9,927,482	22,206,674
Financial Uses						
General government	712,485	259,735	641,550	-	-	-
Public safety	371,089	715,524	1,656,641	-	-	-
Transportation	19,090	40,755	-	2,212,759	1,532,505	2,402,550
Human services	586,301	486,205	1,225,152	-	-	-
Culture and recreation	102,849	32,307	19,792	2,222,197	2,277,719	2,573,738
Economic environment	35,606	-	-	-	-	-
Physical environment	375,000	-	-	4,002,793	3,959,509	4,230,714
Capital outlay	6,995,375	10,854,428	26,388,671	-	2,312,113	12,202,222
Debt service costs	5,614,518	6,105,488	6,324,593	255,870	370,288	686,557
Interfund transfers out	-	-	-	92,531	98,384	110,893
Total Financial Uses	14,812,313	18,494,442	36,256,399	8,786,150	10,550,518	22,206,674
Net Increase / (Decrease) in Fund Balance / Net Position	206,335	(3,306,835)	-	818,764	(623,036)	-
Fund Balance/Net Position - Oct 1	31,604,986	28,504,486	25,197,651	21,542,645	21,738,373	21,115,337
Fund Balance/Net Position - Sep 30	\$31,811,321	\$25,197,651	\$25,197,651	\$22,361,409	\$21,115,337	\$21,115,337
Percent Change		-20.79%	0.00%		-5.57%	0.00%
Unassigned Fund Balance / Unrestricted Net Position as a % of Total Operating Revenues	0%	0%	0%	-5%	-1%	-1%
Unassigned Fund Balance / Unrestricted Net Position as a % of Total Operating Revenues Requirement	0%	0%	0%	20%	20%	20%

THREE-YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULES

	NON-MAJOR FUNDS			Total		
	Internal Service Funds					
	FY 2017 Actual	FY 2018 Projected	FY 2019 Budget	FY 2017 Actual	FY 2018 Projected	FY 2019 Budget
Taxes	-	-	-	\$49,795,403	\$51,350,039	\$51,370,733
Licenses, fees, and permits	-	-	-	5,537,836	8,499,834	5,574,676
Intergovernmental	-	-	-	5,666,567	3,366,388	4,382,853
Charges for services	-	-	-	42,801,810	43,379,224	49,069,393
Fines and forfeitures	-	-	-	786,763	490,137	554,141
Interest earnings	68,818	38,964	200,000	1,570,421	1,289,523	1,073,915
Grants and contributions	3,284,706	7,819,514	8,108,668	4,130,298	9,297,336	15,474,142
Miscellaneous	61,606	967,075	-	2,459,811	2,716,516	647,861
Reserves	-	-	812,253	-	-	77,184,892
Interfund transfers in	-	-	-	11,886,612	19,285,933	18,389,639
Total Financial Sources	3,415,130	8,825,553	9,120,921	124,635,521	139,674,930	223,722,245
Financial Uses						
General government	3,316,066	9,219,580	8,570,921	23,594,554	28,085,032	30,381,658
Public safety	-	-	-	29,391,831	31,951,213	35,573,407
Transportation	-	-	-	3,473,246	2,864,891	4,056,891
Human services	-	-	-	1,191,792	1,179,720	1,581,878
Culture and recreation	-	-	-	7,456,065	8,219,930	9,064,946
Economic environment	-	-	-	36,359	-	-
Physical environment	-	-	-	18,378,844	20,812,958	24,908,020
Capital outlay	-	-	550,000	7,741,752	23,978,723	88,489,256
Debt service costs	-	-	-	7,728,635	9,335,621	11,276,550
Interfund transfers out	-	136,000	-	11,886,612	19,285,933	18,389,639
Total Financial Uses	3,316,066	9,355,580	9,120,921	110,879,690	145,714,021	223,722,245
Net Increase / (Decrease) in Fund Balance / Net Position	99,064	(530,027)	-	13,755,831	(6,039,091)	-
Fund Balance/Net Position - Oct 1	14,226,230	13,795,267	13,265,240	155,993,028	163,709,768	157,670,677
Fund Balance/Net Position - Sep 30	\$14,325,294	\$13,265,240	\$13,265,240	\$169,748,859	\$157,670,677	\$157,670,677
Percent Change		-7.40%	0.00%		-7.12%	0.00%
Unassigned Fund Balance / Unrestricted Net Position as a % of Total Operating Revenues	121%	41%	41%	74%	64%	64%
Unassigned Fund Balance / Unrestricted Net Position as a % of Total Operating Revenues Requirement	0%	0%	0%			

FINANCIAL POLICIES AND GUIDELINES

While the City does not have a comprehensive set of financial policies that have been adopted by Council, there are guidelines in place that set forth the basic framework for overall fiscal management of the City. With the development and implementation of the Strategic Plan, City management may revise policies and procedures to further the growth and financial security of the City. Operating independently of changing circumstances and conditions, the financial policies guide the decision making process of the City Manager, Mayor, Council, and Administration. These policies provide guidelines for evaluating both current activities and future programs.

Downward trends in the state and/or local economy will adversely impact the City's ability to realize its budgeted revenues in the categories of franchise fees, utility taxes and state-shared revenues. Therefore, quarterly monitoring and conservatism should mitigate any unforeseen circumstances. Complementing this practice is one in which a certain amount of expenditures are frozen and are not released for use until it is clear that revenues will be at projected levels.

Council and management collaborate to establish goals and objectives that measure the performance and effectiveness of the City. Financial policies and guidelines are developed in order for Council to monitor the performance of the City. This section contains a summary of the various accounting and financial policies that are used to develop the annual budget and to prepare the CAFR.

Financial Goals

- Ensure that services are provided through the prudent management of financial resources while maintaining an adequate financial position.
- Ensure that the City is in a position to respond timely to changes in the economy without causing financial disruption in the provision of services.
- Maintain a good credit rating and ensure that the City's finances are well managed in a sound financial manner to prevent default on debt.
- Adhere to the accounting and management policies set forth for financial reporting and budgeting.
- Develop operating policies and guidelines that ensure that the financial resources of the City are protected.

General Policies and Guidelines

- As stipulated in Florida Statutes 166.241, the City must adopt a budget each fiscal year beginning October 1 of each year and ending September 30 of the following year. The City's budget is adopted by ordinance.
- According to Florida Statutes, municipalities are required to adopt a balanced budget wherein revenues match expenditures. The amount of taxation and other sources, including balances brought forward from prior fiscal years must equal the total appropriations for expenditures and reserves. A balanced budget is a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes over a defined budget period.
- Financial performance comparing actual results with budgeted revenues and expenditures is performed by the Finance Department on a quarterly basis. Where there are variances, the departments may transfer funds between line items within a department with the proper authorization and approval.
- Economic conditions are monitored on an ongoing basis so that the City can address such effects in a timely manner.
- The City will develop internal auditing procedures for the City's operations and these procedures will be performed to ensure that the City is in compliance with applicable laws and the City's policies and

FINANCIAL POLICIES AND GUIDELINES

procedures. When necessary, corrective action will be communicated to the City Manager and Council. Corrective actions will be followed up to ensure compliance and that issues are corrected.

- The City uses the State of Florida Uniform Accounting System Chart of Accounts and the accounts structure is the basis on which the City's Chart of Accounts is developed.
- In accordance with Florida Statutes 218.32, the City will file its Annual Financial Report with the Department of Financial Services within 45 days of receiving the auditor's report on the financial statements.

Internal Controls

The City's management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of the financial statements in conformity with GAAP. The City employs a full-time Internal Auditor to ensure that the internal controls structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived and (2) the valuation of the costs and benefits requires estimates and judgments by management. The City believes that the established system of internal accounting controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

Strategic Plan

The primary purpose of government is to provide public safety, public services, and an enhanced community environment for its citizens. The City continuously strives to provide the services required by its residents, business owners, and visitors.

FINANCIAL POLICIES AND GUIDELINES (continued)

The strategic plan continues to incorporate the discussion of internal and external factors that may impact the City over the next few years along with an assessment of the City's current situation. Council identified the following five goals for the City:



Public Safety

Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.



Economic Development

Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.



Infrastructure

Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.



Education

Strengthen and support social services and education opportunities for the benefit of all residents.



Demographics

Value and support racial, socio-economic, cultural, and religious diversity for the City.

Objectives have been identified by the Departments to meet the City's goals. While the framework has been established for the City's strategic plan, the City recognizes that the plan requires ongoing review and changes may be necessary to address the challenges that may emerge from time to time.

The objectives for economic development incorporate the funding and implementation of the Marina District, the development of a unified marketing plan, and the continuation of support to small businesses, which are generally administered by the Riviera Beach Community Redevelopment Agency.

A sound debt management policy begins with a multi-year budgetary forecast and component capital improvement plan (collectively the ‘Strategic Finance Plan’) that forecasts revenues and expenditures including pay-as-you-go funding for capital projects. Pay-as-you-go funding coupled with anticipated grant funding and related aid provides the base funding for capital projects and upon integration with the Capital Improvement Plan provide a clear picture of the remaining funding requirements. The City annually adopts a Five-Year Strategic Finance Plan that includes the following components:

1. Strategic Budgetary Forecasting System

The City has developed a strategic budgetary forecasting system to be used in preparation of the Five-Year Budgetary Forecast (Budget Forecast) component of the Strategic Finance Plan. The Budget Forecast is presented for consideration and adoption by the Council as part of the annual budget process.

The Budget Forecast assesses the long-term financial implications of current and proposed policies, programs, and assumptions to develop the appropriate strategies in order to achieve the City’s goals. Revenues and expenditures forecasting is a key component in determining future options, potential problems, and opportunities.

Forecasting for revenues and expenditures enables the followings:

- Provides an understanding of available funding
- Evaluates financial risk
- Assesses the likelihood that services can be sustained
- Assesses the level at which capital investment can be made
- Identifies future commitments and resource demands
- Identifies key variables that cause change, either positively or negatively, in the level of revenues and/or expenditures.

The Budget Forecast sets forth revenues and expenditures for the next five fiscal years and is updated as needed, or at a minimum, annually. The Budget Forecast includes the following elements:

- Operating revenue forecast includes:
 - Comprehensive taxable property value growth and new construction value-added revenue forecasting
 - General operating revenue growth based on historical trends and current/short-term market expectations
 - Anticipated grant funding and related aid
 - One-time revenue sources
- Operating expenditure forecast includes:
 - Personnel expenditure forecasting in accordance with existing/anticipated contract terms and related benefit requirements
 - General operating expenditure growth based on historical trends and current/short-term market expectations
 - One-time expenditure requirements
- Capital expenditure forecast includes:
 - Renewal and replacement of existing assets including fleet and technology equipment

- Renewal and replacement of existing infrastructure including streets, curbs, sidewalks, streetlights, water, sewer, and stormwater
- Pay-as-you-go funding for capital projects
- One-time expenditure requirements
- Financial position forecast includes fund balance requirements
- Inclusion of new initiatives and funding directives as set forth by the City Manager and Council

2. Strategic Capital Planning and Financing System

The City has developed a capital planning and financing system to be used in preparation of the Five-Year Capital Improvement Plan (CIP) component of the Strategic Finance Plan. The CIP is presented for consideration and adoption by the Council as part of the annual budget process. Individual departments are responsible for the preparation and prioritization of capital projects and the Director of Finance and Administrative Services (Finance Director) is responsible for the coordination and preparation of the CIP. The CIP anticipates the City's capital funding needs for the next five fiscal years and is updated as needed, or at a minimum, annually. The CIP includes the following elements:

- Capital projects based on priority
- Capital project timing requirements
- Capital project funding requirements
 - Capital funding requirements
 - Operating budget requirements (i.e. operational/maintenance funding requirements resulting from the capital projects)
 - Renewal and replacement requirements
- Comprehensive funding sources listing
 - Capital project generated funding sources
 - Grant funding sources and related aid
 - Pay-as-you-go funding sources
 - Debt obligations
- Financing Plan

The following are the major policies that guide the City's finances:

- Investment Policy
- Debt Policy
- Fund Balance Policy

INVESTMENT POLICY

Purpose

The purpose of the Investment Policy is to set forth the investment objectives and parameters for the management of the public funds of the City. The policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed and an investment return competitive with comparable funds and financial market indices.

Scope

In accordance with Florida Statutes, Section 218.415, the policy applies to the investment of cash and investment balances in the City's funds. The policy does not apply to the investment of principal, interest, reserve, construction, capitalized interest, redemption or escrow accounts created by ordinance or resolution pursuant to the issuance of bonds where the investments are held by an authorized depository, funds received and held in specific accounts in compliance with Federal or State grant awards, and the City's pension trust funds, which are administered separately.

Investment Objectives

The primary objectives in the investment of City funds under control of the Finance Department are to ensure the safety of principal, while managing liquidity requirements for debt service and other financial obligations of the City, and providing the highest investment return using authorized investment instruments.

A. Safety of Principal

Safety of principal is the foremost objective of the investment program. City investments are undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. To attain this objective, diversification is required to ensure that the Finance Director prudently manages market, interest rate and credit risks. Each investment purchase is limited to those defined as eligible in the Investment Policy. Investments seek to keep capital losses to a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the funds.

B. Liquidity

The investment portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodic cash flow analyses are completed in order to ensure that the investments are positioned to provide sufficient liquidity.

C. Return on Investments

The investment portfolio is invested with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Standards of Care

To accomplish the investment objectives, authorized persons engaged in the investment process are required to perform their duties responsibly in accordance with the following standards:

INVESTMENT POLICY (continued)

A. Prudence

The standard of prudence to be used by City staff is the ‘Prudent Person’ standard and is applied in the context of managing the overall investment program. The Prudent Person standard is that investments are made with judgment and care, under prevailing circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital and as the probable income to be derived from the investment.

B. Ethics and Conflicts of Interest

City staff involved in the investment process are to refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions and are required to disclose to the City any material financial interests in financial institutions that conduct business with the City, and further disclose any material personal financial and investment positions that could be related to the performance of the City’s investment program.

Investment Guidelines

Investments must be made in securities authorized by Florida Statutes and the City’s Investment Policy.

A. Maturity and Liquidity Requirements

- i. Operating Funds - To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds are to have maturities of no longer than twenty-four months.
- ii. Core Funds - Investments of reserves, capital funds, and other non-operating funds are to have a term appropriate to the need for funds, but in no event shall exceed five years and the average duration of the portfolio as a whole may not exceed three years.

B. Authorized Brokers, Dealers, and Qualified Financial Institutions

The City conducts business with qualified financial institutions. The Finance Director is responsible for developing criteria for selecting brokers and dealers.

Purchase of securities must be conducted through authorized dealers, brokers, and financial institutions that are qualified Public Depositories by the Treasurer or the Chief Financial Officer of the State of Florida, from direct issuers of commercial paper and Bankers’ Acceptances or institutions designated as ‘Primary Securities Dealers’ by the Federal Reserve Bank of New York. Public Depositories may provide the services of a securities dealer through a Section 20 subsidiary of the financial institution.

Repurchase Agreement transactions must be conducted with financial institutions that are qualified Public Depositories by the Treasurer or the Chief Financial Officer of the State of Florida and Primary Securities Dealers as designated by the Federal Reserve Bank of New York.

For the investment of debt proceeds, financial institutions are selected pursuant to the debt covenants created by ordinance or resolution pursuant to the issuance of bonds.

C. Authorized Investment Instruments

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the needs of the City change. However, when the invested funds are needed in whole or

INVESTMENT POLICY (continued)

in part for the purpose originally intended or for more optimal investments, the Finance Director in conjunction with its investment managers may sell the investment at the then-prevailing market price and place the proceeds into the proper account held by the City's custodian. The City may invest in the following securities or deposits:

- Non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of Florida and/or in national banks organized under the laws of the U.S. and doing business and situated in the State of Florida, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes.
- Obligations issued or unconditionally guaranteed by the U. S. government or one of its agencies.
- Money market mutual funds and mutual funds regulated by the Securities and Exchange Commission.
- Local government investment pools such as Intergovernmental investment pools that are authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Florida Statutes, Section 163.01.

Investment in any derivative products or the use of reverse repurchase agreements requires specific Council approval prior to their use. Investments not listed in the Investment Policy are prohibited.

The allocation limits and security types do not apply to the investment of debt proceeds. These investments are governed by the debt covenant created by ordinance or resolution pursuant to the issuance of bonds.

D. Portfolio Composition

It is the policy of the City to diversify its investment portfolio to eliminate the risk of loss resulting from the over concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets are to be diversified by maturity, issuer and class of security.

Periodic Review

An annual independent audit and review of the City's books and records will be performed to evaluate the nature of the overall portfolio investment activities and to verify invested funds. The independent audit review will also examine procedures and written guidelines and the established internal control mechanisms to ensure compliance with the objectives of the Investment Policy.

Reporting

Monthly and annual reports summarizing the investment portfolio by security types, values, maturities and the portfolio's performance relative to standard benchmarks are to be provided to the City Manager. The Finance Director and/or the City's investment managers are to provide the City Manager with an annual performance investment reports. Once reviewed by the City Manager, the reports are submitted to the Council.

Adoption of Investment Policy

The Investment Policy is adopted by resolution. The Finance Director reviews the policy annually and the Council approves any modification made thereto.

DEBT MANAGEMENT POLICY

The City formally adopted a Debt Management Policy in October 2013. There are no legal debt limits placed on the City through state law (no such limit exists in Florida), local ordinances or local resolutions. The City continually pursues ways to potentially limit debt and improve its overall financial position. These actions include such measures as:

- Limiting future capital spending projects and minimizing the issuance of additional debt.
- Taking advantage of refunding opportunities, if any arise, to decrease future annual debt service requirements.
- Restructuring existing debt, where legally possible, to remove the City's backup pledge on debt that benefits specific districts where sufficient revenues are available from those districts to repay the debt.
- Committing proceeds from the sale or other disposal of any assets financed by debt to the prepayment or early payoff of the related debt.

The City does not issue debt, long or short term, to finance operational costs.

Purpose

The purpose of the Debt Management Policy is to establish parameters and provide guidance governing the issuance, management, continuing evaluation of and reporting on debt obligations issued by the City and to provide for the preparation and implementation necessary to assure compliance and conformity with the Debt Management Policy.

Conditions for Debt Issuance

A. Purposes and Uses of Debt

Under the governance and guidance of Federal and State laws and the City's Charter, ordinances and resolutions, the City may periodically enter into debt obligations that: (1) finance the construction, rehabilitation, or acquisition of infrastructure and other assets; (2) refinance existing debt obligations for the purpose of meeting its governmental obligations to its citizens and stakeholders; or (3) reduce unfunded accrued liabilities associated with pension obligations or other-post-employment benefits. It is the City's desire and direction to assure that such debt obligations are issued and administered in an effective manner that achieves a long-term financial advantage to residents and stakeholders while making every effort to maintain and improve the City's credit ratings and reputation in the investment community.

The City may desire to issue debt obligations on behalf of external agencies or authorities for the purpose of construction or acquisition of infrastructure and other assets which further the strategic priorities of the City. In such cases, the City takes reasonable steps to confirm the financial feasibility of the project and the financial solvency of the borrower and take reasonable precautions to ensure the public purpose and financial viability of such transactions.

The City does not issue debt obligations or utilize debt proceeds to finance current operations of City government unless necessitated by a state of emergency (e.g. hurricane), as evidenced in writing by the Mayor.

B. Funding of Capital Projects

The City's preferred method for funding capital projects in the CIP is through current revenues when available (i.e. pay-as-you-go) or from outside funding sources such as grant funding and related aid. Debt obligations may be issued for capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries. The Finance Director is responsible for evaluating and recommending the funding method of capital projects in the CIP.

C. Debt Calendar and Financing Plan

The Finance Director is responsible for overseeing and coordinating the timing, process of issuance, and marketing of the City's borrowing and capital funding activities (Financing Plan) required in support of the CIP. In this capacity, the Finance Director makes recommendations to the City Manager and Council regarding necessary and desirable actions and keeps them informed through regular and special reports as to the progress and results of current year activities under the CIP.

D. Debt Authorization

No debt obligation issued for the purpose of financing capital projects may be authorized by the Council unless it has been included in the Strategic Finance Plan or until the Council has modified said Plan. Such modification occurs only after the Council has received a report of the impact of the contemplated debt obligation on the existing Strategic Finance Plan and recommendations as to the financing arrangements from the Finance Director.

Limitations on Indebtedness

The following constraints govern the issuance and administration of debt obligations:

A. Purposes of Issuance

The City may issue debt obligations for: (1) construction, rehabilitation, or acquisition of infrastructure and other capital assets; (2) refinancing existing debt obligations; and (3) reducing unfunded accrued liabilities associated with pension obligations or other-post-employment benefits

B. Maximum Maturities

Debt obligations are to have a maximum maturity of the earlier of: (1) the estimated useful life of the capital improvements being financed; or (2) thirty years; or (3) in the event they are being issued to refinance outstanding debt obligations, the final maturity of the debt obligations being refinanced. Moreover, to the extent possible, the City should design the repayment of debt so as to recapture rapidly its credit capacity for future use. The City may choose to structure debt repayment so as to wrap around existing obligations or to achieve other financial planning goals. Such alternative structures are subject to approval of the Finance Director.

C. Minimum Funding Threshold

Debt obligations are considered for those capital projects with funding requirements in excess of \$1,000,000. Capital projects not meeting this threshold are to be targeted for funding through current revenues when available (i.e. pay-as-you-go) or from outside funding sources such as grant funding and related aid.

DEBT MANAGEMENT POLICY (continued)

D. Capitalized Interest (Funded Interest)

Subject to Federal and State law, interest costs may be capitalized from the date of issuance of debt obligations through the completion of construction for revenue generating capital projects. Interest may also be capitalized for capital projects in which the revenues designated to pay the debt service on the bonds are collected at a future date, not to exceed six months from the estimated completion of construction.

E. Limitations on Lease-Purchase Financing

The City may enter into short-term lease purchase obligations to finance the acquisition of capital equipment and furnishings with estimated useful lives of less than ten years. Outstanding lease-purchase obligations issued to finance capital equipment and furnishings are evaluated in terms of financing costs versus comparable financing alternatives in addition to the requesting department's ability to fund lease payments within its annual operating budget. Repayment of these lease-purchase obligations are to occur over a period not to exceed the useful life of the underlying asset. The Finance Director is responsible for reviewing repayment terms and amortization schedules. City Departments are not authorized to initiate a lease-purchase agreement without first consulting with the Finance Director.

F. Limitations on Loan Guarantees and Credit Support

As part of the City's financing activities, City (i.e. General Fund) resources may be used to provide credit support of loan guarantees for public or private developments that further the strategic goals of the City. Key factors to be considered in determining whether or not the General Fund should be used to secure a particular debt obligation includes the following:

- Demonstration of underlying credit self-support, thus limiting potential General Fund financial exposure.
- Use of General Fund support as a transition to a fully standalone credit structure, where interim use of General Fund credit reduces borrowing costs and provides a credit history for new or hard to establish credit arrangements.
- General Fund support is determined by the Finance Director to be in the City's overall best interest.

G. Limitations on Issuance of Self Supporting Debt Obligations

The City may seek to finance the capital needs of its self-supporting enterprise activities through the issuance of revenue-secured debt obligations. Prior to issuing revenue-secured debt obligations, City Departments, in consultation with the Finance Director develop financial plans and forecasts showing the feasibility of the planned financing, required rates and charges needed to support the planned financing, and the impact of the planned financing on rate payers, property owners, City government, and other affected parties. The amount of revenue-secured debt obligations issued by the City are to be limited by the economic feasibility of the overall financing plan.

H. Bond Covenants and Laws

The City is required to comply with the covenants and requirements of the bond resolutions and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

Anticipated Bond Issues

The City does not intend to issue any bonds during Fiscal Year 2019.

FUND BALANCE POLICY

A significant measure of the City's financial strength is the level of its fund balances (the accumulation of revenues exceeding expenditures). The Council takes the responsibility of being stewards of the public's funds very seriously. The Council has identified a series of goals and objectives as part of the implementation and development of the City's comprehensive Strategic Plan. The goal of fiscal accountability is considered a high level priority. The objective for fiscal accountability, comprise the exploration of options for balancing the City's budget and the development of a long-term financial plan. Without strong financial planning, the City cannot guarantee services and programs, plan for unforeseen events, or have a strong return on investment.

As the City periodically addresses its ongoing needs, the City Manager and the Council must ensure that future elected officials have the flexibility to meet the capital needs of the City. Since neither State law nor the City Charter provides any limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum).

Fund balance is an important indicator of the City's financial position. Fund balance is the difference between assets and liabilities. Fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency.

GASB Statement No. 54, *Fund Balance Reporting Governmental Fund Type Definitions*, establishes fund balance classifications for governmental funds as summarized below:

Non-spendable - Cannot be spent because they are not in a spendable form or legally or contractually required to remain intact.

Restricted - External constraints imposed by external providers such as legislation, law, grantors, bond covenants.

Committed - Specific purposes pursuant to constraints imposed by Council.

Assigned - Can be used for specific purposes, but are neither restricted nor committed.

Unassigned - Unrestricted and available to be spent.

Minimum Fund Balance

The Finance Director is authorized to establish and maintain a general fund balance representing an emergency reserve equivalent to 20% of the fiscal year's operating revenues. For purposes of establishing the balance and maintenance thereafter, the Finance Director shall transfer the calculated amount from unassigned fund balance to the emergency reserve, to the extent available, to satisfy the requirement and report such balances as part of the annual audited financial statement.

If upon completion of any fiscal year the ending balance in such emergency reserve is less than the requirement and sufficient monies do not exist in the unassigned fund balance, then the Finance Director recommends an amendment to the current year budget and include in succeeding fiscal year budgets reserved appropriations sufficient to cover the deficiency over a period not to exceed three fiscal years.

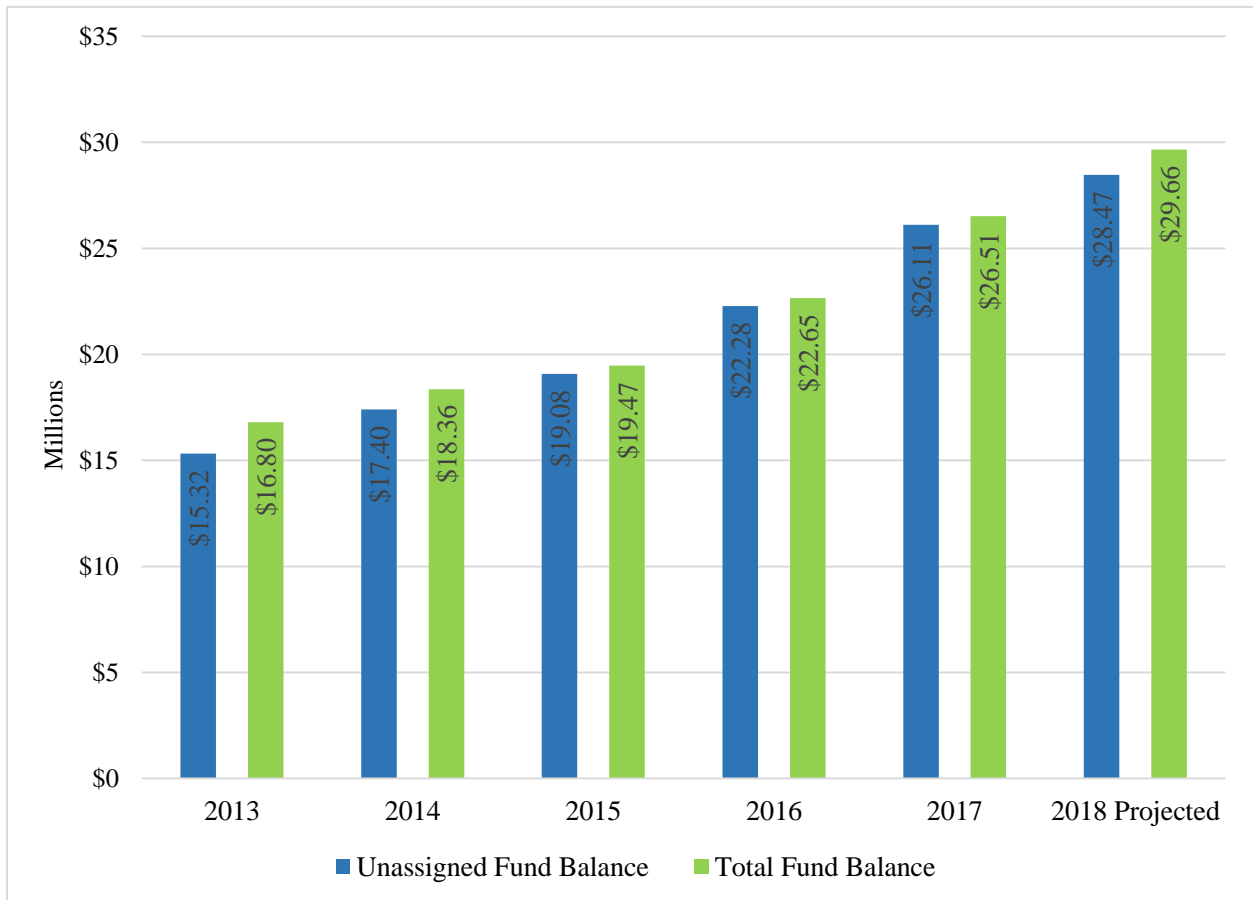
Emergency reserve is used exclusively for emergencies declared by the Council, and the appropriation shall be made by resolution adopted by four-fifths vote of the membership. Any monies available in the unassigned fund balance can only be used prior to using the emergency reserve to fund authorized emergencies.

FUND BALANCE POLICY (continued)

Appropriation from the minimum balance requires Council approval and are generally for one time expenditures such as capital purchases and not for ongoing expenditures, unless a viable revenue plan designed to sustain expenditures is approved.

On an annual basis, the City estimates the surplus or deficit for the current fiscal year and projects the General Fund Unassigned Fund Balance.

General Fund - Fund Balances (\$ in millions)



Source: City's Finance and Administrative Services Department

LONG-RANGE FINANCIAL PLAN

The City's long-term financial plan aligns its financial capacity with the City's goals and objectives in order to achieve long-term sustainability and mitigate financial challenges. The City's long-term plan projects for five years for all appropriated funds, especially those funds that account for the issues of top concern. The plan is prepared annually and is monitored throughout the year and is a useful tool for internal and external stakeholders, such as residents, Council, prospective businesses, credit rating agencies, and employees. The plan analyzes the following factors:

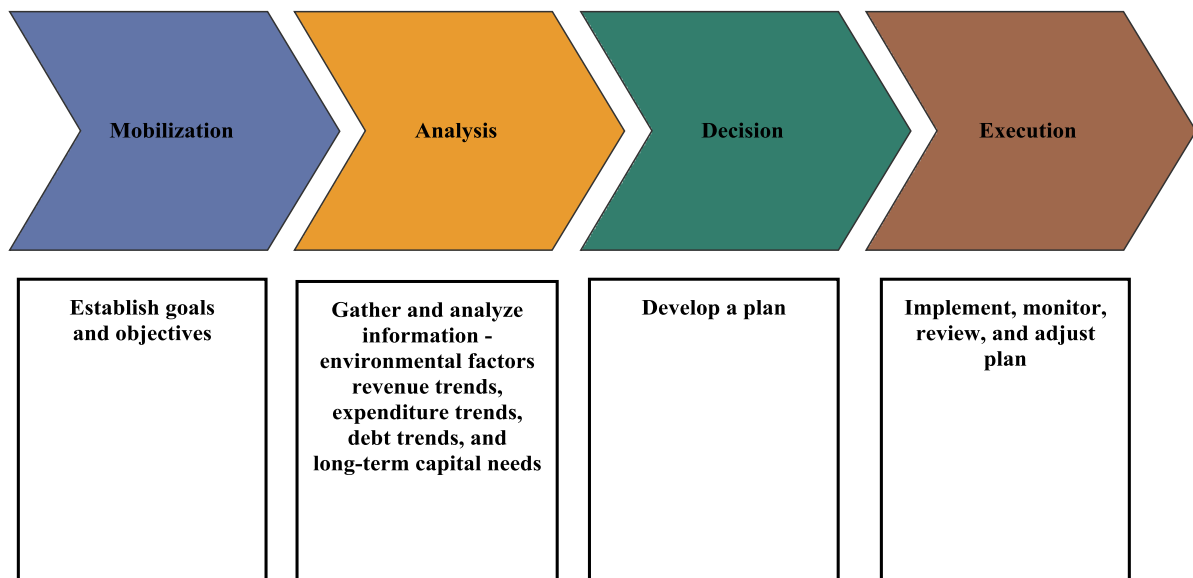
Economic Environment - Economic development and activity, macroeconomic indicators, and employment trends

Financial Forecasts - Analysis of revenues and expenditures and major factors affecting revenues and costs

Affordability Targets - Debt ratios, debt coverage analysis, tax levy capacity, free cash, and debt retirement

Debt and Reserve Policies - Impact of debt issuances on policies and ratios and reserve policy requirements

The Council establishes goals and objectives which are used to develop the City's long-term financial plan, which includes the following four phases:



Major Revenue Projections Assumptions

- Ad Valorem taxes are projected to remain relatively flat and are based on projections from the Palm Beach County Property Appraiser's Office
- State revenues are projected to remain relatively stable and based on projections received from the State of Florida
- Utility taxes are projected to increase by 2% per annum
- Franchise fees are projected to increase by 2% per annum
- Emergency medical services (EMS) fees are projected to increase by 2% per annum
- Administrative fees are based on the projected increases in departmental expenditures and calculated based on the full cost allocation plan prepared annually
- Other revenue sources are projected based on historical trends

LONG-RANGE FINANCIAL PLAN

Major Expenditure Projections Assumptions

- Salaries are projected to increase by 3% per annum for the Cost of Living Adjustment (COLA) and labor agreements
- Retirement costs are projected to remain relatively stable and are based on actuarial valuations
- Health and dental costs are projected to increase by 5% per annum
- General insurance costs are projected to increase by 2% per annum
- Other expenses are projected to remain relatively stable and are based on historical trends, proposals, and cost estimates

The following is the General Fund's projected long-term financial plan which is based on the assumptions for revenues and expenditures listed above.

General Fund Five-Year Preliminary Forecast

	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenues					
Taxes	\$50,785,696	\$51,733,766	\$52,785,134	\$53,863,642	\$54,969,644
Licenses, fees, and permits	5,226,587	4,881,009	4,977,370	5,076,621	5,178,850
Intergovernmental	4,382,853	4,636,072	4,792,084	5,062,693	5,516,446
Charges for services	12,006,334	12,397,015	12,770,223	13,160,550	13,569,421
Fines and forfeitures	545,641	349,862	349,875	349,889	349,903
Interest	408,175	550,223	563,723	577,628	591,950
Miscellaneous	433,787	988,481	993,456	998,570	1,003,825
Grants and contributions	169,450	185,675	185,675	185,675	185,675
Interfund transfers in	1,036,044	850,246	917,921	970,607	1,040,627
Total revenues	74,994,567	76,572,349	78,335,460	80,245,875	82,406,341
Expenditures					
Personnel services	41,456,432	44,548,934	46,073,850	48,079,661	50,013,798
Operating	16,147,644	15,595,205	16,041,130	16,485,193	16,930,882
Capital outlay	534,979	886,889	888,837	890,823	892,850
CRA TIF payment	5,429,381	5,537,969	5,648,728	5,761,703	5,876,937
Transfer to YEP & JSC	468,488	474,688	481,012	487,462	494,041
Transfer to debt service	6,321,593	6,637,673	6,969,557	7,318,035	7,683,937
Transfer to capital projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Transfer to major disaster	636,050	640,914	663,482	671,502	679,682
Total Expenditures	74,994,567	78,322,273	80,766,595	83,694,380	86,572,128
Excess (Deficiency) of Revenues over Expenditures	\$0	(\$1,749,923)	(\$2,431,135)	(\$3,448,505)	(\$4,165,787)

SECTION IV

CAPITAL PROJECTS AND DEBT

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FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Capital expenditures include the purchase and acquisition of land, buildings and improvements, improvements other than buildings, furniture, machinery and equipment, and infrastructure, such as roadways, lighting, landscaping. The City defines capital assets as property that has a value of \$10,000 or more with a useful life of three or more years and maintain its identity while in use. Expenditures which materially extend the useful life of existing assets are capitalized.

Capital assets, constructed or acquired, are capitalized and reported at historical cost. Reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are recorded at the estimated fair value of the item at the date of its donation.

Capital assets, other than land, are depreciated using the straight-line method over the estimated useful lives, and assets purchased during the year are capitalized for six months during the first year, regardless of when acquired.

Capital Budget

The Capital Budget is the first year of the Capital Improvement Plan and includes a list of projects to implement in that fiscal year. The FY 2019 Capital Budget anticipates \$87.939 million in capital projects, which comprises \$26.389 million in projects attributed to the Governmental Funds and \$61.551 million in projects attributed to the City's Enterprise Funds.

Capital Improvement Plan (CIP)

The City continues to fund capital programs to meet the standards set forth in its Comprehensive Plan and positively impact, the quality of life for its residents, businesses, and visitors. As shown below, the largest category of capital spending is on utility projects. Due to the age of the City's infrastructure, the City determined that major utility replacements must occur in many critical areas and neighborhoods throughout the City limits. At the same time, as a result of the tremendous growth experienced in prior years, along with the Florida Department of Environmental Protection mandates, it is imperative that the City's utility facilities are functioning properly and can provide quality service to both current and future demand. The City's Five-Year CIP for fiscal years 2019 through 2023 amounts to \$147.348 million as follows:

Governmental		Enterprise	
Asset Category	Five-Year Total	Asset Category	Five-Year Total
City Facilities	\$20,006,661	City Facilities	\$6,702,981
Community Park	1,960,615	Equipment	6,350,000
Economic Development	1,519,399	Technology	3,500,000
Infrastructure	4,833,808	Marina Infrastructure	3,150,000
Streets	9,895,286	Stormwater System	9,052,222
Technology and Equipment	4,870,959	Water and Wastewater Systems	73,506,022
Total	\$45,086,728	Total	\$102,261,225

Additional details for the Five-Year CIP are provided in Section VI – Capital Improvement Plan.

Governmental Debt Ratios

Debt affordability is an integrated approach that helps analyze and manage the City’s debt by factoring in historical debt use, financial and economic resources of the City, and long term goals for capital needs.

Measures of Future Flexibility

As the City periodically addresses its ongoing needs, the City Manager and Council must ensure that future elected officials have the flexibility to meet the capital needs of the City. Since neither State law nor the City Charter provides any limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum).

The following provides the description and targets established for the City’s General Government and the actuals as of September 30, 2017:

Description	Target	Actual
Debt Service as a percentage of General Government Expenditures		
Debt limit	20% maximum	
Goal / Target	10% maximum	10.31%
Weighted Average Maturity of the Debt Program	10-year maximum	12 years
Variable Rate Debt as a percentage of Total Debt	25% maximum	0%
Pay-as-you-go Funding for Renewal and Replacement:		
Fleet and minor equipment	\$0.5 million annually (min)	\$500,000
Technology equipment	\$0.1 million annually (min)	\$1,675,000
Buildings and structures maintenance	\$0.1 million annually (min)	\$2,418,164
Roads, curbs, and sidewalks	\$0.5 million annually (min)	\$551,624
General Fund Emergency Reserve as a percentage of Operating Revenues		
Goal / Target	20% minimum	37%

Affordability Targets

Debt affordability targets measure the City’s ability to repay its obligations based on the strength of its revenues and the capacity of the underlying population to afford the cost of borrowing. Maintaining an appropriate level of debt affordability is crucial for ensuring long-term fiscal sustainability and economic competitiveness while investing in projects necessary to deliver essential public services.

A. Direct Net Debt per Capita

This ratio measures the burden of debt placed on the population supporting the debt and is widely used by analysts as a measure of an issuer’s ability to pay its debt through its current levels of tax revenues. Direct Net Debt includes General Government debt portion of the City’s debt obligations less any sinking fund accumulations. The ratio of Direct Net Debt per Capita is calculated by dividing Direct Net Debt by the City’s population.

DEBT – GOVERNMENTAL (continued)

Capital improvement needs tend to grow along with the population. Debt levels that grow at the same pace as the City’s population result in a constant debt per capita. When debt growth exceeds population growth, debt per capita increases, providing a warning that debt levels are growing relative to the population.

Population ⁽¹⁾	Direct Net Debt ⁽²⁾	Net Direct Debt per Capita
34,674	\$81,199,136	\$2,342

(1) U.S. Bureau of Labor Statistics Estimate (September 2017)

(2) Direct net debt is as of October 1, 2018

B. Direct Net Debt to Property Value

This ratio measures direct debt levels against the property tax base. It provides an indication of the burden that direct debt places on property owners within the City. The ratio of Direct Net Debt to Property Value is calculated by dividing Direct Net Debt by the taxable assessed value of properties within the City.

The City strives to maintain the Direct Net Debt to Property Value ratio at or below the standard median of 1.50% for cities of comparable size as published by Moody’s Investor Service.

Property Value ⁽³⁾	Direct Net Debt ⁽²⁾	Direct Net Debt to Property Value
\$5,095,954,732	\$81,199,136	1.60%

(3) Riviera Beach Final Taxable Value for Tax Year 2018

C. Overall Net Debt Burden

This ratio measures overall debt levels against the property tax base. It provides an indication of the overall burden that debt places on property owners within the City. The Overall Net Debt Burden ratio is calculated by dividing Overall Net Debt by the taxable assessed value of properties within the City. Overall Debt includes direct debt of the City plus the debt of overlapping and underlying units of local government that share the City’s tax base.

The City strives to maintain the Overall Net Debt Burden ratio within the City at or below the standard median of 2% for cities of comparable size as published by Moody’s Investor Service.

Property Value ⁽³⁾	Total Net Debt ⁽⁴⁾	Overall Net Debt Burden
\$5,095,954,732	\$162,672,740	3.19%

(4) Total net debt includes the outstanding debt for Palm Beach County and Palm Beach County School Board for fiscal year ended 2017

D. Debt Service as a percentage of Operating Expenditures

This ratio measures the amount of the budget that must be allocated to debt service. The City adheres to a debt management strategy that achieves the goal of limiting annual net debt service expenditures to 20% of the total budget.

FY 2019 Operating Expenditures	Annual Gross Debt Service	Gross Debt Service to Operating Expenditures
\$74,994,567	\$6,944,139	9.26%

DEBT – GOVERNMENTAL (continued)

Bond Ratings

Fitch Ratings			General obligation bonds, are backed by the ‘full faith and credit’ of the issuer, with no specific project identified as the source of funds. While the City does not have any general obligation debt, certain underlying and implied ratings have been given to the City by the Nationally Recognized Statistical Ratings Organizations (rating agencies).
Long-Term Issuer Default Rating ^a	AA		

Outstanding Debt

Public Improvement Revenue Bonds ^b	AA-	In April 2017, Fitch upgraded the City’s Issuer Default Rating and the rating on the City’s non-ad valorem backed (NAV) revenue bonds based on the application of Fitch’s revised criteria for U.S. tax-supported ratings published in April 2016, which includes a more focused consideration of economic factors and on the City’s improved credit fundamentals.
Public Improvement Revenue Bonds (Taxable) ^b	AA-	

Rating Outlook

Stable		The rating reflects the City’s moderate long-term liability burden, solid expenditure flexibility, expectations for strong financial performance throughout the economic cycle, and strong revenue growth prospects. The City’s liquidity has recovered strongly since the great recession as the City has pursued policies intended to bolster financial flexibility by reducing outstanding receivables and re-building general fund cash. The tax base also shows signs of a strong recovery, partly driven by construction of a new electrical generating plant.
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^a Upgraded from ‘A+’ on March 30, 2017

^b Upgraded from ‘A’ on March 30, 2017

Key Rating Drivers

Economic Resource Base - The City benefits from being home to the Port of Palm Beach (port revenue bonds [BBB–/Stable]), which handles substantial cargo shipments along with cruise ship traffic. Major employers include companies with a connection to the shipping industry, including Tropical Shipping, food distributor Cheney Brothers, and Pepsi Cola Bottling, Inc. Resident wealth levels are below average for the county, but roughly even with those of Florida and the U.S. as a whole. The City’s poverty rate ranges close to 25%, well above the county’s average.

Revenue Framework: ‘aaa’ factor assessment - Fitch expects the City’s tax and fee revenues to expand in line with U.S. GDP, consistent with historical experience. The City’s independent revenue-raising flexibility is high as the operating millage rate is well below statutory limits and elected leaders have broad power to impose new taxes and fees.

Expenditure Framework: ‘aa’ factor assessment - City expenditures will likely grow in line with, or slightly faster than, the natural rate of revenue growth in the absence of policy action. Employee salaries and benefits and capital spending constitute the City’s major cost centers. Control over spending is solid as carrying costs were somewhat elevated but still moderate at 18.3% of government spending in 2015.

Long-Term Liability Burden: ‘aa’ factor assessment – The City has a moderate long-term liability burden. The City’s direct and overlapping debt and unfunded employee pension obligations equaled 13% of resident personal income as of 2015. Fitch expects this metric will remain stable over time as the City has limited new debt issuance plans and employee pensions are almost fully funded following issuance of pension obligation bonds in 2015.

DEBT – GOVERNMENTAL (continued)

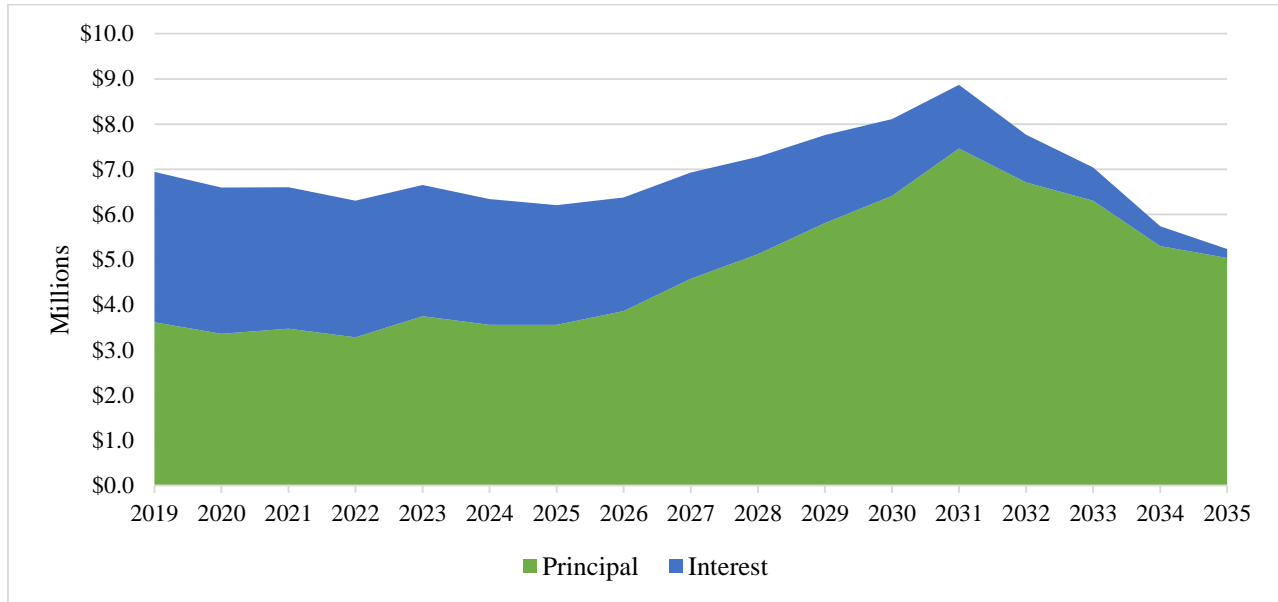
Operating Performance: ‘aa’ factor assessment – The City’s very strong gap-closing capacity is derived from its broad revenue-raising powers combined with adequate control over expenditures, which Fitch believes would allow the City to retain a high degree of financial flexibility in a modest U.S. downturn scenario. The City’s fiscal reserves are healthy and liquidity has improved since the time of Fitch’s previous rating review. Riviera Beach keeps up with all statutorily required payments.

Debt Position

The City has historically had conservative debt guidelines. In 2014, the City began to implement an aggressive capital improvement program, reduce its unfunded accrued liabilities associated with pension obligations, and refinance existing debt obligations. The City established a debt management policy of measuring the impact of debt service requirements on the strategic finance plan. Key debt ratios, such as direct net debt per capita and debt service as a percentage of operating expenditures compare favorably with the targets established in the City’s debt management policy.

DEBT – GOVERNMENTAL (continued)

General Government Debt Principal and Interest Payments by Fiscal Year



Governmental Debt Payment Schedule by Fiscal Year

Fiscal Year	Total Debt	Principal	Interest	Required Appropriation
FY 2019	\$81,199,136	\$3,616,455	\$3,327,683	\$6,944,138
FY 2020	77,582,681	3,362,582	3,235,413	6,597,995
FY 2021	74,220,099	3,469,946	3,137,041	6,606,987
FY 2022	70,750,153	3,282,392	3,025,945	6,308,337
FY 2023	67,467,761	3,747,761	2,908,570	6,656,331
FY 2024	63,720,000	3,560,000	2,783,099	6,343,099
FY 2025	60,160,000	3,555,000	2,650,549	6,205,549
FY 2026	56,605,000	3,865,000	2,510,737	6,375,737
FY 2027	52,740,000	4,580,000	2,348,917	6,928,917
FY 2028	48,160,000	5,120,000	2,158,452	7,278,452
FY 2029	43,040,000	5,810,000	1,945,977	7,755,977
FY 2030	37,230,000	6,415,000	1,696,231	8,111,231
FY 2031	30,815,000	7,460,000	1,409,190	8,869,190
FY 2032	23,355,000	6,710,000	1,052,658	7,762,658
FY 2033	16,645,000	6,305,000	735,071	7,040,071
FY 2034	10,340,000	5,300,000	438,546	5,738,546
FY 2035	5,040,000	5,040,000	193,924	5,233,924

DEBT – ENTERPRISE

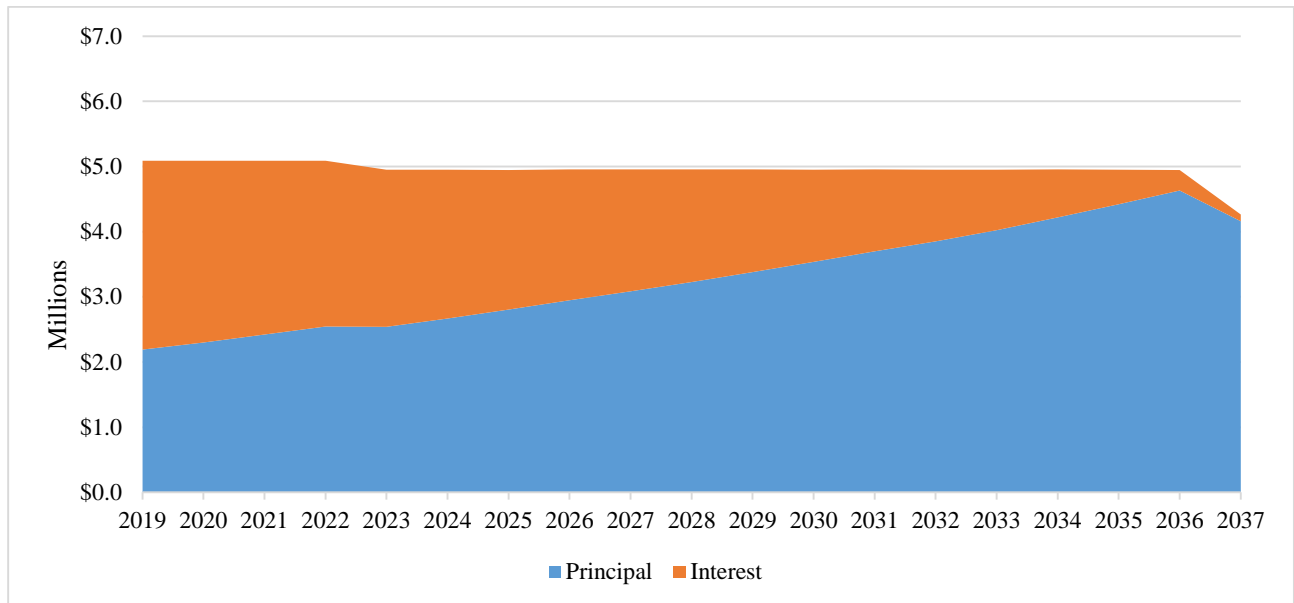
Enterprise Debt Ratios

The following provides the description and targets established for the City’s enterprise funds and the actuals as of September 30, 2017:

Description	Target	Actual
Debt Service Coverage		
Test #1 (as a percentage of Maximum Annual Debt Service)		
Goal / Target – Water and Wastewater	120% minimum	294%
Goal / Target - Stormwater	120% minimum	144%
Test #2 (Required Transfers)		
Goal / Target – Water and Wastewater	100% minimum	295%
Goal / Target – Stormwater	100% minimum	144%
Weighted Average Maturity of Debt Program		
Water and Wastewater	25-year maximum	14 years
Stormwater	25-year maximum	12 years
Variable Rate Debt as a percentage of Total Debt		
Water and Wastewater	25% maximum	0%
Stormwater	25% maximum	0%
Pay-as-you-go Funding for Renewal and Replacement as a percentage of Operating Revenues:		
Water and Wastewater	10% minimum	12.22%
Stormwater	10% minimum	19.48%
Emergency Reserve as a percentage of Operating Revenues:		
Water and Wastewater	20% minimum	218.00%
Stormwater	20% minimum	36.72%

DEBT – ENTERPRISE (continued)

Enterprise Debt Principal and Interest Payments by Fiscal Year



Enterprise Debt Payment Schedule by Fiscal Year

Fiscal Year	Total Debt	Principal	Interest	Required Appropriation
2019	\$62,657,917	\$2,189,486	\$2,901,014	\$5,090,500
2020	60,468,431	2,298,158	2,789,616	5,087,775
2021	58,170,273	2,422,551	2,668,099	5,090,650
2022	55,747,722	2,547,722	2,540,053	5,087,775
2023	53,200,000	2,540,000	2,410,356	4,950,356
2024	50,660,000	2,670,000	2,280,106	4,950,106
2025	47,990,000	2,805,000	2,143,231	4,948,231
2026	45,185,000	2,950,000	2,006,759	4,956,759
2027	42,235,000	3,085,000	1,870,575	4,955,575
2028	39,150,000	3,230,000	1,727,075	4,957,075
2029	35,920,000	3,380,000	1,575,850	4,955,850
2030	32,540,000	3,535,000	1,415,563	4,950,563
2031	29,005,000	3,700,000	1,256,913	4,956,913
2032	25,305,000	3,850,000	1,101,800	4,951,800
2033	21,455,000	4,025,000	928,188	4,953,188
2034	17,430,000	4,220,000	734,663	4,954,663
2035	13,210,000	4,420,000	531,203	4,951,203
2036	8,790,000	4,630,000	317,422	4,947,422
2037	4,160,000	4,160,000	104,000	4,264,000

DEBT – ENTERPRISE (continued)

Bond Ratings



Fitch Ratings

Outstanding Debt

Water and Sewer Revenue
Refunding Bonds, 2014
A+

Water and Sewer Revenue
Bonds, 2016
A+

Rating Outlook

Stable

Capital spending is expected to be rigorous during and beyond the current five-year forecast.

Future Rate Uncertainty – Charges for combined service are considered regionally competitive but somewhat elevated relative to the City’s median household income. Recently implemented rate increases have been sizeable and are approved through 2019. To sustain strong financial results and meet capital needs, additional increases may be needed.

Somewhat Weak Service Territory – The local economy is somewhat limited and demographic indicators low. The City’s top employers are fairly concentrated, although its location within Palm Beach County’s deep and diverse employment base and the system’s strong liquidity somewhat mitigate these concerns.

Strong Financial Performance – Robust annual cash flows have led to consistently strong debt service coverage for the past five years, yielding additional funding available for capital spending and an improved liquidity position. FY 2017, debt service coverage was a strong 3.1x, with approximately \$37 million in unrestricted cash and equivalents equaling over 1,000 days’ of operations. The district’s operating margin was 51%. Leading to an almost \$9 million increase in net position. Ongoing rate increases and cost controls have successfully offset coincidental increases in annual debt service, wholesale sewer treatment costs, and in lieu of tax payments to the City.

The district’s performance compare favorably to Fitch’s ‘A’ category medians. As forecast by management, debt service coverage (ranging between 2.5 x and 3.3 x through FY 2022) and liquidity should continue to exceed Fitch’s medians. However, substantial capital investment is likely to reduce financial flexibility, and thus weaken debt service coverage and liquidity metrics in the intermediate term.

In June 2018, Fitch affirms Riviera Beach Utility Special District refunding and revenue bonds, series 2014 and 2016 at A+. The bonds are secured by and payable from a senior lien pledge of the net revenues of the City’s water and sewer utility system. The following are the highlights from the Fitch Ratings report.

Key Rating Drivers

Strong Finances - The system’s financial profile has been strong for the past several years, as evidenced by strong cash flows, high debt service coverage and robust liquidity. Fitch expects some decline in liquidity as the utility’s spending program is realized.

Manageable Debt Burden – Fitch believes the system’s current debt burden is manageable and on par with similarly rated water and sewer water utility systems.

Potential Long-term Capital Plan Pressure – The district’s updated five-year capital improvement plan addresses deferred maintenance and water quality improvements guided by a comprehensive master plan.

SECTION V

REVENUES

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GOVERNMENTAL FUNDS

GENERAL FUND

GOVERNMENTAL REVENUES

General Fund Revenues

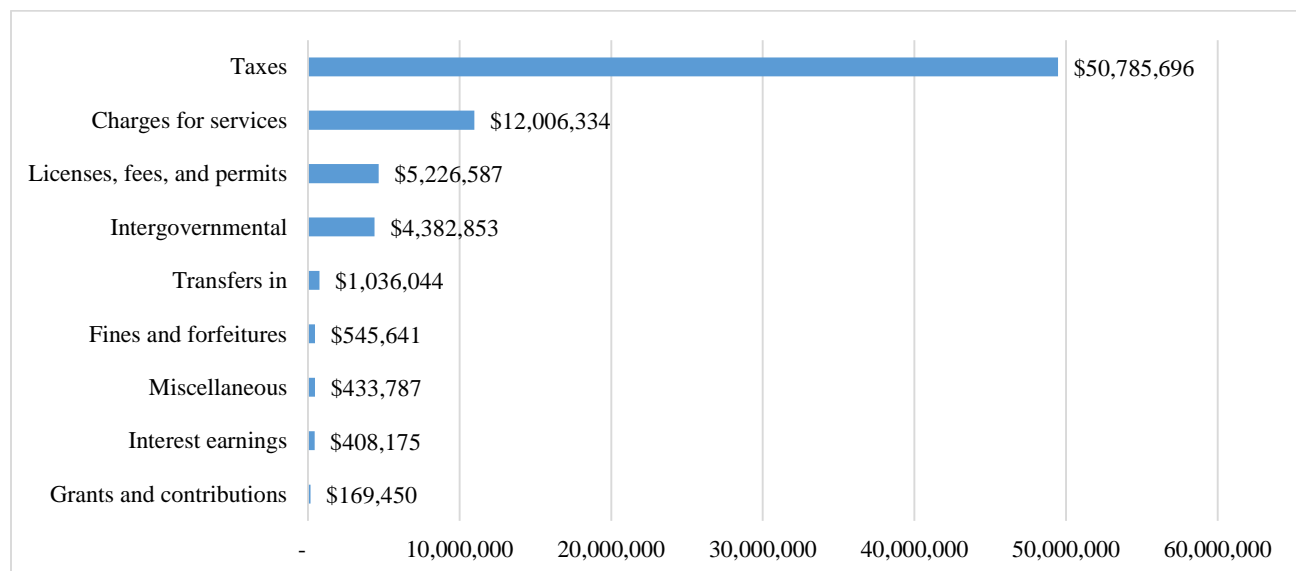
The City's revenues are categorized as taxes, licenses, fees and permits, intergovernmental, charges for services, fines and forfeitures, interest, miscellaneous, and grants and contributions and are recorded in the General Fund. Property taxes comprise the largest revenue source for the General Fund, representing 57% of total General Fund revenues budgeted for in FY 2019. Other major governmental revenue sources include franchise fees, sales tax, fuel tax, revenue sharing, and utility and communication service taxes.

General Fund Revenue Summary

The following is a summary of revenues for the General Fund.

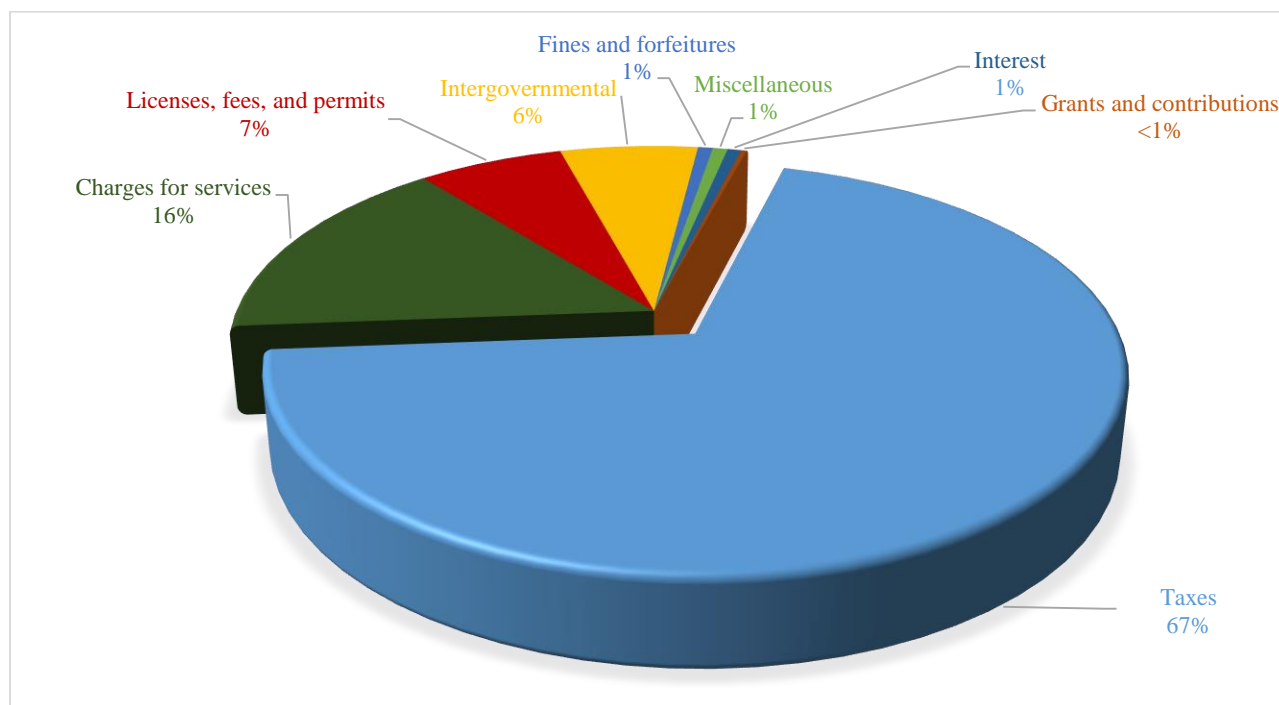
Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Taxes	\$48,214,773	\$49,469,889	\$50,785,696	67.72%
Licenses, fees, and permits	5,489,225	4,665,289	5,226,587	6.97%
Intergovernmental	4,173,986	4,399,771	4,382,853	5.84%
Charges for services	10,022,554	10,975,231	12,006,334	16.01%
Fines and forfeitures	782,623	474,647	545,641	0.73%
Interest earnings	289,961	435,000	408,175	0.54%
Grants and contributions	290,406	176,037	169,450	0.23%
Miscellaneous	1,405,763	473,931	433,787	0.58%
Transfers in	709,403	754,821	1,036,044	1.38%
Total revenues	\$71,378,694	\$71,824,616	\$74,994,567	100.00%

FY 2019 Operating Budget – Revenues by Category : \$74,994,567



GOVERNMENTAL REVENUES - LICENSES, FEES, AND PERMITS

FY 2019 Revenues - Taxes: \$50,785,696



Taxes comprise 68% of the total revenues for the City. The table below itemizes the City's tax revenues.

Taxes by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Property taxes	\$40,166,337	\$40,933,873	\$42,403,307	83.49%
Property taxes - delinquent	215,337	485,000	440,291	0.87%
First local option fuel tax	542,643	555,737	557,161	1.10%
Utility tax - electricity	3,366,657	3,365,056	3,432,357	6.76%
Utility tax - water	1,202,323	1,291,485	1,277,315	2.52%
Utility tax - gas	193,968	155,000	166,470	0.33%
Simplified communications tax	1,041,524	998,666	1,112,281	2.18%
Local business taxes	1,485,984	1,685,072	1,396,514	2.75%
Total Taxes	\$48,214,771	\$49,469,889	\$50,785,696	100.00%

Ad Valorem Taxes

The primary source of revenue for the City is ad valorem property taxes which are levied against the taxable value of real and personal property. The Council sets the millage rate for the tax before October 1 each year. One mill is \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to a property's most recent taxable assessed value. Taxable assessed value equals total assessed value (taking into account the Save Our Homes restrictions on value increases on homesteaded property) less exemptions (such as the \$50,000 Homestead exemption, additional low-income senior exemption and disability exemptions.)

Property tax revenues for the FY 2019 budget are based on an assessed property value of \$5.1 billion as of July 2018 as provided by the Palm Beach County Property Appraiser's Office with a millage rate of 8.4520

GOVERNMENTAL REVENUES - LICENSES, FEES, AND PERMITS

generating property tax revenues of \$42.4 million. Since the real estate recovery, the City has experienced increases in property values of \$3.2 billion in FY 2012 to \$5.1 billion FY 2019, an increase of 61% which is mainly from the improvements to the Florida Power & Light (FPL) power plant during FY 2016. The City expects that the property values will increase at a very modest rate over the next few years.

The proposed FY 2019 millage rate of 8.4520 mills remains the same as the two prior fiscal years. Discounts are offered to property owners to encourage early payment, according to the following schedule: 4% if paid in November, 3% if paid in December, 2% if paid in January, and 1% if paid in February.

FY 2019 revenue projections are based on the City's assessed table value and millage rate of 8.452 mills.

Ad Valorem Taxes - Delinquent

Ad valorem taxes become delinquent on April 1st following the year in which they are assessed. On or before June 1st, tax certificates are offered at auction on delinquent properties. Proceeds from tax certificates sold are recorded as current taxes. Taxes on the unsold tax certificate properties are considered delinquent and any subsequent collections are recorded as delinquent taxes.

Local Option Fuel Taxes

The City is authorized by Florida Statutes to levy up to twelve-cents per gallon of local option fuel taxes. The Florida Department of Revenue administers, collects, and enforces local option fuel taxes. These taxes are authorized by an ordinance adopted by a majority vote of the governing body of the county or by voter referendum. Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes the funds to cities and counties monthly via electronic funds transfer, after a general revenue service charge is deducted.

First Local Option Fuel Tax - The first tax is one to six cents levy on every net gallon of motor and diesel fuel sold within a county. The proceeds, generally, may be only used to fund transportation related expenditures. For FY 2019, the City's distribution percentage is 1.4588%.

Second Local Option Fuel Tax - The second tax is one to five cents levy on every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. The proceeds may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan. For FY 2019, the City's distribution percentage is 0.9195%.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

Public Service Taxes

Public service taxes is locally imposed by the City under Chapter 166, Florida Statutes. Utility service taxes are levied on the customer of a utility for the use of utilities within the City's corporate limits on six utility services: natural gas, LP gas, manufactured gas, electric, water, and fuel oil/kerosene. The City levels a public service tax on the following utilities:

Electricity - The City assesses a flat 10% tax on electric utility payments made within the City, through FPL, based on the sale and use of electricity per utility customer. According to Section 166.231, Florida Statutes, as amended, allows a municipality to be exempt from public service tax, the first 500 kilowatts of electricity per month purchased for residential use. However, the City does not grant such exemption. FP&L charges are made up of a base rate and a fuel rate. The City receives no tax on fuel rate increases, only increases to the base rate. When fuel rates increase there is no effect on City's electric utility tax revenue because fuel rate increases

GOVERNMENTAL REVENUES - LICENSES, FEES, AND PERMITS

are exempt from utility services tax. The City Code does exclude from public service taxation purchases of the United States, State of Florida and any political subdivision or agency thereof, and recognize churches for use exclusively for church purposes. Payments are made by utility end users through FP&L and passed on to the City in lump sum payments on a monthly basis.

FY 2019 projected revenues are based on historical trends and growth patterns.

Water - The City assesses a 10% tax (current state law maximum) on fees charged by USD for water utility within the City limits. The City collects taxes monthly as part of its normal utility billing cycle.

FY 2019 projected revenues are based on water use and determined through analysis of historical trends and growth projections.

Fuel - The City assesses a 10% tax (current state law maximum) and a rate of \$0.04 per gallon on the sale natural gas within the City limits.

Payments are made by utility end users, primarily through Florida Public Utility, and remitted to the City in lump sum payments.

FY 2019 projected revenues are based on the sale of gas and determined through analysis of historical trends and growth projections.

Communications Services Tax

The Communications Services Tax (CST) Simplification Law, implemented October 1, 2001, consolidates taxes imposed on retail sales of communications services. The tax is comprised of a state portion and a local portion. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold. Communications services tax is imposed on each sale of communications services in Florida. Examples of communications services include, but are not limited to cable and satellite television, video and music streaming, telephone, including Voice-over-Internet Protocol (VoIP), mobile communications, and similar services. The Florida Department of Revenue maintains a jurisdictional address database to allocate the tax charged to billable customers residing in each municipality.

For municipalities, communication service tax may not exceed 5.10% of the payment received by providers of such communication services from purchasers. However, the maximum rate does not include permitted additions of up to 0.12%, nor do they supersede conversion or emergency taxes as authorized by the Section 202.20, Florida Statutes, as amended, which are in excess of the maximum rate. Under the provision of the City Code, Part II, Article IV, Chapter 18, Section 18-61, the City established a communication service tax rate of 5.22%. FY 2019 projected revenues are based on estimates provided by Florida Department of Revenue.

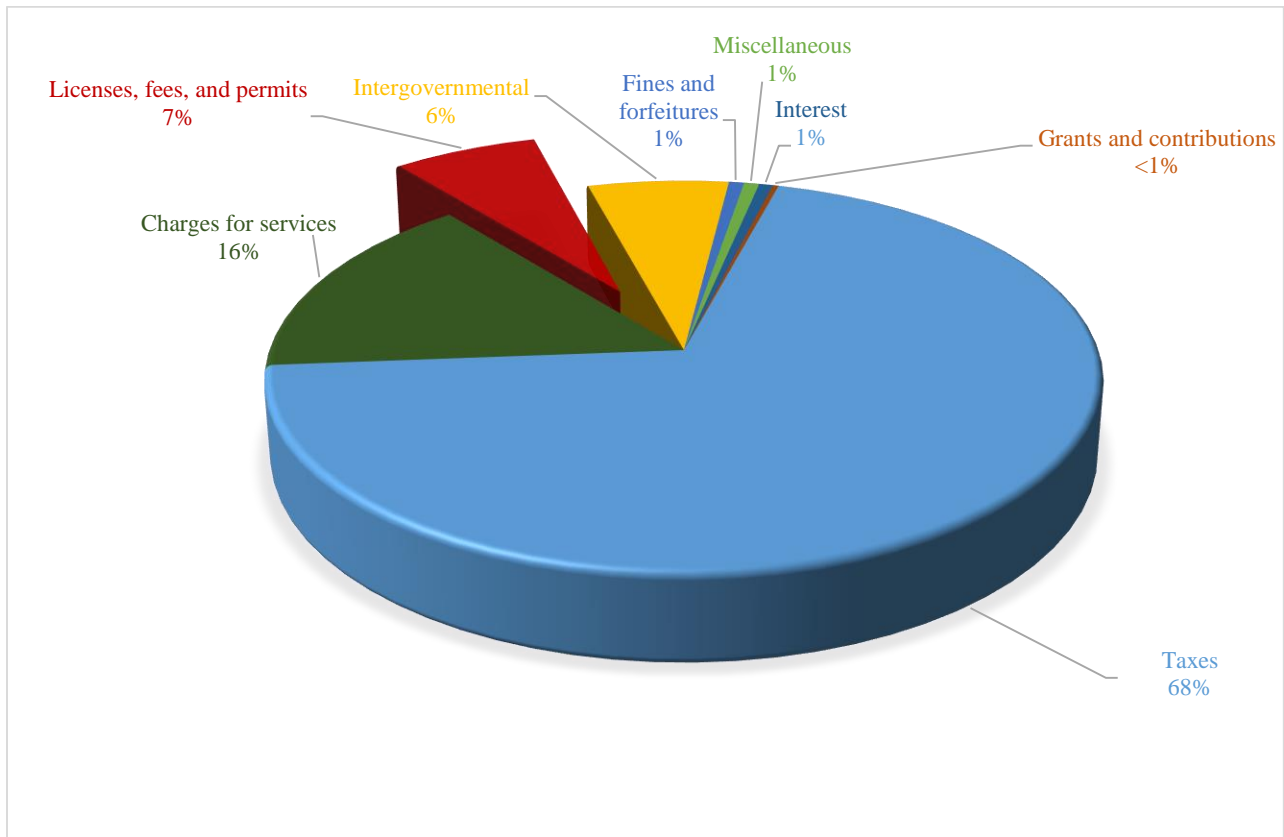
Local Business Taxes

The City levies a local business tax for doing business in Riviera Beach, in accordance with Chapter 205, Florida Statutes. Local business tax certificate is valid for one year, starting October 1st and expiring September 30th of the following year. Certificates not renewed by September 30th are delinquent and subject to applicable penalties. Local business taxes vary depending on the nature of business, number of employees, equipment and seating capacity are a few variables that factor into the amount of business tax due.

FY 2019 projected revenues are based on historical data and economic projections.

GOVERNMENTAL REVENUES - LICENSES, FEES, AND PERMITS

FY 2019 Revenues – Licenses, Fees, and Permits: \$5,226,587



Licenses, Fees, and Permits by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Building permits	\$2,297,328	\$1,469,843	\$1,918,156	36.70%
Building inspections	316,210	\$117,965	159,687	3.06%
Impact fees	4,501	\$22,000	13,921	0.27%
Franchise fees - electricity	2,738,751	3,027,636	3,088,189	59.09%
Franchise fees - gas	35,934	23,703	22,341	0.43%
Radon gas fees	96,500	4,142	24,293	0.45%
Total Licenses, Fees, and Permits	\$5,489,224	\$4,665,289	\$5,226,587	100.00%

Building Permits

The City's Development Services Department provides plan review, issues building permits, performs field inspections, and issues certificates of occupancy to ensure conformance of construction in the City with governing building codes. Building permit fees are set by resolution approved by the Council and are based on the estimated cost of the project.

FY 2019 projected revenues are based on historical data and development activity and projections.

GOVERNMENTAL REVENUES - LICENSES, FEES, AND PERMITS

Building Inspections

Building inspections depend on what is involved in the project. Building inspection fees are set by resolution approved by the Council.

FY 2019 projected revenues are based on historical data and development activity and projections.

Impact Fees

Impact fees are charged to contribute to the costs associated with infrastructure and public services that need to be expanded as a direct result of new development in the growth areas of the City, which require substantial investment and construction of capital facilities before or in conjunction with future development and are determined based on the type of development. Impact fees are used to fund fire rescue, law enforcement, public buildings, roads, libraries, parks and recreation, general government, public safety, and transportation capital improvement projects.

Funds collected from impact fees may only be used to provide for new capital facilities which are necessary as a result of the new development. Impact fees are based on various factors based on land use and building size.

FY 2019 projected revenues are based on economic conditions and development activity and projections.

Franchise Fees - Electricity

Franchise fees are levied on a utility, permitting the utility to operate within the City's geographical boundaries, based on an agreed percentage of total billing. The City grants authorization through a franchise agreement with FPL to provide electrical service in exchange for a monthly fee that reimburses the City for use of public rights-of-way and other public services. This franchise agreement was renewed in FY 2010 at a franchise fee rate of 6%. The agreement with FPL is set to expire during the calendar year for 2040. FPL pays the City 100% of the franchise fees collected by multiplying the franchise fee rate of 6% times net revenues (gross revenues less uncollectibles equal net revenues) monthly.

Payments are remitted monthly to the City by FPL based on customer billings.

FY 2019 projected revenues are based on historical collections and projected consumption of electricity.

Franchise Fees - Gas

Franchise fees are levied on the gross receipts for sale and transportation of natural gas to customers within the City limits. The City entered into a franchise agreement with Florida Public Utilities Company which is set to expire during calendar year 2020.

Florida Public Utilities and other natural gas suppliers pay to the City a rate of 6% and remits payment to the City on a monthly basis.

FY 2019 projected revenues are based on historical collections and projected consumption of natural gas.

Radon Gas Fees

The permit surcharge fee has been in place for many years. In the 1980s, a fee was established for investigating and protecting the public from radon. Radon is an odorless, colorless radioactive gas that can have an adverse effect on people. While many departments and people in the construction industry still refer to the permit

GOVERNMENTAL REVENUES - LICENSES, FEES, AND PERMITS

surcharge as the radon fee, this fee was changed years ago to support the functions of State government related to construction. The fee is required by Florida Statutes to be collected for, in part to the Department of Community Affairs (DCA) to fund the Florida Building Commission and secondly, to fund the Building Code Administrators and Inspectors Board (BCAIB) and the Construction Industry Licensing Board (CILB) Homeowners Recovery Fund, both part of the Department of Business and Professional Regulation (DBPR). These two parts of the overall fee are separate and distinct fees (DBPR and DCA) and must be remitted separately to the two different agencies using the proper method and format established by each.

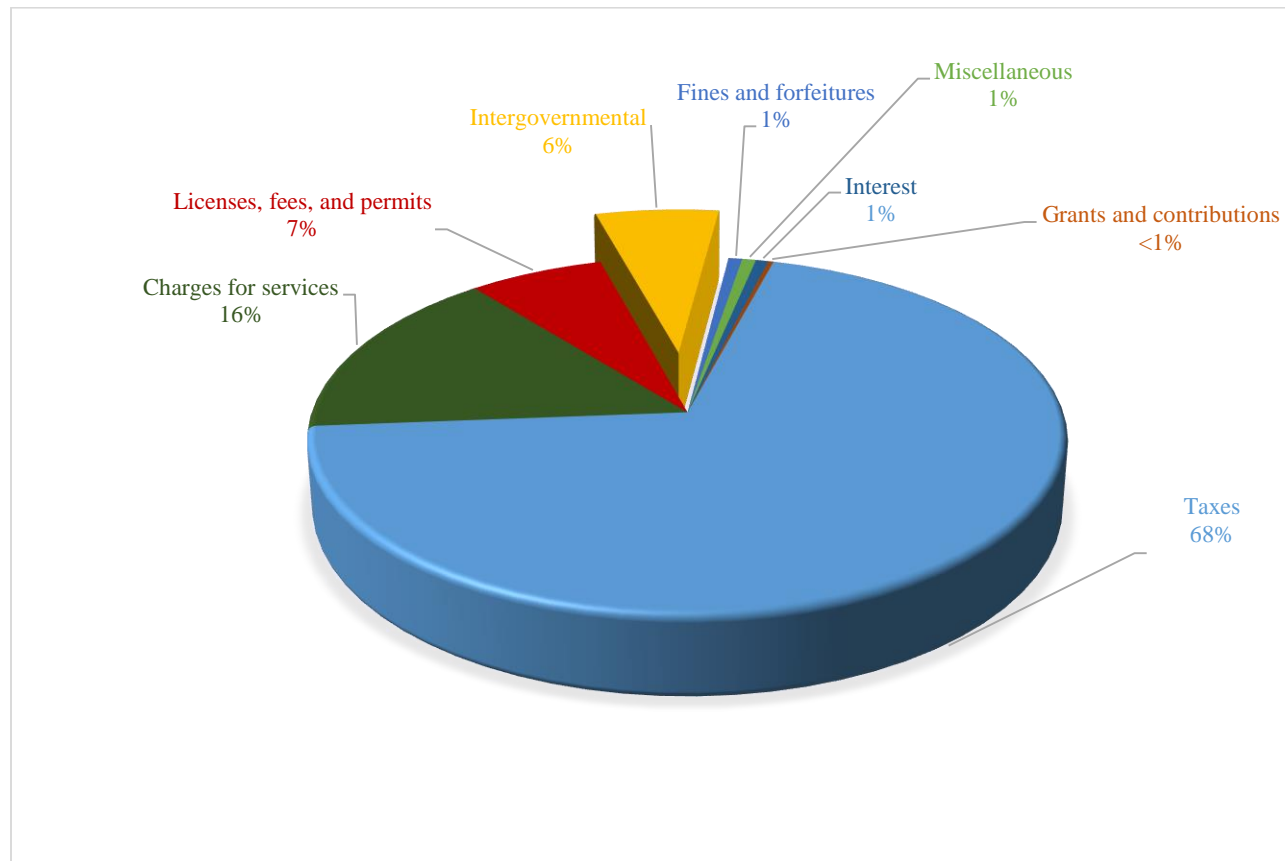
A new fee formula was created based on the amount of fees collected for the enforcement of the Florida Building Code. The owner of a property desiring to perform, or have performed, work under the Florida Building Code is required to pay this fee to the agency issuing the building permit. The agency collecting these fees is then required to submit the fees to the appropriate State Department. Local agencies retain 10% of the funds collected and these funds must be used by that agency's personnel for the involvement in the processes or education related to the Florida Building Code, such as the Code change hearings at the State (FBC) or National (ICC) level.

FY 2019 projected revenues are based on historical data and development activity and projections.

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GOVERNMENTAL REVENUES - INTERGOVERNMENTAL

FY 2019 Revenues – Intergovernmental: \$4,382,853



Intergovernmental by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Sales tax	\$2,676,005	\$2,769,591	\$2,691,083	61.40%
State revenue sharing	1,124,018	1,135,606	1,187,911	27.10%
State sharing - gas tax	28,009	34,120	33,010	0.75%
Alcoholic beverage license tax	19,632	18,268	18,692	0.43%
Firefighter supplemental compensation	17,267	15,559	16,247	0.37%
Mobile home licenses	3,319	4,709	4,790	0.11%
Fire and EMS - Palm Beach Shores	305,736	421,918	431,120	9.84%
Total Intergovernmental	\$4,173,985	\$4,399,771	\$4,382,853	100.00%

Local Government Half-Cent Sales Tax

The primary purpose of the local government half-cent sales tax program is to provide relief from ad valorem and utility taxes, in addition to providing counties and municipalities with revenues for local programs. Authorized in 1982, the local government half-cent sales tax program generates the largest amount of revenue for local government from state sources, distributing a portion of sales tax revenue based on a population-derived allocation formula. Ordinary distributions to eligible municipalities are derived from 8.9744% of net

GOVERNMENTAL REVENUES - INTERGOVERNMENTAL

sales tax proceeds (as of FY 2018) of net sales tax proceeds (.09744 x .06 sales tax rate = \$.005 or half a cent). Emergency and supplemental distributions are only available to select counties that are fiscally-constrained or have a high inmate population. Sales tax monies within the county are earmarked for distribution to the county and each city within the county. The Florida Department of Revenue distributes funds to the City by electronic funds transfer.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

State Revenue Sharing

An allocation formula is used to distribute 1.3409% of sales and use tax collections, 12.5% of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax among the qualifying municipalities. The City's population, sales tax collections, and its relative ability to raise revenue are used in the formula to determine the City's portion. The Florida Department of Revenue distributes funds to the City by electronic funds transfer.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

State Revenue Sharing - Gas Tax

The municipal revenue sharing program is administered by the Department of Revenue, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected and transferred to the Trust Fund. Funds derived from the municipal fuel tax on motor fuel can be used only for the purchase of transportation facilities and road and street rights-of-way; construction and maintenance of roads, streets, bicycle paths, and pedestrian pathways; and other allowable transportation-related expenses. The Florida Department of Revenue distributes funds to the City by electronic funds transfer.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

Alcoholic Beverage License Tax

The City is granted a portion of the funds collected by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages within the City.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

Firefighter Supplemental Compensation

Firefighters are eligible to receive supplemental compensation from the City, if the firefighter has received an associate or bachelor's degree applicable to fire department duties. Funds are appropriated from the Police and Firefighter's Premium Tax Trust Fund to pay the supplemental income of \$50 per month for an Associate degree and \$110 per month for a Bachelor's degree.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

GOVERNMENTAL REVENUES - INTERGOVERNMENTAL

Mobile Home License Tax

The mobile home license tax is an annual license tax levied on all travel trailers and fifth-wheel trailers exceeding 35 feet in length along with all mobile homes and park trailers no matter the length. The license tax can range from \$20 to \$80 depending on vehicle type and length. The Florida Department of Revenue distributes funds to the City by electronic funds transfer.

FY 2019 revenue projections are based on July 1 estimates from Florida Office of Economic & Demographic Research.

Emergency Medical Service - Palm Beach Shores

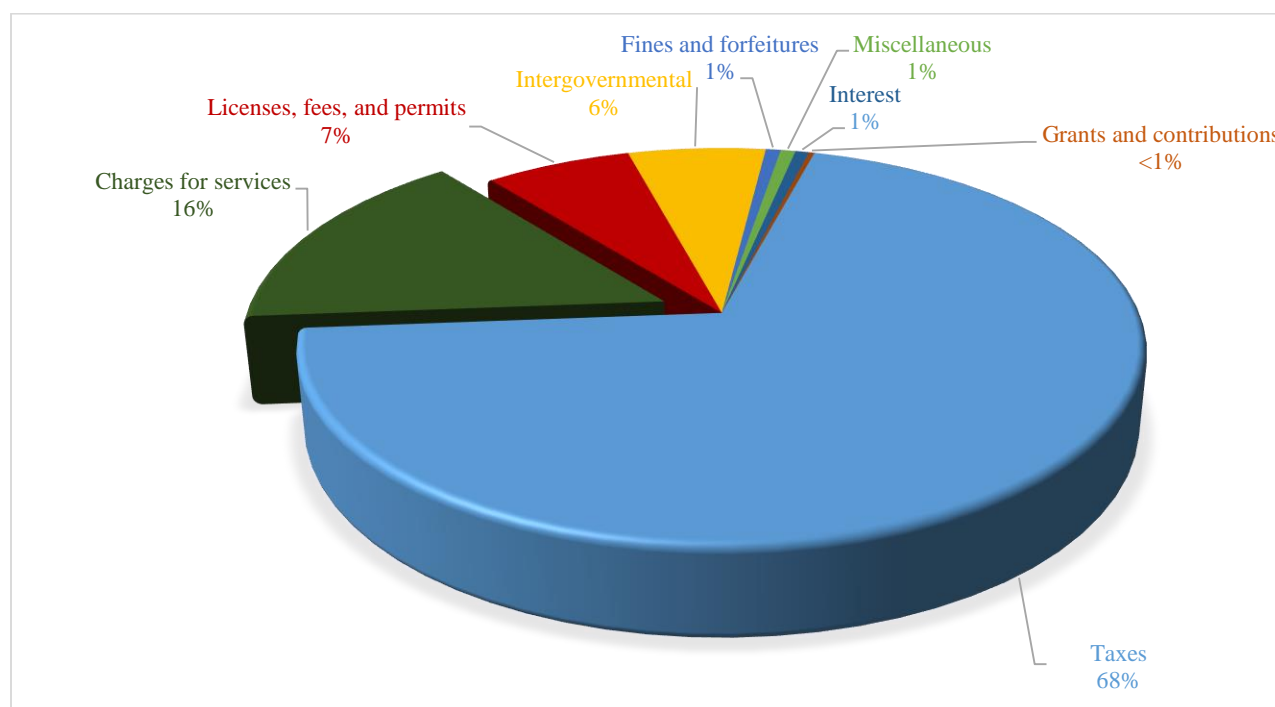
The City entered an interlocal agreement with the Town of Palm Beach Shores to provide emergency medical and supplemental fire protection services. Palm Beach Shores is unable to provide emergency medical services itself and a need exists to supplement its normal day to day fire service. Governmental units are allowed to make the most of their powers by enabling them to cooperate with other municipalities on a basis of mutual advantage according to Section 163.01, Florida Statutes. The agreement with the Town of Palm Beach Shores is set to expire on December 31, 2022.

FY 2019 revenue projections are based on the rate structure as outlined in the Interlocal Agreement between the City and the Town of Palm Beach Shores.

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GOVERNMENTAL REVENUES - CHARGES FOR SERVICES

FY 2019 Revenues – Charges for Services: \$12,006,334



Charges for Services by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Administrative fees-cost allocation charges	\$5,801,013	\$6,653,039	\$7,774,059	64.77%
Payment in lieu of taxes (PILOT)	1,616,472	1,737,920	1,806,219	15.04%
Administrative fees – Waste Management	56,500	60,000	65,000	0.54%
Advanced life support	1,302,415	1,370,922	1,365,691	11.37%
Fire inspection fees	344,856	178,015	139,057	1.16%
Fire prevention services	33,297	21,100	22,192	0.18%
CPR services	490	881	834	0.01%
Police services	312,874	305,000	310,567	2.59%
Development review fees	74,172	110,000	60,413	0.50%
Foreclosure registration	39,800	49,367	49,217	0.41%
Lien search service	149,305	180,000	165,000	1.37%
Election services	103	3,967	6,500	0.05%
Recreation services	244,738	301,096	237,741	1.98%
Library fees	3,159	3,924	3,844	0.03%
Total Charges for Services	\$9,979,194	\$10,975,231	\$12,006,334	100.00%

Administrative Fees - Cost Allocation

On an annual basis, the City develops a full cost allocation plan which is a complete look at the full cost of service of the City's support departments. The cost allocation plan allocates allowable cost of services provided

GOVERNMENTAL REVENUES - CHARGES FOR SERVICES

by Legislative, City Administration, Finance, Legal, Information Technology, Procurement, City Clerk, Fleet Management, Property Maintenance, Human Resources and Risk Management on a centralized basis to the General Fund divisions, grants, USD, Stormwater, and Marina receiving these services. Allowable costs that can be identified to more than one program or division are prorated individually as direct costs using a base most appropriate to the particular cost being allocated that allows for an equitable distribution.

FY 2019 cost allocations are based on the estimated direct costs for FY 2018.

Payment in Lieu of Taxes (PILOT)

Payment in lieu of taxes (PILOT) is a program that partially offsets losses in property taxes due to non-taxable land from the Utility Special District and the City's Marina. Since the City is unable to collect property taxes on City-owned land creating a financial impact, PILOT payments assist the City to carry out vital services such as firefighting, police services, and other services. The PILOT established for USD is 6% of the gross revenues billed during the fiscal year for monthly water and wastewater service charges and commodity charges for sales to customers of the USD.

FY 2019 revenue projections are based on the estimated USD water and wastewater revenues.

Administrative Fees – Waste Management Contract Monitoring

In 2015, the City renewed its Solid Waste and Recycling Collection Franchise Agreement with Waste Management Inc. of Florida (WM). On an annual basis, WM pays a lump-sum fee to the City to monitor the contract for quality assurance to ensure that pick up schedules, clean-up practices, and reasonable quality control measures are adhered to by WM.

FY 2019 revenue projection is based on the current agreement in effect.

Advanced Life Support

The City's Fire Department charges a fee for basic life support and advanced life support emergency medical transport services to emergency facilities via the City's medical rescue units. These fees are charged when an emergency occurs and the City's Fire Rescue unit transports a patient to a hospital. Transported individuals are charged for this service, which may include a transport fee, mileage fee, and oxygen administration fee. The billing and collection elements of this critical service have been outsourced to a third party. Medical billing is an area which requires specialized knowledge of processes and methods created for dealing specifically with the medical and insurance industries.

FY 2019 revenue projections are based on historical data.

Fire Inspection and Plan Reviews

Fire inspection and plan review fees are generated from fire plan review and permit fees provided by the City's Fire Department's Fire Inspectors. These fees are charged and collected as part of the building permit process.

FY 2019 projected revenues are based on historical data and economic development activity and projections.

GOVERNMENTAL REVENUES - CHARGES FOR SERVICES

CPR Services

The City's Fire Department personnel provides CPR classes to residents in the City.

FY 2019 revenue projections are based on the projected number of residents availing of CPR training.

Police Services

The City's Police Department provides security for events and special assignments by scheduling off-duty police officers to provide such security services within the City. The City's Parks and Recreation Department has to the authority to require security personnel as a condition of rental based on the number of patrons/attendees. The Police Chief in conjunction with the Director of Parks and Recreation, if a City recreational facility is being rented, will determine the number of officers required. Off-duty police detail rates are based on the Police Department's fee schedule which includes the hourly rates for the officer, administrative fee, and vehicle.

FY 2019 revenue projections are based on historical data.

Development Review Fees

Development review fees are costs associated with an in-house review of a new or existing project. Fees vary depending on the size of the project.

FY 2019 projected revenues are based on historical data and development activity and projections.

Foreclosure Registration Fees

The City established a registration program as a mechanism to protect neighborhoods from becoming blighted through the lack of inadequate maintenance of abandoned and/or vacated properties subject to a mortgage or properties subject to mortgages that are in default. The registration process requires mortgagees to provide the City with current information for contacting the responsible party to bring the property into compliance with the City's code. The City has established a nonrefundable annual registration fee per property to accompany the registration. The annual fee may be amended by resolution.

FY 2019 revenue projections are based on historical data and economic conditions affecting the local housing market.

Lien Search Service

The City provides electronic access to the City's interests against real property. Reports are typically requested and provided to title companies, search agencies, escrow agents, and other real estate professionals as a regular part of real estate transactions. The City has established a fee for each report which must be paid in advance. The annual fee may be amended by resolution.

FY 2019 revenue projections are based on historical data.

Lot Cleaning Fees

The City has a significant number of vacant lots that are privately owned. It is the responsibility of the vacant lot owner to secure and maintain their property. Unfortunately, not all property owners take the necessary steps to protect and care for their property. Property owner neglect combined with careless tossing of trash and illegal

GOVERNMENTAL REVENUES - CHARGES FOR SERVICES

dumping of bulk trash (such as construction debris) exacerbates the problem. Overtime, the high weeds, trash and otherwise unsanitary conditions of the lot will lower property values and can attract large scale illegal dumping operations which adds to the overall perception of blight in the neighborhood. The City will initiate steps to address the problem and charge the property owner for the cost associated with cleaning the lot. The City places a lien on the property for non-payment of lot cleaning fees.

FY 2019 revenue projections are based on historical data and economic conditions affecting the local housing market.

Election Services

This fee is assessed to individuals interested in running for an elected office with the City. Section 99.093, Florida Statutes, requires that each person seeking to qualify for nomination or election to a municipal office pay, at the time of qualifying for office, an election assessment of 1% of the annual salary of the office being sought in addition to an administrative fee imposed by the City.

FY 2019 revenue projections are based on upcoming elections.

Recreational Activity Fees

Recreational activity fees are received from users of specific services such as, activities fees for sports, facility rental, senior programs and activities, and concessions. Fees are determined based on usage and amount of subsidy the City is willing to bear of providing recreational activities.

FY 2019 revenue projections are based on historical data, economic conditions, and projected number of participants registering for programs and activities.

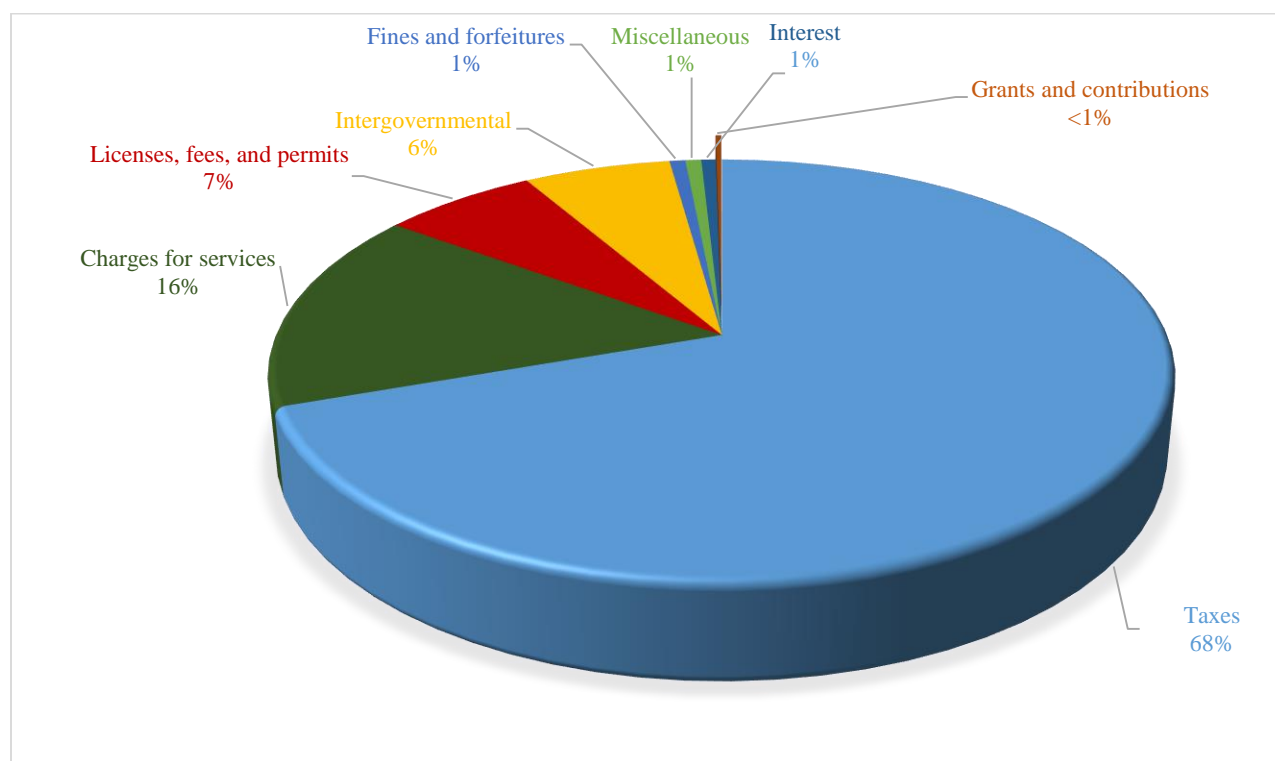
Library fees

The City's Library assesses a fine to patrons who fail to return library materials on or before the due date. Patrons are responsible for the payment of any late fees that accumulate while an item is overdue and lost or damaged library materials.

FY 2019 revenue projections are based on historical data.

GOVERNMENTAL REVENUES - GRANTS AND CONTRIBUTIONS

FY 2019 Revenues – Grants and Contributions: \$169,450



Grants and Contributions by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Reimbursements from FDOT	146,120	\$126,037	\$119,450	70.49%
Donations from private sources	113,630	50,000	50,000	29.51%
Total Grants and Contributions	\$259,750	\$176,037	\$169,450	100.00%

Grants

The City receives grants from federal, state, and local entities to fund certain programs offered through the City. These programs are dependent on the continued financial assistance from federal, state, and local governments. These grants are usually either non-reimbursable grants or expenditure-driven grants. Non-reimbursable grants are usually received up front and recorded as revenue at the time of receipt and not contingent on incurring an expenditure. Expenditure-driven grants are non-exchange transactions which require revenues to be recorded after the expenditures are incurred and are equal to the expenditures.

Roadway Maintenance Reimbursements from FDOT

The City has two maintenance and compensation agreements with Florida Department of Transportation (FDOT) to provide maintenance of the landscaping and lighting along the state roads within the City. Based on the terms of the agreements, the City provides the service and makes a formal request for reimbursement to FDOT based on the charges established in the agreements.

GOVERNMENTAL REVENUES - GRANTS AND CONTRIBUTIONS

FY 2019 revenue projections are based on the rates established in the agreements between the City and FDOT.

Donations and Contributions from Private Sources

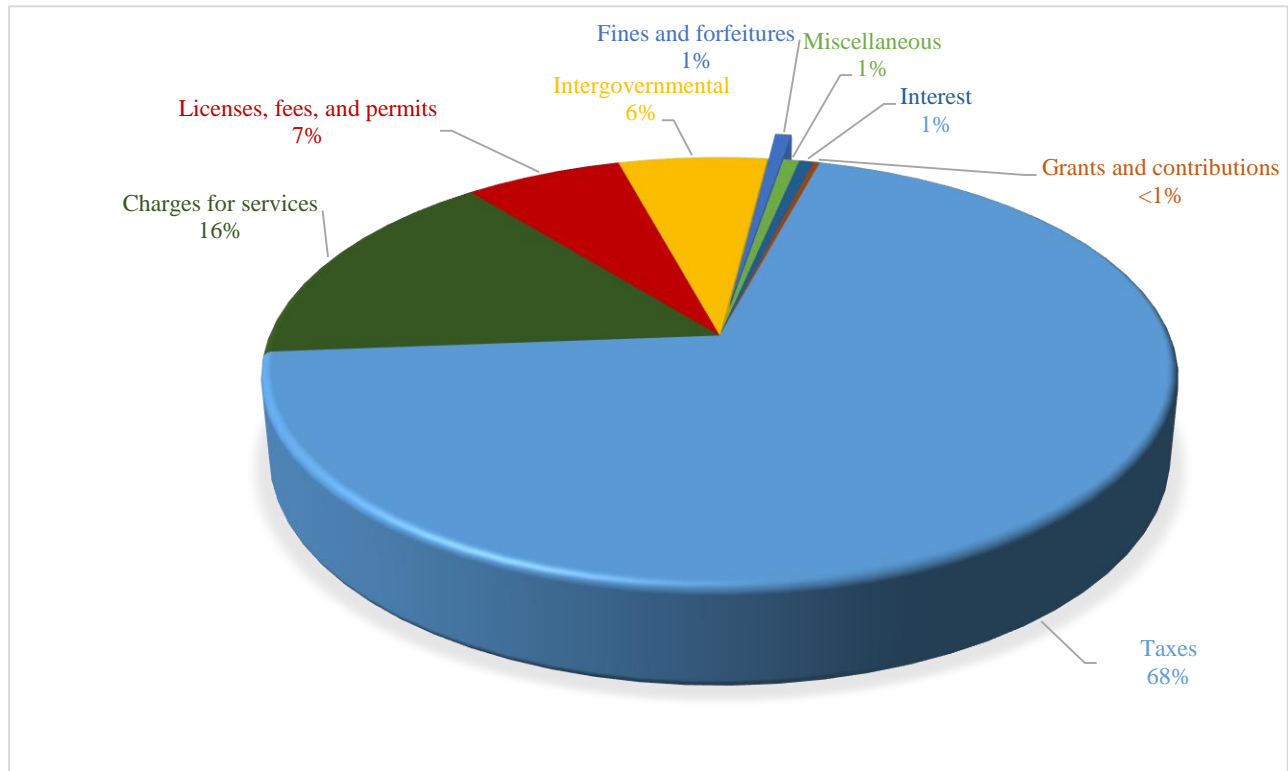
The City receives donations from private sources from time to time to be used for specific activities and programs within the City.

FY 2019 revenue projections are based on historical data.

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GOVERNMENTAL REVENUES - FINES AND FORFEITURES

FY 2019 Revenues – Fines and Forfeitures: \$545,641



Fines and Forfeitures by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Traffic fines	\$115,297	\$125,000	\$123,680	22.67%
Parking fines	1,200	1,000	-	0.00%
False burglar alarm fines	79,500	111,260	46,325	8.49%
Fire alarm fines	3200	636	636	0.12%
Code compliance fines	583,426	236,751	375,000	68.72%
Total Fines and Forfeitures	\$782,623	\$474,647	\$545,641	100.00%

Traffic Fines

The City receives assessments and distributions from the Palm Beach County Tax Collector for its portion of fines, fees, and costs associated with the issuance of citations within the City.

FY 2019 revenue projections are based on historical data and traffic flow considerations within the City.

GOVERNMENTAL REVENUES - FINES AND FORFEITURES

Parking Fines

Parking fines collected from overtime parking citations and handicapped parking citations.

FY 2019 revenue projections are based on historical data.

False Burglar Alarm Fines

The City places responsibility on the alarm user to prevent false burglar alarms. All alarm systems must be registered with the City's Police Department and an annual registration fee is due. Registered users are allowed one false alarm without penalty, within their registration period of one year. False alarm fines are imposed beginning with the second false alarm within a registration period.

FY 2019 revenue projections are based on historical data.

False Fire Alarm Fines

The City imposes a fine for the activation of any fire alarm system by means other than products of combustion (smoke) which is deemed a false alarm activation. Residences are allowed up to three false alarms within twelve months, thereafter, a fine is assessed by the City.

FY 2019 revenue projections are based on historical data.

Code Compliance Fines

The City's Code Compliance Division imposes fines and liens against properties. Code cases, whether initiated by a citizen, code compliance officer, or other City department personnel, are inspected and verified. If a violation exists, the code compliance officer takes action toward voluntary compliance. Warning notices are given, then administrative citations can be issued for a specified fine if the violations are not remedied.

FY 2019 revenue projections are based on historical data and economic considerations

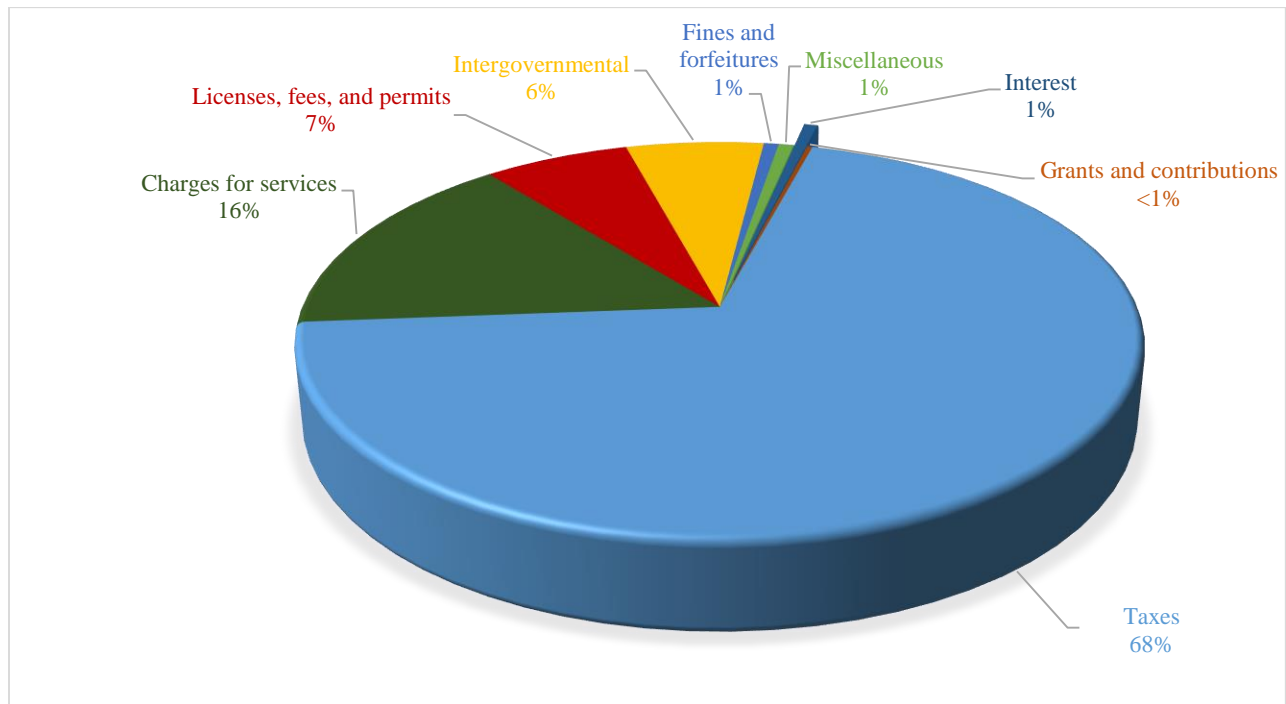
Forfeitures

Forfeitures include the sale of contraband property seized by law enforcement including proceeds from assets seized by law enforcement agencies. This includes funds seized through local investigations and funds received from the sale of locally seized assets.

Revenues are not projected for this source in FY 2019.

GOVERNMENTAL REVENUES - INTEREST

FY 2019 Revenues – Interest: \$408,175



Interest by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Interest	\$285,288	\$400,000	\$405,000	99.22%
Investment - Property tax	1,136	35,000	3,175	0.78%
Total Interest	\$286,424	\$435,000	\$408,175	100.00%

Interest

The City invests its funds in authorized investments as defined in the City's Investment Policy and earns interest on the funds invested and held in interest-bearing deposits and accounts.

FY 2019 revenue projections are based on account balances and economic considerations.

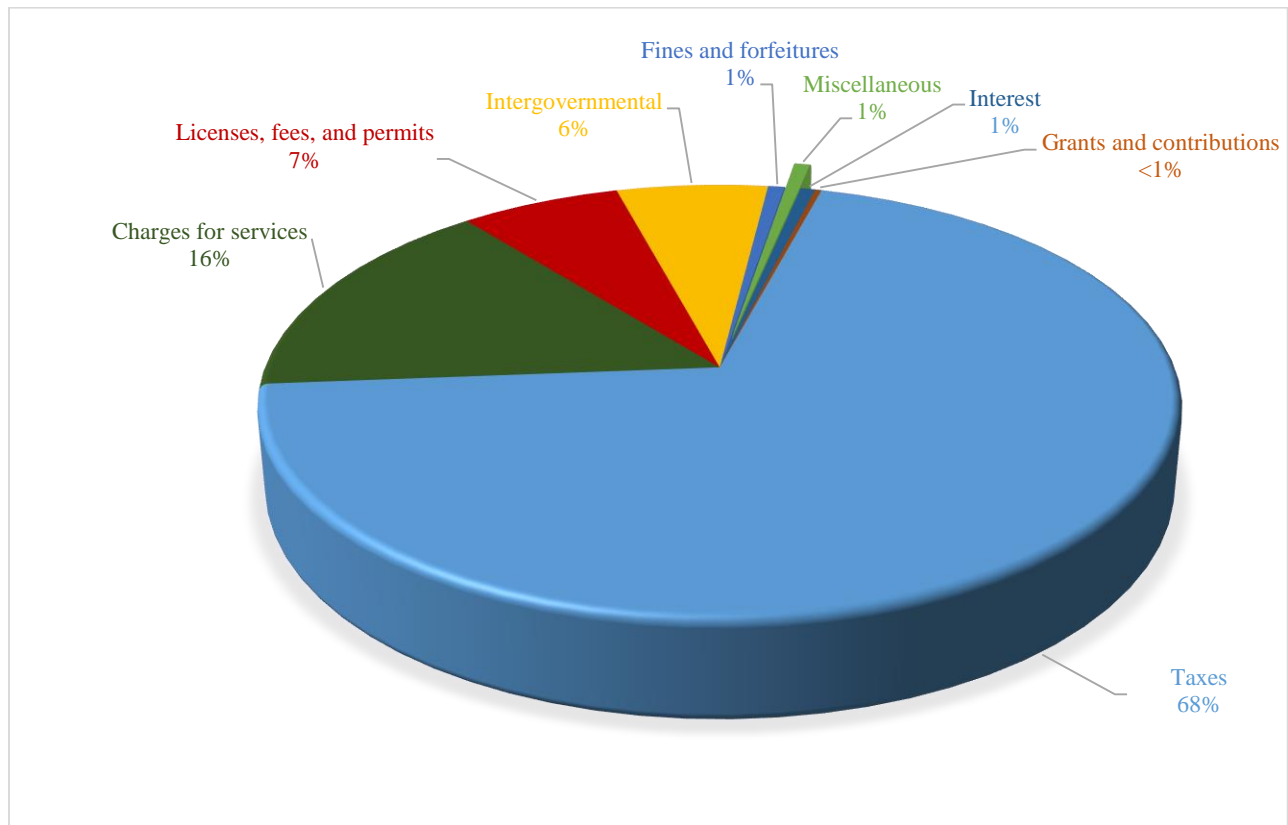
Interest – Property Taxes

The City receives interest payments from the Palm Beach County Tax Collector for interest earned on property tax payments that are due and not paid on time to the City.

FY 2019 revenue projections are based on historical trends.

GOVERNMENTAL REVENUES - MISCELLANEOUS

FY 2019 Revenues – Miscellaneous: \$433,787



Miscellaneous by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Rents and leases	\$490,246	\$313,970	\$307,787	70.95%
Sale of surplus items	127,498	50,000	25,000	5.76%
Settlement payments	357,734	-	-	0.00%
Miscellaneous	507,841	109,961	101,000	23.29%
Total Miscellaneous	\$1,483,319	\$473,931	\$433,787	100.00%

Rents and Leases

Rents and leases for use of City owned property. This includes revenue from the rental and lease arrangements of the City to include the Marina Upland Ground lease with the CRA, bus benches, property at 12th Street, beach mall, parking lot, and police tower.

FY 2019 revenue projections are based on historical trends and economic conditions.

Sale of Surplus Items

Revenues are generated from the sale of surplus items when the City sells its surplus land, vacant lots, and equipment that has a resale value to private individuals or agencies based on market value.

GOVERNMENTAL REVENUES - MISCELLANEOUS

FY 2019 revenue projections are based on historical trends and economic conditions.

Settlement Payments

The settlement of proceeds from the insurance carrier to the City to settle an insurance claim within the guidelines stipulated in the insurance policy.

FY 2019 revenue projections are based on anticipated settlement of insurance claims with the insurance carrier.

Miscellaneous

Miscellaneous revenue is not provided for elsewhere in other revenue accounts.

FY 2019 revenue projections are based on historical trends.

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GOVERNMENTAL REVENUES – TRANSFERS IN

Transfers In: \$1,036,044

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Transfer In - USD	\$616,872	\$655,896	\$925,151	89.30%
Transfer In - SMU	92,531	98,384	110,893	10.70%
Total Transfer In	\$709,403	\$754,280	\$1,036,044	100.00%

Interfund Transfers

During the course of normal operations, it is necessary for the City to enter into transactions among its various funds. These transfers consist of one or more of the following types:

- i. Reimbursements to a fund, which are generally reflected through the allocation of pooled cash accounts, for expenditures or expenses initially made from that fund, are applicable to another fund.
- ii. Transfers in and transfers out, as appropriate, for all interfund transactions are shown as other financial sources or uses.

Interfund transfers are not operating revenues of the General Fund, but are classified as other financing sources.

For FY 2019, the transfers in from USD and SMU are based on the debt service amount due on the City's Taxable Public Improvement Revenue Bonds, Series 2015 which were issued to pay the cost of funding the unfunded accrued liability of the City's three pension plans. USD and SMU employees participate in the City's General Employees' Retirement System. The Transfer In amounts include the principal and interest payments on the City's pension obligation bonds that are applicable to USD and SMU.

REVENUES

ENTERPRISE FUNDS

ENTERPRISE - REVENUES

Enterprise Funds Revenues

Enterprise funds are used to account for business-type activities of the Utility Special District (USD), Stormwater Management Utility (SMU), Solid Waste Collection, and Marina. Enterprise funds charges fees for its services to cover costs.

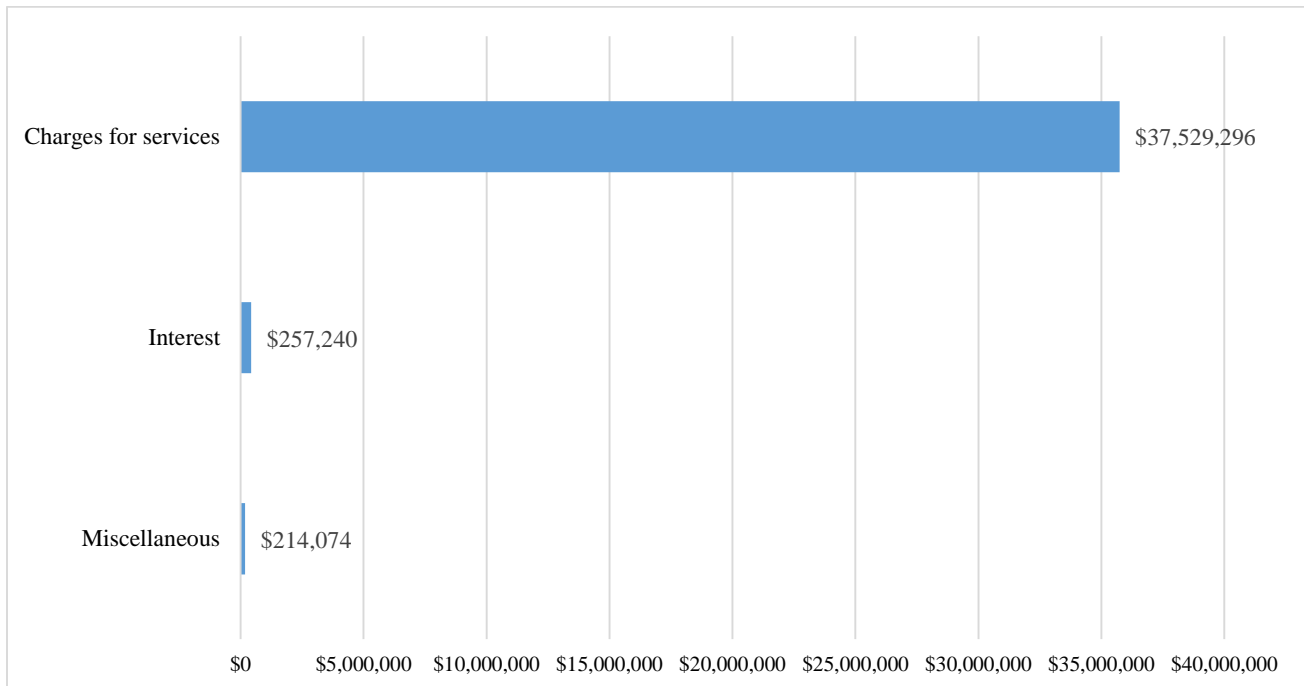
Charges for services is the largest revenue source for the Enterprise funds, representing over 95% of the revenues budgeted for in the Enterprise funds.

Enterprise Funds Revenue Summary

The following is a summary of revenues for Enterprise Funds:

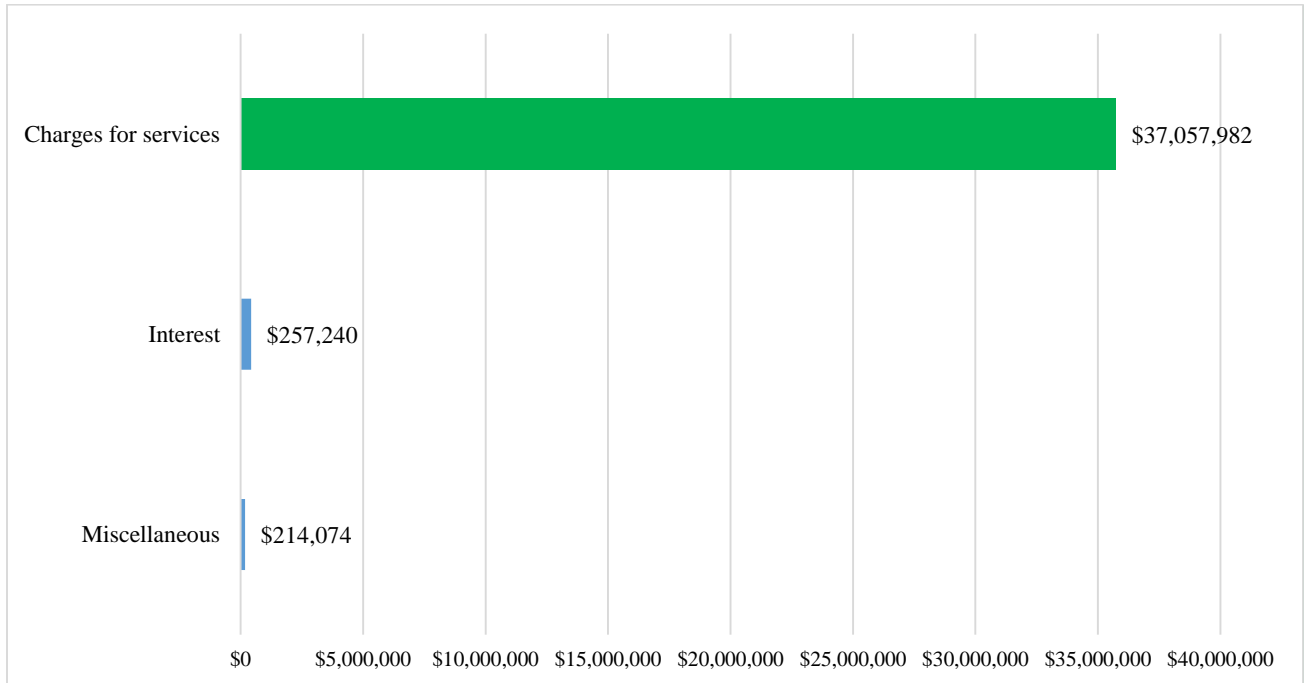
Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Charges for services	\$33,244,256	\$35,741,755	\$37,057,982	98.74%
Miscellaneous	154,764	183,881	214,074	0.57%
Interest	495,175	427,701	257,240	0.69%
Total revenues	\$33,894,195	\$36,353,337	37,529,296	100.00%

FY 2019 Operating Budget – Revenues by Category: \$37,529,296



ENTERPRISE REVENUES – CHARGES FOR SERVICES

FY 2019 Revenues – Charges for Services: \$37,057,982



Charges for Services by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
<u>USD</u>				
Water charges	\$14,598,771	\$16,040,006	\$16,521,206	44.58%
Sewer charges	9,059,266	9,946,780	10,145,715	27.38%
Hydrant rental and fire lines	198,633	169,703	170,000	0.46%
Meter connection fees	42,730	11,759	335,000	0.90%
<u>SMU</u>				
Stormwater management fees	2,823,395	3,180,000	3,180,000	8.58%
Service charges - Mangonia Park	6,223	6,300	6,223	0.02%
<u>Solid Waste Collection</u>				
Solid waste container service	2,261,450	2,410,654	2,434,761	6.57%
Waste Management admin fees	1,503,473	1,694,395	1,711,339	4.62%
<u>Marina</u>				
Dockages fees	1,604,359	1,545,200	1,759,410	4.75%
Fuel sales	144,204	410,798	451,878	1.22%
Miscellaneous charges	1,001,752	326,160	342,450	0.92%
	\$33,244,256	\$35,741,755	\$37,057,982	100.00%

ENTERPRISE REVENUES – CHARGES FOR SERVICES

USD

USD, an enterprise fund, is self-supporting through user fees charged for services. The primary purpose of USD is to provide clean potable water and to safely dispose of wastewater for customers within the corporate limits of the City and certain surrounding communities.

Water and Wastewater charges

In 2015, the Water and Wastewater Revenue Sufficiency and Rate Design Analysis Study was completed which recommended rates, fees, and charges for the water and wastewater systems to meet the near-term expenditure requirements for USD for the five fiscal years ending September 30, 2015 through 2019. The rate structure is designed to accommodate increased operating expenses, debt service, and funding of capital projects. The study's results recommended annual rate adjustments combined for water and wastewater of 14.72% for FY 2018 and 11.64% for FY 2019. USD has the authority to adopt rates and charges. Rate adjustments must be approved by resolution.

Water and wastewater charges are primarily generated by fees paid by customers. These charges include the sale of water and wastewater, connection fees, and other fees and surcharges that are assessed for water and wastewater service.

Water and wastewater charges are billed according to metered gallons used. A fixed charge, based on the size of the meter, is also charged for water and wastewater service which goes toward USD's operating expenses. There are minimum charges associated with water and wastewater services based on the size of the meter. The City bills its customers on a monthly basis.

FY 2019 revenue projections are based on historical data, operating costs, population changes, and economic conditions.

Hydrant Rental

Potable water used for construction purposes or any other approved purpose on a project must pass through a meter with an approved backflow prevention device which is installed on a fire hydrant. USD is responsible for installing construction meters on specific hydrants and bills appropriate fees to the customer.

FY 2019 revenue projections are based on historical data and economic conditions.

Fire Line and Sprinkler Service

USD charges a fee for the installation of water supply serving an automatic fire sprinkler system within the City. Rates are based on the size of the meter.

FY 2019 revenue projections are based on historical data and economic conditions.

Water Meter Installation Fees

USD charges a fee for the installation of a water meter and connection to the water distribution system as requested by a new customer for the initiation of service. The fee includes the cost of a meter installation and the service connection based on the size of the meter.

FY 2019 revenue projections are based on historical data and economic conditions.

Water and Wastewater Impact Fees

Water and wastewater impact fees are imposed on new connections based on the equitable and proportionate share of the cost for (1) water supply, treatment, and transmission facilities; (2) use of wastewater transmission; and (3) use of the ECR treatment facility. The purpose of these fees is to pay for or reimburse the equitable share of the capital costs relating to the construction, expansion, and equipping the water and wastewater systems. Fees are paid by new customers or developments and are based on the Equivalent Residential Unit (ERU).

FY 2019 revenue projections are based on projected new developments.

SMU

SMU charges are used for operating expenses and capital improvements directly related to the management of the stormwater system, including improvements designed to improve water quality in the City's waterway, including the improvement of existing stormwater systems.

Stormwater Management Fees

Charges are included on the City's utility bill. The City has the authority to increase the rate charged for storm water each year

FY 2019 revenue projections are based on historical data and economic development and conditions.

Service Charges - Mangonia Park

The City charges a fee to maintain the canals for the City of Mangonia Park. The City and Mangonia Park has an agreement wherein Mangonia Park pays 20% of the annual cost to maintain the canal. The City bills Mangonia Park twice per year.

Solid Waste Collection

The City has an agreement with Waste Management Inc. (WM) to provide solid waste and recycling collection and disposal services within the City.

Solid Waste Collection Service

Charges for solid waste and recycling collection and disposal services are included in the City's utility bill. Rates vary for residential and commercial customers and are based on the approved rate schedule in the agreement.

FY 2019 revenue projections are based on historical data and economic development and conditions.

Waste Management Administrative Fees

The City is responsible for billing and collecting payments for the collection of solid waste service for both residential and commercial. WM pays the City to provide this service through a collection rate adjustment which applies to the collection portion of the rates. This fee is adjusted annually on October 1 based on the change in the Consumer Price Index (CPI) for (1) fuel and oil and (2) other than fuel and oil.

ENTERPRISE REVENUES – CHARGES FOR SERVICES (continued)

Marina

The City's Marina is managed by Seven Kings Management, a third party company. FY 2018 revenue projections are based on historical data and the number of potential customers.

Dockages Fees

Dockage fees are the primary source of revenue for the Marina, which are charged to a vessel to use the dock. Charges are based on the size of vessel, slip size, type of storage, and rental period.

Fuel Sales

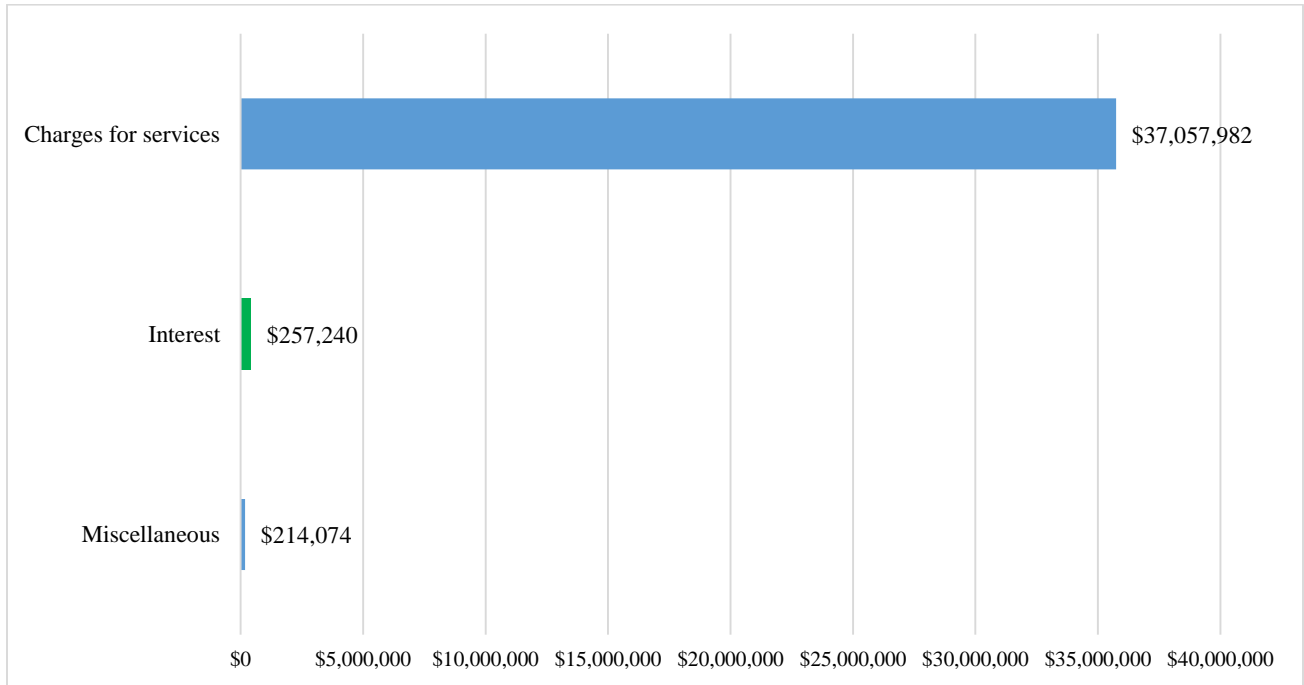
Fuel sales are generated from the sale of fuel at the Marina's dock.

Miscellaneous Charges for Marina Services

Miscellaneous charges include retail sales, parking fees, utility service charges, laundry fees, and other services at the Marina.

ENTERPRISE REVENUES – INTEREST

FY 2019 Revenues – Interest: \$257,240



Interest by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
<u>USD</u>				
Interest	\$446,854	\$377,124	\$200,000	77.75%
<u>SMU</u>				
Interest	17,151	8,700	8,700	3.38%
<u>Solid Waste Collection</u>				
Interest	31,170	31,877	8,540	11.09%
<u>Marina</u>				
Interest	-	10,000	20,000	7.78%
	\$495,175	\$427,701	\$257,240	100.00%

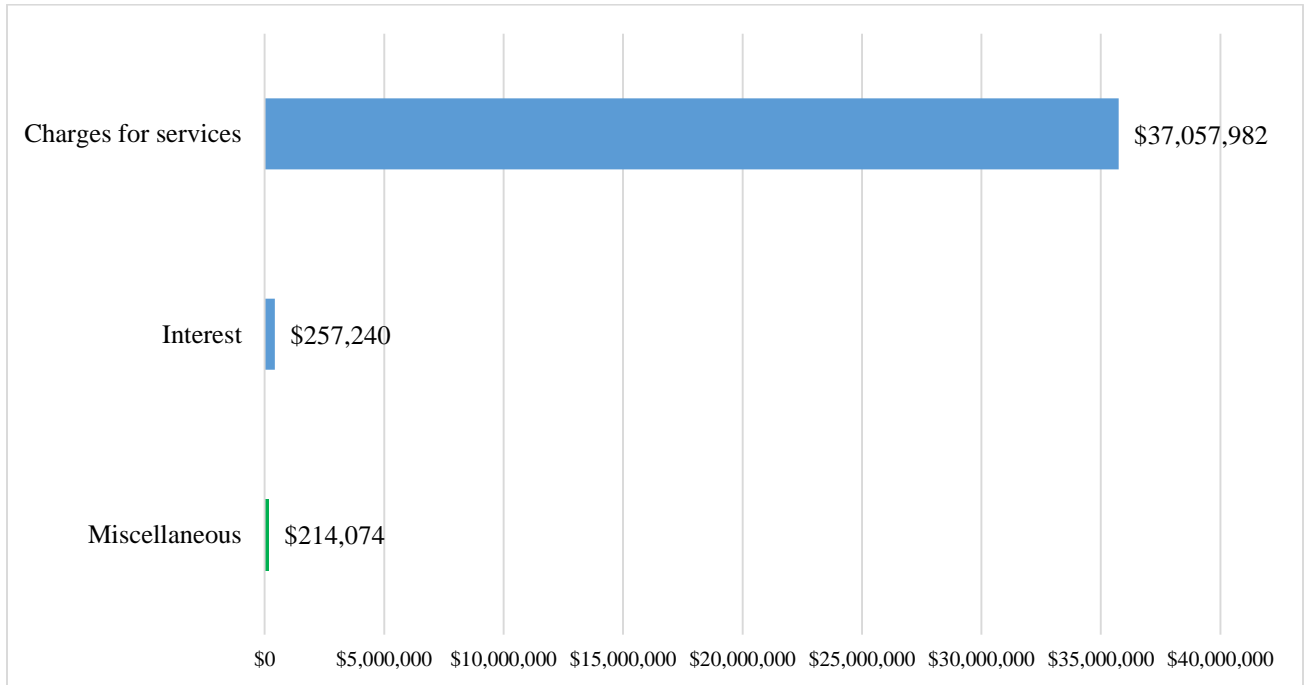
Interest

The City invests its funds in authorized investments as defined in the City’s Investment Policy and earns interest on the funds invested and held in interest-bearing deposits and accounts.

FY 2019 revenue projections are based on account balances and economic considerations.

ENTERPRISE REVENUES – MISCELLANEOUS

FY 2019 Revenues – Miscellaneous: \$214,074



Miscellaneous by Category

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
<u>USD</u>				
Miscellaneous service charges	\$125,681	\$127,807	\$158,000	73.81%
<u>Solid Waste Collection</u>				
Sale of recycled material	29,083	56,074	56,074	26.19%
Total Miscellaneous	\$154,764	\$183,881	\$214,074	100.00%

Miscellaneous Service Charges

USD charges for miscellaneous or customer requested services or specific utility services, which include service charges, turn-on or turn-off charges, late payment charges, meter recheck, reread and meter test, return check charge, and unauthorized connection.

REVENUES

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS REVENUES

Internal Service Funds Revenues

Internal service funds are used to account for services provided to the City departments for risk management and insurance programs, fleet management, and information technology. During FY 2018, the City created two internal service funds for fleet management and information technology.

Internal service funds operate on a cost reimbursement approach which implies break-even each year or over several years. Fleet management and information technology billings are based on the cost allocation plan prepared by the City. However, self-insurance billings include the required amounts for insurance and also includes a reasonable provision for future catastrophe losses.

Insurance Fund

The insurance fund is used for the administration of the City's insurance program, which includes unemployment claims, workers' compensation, property, and general liability insurance. Rather than pay insurance premiums and/or claims directly from the various departments, the insurance fund centralizes risk management activities.

Fleet Management Fund

This fund is used to account for the expenses associated with purchasing and maintaining the City's vehicles.

Information Technology Fund

This fund is used to account for the expenses associated with purchasing the City's computers, monitors, printers, and software systems.

Internal Service Funds Revenue Summary

The following is a summary of revenues for the Internal Service Funds.

Revenue Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
<u>Insurance</u>				
Contributions from Departments	\$3,284,706	\$3,275,745	\$3,438,067	80.51%
Miscellaneous	61,606	600,000	812,253	19.02%
Interest	68,818	20,000	20,000	0.47%
Total Insurance Fund	3,415,130	3,895,745	4,270,320	
<u>Fleet Management</u>				
Contributions from Departments	-	2,263,611	2,495,396	100.00%
Total Fleet Management Fund	-	2,263,611	2,495,396	
<u>Information Technology</u>				
Contributions from Departments	-	2,268,488	2,355,205	100.00%
Total Information Technology Fund	-	2,268,488	2,355,205	
Total revenues	\$3,415,130	\$8,427,844	\$9,120,921	

SECTION VI

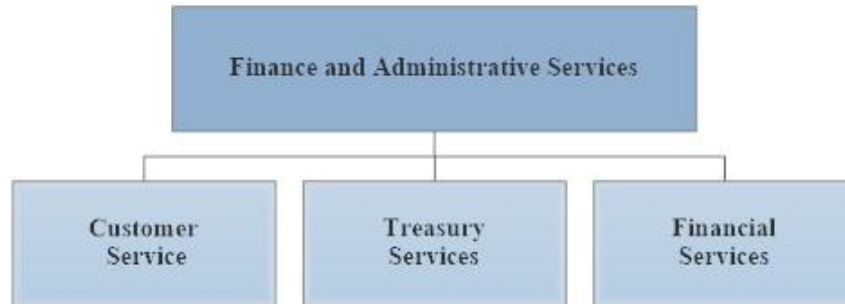
DEPARTMENT BUDGETS

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1

FINANCE AND ADMINISTRATIVE SERVICES

2



3

Department Overview

Finance and Administrative Services Department, under the direction of the City Administration, has oversight of all financial transactions within the City including payables, payroll, billing and collections, debt and investments, utility meter reading, and customer service. The Department is comprised of three divisions: Billing and Customer Service, Treasury Services, and Financial Services.

The Department uses prudent financial planning and management of the City's operating and capital finances, while controlling and monitoring the spending and ensuring compliance with regulations and accounting standards.

4

Mission

To provide outstanding, comprehensive fiscal services and exceptional customer service through transparency, technology, and a highly qualified and trained staff.

5

Vision

To elevate the fiscal services and customer service delivery to unprecedented levels to meet the City's mission of excellent customer service, progressive leadership, and accountable stewardship.

6

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$2,011,829	\$2,137,771	\$2,328,067
Operating	451,576	748,464	746,767
Capital	76,363	12,750	-
Total Expenditures	\$2,539,768	\$2,898,985	\$3,074,834
Full-Time Equivalent Budgeted Employees	26.5	29	30

1

FINANCE AND ADMINISTRATIVE SERVICES

7

FY 2018 Highlights and Accomplishments

- Attained the GFOA Distinguished Budget Award for the FY 2018 Budget
- Successfully implemented Kronos Timekeeper system
- Successfully closed the year-end and submitted audit timely
- Successfully worked with FEMA to recapture Hurricane Irma funds
- Successfully assumed responsibility for CRA accounting

8

FY 2019 Objectives

- 1) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Continue to enhance transparency of operations
 - Further enhance timeliness of financial statements
 - Publish and post monthly P-card transactions
 - Continued implementation of new ERP (City-wide financial and administrative software)
- 2) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Provide a high standard of timely comprehensive fiscal services to departments, rating agencies and other governments while safeguarding city assets
 - Continue to work to strengthen controls, practices and policies
 - Continue to develop efficiency of operations
- 3) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Continued implementation of additional ERP modules
 - Strengthen business practices concurrently with the implementation of the new ERP
 - Enhance customer payment options
 - Implement Advanced Metering Infrastructure

GUIDE TO THE DEPARTMENT'S BUDGET

- 1** The name of the department.
- 2** The department's organizational chart based on functions.
- 3** Provides an overview of the department's functions and activities.
- 4** The mission of the department.
- 5** The vision of the department.
- 6** Displays the expenditures for the entire department showing the prior fiscal year's actuals (FY 2017), current fiscal year's budget (FY 2018), and the upcoming fiscal year's (FY 2019). Full-time equivalent budgeted positions are for the entire department for the prior fiscal year (FY 2017), current fiscal year (FY 2018), and the upcoming fiscal year (FY2019). Personnel count includes part-time positions at the full-time equivalent.
- 7** Provides the department's highlights and accomplishments during FY 2018.
- 8** Provides the department's objectives for FY 2019. Most of the objectives directly further the Council's goals and objectives outlined in the Introductory Section.

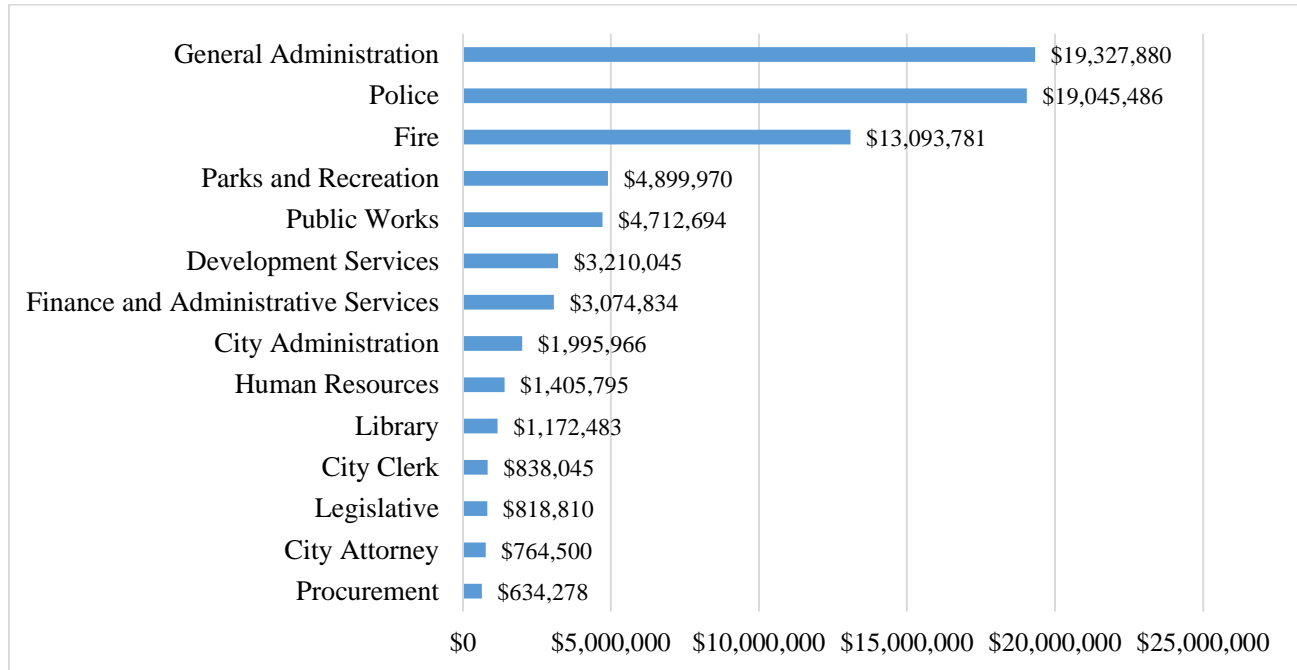
GOVERNMENTAL FUNDS

GENERAL FUND DEPARTMENTS - OVERVIEW AND EXPENDITURES

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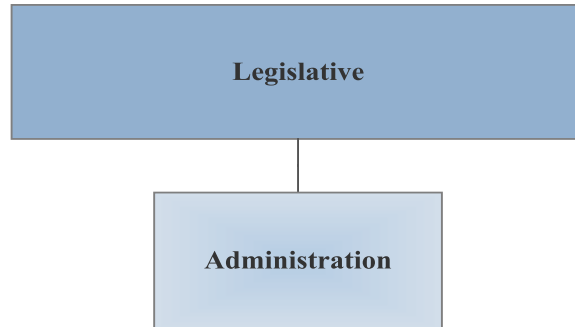
GOVERNMENTAL EXPENDITURES BY DEPARTMENT

FY 2019 Expenditures by Department



Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Legislative	\$723,976	\$820,428	\$818,810
General Administration	18,263,525	19,003,784	19,327,880
City Administration	1,730,655	1,810,968	1,995,966
Finance and Administrative Services	2,539,768	2,898,985	3,074,834
Information Technology	1,384,513	-	-
Library	715,023	1,013,945	1,172,483
City Clerk	517,009	683,027	838,045
Procurement	819,465	755,060	634,278
Human Resources	1,089,860	1,395,379	1,405,795
City Attorney	635,358	731,397	764,500
Development Services	2,491,126	2,618,591	3,210,045
Police	16,248,817	18,228,975	19,045,486
Fire	11,018,427	12,585,703	13,093,781
Public Works	4,515,038	4,673,351	4,712,694
Fleet Services	325,612	-	-
Parks and Recreation	4,396,521	4,604,483	4,899,970
Total	\$67,414,693	\$71,824,076	\$74,994,567



Department Overview

The Council is the policy setting arm of the City and is empowered through the City Charter and the laws of the State of Florida. The City Council authorizes the millage rate, public improvements and expenditures, adopts resolutions and ordinances, and establishes financial policies. The Legislative Department responds to the needs of constituents and others and ensure the goals of the City met.

Mission

To provide effective and confidential administrative support and constituent care to the Mayor and Council, thereby, supporting their quest to act as a responsive and accountable body to residents.

Vision

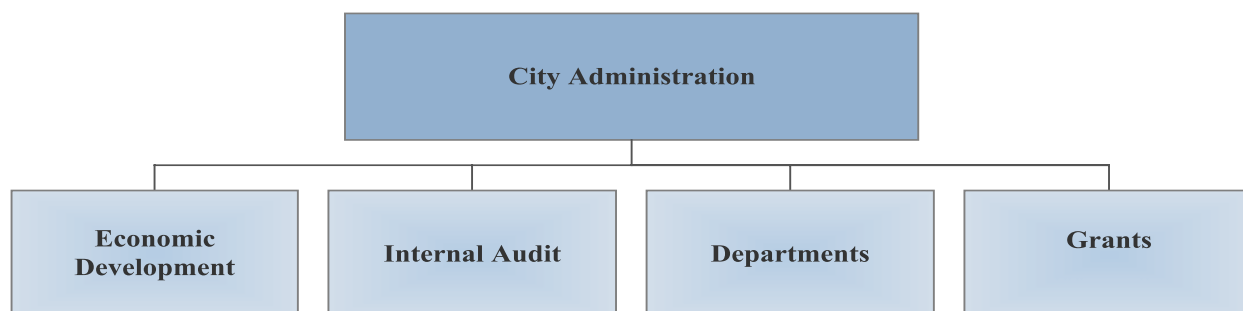
To be the best waterfront city in which to live, work, and play.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$569,371	\$614,565	\$622,136
Operating	154,605	205,863	196,674
Total Expenditures	\$723,976	\$820,428	\$818,810
Full-Time Equivalent Budgeted Employees	2.5	3.5	3.5

FY 2019 Objectives

- 1) **Public Safety** – To promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within community.
- 2) **Economic Development** – To promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
- 3) **Infrastructure** – To develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
- 4) **Education** – To strengthen and support social services and educational opportunities for the benefit of all residents.
- 5) **Demographics** – To value and support, racial, socio-economic, cultural, and religious diversity for the City.



Department Overview

The sole purpose of the city administration is to execute the management in day-to-day operations of the city government, as well as recommending sound and equitable public policy. City Administration incorporates multiple departments that provide social services, economic development, and intergovernmental affairs. Communications and marketing activities are a part of City Administration with the purpose of marketing, promoting and informing the public on city initiatives and special events. The City Administration Department is also responsible for administering the City’s General Administration budget.

Vision

To be the best waterfront city in which to live, work, and play. The City of Riviera Beach will be recognized as one of the best places to live.

City Administration Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$1,484,703	\$1,493,600	\$1,632,473
Operating	245,952	301,868	347,993
Capital	-	15,500	15,500
Total Expenditures	\$1,730,655	\$1,810,968	\$1,995,966
Full-Time Equivalent Budgeted Employees	19.5	22	21

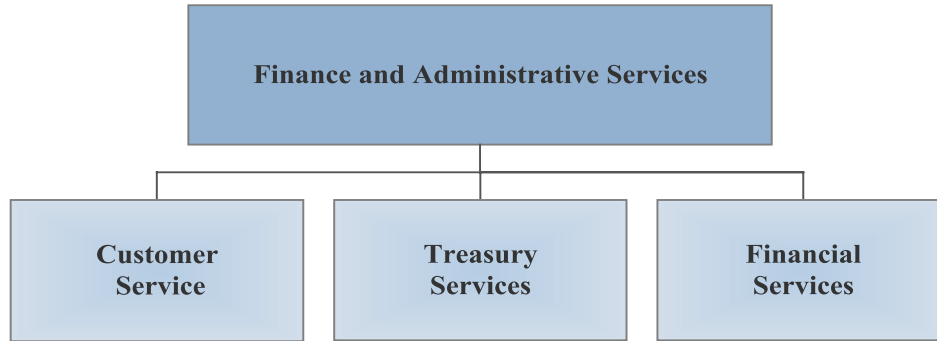
General Administration Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$1,143,893	\$-	\$30,000
Operating	1,020,070	2,732,987	2,113,384
Capital	-	-	328,984
CRA TIF Payment	4,922,353	5,406,145	5,429,381
Transfers out	11,177,209	10,864,652	11,426,131
Total Expenditures	\$18,263,525	\$19,003,784	\$19,327,880

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within community.
 - Implement measures so that residents feel safe and secure
- 2) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Implement a City-wide beautification initiative
 - Enhance the appearance of City infrastructure
- 3) Strengthen and support social services and educational opportunities for the benefit of all residents.
 - Motivate City employees
 - Ensure that City employees are professional and highly competent
 - Hire and retain quality City employees
 - Continue to provide training to upgrade staff skill set
 - Provide a high level of customer service

FINANCE AND ADMINISTRATIVE SERVICES



Department Overview

Finance and Administrative Services Department, under the direction of the City Administration, has oversight of all financial transactions within the City including payables, payroll, billing and collections, debt and investments, utility meter reading, and customer service. The Department is comprised of three divisions: Billing and Customer Service, Treasury Services, and Financial Services.

The Department uses prudent financial planning and management of the City's operating and capital finances, while controlling and monitoring the spending and ensuring compliance with regulations and accounting standards.

Mission

To provide outstanding, comprehensive fiscal services and exceptional customer service through transparency, technology, and a highly qualified and trained staff.

Vision

To elevate the fiscal services and customer service delivery to unprecedented levels to meet the City's mission of excellent customer service, progressive leadership, and accountable stewardship.

Department Financial Overview

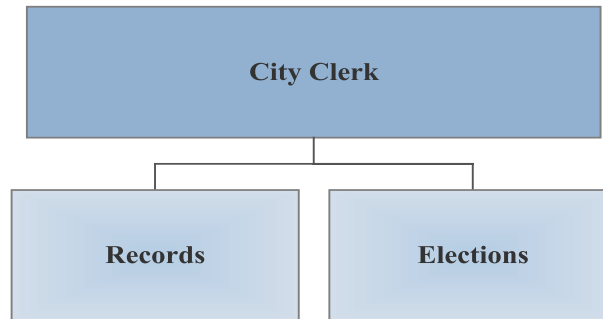
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Personnel	\$2,011,829	\$2,137,771	\$2,328,067
Operating	451,576	748,464	746,767
Capital	76,363	12,750	-
Total Expenditures	\$2,539,768	\$2,898,985	\$3,074,834
Full-Time Equivalent Budgeted Employees	26.5	29	30

FY 2018 Highlights and Accomplishments

- Attained the Government Finance Officers Association (GFOA) Distinguished Budget Award for the FY 2018 Budget
- Successfully implemented Kronos Timekeeper system
- Successfully closed the year-end and submitted audit timely
- Successfully worked with Federal Emergency Management Agency (FEMA) to recapture Hurricane Irma funds
- Successfully assumed responsibility for Rivera Beach Community Redevelopment Agency (CRA) accounting

FY 2019 Objectives

- 1) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Continue to enhance transparency of operations
 - Further enhance timeliness of financial statements
 - Publish and post monthly procurement card transactions
 - Continued implementation of new Enterprise Resource Planning (ERP) for the City-wide financial and administrative software
- 2) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Provide a high standard of timely comprehensive fiscal services to departments, rating agencies and other governments while safeguarding city assets
 - Continue to work to strengthen controls, practices and policies
 - Continue to develop efficiency of operations
- 3) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Continued implementation of additional ERP modules
 - Strengthen business practices concurrently with the implementation of the new ERP
 - Enhance customer payment options
 - Implement Advanced Metering Infrastructure



Department Overview

The Office of the City Clerk has two divisions, Records and Elections, which play significant roles within the City. The department has five positions and works in tandem with all municipal departments especially the Office of the City Manager.

Records Division - The Office of the City Clerk is the official records depository for the City. The City Clerk is the official Custodian of Records and the City's seal. The division is responsible for the execution, maintenance, filing, and computerization of Council minutes, resolutions, ordinances, agreements, contracts, and leases. It oversees the posting and publication of public notices, as required by law and maintain the membership history for City advisory boards and lobbyist registrations.

The Records Division has begun upgrading the public records process in order to provide more efficient and timely responses; approximately 1,300 Public Records Requests have been completed since October 2016. The division is also responsible for recording and releasing municipal liens and fulfilling Lien Search Requests, an average of 1,500 lien searches are completed annually. There are currently three staff members, Deputy City Clerk, Records Manager, and Sr. Staff Assistant within the office that assist the City Clerk with the above mentioned tasks.

Elections Division - This division is currently gearing up for the 2019 Election Season; the City Clerk serves as the Supervisor of Elections (SOE) for all municipal elections. It is managed by the City Clerk and assisted by permanent staff and approximately 100 contracted personnel. As the SOE, the City Clerk is responsible for qualifying potential candidates and disseminating Municipal Election related information. Members of staff is directly involved with scheduling poll workers for training handled by the Palm Beach County Supervisor Of Elections, confirming precinct locations, promoting voter registration, receiving and reviewing Campaign Treasurer Reports, and other election related responsibilities.

Mission

To provide efficient, expedient, and professional service to all customers consistent with the City's standards, policies, procedures, and state laws.

Vision

The vision of the Office of the City Clerk is to be the Customers Link to Excellent Record Keeping and express the importance of Vote Your Choice; No Vote = No Choice.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$384,891	\$467,712	\$508,057
Operating	84,753	215,315	329,988
Capital	47,365	-	-
Total Expenditures	\$517,009	\$683,027	\$838,045
Full-Time Equivalent Budgeted Employees	4.5	5.5	6

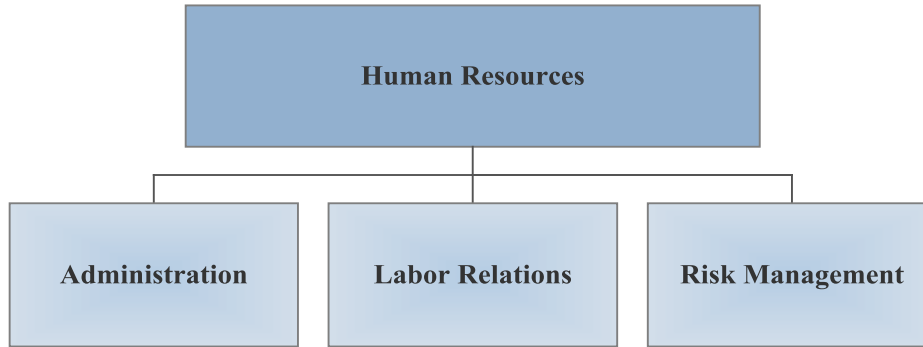
FY 2018 Highlights and Accomplishments

- Identified and corrected issues concerning the storage of documents by departments and is currently developing a long-term plan.
- Completed approximately 475 Public Records Requests.
- Assisted various departments with fulfilling public request inquiries in accordance with the law.
- Successfully transitioned the Mail Courier position and all associated responsibilities and equipment.
- Collaborated with the City’s Treasury Services Division to implement an online payment system for public records requests.
- Disposed of 175 cubic feet of records which met or exceeded the retention as set forth by the Department of State Division of Library and Information Services.
- Processed approximately 1,012 lien searches.
- Commenced the Charter Review process as directed by the City Council.
- Trained advisory board members in parliamentary procedures.
- Developed a professional agreement and submitted to the Legal Department for review.
- Successfully coordinated and managed the 2018 Municipal Election process.
- Participated in succession training courses offered by the Florida State Association of Supervisor of Elections.

FY 2019 Objectives

- 1) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Keep residents informed of the importance of exercising their right to vote.
 - Develop and implement efforts to encourage participation in the voting process.
 - Develop an infomercial to educate the public on public records, how to request public records, what records are exempt, and cost of services.
 - Review the policy “Adopt a Precinct” in conjunction with the Legal Department with an implementation no later than the 2019 Election Cycle.
- 2) Continue to encourage educational opportunities for staff.
 - Participate in training opportunities offered by the Florida State Association of Supervisor of Elections.
- 3) Continue to explore and introduce initiatives to conserve and mitigate environmental impacts.
 - Strive to reduce the utilization of paper by encouraging requestors to view requested information via the City’s website for free whenever possible.
 - Develop a long-term plan to store documents

HUMAN RESOURCES



Department Overview

The Human Resources (HR) Department is responsible for the development, implementation, interpretation, and on-going monitoring of the policies, procedures, practices, processes, and support programs that add value to the City and its employees, leading to improved employee welfare, empowerment, growth, and retention while committed to the City’s key business initiatives, management objectives, and employees’ professional growth and development.

HR is dedicated to partnering with the City Manager’s staff, department heads, employees, and stakeholders to maximize the potential of the City’s greatest asset - its employees. HR embraces change and the opportunities it brings. HR is focused on delivering quality customer service and is committed to delivering effective and efficient services in the functional areas of talent management, risk management, employee and labor relations, compensation and benefits, compliance, and training and development.

Mission

To facilitate a learning work environment where a diverse, engaged workforce is competitively rewarded for successfully obtaining its performance driven, customer service oriented, performance and career objectives, and business plan initiatives.

Vision

To be recognized as a premiere provider of innovative and results-oriented solutions regarding all employee related activities including strategic planning, talent management, and risk assessment.

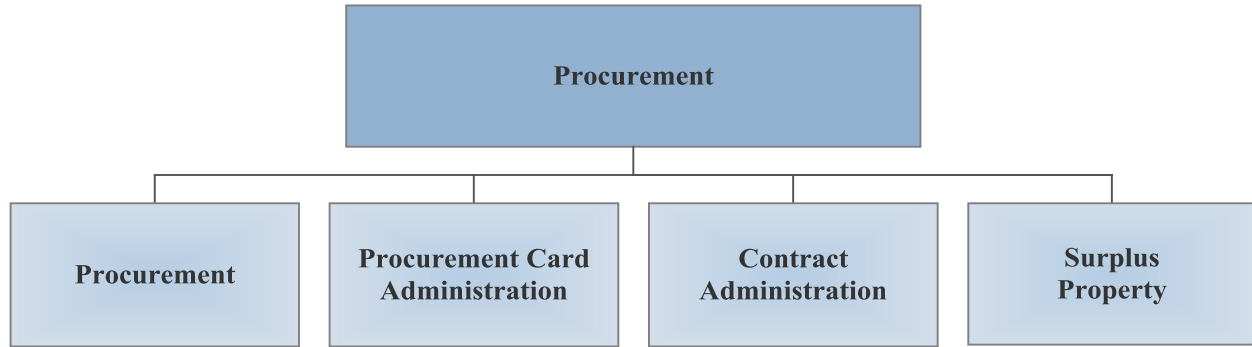
Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$721,258	\$905,586	\$929,278
Operating	368,602	489,793	476,517
Total Expenditures	\$1,089,860	\$1,395,379	\$1,405,795
Full-Time Equivalent Budgeted Employees	9	10	10

FY 2019 Objectives

- 1) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Maintain consistent employment policies and procedures.
 - Review existing policies and procedures manuals and make any necessary changes
 - Develop Safety Manual
 - Develop Employee Handbook
 - Create Employee Handbook portal and webpage
 - Provide learning and professional development opportunities to employees through internal and external training activities.
 - Collaborate with Department Heads to determine the training and development needs for its staff

- 2) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations
 - Support efforts that encourage employee productivity and satisfaction within the City.
 - Develop new employee evaluation matrix in order to better evaluate employees



Department Overview

The Procurement Department is responsible for the oversight of the City's procurement activities, coordination of surplus disposition, and contract administration. The primary functions of the Procurement Department are to:

- Facilitate best practices and achieve economies of scale in the procurement of goods and services necessary for the effective and efficient operation of the City, USD, and CRA utilizing the National Institute of Public Purchasing (NIGP) Code of Ethics. Responsible for the acquisition of supplies, materials, equipment and services required by City departments. This is accomplished by the determination of applicable procurement procedures, price and vendor selections, and issuance of purchase orders, procurement cards and contract administration.
- Issue solicitations to meet operational and administrative needs in accordance with Florida Statutes, Palm Beach County Governance, City Charter, City Procurement Code, Palm Beach County Commission on Ethics, and Palm Beach County Office of Inspector General.
- Promote conducting business with local and small business to protect, sustain, and stimulate the City's local economy and assist in developing small businesses.
- Coordinate the redistribution, auction, sale, or other lawful means of disposal of City-owned personal property that has been placed or declared surplus.
- Provide effective contract administration of contracts and agreements to ensure the City is provided continuous best pricing and terms are consistently adhered to.

Mission

To facilitate best practices and achieve economies of scale in the procurement of goods and services necessary for the effective and efficient operation of the City.

Vision

To make every effort to enhance the City's reputation as a progressive agency instituting the core values of business integrity and fairness and equity to vendors in its procurement process.

Department Financial Overview

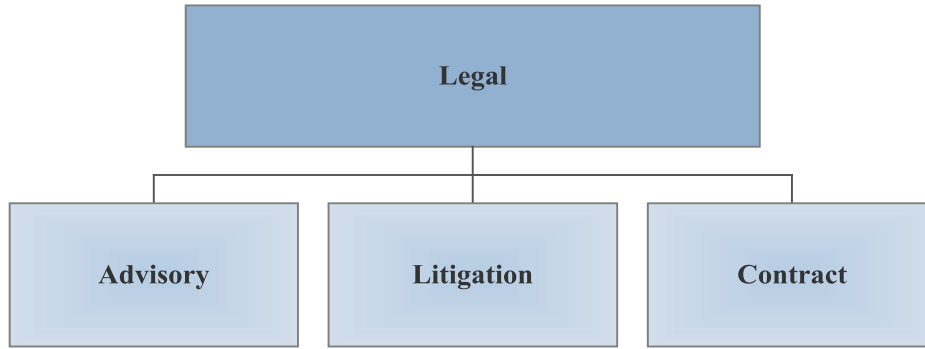
Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$560,089	\$579,828	\$511,448
Operating	259,376	175,232	122,830
Total Expenditures	\$819,465	\$755,060	\$634,278
Full-Time Equivalent Budgeted Employees	6	7	7

FY 2018 Highlights and Accomplishments

- Issued 18 Invitations to Bid, 13 Request for Proposal, 9 Request for Quotation, 4 Special Projects, and 6,745 Purchase Orders.

FY 2019 Objectives

- 1) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Develop and maintain procurement contracts in relation to budgetary obligations.
 - Work with departments on a continuous basis to manage the capital projects.
 - Ensure that budgeted funds are available before solicitations are sought.
 - Ensure that contracts have sufficient funding requirements and make adjustments, as necessary.
- 2) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Develop online training to be used as a tool to train employees.
- 3) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Provide continuous training to employees.
 - Enforce procurement procedures to ensure compliance with the procurement process and phases.
 - Seek ways to promote training online on an annual basis for users of procurement.
 - Provide training from third party providers.
 - Provide guidance to employees on the responsible use and management of procurement cards.
 - Encourage employees to obtain NIGP recognized certifications with goal of an educated and professional staff with national accreditation.
 - Require Certified Professional Public Buyer (CPPB) or Certified Public Procurement Officer (CPPO) certification within twenty four months of employment.
 - Provide opportunity for existing staff to attend locally sponsored NIGP training and educational programs.
 - Provide assistance to existing employees to participate in NIGP classes with goal of certification within twelve months.
 - Submit National Purchasing Institute (NPI) Award Certification Proposal, which recognizes best practices, within twelve months.



Department Overview

The Legal Department is responsible for providing legal representation and advice to the City and its officials in numerous areas of law, including issues relating to planning, zoning, construction, development, environmental, employment, civil rights, contracts, tax, real estate law, torts involving personal injury and property damage, ethics, conflicts of interest, public records and open meeting laws, compliance with financial disclosure laws, and a wide range of other issues.

In addition to handling litigation, the Department's attorneys furnish legal advice and opinions on matters referred to them by the City Manager, Mayor, Council, and Department Heads. The Department's attorneys frequently attend meetings of the Council and the other boards of the City.

Mission

To provide quality legal advice and representation to the Council, City boards, and administration in an effort to minimize litigation against the City and reduce legal costs.

Vision

To provide efficient services to the public for the benefit of all.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$604,586	\$524,297	\$554,903
Operating	30,772	207,100	209,597
Total Expenditures	\$635,358	\$731,397	\$764,500
Full-Time Equivalent Budgeted Employees	4	4	4

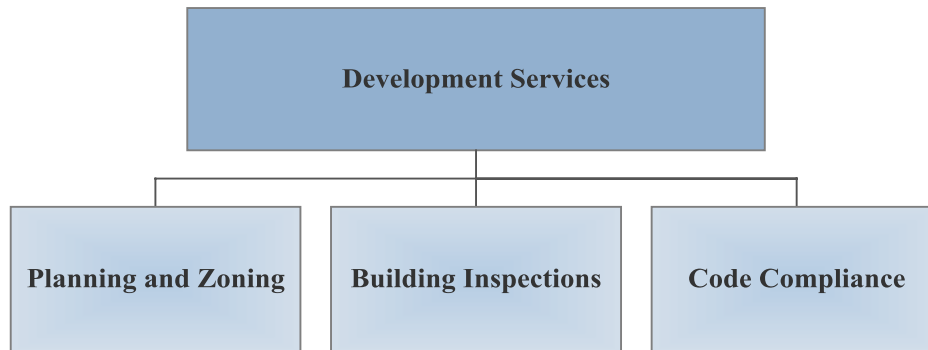
FY 2018 Highlights and Accomplishments

- Settled approximately 5 lawsuits
- Disposed of 12 foreclosures
- Reviewed approximately 150 contracts
- Reviewed over 200 agenda items and resolutions

FY 2019 Objectives

- 1) Serve as resource for the Council, City Manager, and departments.
 - Attend meetings of the Council and municipal boards.
 - Support and advise the Council, City Manager and other special boards, to ensure accurate and current legal input with respect to duties and their functions.
 - Confer with and advise municipal officers and employees of each department with respect to legal matters when requested.
 - Continue to closely scrutinize City contracts when they are presented to ensure the City's liability is reduced and profitability enhanced.
- 2) Manage litigation and other legal functions in-house as much as possible.
 - Continue to work closely with Risk Management and Gallagher Bassett, the City's insurance adjuster, to limit the amount paid on claims and settlements by aggressively investigating and resolving claims expeditiously.
 - Consult with outside counsel in formulation of strategies for prosecution of City claims in defense of claims against the City.
 - Closely monitor litigation being handled by outside counsel to ensure the best use of City funds.
 - Continue to monitor litigation activity for opportunity to limit costs and risk by way of settlement.
- 3) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Ensure a complete and inclusive approach to law enforcement and justice that promotes fair policing and prosecution practices
 - Promote long-term health, safety, and stability by working in partnership with the community members to reduce crime and increase fairness.
- 4) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Continue to foster an open door policy for employees and council
 - Continue to be courteous, professional and helpful.
 - Continue to offer honest feedback.
 - Continue to be responsive to the needs of various departments.
 - Continue to build relationships with all levels within the City.
- 5) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Continue to improve safety by providing excellent police, fire and other various essential services to the residents.
 - Put the City in good state of repair and implement programs to protect the environment.
 - Develop economic competitiveness with surrounding communities.
 - Coordinate housing and economic development policies to increase revenue for the City.

DEVELOPMENT SERVICES



Department Overview

Development Services Department provides a comprehensive package of development services. The Planning and Zoning Division oversees administration of land development regulations and serves as technical liaison to executive management and Council. The Building Inspections Division is charged with administration of the Florida Building Code and function to protect the health, safety and welfare of the public. The Code Compliance Division collaborates with the community in maintaining the aesthetic appeal of the City's streets and residences in accordance with City Code. When taken together, the Development Services Department writes the rules, oversees construction, and works with citizens on maintenance in an endeavor to deliver to the residents of Riviera Beach.

Mission

To create an environment which improves the quality of life for Riviera Beach residents while supporting economic development, business expansion, and employment growth.

Vision

To create a comprehensive plan and organizational strategy that will deliver the effective and efficient development of Riviera Beach while building a livable, walkable, sustainable, and economically vibrant community; leveraging our geography and cultural diversity to preserve established communities, protect our ecological resources, and create a world class destination.

Department Financial Overview

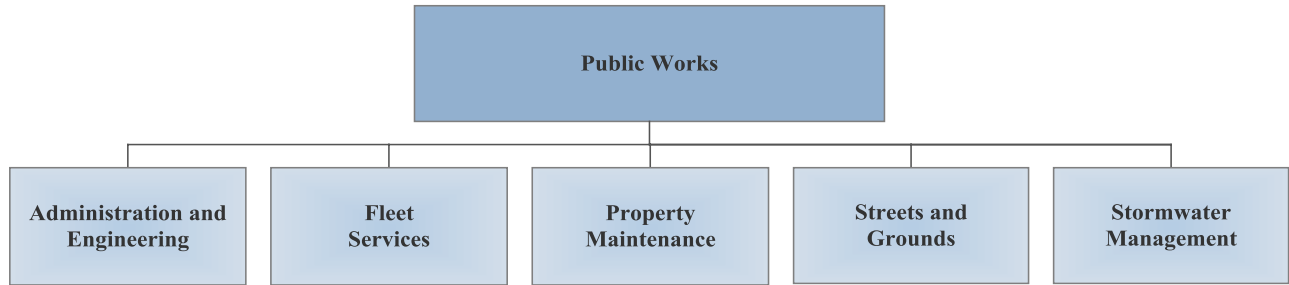
Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$1,471,414	\$1,875,422	\$2,529,328
Operating	1,019,712	743,169	655,717
Capital	-	-	25,000
Total Expenditures	\$2,491,126	\$2,618,591	\$3,210,045
Full-Time Equivalent Budgeted Employees	17.5	30	30

FY 2018 Highlights and Accomplishments

- Successful rebranding of the Department from “Community Development” to Development Services”.
- Created new key positions.
- Approval of Principal Arterial Design Overlay amendments; sunset of existing development moratorium.
- Established a Policy and Procedures Manual.
- Created a Technical Manual.
- Anticipation of the approval of an amended Code Compliance Ordinance.
- Anticipation of the commencement of community meetings and charrette for Comprehensive Plan Amendments.

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Refocus administrative staff on executing the City’s Unsafe Building Process; demolish 10 unsafe structures.
 - Review the City’s Code of Ordinances to ensure consistency with current codes and standards; amend as required.
- 2) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Initiate a Code Compliance Reinvestment Program, where a portion of revenue generated by fines is allocated towards assisting eligible residents and improving neighborhoods.
 - Finalize Standard Operating Procedures for all three Divisions to provide clear and concise guidelines for the development and business community (anticipated Q1, 2019).
 - Fully integrate the Technical Manual into City staff operations, which should result in expedited review processes.
- 3) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Provide opportunity during the Comprehensive Plan Amendment Process for all Departments and Divisions to comment on the existing Infrastructure Element and Transportation Element.
- 4) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Produce educational materials in various forms (paper, website, RBTv18) in order to educate the community of the role of the Building Division and Code Compliance Division within the community.
 - Establish tips for residents based off of best management practices for establishing a Florida Friendly lawn.
 - Provide additional educational opportunities for City staff within their discipline.
- 5) Value and support racial, socio-economic, cultural, and religious diversity for the City.
 - Ensure opportunity for increased participation and input from all cohorts of the population associated with the Comprehensive Plan Amendment Process.



Department Overview

The Public Works Department provides dependable and high quality services to enable a safe, healthy, livable environment for the community by providing excellent customer service. The Department is comprised of five divisions: Administration and Engineering, Fleet Services, Property Maintenance, Streets and Grounds, and Stormwater Management

The Administration and Engineering Division is responsible for overseeing the budget and monitoring resources and personnel activities for the department. This division manages the Waste Management agreement to ensure that the service level for garbage collection and recycling services are as stipulated in the agreement. Engineering is responsible for stormwater systems, street and sidewalk improvement projects, and extensive responsibilities for the administration and management of the City’s Five-Year Capital Improvement Plan.

The Fleet Services Division is responsible for the maintaining, repairing, and scheduling of repairs for City-owned vehicles and large equipment. This division is responsible for the acquisition and disposal of vehicles and equipment. For FY 2018, an internal service fund was established to account for services provided to City departments for fleet services.

The Property Maintenance Division maintains City-owned facilities, buildings, and streetlights, serves as a liaison for streetlights owned by FPL, repairs sidewalks, and repairs or replaces street marker signs throughout the City.

The Streets and Grounds Division is responsible for maintaining the appearance of the City. This includes landscape maintenance in the medians and City owned right-of-way, servicing and maintaining the irrigation systems, mowing certain easements, trimming trees, repairing potholes, and restoring asphalt.

The Stormwater Management Division is responsible for protecting the groundwater quality throughout the City and ensuring that the roads are swept, to avoid elicited discharges in the storm drains and to prevent street flooding. This division maintains the canals to facilitate a desirable quality of the drainage pipe network and stormwater control structures in the City. Stormwater Management Utility operates as an Enterprise Fund.

Mission

Life through safe, efficient and sustainable community infrastructure including a reliable stormwater, road, bicycle and sidewalk system for the citizens of Riviera Beach and to maintain the structural integrity, safety and aesthetics of the City’s buildings, vehicles and assorted assets.

Vision

To be the preeminent public works organization in Palm Beach County by developing and maintaining a professional Public Works Department, equipped with the right employees, resources and management that are committed to the department’s mission, and the progressive improvement of the City of Riviera Beach.

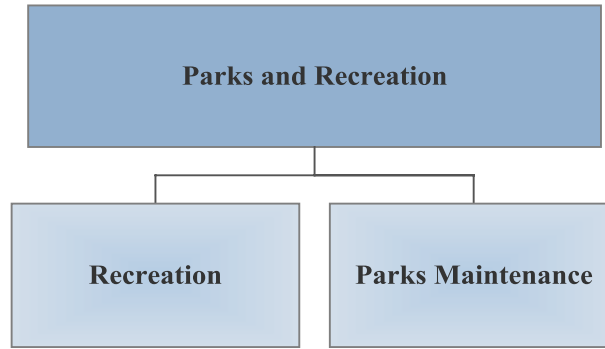
PUBLIC WORKS

Department Financial Overview (excluding Fleet Services and Stormwater)

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$2,001,530	\$2,318,411	\$2,426,855
Operating	2,036,718	2,354,940	2,285,839
Capital	476,790	-	-
Total Expenditures	\$4,515,038	\$4,673,351	\$4,712,694
Full-Time Equivalent Budgeted Employees	31	34.5	34.5

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Complete the American Public Works Association (APWA) self-assessment process to prepare for accreditation.
 - Compile and create a Public Works Standard Operating Policies and Procedures Manual.
 - Assist other departments in creating and updating City-wide policies and procedures.
 - Enhance employee training and development to prepare for new departmental implementations.
- 2) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Maintain a safe and efficient transportation network.
 - Reduce the work order processing time for pothole repairs.
 - Maintain an aesthetically pleasing community through design and maintenance practices.
 - Improve the response time for inspections and repairs for the sidewalk repair program.
 - Maintain the visibility, placement and replacement of street naming and traffic signs to ensure safety.
- 3) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Update Public Works webpage to include departmental changes and information for public education.



Department Overview

The Parks and Recreation Department provides high quality recreational opportunities for residents of all ages. The Department is responsible for the management of neighborhood-based recreational programs and activities, the scheduling of City parks for athletic use, and the maintenance and management of recreational parks and City-owned facilities. The Department coordinates recreational, sports, swimming programs and special events. The Barracuda Bay Aquatic Center offers swimming lessons. Recreation staff coordinate and manage activities for children and families at the City’s facilities and parks. The Department consists of two divisions: Recreation and Parks Maintenance.

Mission

To provide, promote, and maintain a safe and easily accessible system of recreation facilities and programs.

Vision

To promote and maintain world class facilities and programs to further the City as a great place to work, live and play.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$2,454,759	\$2,528,869	\$2,789,839
Operating	1,941,762	2,075,614	2,110,131
Total Expenditures	\$4,396,521	\$4,604,483	\$4,899,970
Full-Time Equivalent Budgeted Employees	38.5	47.5	46.5

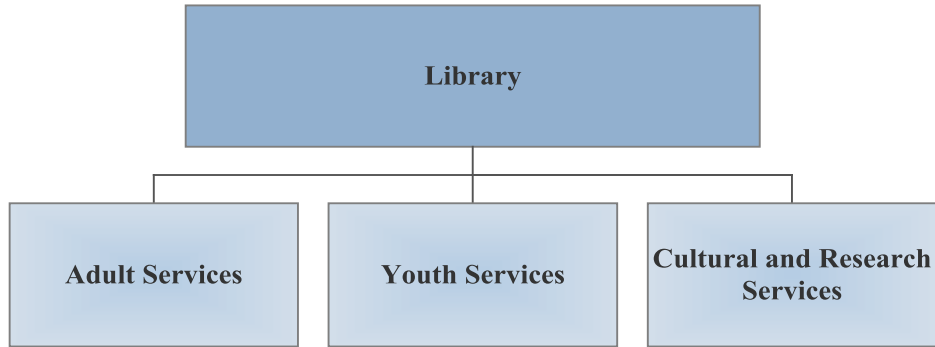
FY 2018 Highlights and Accomplishments

- Introduced league apps, online registration and payment program
- Introduced mobile credit card readers so that making payments would be easier
- Successfully completed MLK celebration activities
- Awarded 2 state grants for Cunningham Park and the Municipal Beach
- Provided over 800 swimming lessons at Barracuda Bay
- Riviera Beach Chargers Cheerleaders won the Nationals Champions

PARKS AND RECREATION

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Complete evaluation of Parks infrastructure by January 2019
 - Provide an prioritized action plan for bring the infrastructure to a safe and usable conditions by March 2019
 - Identify the operational efficiencies that are available, such as lighting upgrades and irrigation upgrades by March 2019
 - Include action plan in the FY 2020 Operating and Capital Improvement Plan June 2019
 - Continue to leverage budgeted dollars with grant funding through FY 2019
- 2) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Complete Parks Master Plan by March 2019
 - Present draft Parks Master Plan to City Council for adoption by May 2019
 - Include approved and prioritized elements of the Parks Master Plan in the FY 2020 budget by June 2019
 - Continue to leverage funded dollars with grant dollars to implement prioritized plan by June 2020
- 3) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Complete evaluation of existing conditions of facilities and develop an action plan by January 2019
 - Identify a prioritization of repairs, replacement and upgrades by February 2019
 - Include analysis and action plan in the Parks Master Plan by March 2019
- 4) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Develop a comprehensive menu of program offerings by January 2019
 - Coordinate with School District on their needs in the Community as a support system by November 2018
 - Research and develop a community based system that requires an academic standard for participation by April 2019
- 5) Value and support racial, socio-economic, cultural, and religious diversity for the City.
 - Continue to seek funding for cultural programs and events by September 2019
 - Collaborate with others to produce cultural programming and special events by September 2019



Department Overview

The Riviera Beach Public Library provides services through a variety of approaches. A building, located in the city complex, which serves a meeting and destination point for over 300,000 visitors annually; off-site accessibility to over seven on-line accessible electronic resources and outreach visits to varying educational and civic events. Customers are provided access to books, non-book material, job readiness preparation and business center resources. The Library is a current recipient of continuing State Aid to Libraries operating grant funding since 2010 totaling over \$100,000 and a 2016 New Public Library Construction Grant award for \$500,000. Stakeholders include a five-member Library Advisory Board, a Foundation Board for the Riviera Beach Public Library, and two major community partners – B.R.I.D.G.E.S of Riviera Beach and United Way - VITA services.

Mission

The Riviera Beach Public Library staff and board members are dedicated to delivering informational resources which enhances personal growth, expand educational opportunity and transforms learning through diverse developmental, cultural, learning and recreational exposures.

Vision

To garner the necessary support to build a state-of-the-art public library which will provide a transformative, educational, cultural, informational and diverse experience for all beneficiaries.

Department Financial Overview

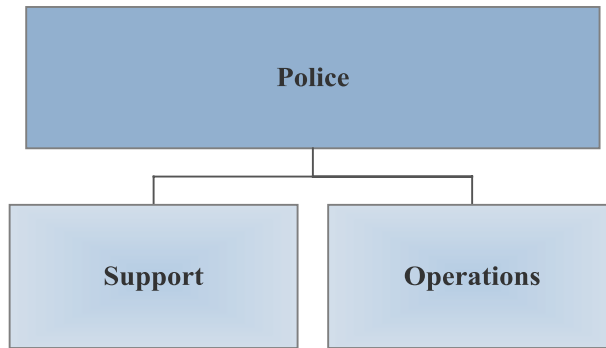
Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$488,162	\$692,149	\$769,407
Operating	226,861	321,796	403,076
Total Expenditures	\$715,023	\$1,013,945	\$1,172,483
Full-Time Equivalent Budgeted Employees	8	10.5	10.5

FY 2018 Highlights and Accomplishments

- Increased stipend for Summer Reading Program, via State Library, for Summer Reading Program to \$300
- Obtained the State Aid to Libraries Grant award totaling \$23,043 or an increase of 8% over FY 2016
- Obtained the Florida Humanities Grant in the amount of \$500 to host a joint Black History Month Program with the Parks and Recreation Department
- Maintained McDonald's Reading Challenge with Library Card Sign-Up Month initiative
- Participated in the State of Florida Library Summer Reading Program for youths
- Participated in the Pool Safety program, which is a national public education campaign that works with partners around the country to reduce child drownings and entrapments in swimming pools and spas
- Coordinated Jumpstart Read for the Record participation among the City's elected officials and employees
- Maintained information awareness of services that B.R.I.D.G.E.S of Riviera Beach offers
- Maintained our agreement with the United Way VITA services to offer free Income Tax Assistance to residents of English, Spanish and Haitian Creole languages
- Participated in the annual Police Department's Trunk or Treat Event
- Hosted a "Girls Who Code" program for six weeks
- Utilized electronic selection processes for all materials through a variety of vendors (for all material formats)
- Provided access through electronic databases for books, movies, newspapers, magazines, career preparation and educational resources
- Maintained an automated system for material inventory and controls
- Provided a centralized station with multiple charging outlets in the Young Adult area for multiple mobile devices
- Maintained Social Media presence via Facebook and Twitter with timely information about programs in the library, i.e., Questions of the Day for various events, posted photos, and invitations. Provided Youth Volunteers, Youth Employment Interns and AARP (SECEP) job opportunities
- Updated interior policies to maintain consistency and currency
- Implemented the Kronos Timekeeping system for all staff
- Provided staff participation and attendance to the 2017 Florida Library Association Annual Conference
- Provided staff representation to the Southeast Florida Library Information Network (SEFLIN) quarterly and annual meetings
- Provided staff attendance to the 31th Annual Conference on Children's Literature – Ashley Bryant Art Series
- Staff participated, via desktop access, to a minimum of one job-related webinar, per quarter
- Attended the SEFLIN One Card webinar, mandatory training
- Initiated an Adult Summer Reading Program to support an appreciation
- Continued to promote a "love" of reading through our READ posters displayed in the library
- Increased Library operating hours to 58 weekly, year-round hours
- Launched the first monthly Adult Book Discussion
- Coordinated and participated in two Holiday Gift Baskets for low-income families initiated by the City Manager's Office
- Participated in the Citizens' Academy Initiative

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Maintain security presence during normal operating hours
 - Invest in options to deter any inappropriate use of facilities
 - Review and revise the Unattended Child Policy for implementation
 - Implement cyber-safety workshop for general public
- 2) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Advertise program offerings and participation
 - Maintain adult and youth volunteer programs
 - Provide meeting space and resources for local community groups
 - Engage elected officials with Library's participation in the Palm Beach County's Jumpstart Read Together Campaign
 - Host a cultural event with the Parks and Recreation Department
- 3) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Replace the facility
 - Update patrons' end-user technology and equipment
 - Replace mobile unit
- 4) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Increase staff's knowledge of the best library practices
 - Provide further training and development to enhance the customer service skills of staff
 - Continue providing adult computer classes
 - Continue providing Children's Story Hour sessions
 - Increase appropriate and current programming for all ages
- 5) Value and support racial, socio-economic, cultural, and religious diversity for the City.
 - Create a teen advisory board
 - Host a joint event with the Youth Empowerment Program
 - Maintain a diverse and current materials collection



Department Overview

The Riviera Beach Police Department (RBPB) is a full service law enforcement agency serving a population of over 30,000. RBPB comprises 120 sworn officers and 79 non-sworn employees who handle approximately 80,000 calls for service each year.

RBPB exists because of the community served. RBPB is an organization of professionals committed to providing the highest level of police service in a sensitive and positive manner to all, regardless of race, creed, or lifestyle. RBPB recognizes the value of human life and the dignity of all people and strive to be fair, compassionate and respectful to individuals encountered.

RBPB recognizes the importance of "working together" to maintain a work environment which promotes trust, faith, respect and interpersonal support for all. The badge is a symbol of public trust and worn with great pride. Therefore, members of RBPB adhere to a higher ethical standard to maintain the confidence of the community served.

RBPB believes that "Service is Job One." The mission of the RBPB is to serve all who live or work in, as well as those who travel through the City, and in so doing, to make a meaningful contribution to the quality of life for the community. RBPB's "value anchors" are to strive each day to carry out the department's mission as follows: the protection of life and property, the prevention and suppression of crime, the apprehension of violators of the law, and the preservation of public order.

RBPB has adopted a crime fighting philosophy that is centered on Community Policing. Community policing promotes organizational strategies that support the use of partnerships and problem-solving techniques to proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime. RBPB's district-based problem-solving policing ensures that senior level police managers are responsible and held accountable for delivering police services tailored to the specific needs of the community. Officers and supervisors are also assigned to one of the police districts where long-term assignments and line-level accountability make each officer a stake holder and a problem solver.

The Community Policing Strategy is complemented by a well-established Technology Oriented Policing (TOP) Program, where the Department blends the latest crime fighting technology with "old-fashioned" police work. This past year as a recipient of the Bureau of Justice Body Camera grant, RBPB implemented a comprehensive body-worn camera and mobile video recording program, which equips each RBPB officer with a body camera, while continuing to enhance public trust and transparency between RBPB and the community it proudly serves.

Mission

“Service is Job One”

Vision

To be a leader in law enforcement through strong community partnerships, a professionally trained workforce, enhanced technology, and a commitment to outstanding customer service.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$13,041,490	\$13,766,646	\$14,910,632
Operating	3,147,714	4,462,329	4,134,854
Capital	59,613	-	-
Total Expenditures	\$16,248,817	\$18,228,975	\$19,045,486
Full-Time Equivalent Budgeted Employees	155	173.5	180.5

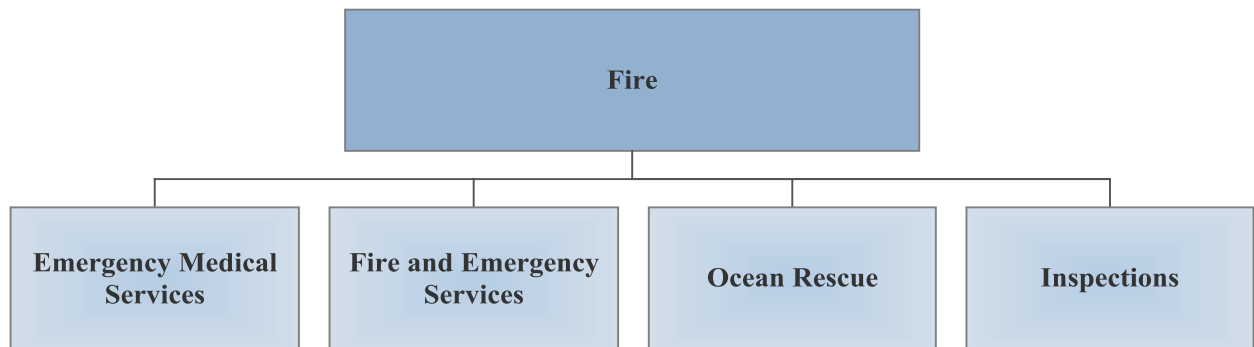
FY 2018 Highlights and Accomplishments

- As reported to the Florida Department of Law Enforcement, Riviera Beach experienced a reduction of 3% in Violent Crime for 2017.
- Awarded the Bureau of Justice Body Camera Grant.
- Implemented a comprehensive body worn camera and mobile video recording program, which equips each officer with a body camera, while continuing to enhance public trust and transparency between the RBPD and the community.
- Successfully hosted the 2017 National Night Out Against Crime event.
- Initiated the Police Explorer program and enrolled 20 youth participants in the program.
- The RBPD School Resource Officer program taught Gang Resistance Education and Training (G.R.E.A.T.) to approximately 1,800 students in Riviera Beach schools.
- Implemented the Computer Aided Dispatch and Records Management Software program by Superior costing \$1.2 million to provide a unified cutting edge platform which replaced disparate systems.
- Continued to expand RBPD’s law enforcement technology efforts by adding cameras and establishing camera sharing programs with businesses and communities.
- Received a specially designed and outfitted armored personnel carrier to assist in keeping citizens and Special Response team members safe.

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Implement critical decision making model for police officers that helps officers assess situations, make safe and effective decisions, and document and learn from their actions:
 - Provide advanced law enforcement simulator training for all sworn personnel
 - Review use of force and countermeasure policies to ensure consistency with industry standards
 - Increase crisis intervention training for sworn personnel

- 2) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Reestablish the accreditation process through the Commission for Florida Law Enforcement Accreditation:
 - Design a state-of-the-art police facility consistent with Florida Accreditation Standards
 - Review and update written policies and procedures to be in compliance with Florida Accreditation Standards
 - Utilize Crime Prevention Through Environmental Design (CPTED) principals to study and redesign neighborhoods for consideration of a future pilot redevelopment program.
- 3) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Increase community interaction through crime prevention and training opportunities:
 - Enhance Explorer program to provide pathway to becoming RBPD officer
 - Develop crime prevention education program to reduce property crime by 5%
 - Implement comprehensive public information and social media strategy



Department Overview

Riviera Beach Fire Department (RBFD) provides fire suppression, emergency medical services, fire prevention, ocean rescue, disaster preparedness planning and response, and public safety education for the community. RBFD responds to approximately 8,000 calls for service on an annual basis and operates from 4 fire stations which houses 4 fire suppression and 3 rescue units. RBFD comprises 80 sworn positions consisting of Firefighters, Paramedics, and Emergency Medical Technicians, 4 Ocean Rescue Lifeguards, and 2 civilian administrative personnel.

Mission

To protect against all hazards through training and innovation, ensuring the preservation of life, property and the environment.

Vision

The dedicated men and women of the City of Riviera Beach Fire Department are committed to continued progress towards being an exceptional fire rescue department. We will maintain an inclusive, progressive, professional and forward-thinking environment while safeguarding the great citizens of Riviera Beach.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$9,318,414	\$10,313,771	\$10,913,628
Operating	1,650,578	2,171,932	2,080,153
Capital	49,435	100,000	100,000
Total Expenditures	\$11,018,427	\$12,585,703	\$13,093,781
Full-Time Equivalent Budgeted Employees	79	87	87

FY 2018 Highlights and Accomplishments

- Acquired the ocean rescue operations from the Parks and Recreation Department which included the transfer of four lifeguard positions
- Trained the lifeguards to respond to emergencies and provide emergency medical aid.

FY 2019 Objectives

- 1) Promote public safety and address the challenges and opportunities to improve the quality of life for residents and enhance the relationships within the community.
 - Establish foundation directed toward establishing accreditation through the Center for Public Safety Excellence:
 - Develop the Departments first 5 year Strategic Plan through a collaborative process involving both internal and external stakeholders.
 - Review, update and implement all existing Rules and Regulations as well as all Standard Operating Procedures to observe best practices.
 - Work to enhance response times while maintaining a safe work environment.
- 2) Promote and foster a friendly business atmosphere and work to strengthen and create mutually beneficial partnerships.
 - Encourage regional partnerships to increase resiliency and capacity in our emergency response capabilities:
 - Collaborate with neighboring County and Municipal Fire Rescue providers to develop interoperable response strategies and tactics
 - Develop agreements to provide automatic mutual aid response when first in units are not available
 - Implement training to better integrate on scene activities
- 3) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Provide Officer Development training to enhance operational and administrative performance:
 - Develop leadership and supervisor training program in conjunction with the City's Human Resources Department
 - Seek opportunities to train in areas of emergency operations with regional experts
 - Work with City Administration to develop a strategy to allow for uninterrupted training by operational personnel during normal work hours
- 4) Develop a strategic framework that addresses a broad range of infrastructure needs to provide a sustainable and livable community for future generations.
 - Enhance current revenue sources and seek additional sources:
 - Collaborate with our existing Emergency Medical Services (EMS) billing agency to provide training and guidance as to best practices
 - Perform analysis of regional partners to ascertain if the fees billed in the areas of EMS and Fire Inspections are comparable
 - Initiate an updated report of the potential impacts and outcome of a fire assessment fee

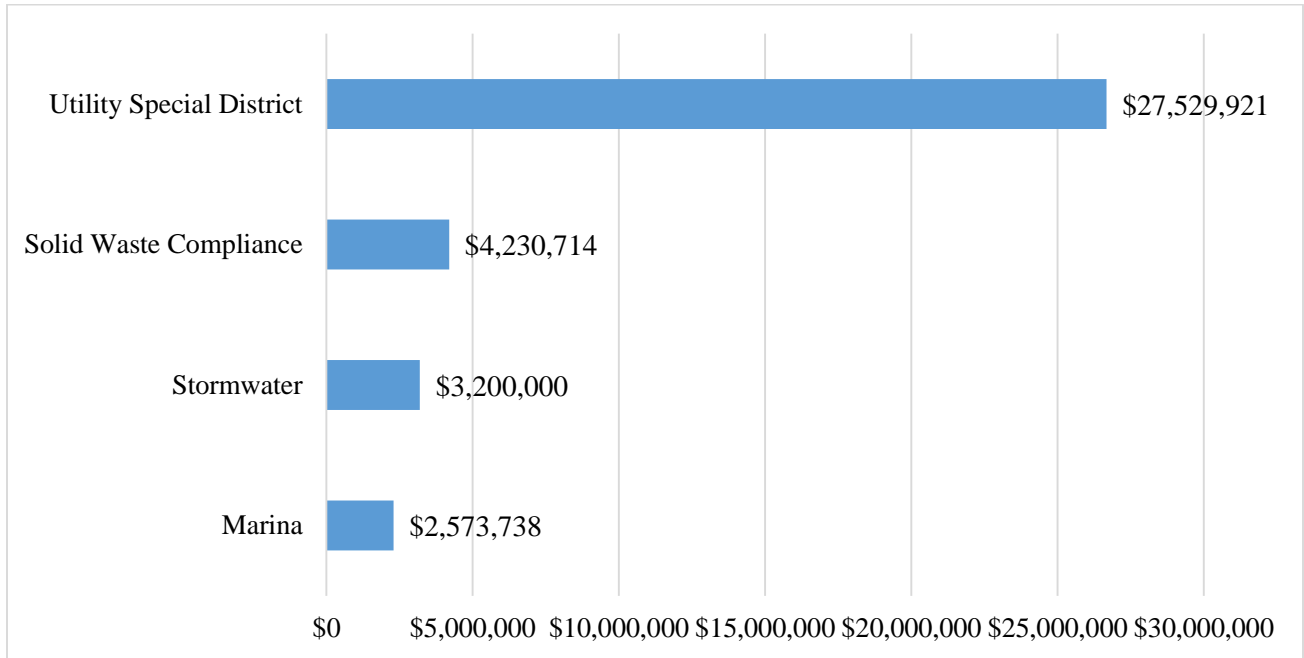
PROPRIETARY FUNDS

ENTERPRISE FUNDS - OVERVIEW AND EXPENSES

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ENTERPRISE EXPENSES

FY 2019 Operating Budget – Expenses by Fund: \$37,534,373



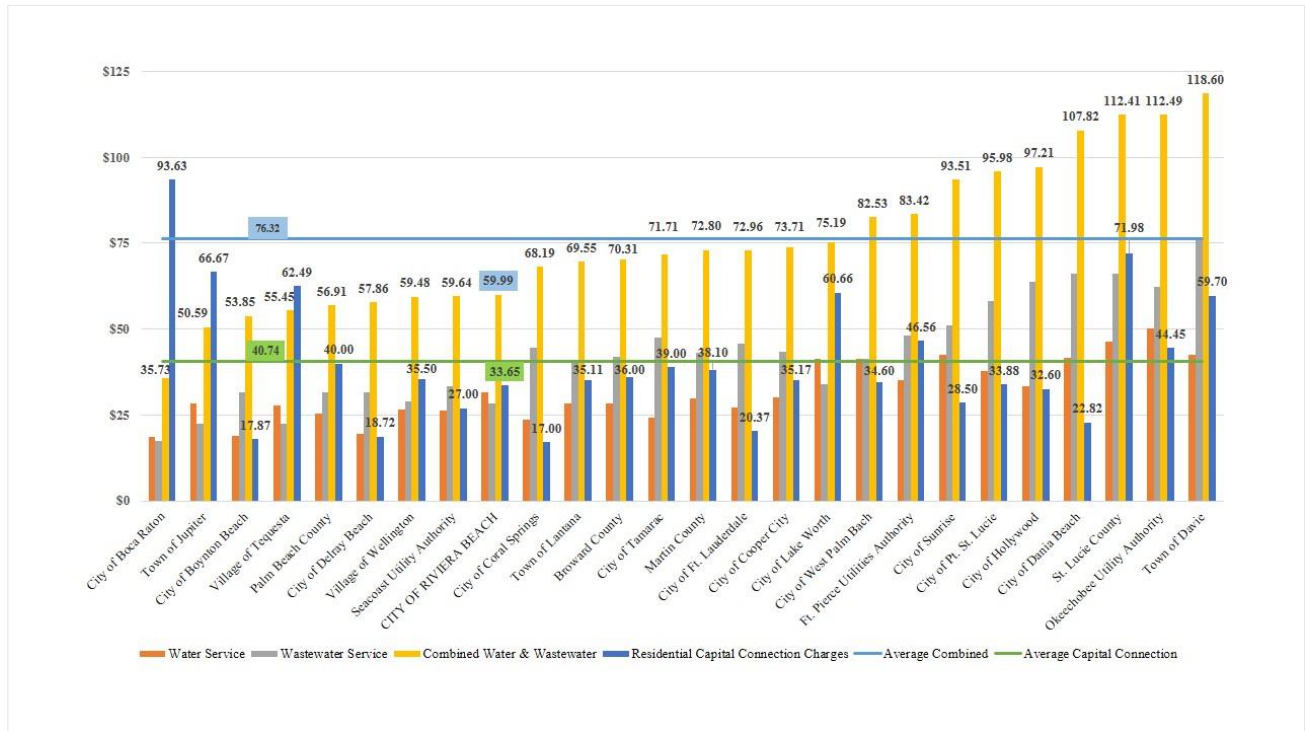
Enterprise Funds Summary by Category

Expense Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% of FY 2019 Budget
Personnel	\$4,167,186	\$5,486,613	\$6,446,099	17.17%
Operating	18,152,979	23,135,791	21,902,709	58.35%
Capital	-	1,150,500	1,535,500	4.09%
Debt service	348,401	689,432	797,450	2.12%
Transfers out	6,276,002	5,891,001	6,852,615	18.26%
Total Expenses	\$28,944,568	\$36,353,337	\$37,534,373	100.00%

UTILITY SPECIAL DISTRICT

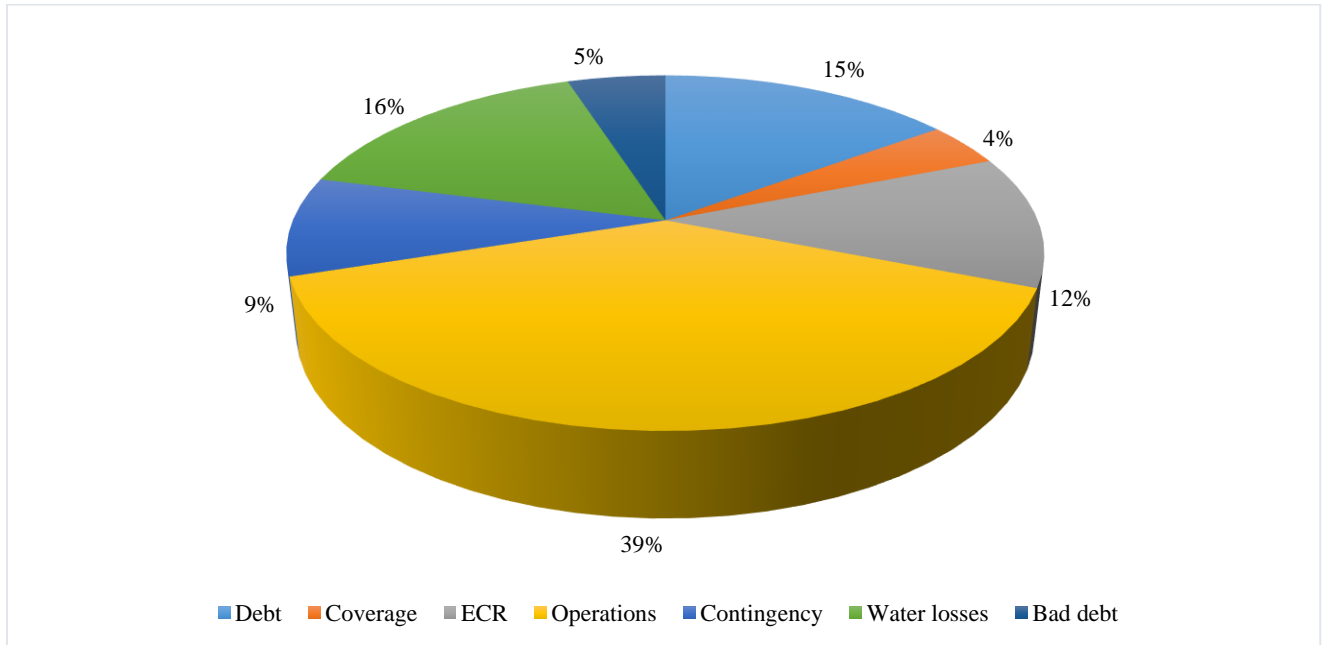
Utility Rates – Comparison Residential Water and Wastewater Bills at 6,000 gallons

Connection fees shown at 1/100th of Rate



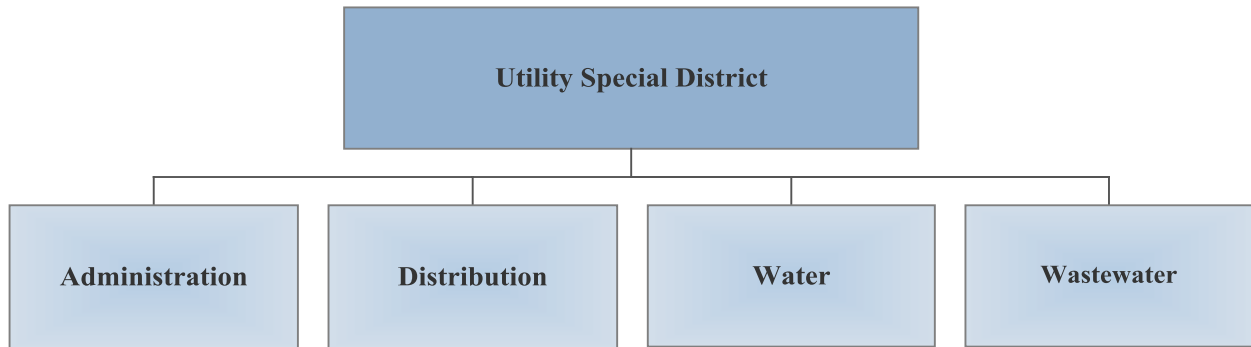
Source: City's Finance and Administrative Services Department

Utility Bill Composition



Source: City's Finance and Administrative Services Department

UTILITY SPECIAL DISTRICT



Department Overview

The Utility Special District (USD) is responsible for producing and distributing safe drinking water and wastewater collection throughout its service area. USD owns, operates, and maintains water and wastewater facilities that serve the corporate limits of the City of Riviera Beach, the Town of Palm Beach Shores, a portion of the City of West Palm Beach, and unincorporated Palm Beach County comprising a service area of approximately eleven square miles.

USD's water facilities include raw water supply wells, a water treatment plant (WTP), distribution system, and storage and re-pumping facilities. The water system consists of an eastern well field comprising seventeen wells and a western well field comprising eleven wells, each of which is drilled into a surficial aquifer to provide raw water for the water system. The water system also comprises raw water distribution mains, water treatment facilities, treated water distribution mains, water storage facilities, and booster pumping facilities. USD supplies drinking water to a population of approximately 42,000. The water system consists of three treatment units with permitted capacity of 17.5 million gallons per day.

USD owns, operates and maintains wastewater facilities in generally the same service area as the water distribution system. The wastewater facilities include a gravity wastewater collection system, manholes, wastewater pumping stations, and wastewater transmission piping. USD's wastewater collection and transmission system comprises approximately the same service area as the water system, as a small percentage of customers currently do not have service from both the water and wastewater systems. Such customers, however, are expected to be serviced by both systems in the future. USD's wastewater and wastewater received from the Town of Mangonia Park are conveyed to the East Central Regional Water Reclamation Facility (ECRWF) for treatment. The ECRWF is operated by the City of West Palm Beach, Florida but owned by the City of West Palm Beach, the City of Lake Worth, the City of Riviera Beach, the Town of Palm Beach, and Palm Beach County. The City owns 8.0 MGD of wastewater treatment and disposal capacity in the ECRWF. The District is currently uses approximately 5.0 MGD of wastewater treatment and disposal capacity, which is more than adequate to meet USD's needs.

Mission

To provide residents and businesses in the City and service areas with reliable water and wastewater utility services in an efficient manner for the well-being of the community.

Vision

To effectively meet the evolving regulatory requirements and ensure the highest quality water and wastewater needs are met for all customers of the Riviera Beach Utility Special District.

Department Financial Overview

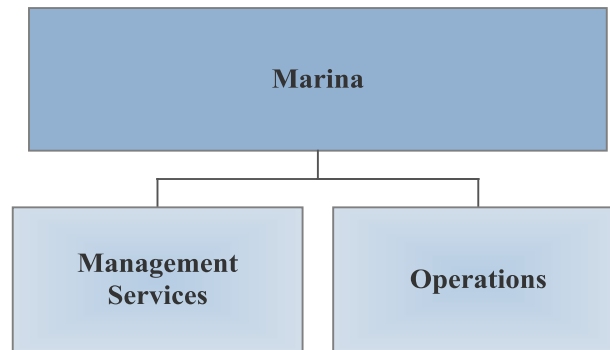
Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$3,165,862	\$4,371,255	\$5,174,741
Operating	10,716,554	15,925,423	15,017,065
Capital	-	485,500	485,500
Transfers out	6,276,002	5,891,001	6,852,615
Total Expenses	\$20,158,418	\$26,673,179	\$27,529,921
Full-Time Budgeted Employees	44	59	65

FY 2018 Highlights and Accomplishments

- FitchRatings affirmed the Riviera Beach Utility Special District Refunding and Revenue Bonds, 2014 and 2016 with a rating of ‘A+’ and outlook of Stable.
- Completed the rehabilitation of lift stations # 10 and 50.
- Satisfied the requirements of the Florida Department of Environmental Protection Consent Order dated March 25, 2016.
- Secured grant funding from the Department of Environmental Protection in the amount of \$0.5million for the construction of the disinfection facility at the water treatment plant.
- Secured additional engineering firms to meet the demands for design services.
- Filled key positions.
- Provided training for operational staff in order to improve effectiveness and efficiency in the delivery of service in their respective areas of responsibilities.
- Created a standby policy that allows for field operation coverage on a 24 hour and seven days per week basis.

FY 2019 Objectives

- 1) Strengthen and support social services and education opportunities for the benefit of all residents.
 - Hold community outreach meetings to inform the public on the improvements within the public’s respective service areas.
 - Build relationships with the public schools through public outreach and discussions with students.



Department Overview

In 2016, the City engaged the services of Seven Kings Holdings, Inc. to provide third party marina management services to the City for the operation of the marina. The Marina offers direct ocean and intracoastal access with 140 wet slips for vessels up to 120 feet in length. The Marina features annual, monthly, seasonal, and transient dockage with on-site fueling and laundry facility. Current occupancy is at 60% with 92 slips occupied, with 54% on an annual rental period, 18% monthly, 20% commercial, 4% transient, and 4% seasonal.

The City pays an annual management fee and reimburses Seven Kings for all approved expenses. The results of operations of the Marina are reported in the City’s annual financial report. Seven Kings develops the annual budget for the Marina beginning with FY 2017, which is reviewed by the City Manager and the Council. The City conducts an independent annual financial review of the Marina’s financial records.

Mission

To operate the Marina in an exceptional, orderly, safe, clean, sanitary, and visually attractive condition, so as to provide highest quality marina and services to its customers and to maximize the earning of the property and its valuable capital investments.

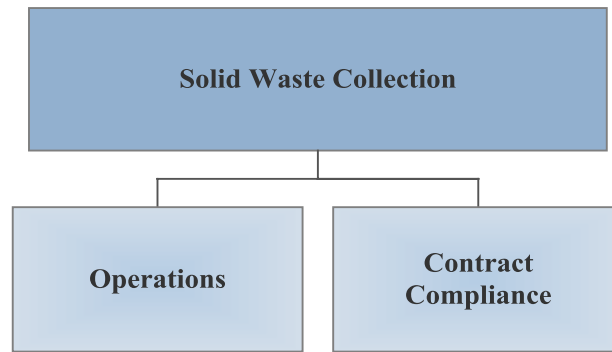
Vision

To be recognized as the best marina in Palm Beach County and then Florida.

Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$235,325	\$497,146	\$523,004
Operating	1,986,870	1,795,012	1,450,734
Capital	-	-	600,000
Total Expenses	\$2,222,195	\$2,292,158	\$2,573,738
Full-Time Budgeted Employees	12	15	15

SOLID WASTE COLLECTION



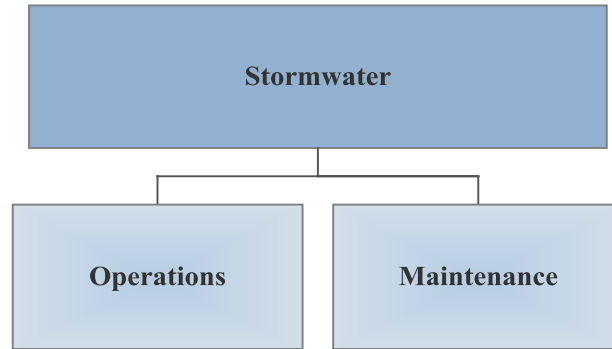
Department Overview

The City contracts the services of Waste Management (WM) Inc. to provide solid waste and recycling collection services throughout the City. The City is responsible for billing customers on a monthly basis for services and collecting payments. WM is fully responsible for the provision of equipment and personnel, therefore, the City does not have any costs associated with personnel and capital outlay. WM charges a monthly administrative and franchise fee to cover the cost of administering, billing, supervision, code compliance, bad debts, and customer service activities. In order to ensure that WM provides a quality level of service, WM pays a lump sum fee in support of the contract monitoring program to ensure that pickup schedules, clean up practices and reasonable quality control measures are adhered to by WM.

Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Operating	\$4,002,795	\$4,193,000	\$4,230,714
Total Expenses	\$4,002,795	\$4,193,000	\$4,230,714

STORMWATER MANAGEMENT UTILITY



Department Overview

The Stormwater Management Utility (SMU) is responsible for the maintenance of stormwater systems serving residents of the City and others within its service area. The revenues collected for stormwater management fees are used for operating expenses and capital improvements directly related to the management of stormwater, including improvements designed to improve water quality and the improvement of the existing stormwater system maintenance. SMU is responsible for maintaining the catch basins and canal banks, controlling erosion, sweeping streets within the City, and inspecting new construction. SMU coordinates the annual inspection for the National Pollutant Discharge Elimination System (NPDES) permitting program regulated by Florida Department of Environmental Protection and is responsible for reporting on the Small Municipal Stormwater Sewer Systems (MS4). SMU developed the ‘Adopt-a-Street’ community project which aims to encourage residents and community groups to improve and maintain the appearance of their neighborhoods.

Mission

To maintain the stormwater drainage systems within the City of Riviera Beach to provide for a safe and efficient transportation infrastructure and system.

Department Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$765,999	\$618,212	\$748,354
Operating	1,446,760	1,222,356	1,204,196
Capital	-	665,000	450,000
Debt service	348,401	689,432	797,450
Total Expenses	\$2,561,160	\$3,195,000	\$3,200,000
Full-Time Budgeted Employees	7	10	10

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PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS - OVERVIEW AND EXPENSES

INTERNAL SERVICE FUND - INSURANCE

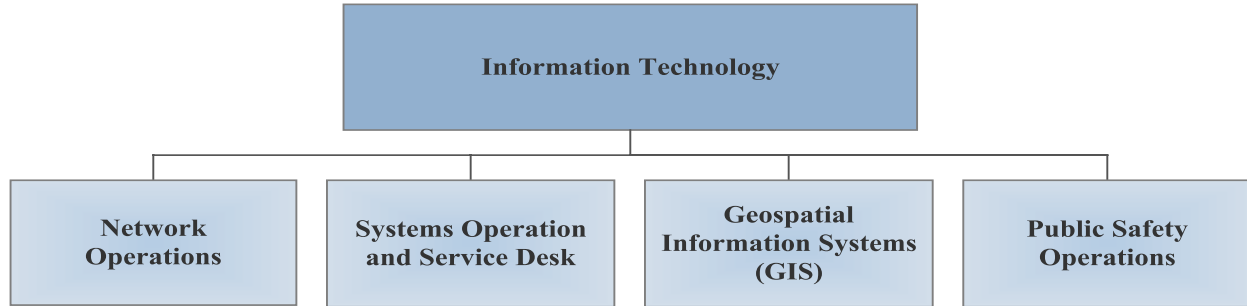
Overview

The Insurance Fund is used for the administration of the City's insurance program, which includes, workers compensation, property and general liability. Rather than pay insurance premiums and/or claims directly from the various departments, the insurance fund centralizes risk management activities. The insurance fund is managed by the Human Resources Department through its Risk Management Division.

Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Workmen's compensation	\$467,113	\$470,000	\$517,000
Insurance premium	2,713,302	3,275,745	3,603,320
Contract services	99,431	50,000	100,000
State assessments	21,544	50,000	25,000
Settlement payments	14,777	50,000	25,000
Total Expenses	\$3,316,167	\$3,895,745	\$4,270,320

INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY



Department Overview

Information Technology (IT) Department is responsible for managing, developing, implementing, and maintaining the City's technology. IT collaborates with the City's departments on major projects. IT will continue the implementation of the City's IT Master Plan which includes the City-wide Enterprise Resource Planning (ERP) system and Geographical Information System (GIS). In FY 2018, an internal service fund was established to account for services provided to City departments for information technology services.

Mission

To provide secure and reliable information technology services to the City of Riviera Beach, employees, citizens and visitors, by designing and maintaining an enterprise system through innovative solutions.

Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$723,401	\$1,082,822	\$1,088,825
Operating	661,112	1,003,302	1,308,571
Capital	-	100,000	100,000
Total Expenses	\$1,384,513	\$2,186,124	\$2,497,396
Full-Time Equivalent Budgeted Employees	9	11.5	10.5

⁽¹⁾ Amounts were included in the General Fund in FY 2017.

FY 2019 Objectives

1. Increase efficiency of City operations.
 - Continue the implementation of the Information Technology (IT) Strategic Master Plan.
 - Commence the implementation of the Enterprise Resource Planning (ERP) system.
 - Develop Geographical Information System (GIS) Master Plan and Technology Strategic Master Plan for the Police Department.
2. Enhance departmental collaboration and innovation.
 - Assist in the successful implementation of the Kronos Time Management System and access control system.
 - In conjunction with the Police Department, finalize the implementation of Sungard OneSolution Public Safety Solution and ShotSpotter SilverLight system.
 - In conjunction with the Parks and Recreation Department, continue the implementation of the Parks Management System.

INTERNAL SERVICE FUND - FLEET SERVICES

Overview

The Fleet Management Fund is used to account for the expenses associated with purchasing and maintaining the City's vehicles. Public Works Department, through its Fleet Services Division, is responsible for maintaining, repairing, and scheduling of repairs for City-owned vehicles and large equipment. This division is responsible for the acquisition and disposal of vehicles and equipment. In FY 2018, an internal service fund was established to account for services provided to City departments for fleet services.

Financial Overview

Category	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Personnel	\$373,266	\$454,842	\$712,384
Operating	(47,654)	1,783,574	1,192,821
Capital	-	-	450,000
Total Expenses	\$325,612	\$2,238,416	\$2,355,205
Full-Time Budgeted Employees	5	7	7

⁽¹⁾ Amounts were included in the General Fund in FY 2017.

FY 2019 Objectives

1. Implement Faster Asset Solutions software for fleet maintenance tracking.
 - Monitor fuel usage.
 - Track the performance and production time used by mechanics for each service.
 - Improve efficiency of the vehicle disposition process.
 - Improve the management of stockroom inventory using a barcode tracking system.
 - Reduce overtime to generate Monthly Usage and Mileage reports.

SECTION VII

CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN PROCESS

Capital Budgeting Process

The City's Capital Improvement Plan is one of the most significant components of the City's financial plan. For the FY 2019 capital budget process, the City Manager, in conjunction with Finance Department, met with Department Heads to prioritize projects to ensure that the needs of the City are addressed in a timely and efficient manner while meeting the City's established goals.

Periodically, the Finance Department reviews unexpended balances for existing budgeted capital projects to determine if balances can be reallocated to other areas or are sufficient to provide funding for ongoing projects. The City Manager, Finance Department and Department Heads work closely to develop detailed project schedules for capital projects in order to ensure that adequate funding is available for the project.

Capital Budgeting Calendar

Year 2018	Capital Budget Activity
April 23	Distribution of FY 2019 Budget Guidance to department heads
May 13	Submission of organizational structure, goals, objectives, key initiatives, and operating and capital requests by Department
May 28 to 29	Review departmental requests and formulate recommendations
June 1 to 7	Meet with departments and employees to justify budget requests
June 11	Discuss Five-Year Capital Improvement Plan (CIP) with Council
August 20	Review CIP with Council
September 6	Hold first public to adopt tentative CIP
September 19	Hold second and final reading to adopt CIP
October 1	Implement adopted CIP

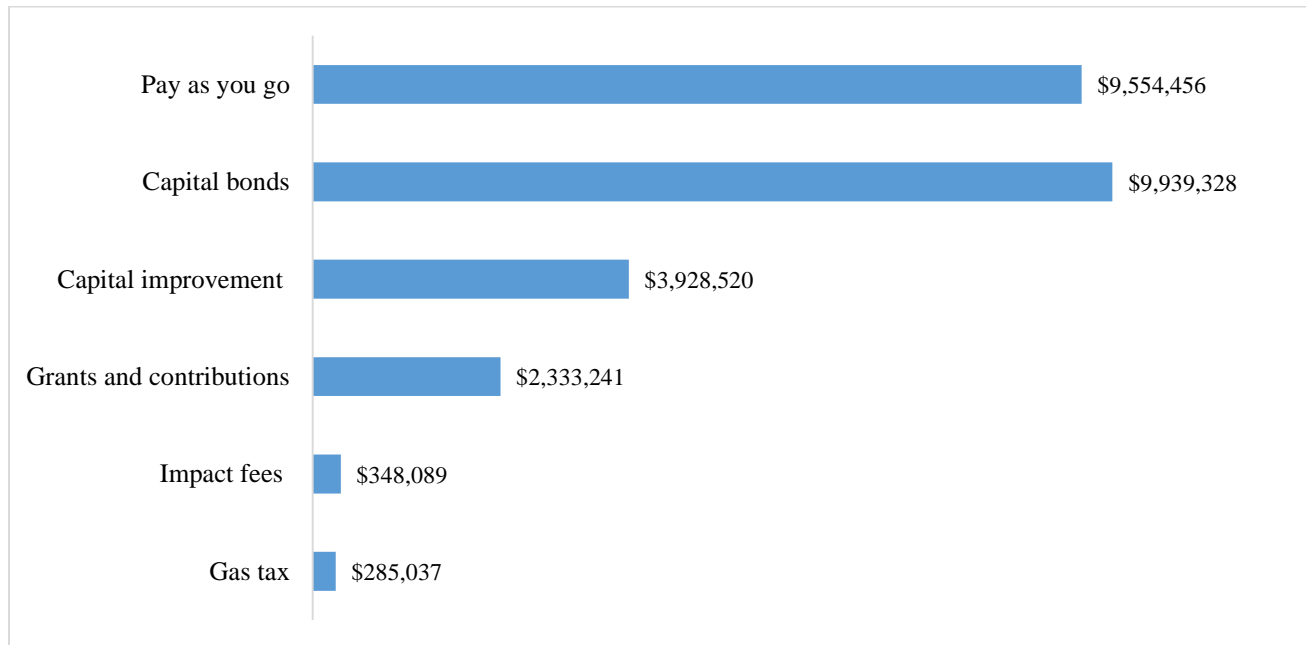
CAPITAL IMPROVEMENT PLAN

GOVERNMENTAL PROJECTS

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GOVERNMENTAL PROJECTS BY FUNDING SOURCE

FY 2019 Capital Budget by Funding Source: \$26,388,671



Five –Year Capital Improvement Plan Financing Plan

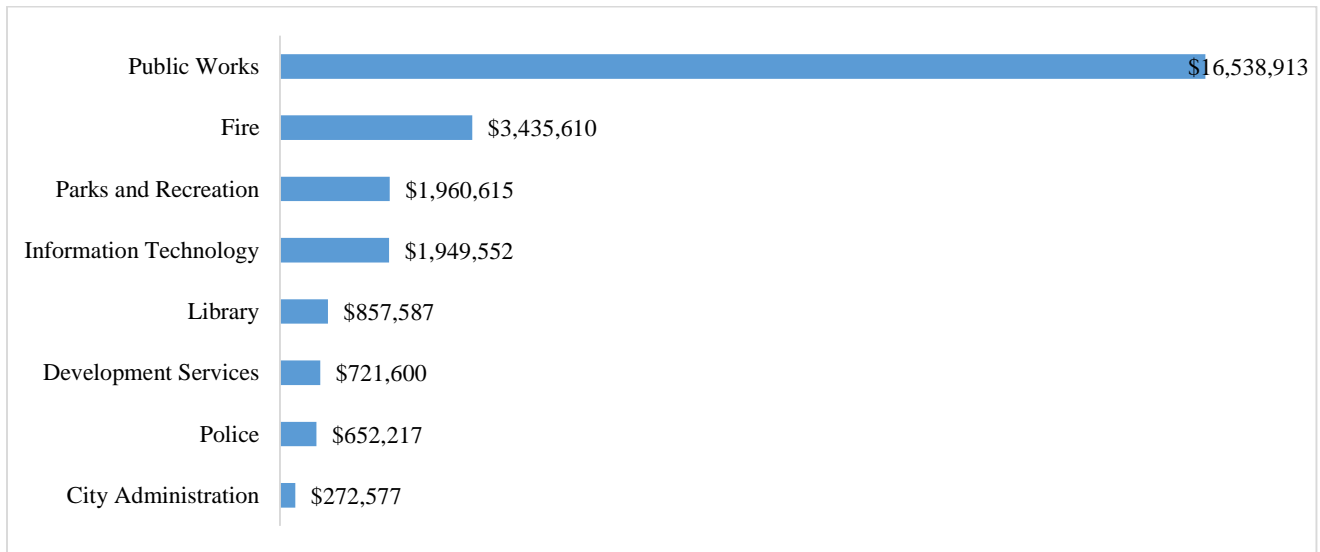
Funding Source	In Progress	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Gas tax	\$135,037	\$285,037	\$150,000	\$50,000	\$50,000	\$50,000	\$585,037
Impact fees	278,974	348,089	-	-	-	-	348,089
Grants and contributions	359,420	2,333,241	354,642	48,415	-	250,000	2,986,298
Capital improvement	3,878,520	3,928,520	-	-	-	-	3,928,520
Capital bonds	10,080,522	9,939,328	1,405,000	-	80,000	80,000	11,504,328
Pay as you go	4,041,621	9,554,456	6,550,000	6,380,000	1,750,000	1,500,000	25,734,456
Total funding sources	\$18,774,094	\$26,388,671	\$8,459,642	\$6,478,415	\$1,880,000	\$1,880,000	\$45,086,728

GOVERNMENTAL PROJECTS SOURCE OF FUNDING

New Fund No.	Source of Funding	Description	FY 2019 Amount
211	U.S. Department of Housing and Urban Development Community Development Block Grant (CDBG)	CDBG program provides funding to address a wide range of community development needs. The City uses CDBG funds for street improvement projects within the City.	\$155,000
261	Solid Waste Authority of Palm Beach County Distressed Property Clean-up and Beautification Grant	Grant provides funding for the rehabilitation and beautification of Cunningham Park.	137,820
261	Contributions, Donations, and Sale Proceeds	Contributions and donations from private sources and proceeds from sale of property to assist with capital improvement projects and economic development activities within the City.	366,342
212	Edward Byrne Memorial Justice Assistance Grant	Grant provides funding to acquire body worn cameras for police officers.	130,885
215	Florida Department of State Aid to Libraries Grant	Grant provides funding for the construction of the new library.	-
241	Florida Department of Environmental Protection – Statewide Surface Water Restoration and Wastewater Projects	Grant provides funding to assist with capital improvement needs for stormwater and wastewater projects.	1,185,645
217	Florida Department of Environmental Protection	Grant provides funding to assist with capital improvement needs for the municipal beach.	200,000
301	Gas Tax Capital - Second Local Option Fuel Tax	Florida Statutes entitles the City to receive taxes on motor fuel sold within the County. The <i>Second Local Option Fuel Tax</i> is the second tax which is one to five cents levied on every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. The proceeds may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.	285,037
303	Impact Fees	Impact fees are charged to contribute to the costs associated with infrastructure and public services that need to be expanded as a direct result of new development in the growth areas of the City, which require substantial investment and construction of capital facilities before or in conjunction with future development and are determined based on the type of development. Impact fees are used to fund fire rescue, law enforcement, public buildings, roads, libraries, parks and recreation, general government, public safety, and transportation capital improvement projects. Funds collected from impact fees may only be used to provide for new capital facilities which are necessary as a result of the new development. Impact fees are based on various factors based on land use and building size.	348,085
305	Capital Improvement Funds	As per the 2004 Asset Purchase Agreement between the City and USD, USD is required to pay the City half of water and wastewater impact fees collected.	3,928,520
309	Contributions and Donations	Contributions and donations from private sources used to assist with capital improvement projects within the City.	157,549
310	Capital Bond Proceeds	Funds received by the City from USD for the transfer of the water and wastewater operations in 2004. These funds are used for capital improvement projects.	3,361,246
311	Capital Bond Proceeds	In 2015, the City issued Public Improvement Revenue Bond, Series 2014 to finance capital improvement projects.	6,578,085
312	Pay as you go	Pay as you go funding is derived from the additional property tax revenues received by the City from the FPL power plant improvements. Funds are transferred from the General Fund to a Capital Projects Fund and are used to finance capital improvement projects as opposed to incurring debt to pay for capital projects.	9,554,457
Total Funding Sources			\$26,388,671

GOVERNMENTAL PROJECTS BY DEPARTMENT AND PRIORITY

FY 2019 Capital Budget by Department: \$26,388,671



Five –Year Capital Improvement Plan by Department

Department	Prior years	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
City Administration	\$-	\$272,577	\$104,642	\$48,415	\$-	\$-	\$425,634
Police	322,217	652,217	80,000	80,000	80,000	80,000	972,217
Development Services	221,600	721,600	750,000	750,000	750,000	750,000	3,721,600
Library	357,587	857,587	500,000	1,000,000	1,000,000	1,000,000	4,357,587
Information Technology	949,552	1,949,552	1,000,000	1,000,000	-	-	3,949,552
Parks and Recreation	1,410,615	1,960,615	-	-	-	-	1,960,615
Fire	300,610	3,435,610	4,550,000	1,900,000	-	-	9,885,610
Public Works	15,211,913	16,538,913	1,475,000	1,700,000	50,000	50,000	19,813,913
Total by Department	\$18,774,094	\$26,388,671	\$8,459,642	\$6,478,415	\$1,880,000	\$1,880,000	\$45,086,728

Five –Year Capital Improvement Plan by Priority

Priority	Prior years	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
1 - Severe	\$17,212,240	\$23,639,240	\$5,855,000	\$4,230,000	\$1,580,000	\$1,580,000	\$36,884,240
2 - High	1,403,122	2,440,699	2,454,642	2,198,415	250,000	250,000	7,593,756
3 - Low	158,732	308,732	150,000	50,000	50,000	50,000	608,732
Total by Priority	\$18,774,094	\$26,388,671	\$8,459,642	\$6,478,415	\$1,880,000	\$1,880,000	\$45,086,728

During FY 2019, there are no anticipated significant nonrecurring capital expenditures.

GOVERNMENTAL PROJECTS BY DEPARTMENT

Project Title	Department	Priority	FY 2019	5 Year Total
Parking Master Plan	City Administration	2	\$127,835	\$127,835
Economic Opportunity	City Administration	2	144,742	297,799
City Administration Total			272,577	425,634
Singer Island Dune Restoration	Development Services	1	500,000	2,500,000
Unsafe Building Program (Demo)	Development Services	2	221,600	1,221,600
Development Services Total			721,600	3,721,600
Fire Station 1 Renovation	Fire	1	285,000	285,000
Fire Station 2 Rebuild	Fire	1	2,750,610	5,200,610
Fire Station 3 Rebuild	Fire	2	400,000	4,400,000
Fire Total			3,435,610	9,885,610
IT Master Plan	Information Technology	1	1,949,552	3,949,552
Information Technology Total			1,949,552	3,949,552
Public Library Construction	Library	1	857,587	4,357,587
Library Total			857,587	4,357,587
Municipal Beach Park Renovation	Parks and Recreation	1	400,000	400,000
Cunningham Park	Parks and Recreation	1	1,410,615	1,410,615
Parks and Rec Master Plan	Parks and Recreation	1	150,000	150,000
Parks and Recreation Total			1,960,615	1,960,615
Police Technology Enhancements	Police	1	99,548	419,548
Police Body Worn Cameras	Police	1	278,974	278,974
Police Bathroom Renovation	Police	1	250,000	250,000
Portable Radio Replacement	Police	3	23,695	23,695
Police Total			652,217	972,217
City Welcome Signs	Public Works	1	565,780	565,780
Access Control System	Public Works	1	199,190	199,190
Public Works Building	Public Works	1	4,538,464	7,513,464
Singer Island Beach Access Path	Public Works	1	90,163	90,163
Street Improvements	Public Works	1	7,763,727	7,763,727
Streets Mill and Resurface	Public Works	2	365,000	365,000
Neighborhood Sector 1	Public Works	2	510,172	510,172
Neighborhood Sector 2	Public Works	2	79,545	79,545
Neighborhood Sector 3	Public Works	2	74,845	74,845
Neighborhood Sector 4	Public Works	2	516,960	516,960
Palm Beach Isles Bridge	Public Works	1	1,550,030	1,550,030
Sidewalk Repair and Replacement	Public Works	3	235,037	335,037
Traffic Calming Devices	Public Works	3	50,000	250,000
Public Works Total			16,538,913	19,813,913
Grand Total			\$26,388,671	\$45,086,728

GOVERNMENTAL PROJECTS

PROJECT PROFILES

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Parking Master Plan

Type:
Economic Development

Project #: 18064

A/C #:
312-12102-531000

Location:
Ocean Mall
Marina District

Goal(s) Achieved:



Department:
City Administration

Project Status:
Planning

Project Rank: 2
High

Project Year:
FY2018

Project Description

The purpose of the parking plan is to develop parking policies and procedures, program goals and a mission statement provide standards and performance metrics used to measure performance, regulations for commercial parking, on-street parking, citation fee structure, provide current operating budget.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress		
2019	\$127,835	\$127,835
2020		
2021		
2022		
2023		
Total	\$127,835	\$127,835

Operating Budget Impact

This project will not have an impact on the operating budget.

Economic Opportunity and Business Development

Type:
Economic Development

Project #: 18002

A/C #:
261-12102-583000

Location:
City-wide

Goal(s) Achieved:



Department:
City Administration

Project Status:
Planning/Under Contract

Project Rank: 2
High

Project Year:
FY2018

Project Description

Funds to support business, economic development, and job creation projects.



Project Funding

Fiscal Year	Sales Proceeds	Total
In Progress		
2019	144,742	144,742
2020	104,642	104,642
2021	48,415	48,415
2022		
2023		
Total	\$297,799	\$297,799

Operating Budget Impact

This project will not have an impact on the operating budget.

Singer Island Dune Restoration

Type:
Infrastructure

Project #: 18101

A/C #:
310-30101-563000

Location:
Signer Island

Goal(s) Achieved:




Department:
Development Services

Project Status:
Contracted with Palm Beach County

Project Rank: 1
Severe

Project Year:
FY2018 – FY2022

Project Description

Singer Island, north of Ocean Reef Park has historically experienced major erosion. The condominium buildings and surrounding improvements are threatened by erosion. On September 19, 2012 the City entered into a long term (10 year) cost sharing agreement with the County to fund dune restoration. The agreement stipulates that the City fund 20% of future project costs.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	500,000	500,000
2020	500,000	500,000
2021	500,000	500,000
2022	500,000	500,000
2023	500,000	500,000
Total	\$2,500,000	\$2,500,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Unsafe Building Program (Demolition)

Type:
Economic Development

Project #: 18101

A/C #:
261-17101-546000

Location:
City-wide

Goal(s) Achieved:



Department:
Development Services

Project Status:
Planning

Project Rank: 2
High

Project Year:
FY2018 – FY2022

Project Description

Acquisition or demolition of unsafe building structures.



Project Funding

Fiscal Year	Contribution	Total
In Progress	221,600	221,600
2019		
2020	250,000	250,000
2021	250,000	250,000
2022	250,000	250,000
2023	250,000	250,000
Total	\$1,221,600	\$1,221,600

Operating Budget Impact

This project will not have an impact on the operating budget.

Fire Station 1 Locker Room Renovation



Type:
Infrastructure

Project #: 18033

A/C #:
310-21101-562000
312-21101-562000

Location:
Station 1

Goal(s) Achieved:

Department:
Fire

Project Status:
Planning

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

The existing bathroom/locker room in Fire Station #1 are not in compliance with ADA and don't meet separation requirements. They are limiting the functionality of the operations for firefighters who operate in the space on 24 hour shifts.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	285,000	285,000
2020		
2021		
2022		
2023		
Total	\$285,000	\$285,000

Operating Budget Impact

Type	Description	Amount	Impact Year
Personnel	Personnel hours and materials required.	285,000	2019
Operating			
Other			
Total			

Fire Station 2 Rebuild



Type:
City Facility

Project #: 18034

A/C #:
312-21101-531000

Location:
E. Blue Heron Blvd.

Goal(s) Achieved:

Department:
Fire

Project Status:
Planning

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

Fire Station #2 is over 40 years old and in need of updating to current standards. This will include the installation of sprinklers, alarm systems, clean rooms, exhaust systems, security and other hardening features, segregated restrooms and secure medical rooms.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress	300,610	300,610
2019	2,450,000	2,450,000
2020	2,450,000	2,450,000
2021		
2022		
2023		
Total	\$5,200,610	\$5,200,610

Operating Budget Impact

Capital improvements of the fire stations will assist in minimizing operating and maintenance costs in the operating budget.

Fire Station 3 Rebuild



Type:
City Facility

Project #: 18036

A/C #:
312-21101-562000

Location:
Station 3

Goal(s) Achieved:

Department:
Fire

Project Status:
Planning

Project Rank: 2
High

Project Year:
FY2019

Project Description

Fire Station #3 is over 40 years old and is in need of updating to current standards. This project includes installation of sprinklers, alarm systems, clean rooms, exhaust systems, security and other hardening features, segregated restrooms and secure medical rooms.




Project Funding

Fiscal Year	Capital Fund	Total
In Progress		
2019	400,000	400,000
2020	2,100,000	2,100,000
2021	1,900,000	1,900,000
2022		
2023		
Total	\$4,400,000	\$4,400,000

Operating Budget Impact

Capital improvements of the fire stations will assist in minimizing operating and maintenance costs in the operating budget.

Municipal Beach Park Improvements																																	
<p>Type:</p> <p>Project #: 18065</p> <p>A/C #: 303-70102-563000 217-70102-563000</p> <p>Location: North Ocean Drive</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Parks and Recreation</p> <p>Project Status:</p> <p>Project Rank: 1 Severe</p> <p>Project Year: FY 2019</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>Replace metal benches, waste receptacles and bike racks. Replace playground. Renovate the restrooms. Revamp the volleyball courts. Refit lift station. Improve beach access.</p> <div style="text-align: center;">  </div> <div style="background-color: #e1eef6; padding: 5px; margin-top: 10px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Fiscal Year</th> <th style="width: 20%;">FDEP Grant</th> <th style="width: 20%;">Impact Fees</th> <th style="width: 45%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">400,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$200,000</td> <td style="text-align: right;">\$200,000</td> <td style="text-align: right;">\$400,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px; margin-top: 10px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	FDEP Grant	Impact Fees	Total	In Progress				2019	200,000	200,000	400,000	2020				2021				2022				2023				Total	\$200,000	\$200,000	\$400,000
Fiscal Year	FDEP Grant	Impact Fees	Total																														
In Progress																																	
2019	200,000	200,000	400,000																														
2020																																	
2021																																	
2022																																	
2023																																	
Total	\$200,000	\$200,000	\$400,000																														

Cunningham Park Improvement

Type:
Community Park

Project #: 18080

A/C #:
310-70102-563000
261-70102-563000

Location:
Cunningham Park

Goal(s) Achieved:



Department:
Parks and Recreation

Project Status:
Designed

Project Rank: 1
Severe

Project Year:
FY 2018

Project Description

The renovation of Cunningham Park includes new basketball court resurfacing, tennis courts, restroom building, small and large pavilions, playground equipment, landscaping, irrigation, lighting, signage, park furniture and new entry feature. Funding below is being supplemented through Neighborhood Sector Funds.



Project Funding

Fiscal Year	Capital Bonds	SWA Grant	Total
In Progress			
2019	1,272,795	137,820	1,410,615
2020			
2021			
2022			
2023			
Total	\$1,272,795	\$137,820	\$1,410,615

Operating Budget Impact

This project will not have an impact on the operating budget.

Parks and Recreation Master Plan

Type:
Infrastructure

Project #: 18077

A/C #:
312-70102-563000

Location:
City-wide

Goal(s) Achieved:



Department:
Parks and Recreation

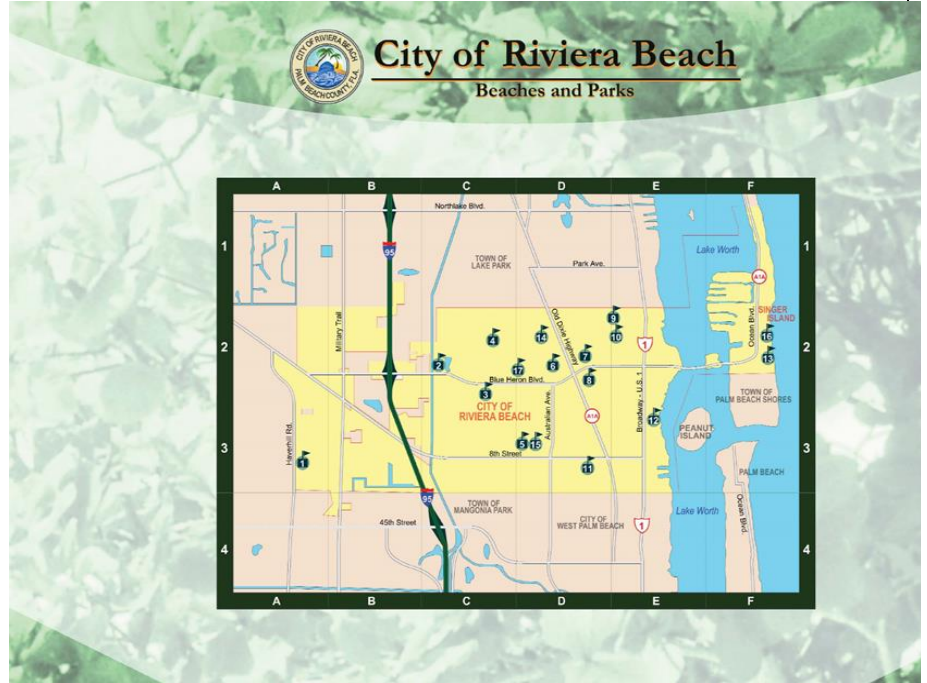
Project Status:
Request for Proposals

Project Rank: 1
Severe

Project Year:
FY2019

Project Description

Planning, conducting and completing Parks and Recreation Master Plan



Project Funding

Fiscal Year	Pay as you go	Total
In Progress		
2019	150,000	150,000
2020		
2021		
2022		
2023		
Total	\$150,000	\$150,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Police Technology Enhancements

Type:
Technology

Project #: 18075

A/C #:
310-20101-564000

Location:
City-wide

Goal(s) Achieved:



Department:
Police

Project Status:
Ongoing

Project Rank: 2
High

Project Year:
FY2018

Project Description

A component of the Police Department’s network is the security camera monitoring and license plate reader systems, which both have proven to be valuable to the Police Department in preventing, deterring, and responding to criminal acts and behaviors. Additionally, City departments including Parks and Recreation, Development Services, and Utility Special District, have benefitted from the security camera monitoring system. This system has proven to be an effective tool. The Police Department seeks to continue the expansion of this program.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress	19,548	19,548
2019	80,000	80,000
2020	80,000	80,000
2021	80,000	80,000
2022	80,000	80,000
2023	80,000	80,000
Total	\$419,548	\$419,548

Operating Budget Impact

This project will not have an impact on the operating budget.

Body Worn Cameras

Type:
Technology

Project #: 18066

A/C #:
303-20101-564000
212-20101-564000

Location:
City-wide

Goal(s) Achieved:



Department:
Police

Project Status:
RFP response under evaluation

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

Implementation of a body worn camera program within the Police Dept. Costs associated with this include all camera equipment, maintenance and protection plans, docking stations, video storage costs, and training. Total cost of \$850,313 covers the cost of the program for 5 years. Implementation includes 106 police officers. Body worn cameras video record interactions with the public, gather evidence. This will increase officer and citizen accountability. RFP was issued in March 2017 and Police and Purchasing are currently working through procurement process. Additionally this program will require an additional 1.5 Police Tech positions.



Project Funding

Fiscal Year	Impact Fees	Grant	Total
In Progress			
2019	148,089	130,885	278,974
2020			
2021			
2022			
2023			
Total	\$148,089	\$130,885	\$278,974

Operating Budget Impact

This project will not have an impact on the operating budget.

Police Station Bathroom Renovation

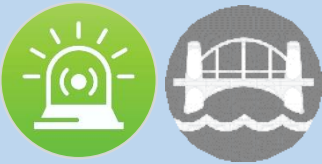
Type:
City Facility

Project#: 18067

A/C #:
310-20101-562000

Location:
Police Station

Goal(s) Achieved:



Department:
Police

Project Status:
Planning

Project Rank 1
Severe

Project year:
FY

Project Description

The existing bathrooms in the Police Station are limiting the functionality of the operations for the Police Department, who operate in the space on 24 hour shifts. Funds were transferred in FY2018. Design is 95% complete. The work is necessary to ensure sanitary conditions in 11 bathrooms that are used by 190 plus employees and visitors.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	250,000	250,000
2020		
2021		
2022		
2023		
Total	\$250,000	\$250,000

Operating Budget Impact

Type	Description	Amount	Impact Year
Personnel	Personnel hours and materials required.		
Operating			
Other			
Total			

Portable Radio Replacement

Type:
Technology

Project #: 18074

A/C #:
312-20101-564000

Location:
City-wide

Goal(s) Achieved:



Department:
Police

Project Status:
Close-out process

Project Rank: 3
Low

Project year:
FY2018

Project Description

Replace radios that are currently used by police officers, which were purchased in 2004, in conjunction with Palm Beach County, with the new P25 compliant system which will go online in FY 2017. State standards recommend replacement of portable radios at approximately 6 years of service life. Current radios have been in use for 13 years.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress		
2019	23,695	23,695
2020		
2021		
2022		
2023		
Total	\$23,695	\$23,695

Operating Budget Impact

This project will not have an impact on the operating budget.

Public Library Construction

Type:
City Facility

Project #: 18049

A/C #:
312-71101-562000
215-71101-562000

Location:
W. Blue Heron Blvd.

Goal(s) Achieved:



Department:
Library

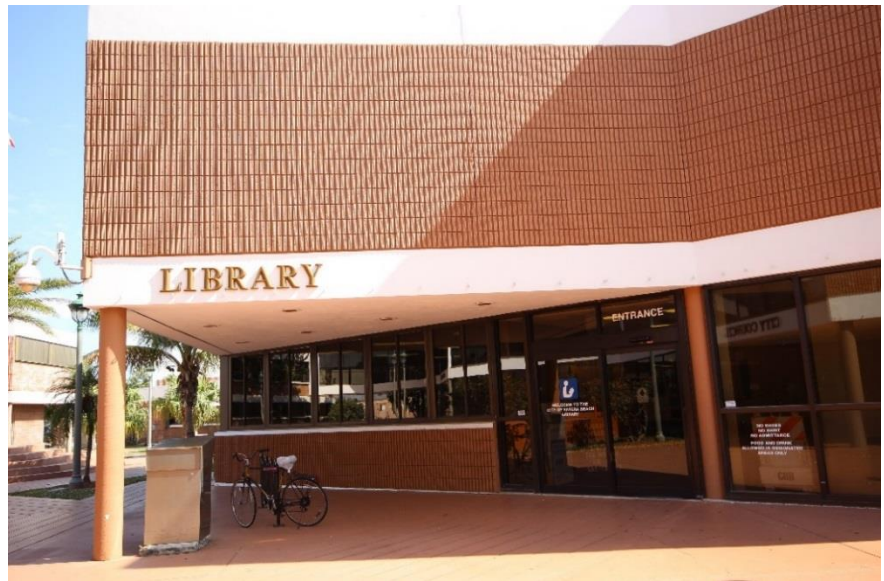
Project Status:
Design
Under construction for
Master Plan

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

Public Library Construction Grant providing funding for a new Library (32,000 square feet). During FY 2018 and FY 2019, the Library should be under contract for construction. Project is programmed as a design/build/finance. FY 2020 to FY 2022 reflect future lease payments.



Project Funding

Fiscal Year	State Library Grant	Pay as you go	Total
In Progress		357,587	357,587
2019		500,000	500,000
2020	500,000	-	500,000
2021		1,000,000	1,000,000
2022		1,000,000	1,000,000
2023		1,000,000	1,000,000
Total	\$500,000	\$3,857,587	\$4,357,587

Operating Budget Impact

This project will not have an impact on the operating budget.

Information Technology Master Plan

Type:
Technology

Project #: 18046

A/C #:
312-191101-563000

Location:
City Offices

Goal(s) Achieved:



Department:
Information Technology

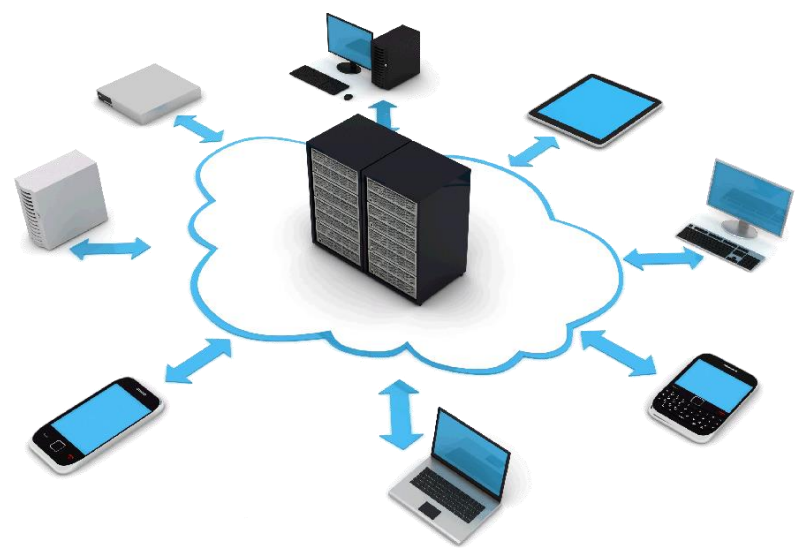
Project Status:
Ongoing
Plan Implementation

Project Rank: 1
Severe

Project Year:
FY2018 – FY2021

Project Description

Implementation of the Information Technology Master Plan.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress	949,552	949,552
2019	1,000,000	1,000,000
2020	1,000,000	1,000,000
2021	1,000,000	1,000,000
2022		
2023		
Total	\$3,949,552	\$3,949,552

Operating Budget Impact

This project will not have an impact on the operating budget.

City Welcome Signs



Type:
Infrastructure

Project #: 18099

A/C #:
309-30101-563000
310-30101-563000

Location:
City-wide

Goal(s) Achieved:

Department:
Public Works

Project Status:
Under Contract

Project Rank: 2
High

Project Year:
FY2018

Project Description

Construction of welcome signs at various locations throughout the City. Signs will have the same design as other newly constructed welcome signs in the City.



Project Funding

Fiscal Year	Capital Projects	Contributions	Capital Bonds	Total
In Progress		303,780		303,780
2019			262,000	262,000
2020				
2021				
2022				
2023				
Total		\$303,780	\$262,000	\$565,780

Operating Budget Impact

This project will not have an impact on the operating budget.

Access Control System

Type:
Technology

Project #: 18001

A/C #:
305-12102-564000

Location:
All City Facilities

Goal(s) Achieved:



Department:
Public Works

Project Status:
Planning

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

Implementation of an access control system throughout the City at entry points, certain offices, and entry gates. The access control system is accessed via proximity cards. Electronic control eliminates the need for physical keys and allows for more secure facilities.



Project Funding

Fiscal Year	Capital Improvement	Total
In Progress	149,190	149,190
2019	50,000	50,000
2020		
2021		
2022		
2023		
Total	\$199,190	\$199,190

Operating Budget Impact

This project will not have an impact on the operating budget.

Public Works Building


Type:
City Facility

Project #: 18089

A/C #:
305-30101-562000
310-30101-562000

Location:
Avenue L

Goal(s) Achieved:
Replacement of aging facility



Department:
Public Works

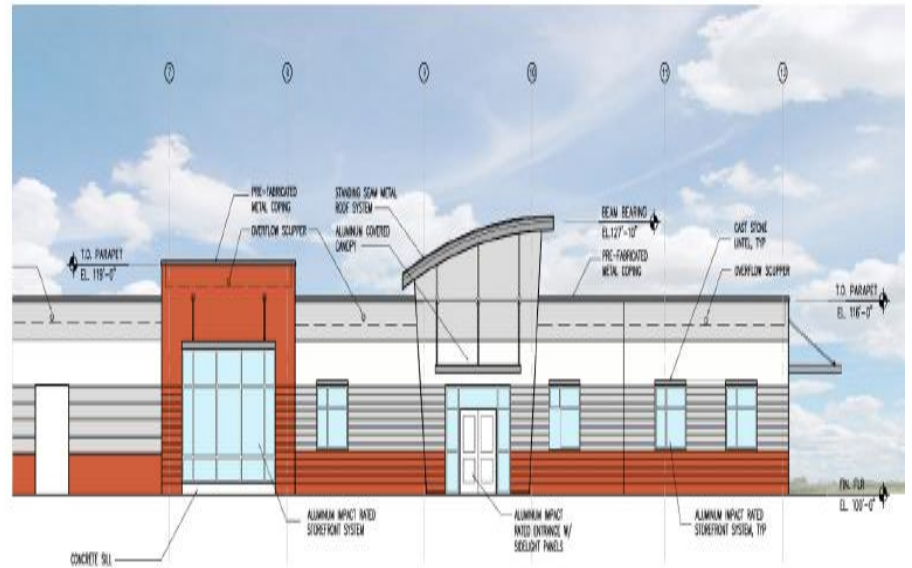
Project Status:
Planning

Project Rank: 1
Severe

Project Year:
FY2018 – FY2019

Project Description

Construction of a new Public Works facility at the current Avenue L location. Construction includes an administrative building combined with an operations section, a section for fleet services, landscaping, lighting, and storage areas for operations. The design was previously completed, but needs to be updated to remove the Purchasing Department and to update the plans to current code.









Project Funding

Fiscal Year	Capital Bonds	Capital Improvement	Total
In Progress	2,870,672	1,667,792	4,538,464
2019			
2020	1,325,000		1,325,000
2021		1,650,000	1,650,000
2022			
2023			
Total	\$4,195,672	\$3,317,792	\$7,513,464

Operating Budget Impact

Construction of a new public works building will assist in minimizing operating and maintenance costs in the operating budget and increase the comfort and safety of employees.

Singer Island Beach Access Path																									
<p>Type: Infrastructure</p> <p>Project #: 18100</p> <p>A/C #: 305-30101-563000</p> <p>Location: Singer Island</p> <p>Goal(s) Achieved:</p> <div style="display: flex; justify-content: space-around;">   </div> <div style="display: flex; justify-content: center; margin-top: 10px;">  </div> <p>Department: Public Works</p> <p>Project Status: Planning</p> <p>Project Rank: 1 Severe</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1f5fe; padding: 5px;">Project Description</div> <p>Creation of a beach access path on Singer Island leading from North Ocean Boulevard to the beach. The proposed beach access path will be located on the south property line of the Via Delfino Condominiums.</p> <div style="text-align: center;">  </div> <div style="background-color: #e1f5fe; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Fiscal Year</th> <th style="width: 33%;">Capital Improvement</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">90,163</td> <td style="text-align: right;">90,163</td> </tr> <tr> <td>2019</td> <td></td> <td></td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$90,163</td> <td style="text-align: right;">\$90,163</td> </tr> </tbody> </table> <div style="background-color: #e1f5fe; padding: 5px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Capital Improvement	Total	In Progress	90,163	90,163	2019			2020			2021			2022			2023			Total	\$90,163	\$90,163
Fiscal Year	Capital Improvement	Total																							
In Progress	90,163	90,163																							
2019																									
2020																									
2021																									
2022																									
2023																									
Total	\$90,163	\$90,163																							

Street Improvement Projects																																	
<p>Type: Infrastructure</p> <p>Project 18120</p> <p>A/C #: 241-30101-563000 311-30101-563000</p> <p>Location: Various roads in all four voting districts</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Public Works</p> <p>Project Status: Designed</p> <p>Project Rank: 1 Severe</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>Ave. O from Blue Heron Blvd. to 27th St., 23rd St. through 26th Ct. from Ave. M to Ave. Q, Ave H East and West from Blue Heron Blvd. to Silver Beach Rd., W. 34th St. from Ave. H E. to Ave. F, Riviera Beach sidewalks (1st to 5th Sts.), W. 6th St., W. 7th St at Australian Ave., W. 12th St. through W. 22nd St. at Ave. P, Ardmore Way, Manor Dr., Morse Blvd., Singer Dr.</p> <div style="text-align: center; margin: 10px 0;">  </div> <div style="background-color: #e1eef6; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Fiscal Year</th> <th style="width: 20%;">FDEP Grant</th> <th style="width: 20%;">Capital Bonds</th> <th style="width: 45%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">685,645</td> <td style="text-align: right;">6,578,082</td> <td style="text-align: right;">7,263,727</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">500,000</td> <td></td> <td style="text-align: right;">500,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$1,185,645</td> <td style="text-align: right;">\$6,578,082</td> <td style="text-align: right;">\$7,763,727</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	FDEP Grant	Capital Bonds	Total	In Progress	685,645	6,578,082	7,263,727	2019	500,000		500,000	2020				2021				2022				2023				Total	\$1,185,645	\$6,578,082	\$7,763,727
Fiscal Year	FDEP Grant	Capital Bonds	Total																														
In Progress	685,645	6,578,082	7,263,727																														
2019	500,000		500,000																														
2020																																	
2021																																	
2022																																	
2023																																	
Total	\$1,185,645	\$6,578,082	\$7,763,727																														

Streets Mill and Resurface

Type:
Infrastructure

Project #: 18121

A/C #:
211-30101-563000
312-30101-563000

Location:
W. 28th St., W. 20th St., W.
26th St., West 35th St.

Goal(s) Achieved:



Department:
Public Works

Project Status:
Planning

Project Rank: 2
High

Project Year:
FY2018

Project Description

Milling and resurfacing of streets within the established CDBG concentration area: W. 30th St. from Ave R to Ave O; Ave O from W. 30th St.; W. 28th St., from Ave R to Ave O; W. 36th St. from Ave O to Obama Hwy.; Ave N from W. 36th St. to W. 35th St.





Project Funding

Fiscal Year	CDB Grant	Pay as you go	Total
In Progress			
2019	155,000	210,000	365,000
2020			
2021			
2022			
2023			
Total	\$155,000	\$210,000	\$365,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Neighborhood Sector 1		Project Description																										
<p>Type: Infrastructure</p>	<p>The Neighborhood Sector Plan will be divided equally between each of the four non-CRA sectors and will provide solutions for rising crime rates, increasing traffic through residential streets, and monitor future nearby developments. The plan aims to create a sense of pride, ownership, and belonging among the residents in each sector.</p>																											
<p>Project #: 18091</p>																												
<p>A/C #: 312-30101-563000</p>																												
<p>Location: District 1</p>																												
<p>Goal(s) Achieved:</p>																												
																												
<p>Department: Development Services</p>	<p>Project Funding</p> <table border="1" data-bbox="581 1150 1503 1465"> <thead> <tr> <th>Fiscal Year</th> <th>Pay as you go</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td>510,172</td> <td>510,172</td> </tr> <tr> <td>2019</td> <td></td> <td></td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$510,172</td> <td>\$510,172</td> </tr> </tbody> </table>				Fiscal Year	Pay as you go	Total	In Progress	510,172	510,172	2019			2020			2021			2022			2023			Total	\$510,172	\$510,172
Fiscal Year	Pay as you go	Total																										
In Progress	510,172	510,172																										
2019																												
2020																												
2021																												
2022																												
2023																												
Total	\$510,172	\$510,172																										
<p>Project Status: Planning</p>																												
<p>Project Rank: 2 High</p>																												
<p>Project Year: FY2018</p>	<p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>																											

Neighborhood Sector 2

Type:
Infrastructure

Project #: 18092

A/C #:
312-30101-563000

Location:
District 2

Goal(s) Achieved:



Department:
Development Services

Project Status:
In progress

Project Rank: 2
High

Project Year:
FY2018

Project Description

The Neighborhood Sector Plan will be divided equally between each of the four non-CRA sectors and will provide solutions for rising crime rates, increasing traffic through residential streets, and monitor future nearby developments. The plan aims to create a sense of pride, ownership, and belonging among the residents in each sector.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress	79,545	79,545
2019		
2020		
2021		
2022		
2023		
Total	\$79,545	\$79,545

Operating Budget Impact

This project will not have an impact on the operating budget.

Neighborhood Sector 3

Type:
Infrastructure

Project #: 18093

A/C #:
312-30101-563000

Location:
District 3

Goal(s) Achieved:



Department:
Development Services

Project Status:
In progress

Project Rank: 2
High

Project Year:
FY2018

Project Description

The Neighborhood Sector Plan will be divided equally between each of the four non-CRA sectors and will provide solutions for rising crime rates, increasing traffic through residential streets, and monitor future nearby developments. The plan aims to create a sense of pride, ownership, and belonging among the residents in each sector.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress	74,845	74,845
2019		
2020		
2021		
2022		
2023		
Total	\$74,845	\$74,845

Operating Budget Impact

This project will not have an impact on the operating budget.

Neighborhood Sector 4

Type:
Infrastructure

Project #: 18094

A/C #:
312-30101-563000

Location:
District 4

Goal(s) Achieved:



Department:
Development Services

Project Status:
Under design

Project Rank: 2
High

Project Year:
FY2018

Project Description

The Neighborhood Sector Plan will be divided equally between each of the four non-CRA sectors and will provide solutions for rising crime rates, increasing traffic through residential streets, and monitor future nearby developments. The plan aims to create a sense of pride, ownership, and belonging among the residents in each sector.



Project Funding

Fiscal Year	Pay as you go	Total
In Progress	516,960	516,960
2019		
2020		
2021		
2022		
2023		
Total	\$516,960	\$516,960

Operating Budget Impact

This project will not have an impact on the operating budget.

Palm Beach Isles Bridge Culvert Replacement

Type:
Infrastructure

Project #: 18097

A/C #:
305-30101-563000
312-30101-563000

Location:
Singer Island

Goal(s) Achieved:



Department:
Public Works

Project Status:
Under Design

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

The culverts that provide access to the residents of Palm Beach Isles require replacement due to deterioration. The culverts has reached the end of its useful life and replacement is needed. Funding below is being supplemented through Neighborhood Sector Funds.





Project Funding

Fiscal Year	Pay as you go	Capital Improvement	Total
In Progress	1,228,655	321,375	1,550,030
2019			
2020			
2021			
2022			
2023			
Total	\$1,228,655	\$321,375	\$1,550,030

Operating Budget Impact

This project will not have an impact on the operating budget.

Sidewalk Repair and Replacement																									
<p>Type: Infrastructure</p> <p>Project #: 18102</p> <p>A/C #: 301-30101-563000</p> <p>Location: City-wide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Public Works</p> <p>Project Status: Planning/Designing</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1f5fe; padding: 5px;">Project Description</div> <p>The sidewalk repair and replacement project replaces damaged and broken sidewalks throughout the City.</p> <div style="text-align: center; margin: 10px 0;">  </div> <div style="background-color: #e1f5fe; padding: 5px; margin-top: 10px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Fiscal Year</th> <th style="width: 35%;">Gas Tax</th> <th style="width: 35%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">135,037</td> <td style="text-align: right;">135,037</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">100,000</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td>2020</td> <td style="text-align: right;">100,000</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$335,037</td> <td style="text-align: right;">\$335,037</td> </tr> </tbody> </table> <div style="background-color: #e1f5fe; padding: 5px; margin-top: 10px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Gas Tax	Total	In Progress	135,037	135,037	2019	100,000	100,000	2020	100,000	100,000	2021			2022			2023			Total	\$335,037	\$335,037
Fiscal Year	Gas Tax	Total																							
In Progress	135,037	135,037																							
2019	100,000	100,000																							
2020	100,000	100,000																							
2021																									
2022																									
2023																									
Total	\$335,037	\$335,037																							

Traffic Calming Devices																									
<p>Type: Infrastructure</p> <p>Project #: 18098</p> <p>A/C #: 301-30101-563000</p> <p>Location: City-wide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Public Works</p> <p>Project Status: Planning</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>The City has a traffic calming policy that allows citizens to request traffic calming devices. Funding is required to install approved traffic calming devices.</p> <div style="text-align: center;">  </div> <p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Gas Tax</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>2020</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>2021</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>2022</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>2023</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Total</td> <td>\$250,000</td> <td>\$250,000</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Gas Tax	Total	In Progress			2019	50,000	50,000	2020	50,000	50,000	2021	50,000	50,000	2022	50,000	50,000	2023	50,000	50,000	Total	\$250,000	\$250,000
Fiscal Year	Gas Tax	Total																							
In Progress																									
2019	50,000	50,000																							
2020	50,000	50,000																							
2021	50,000	50,000																							
2022	50,000	50,000																							
2023	50,000	50,000																							
Total	\$250,000	\$250,000																							

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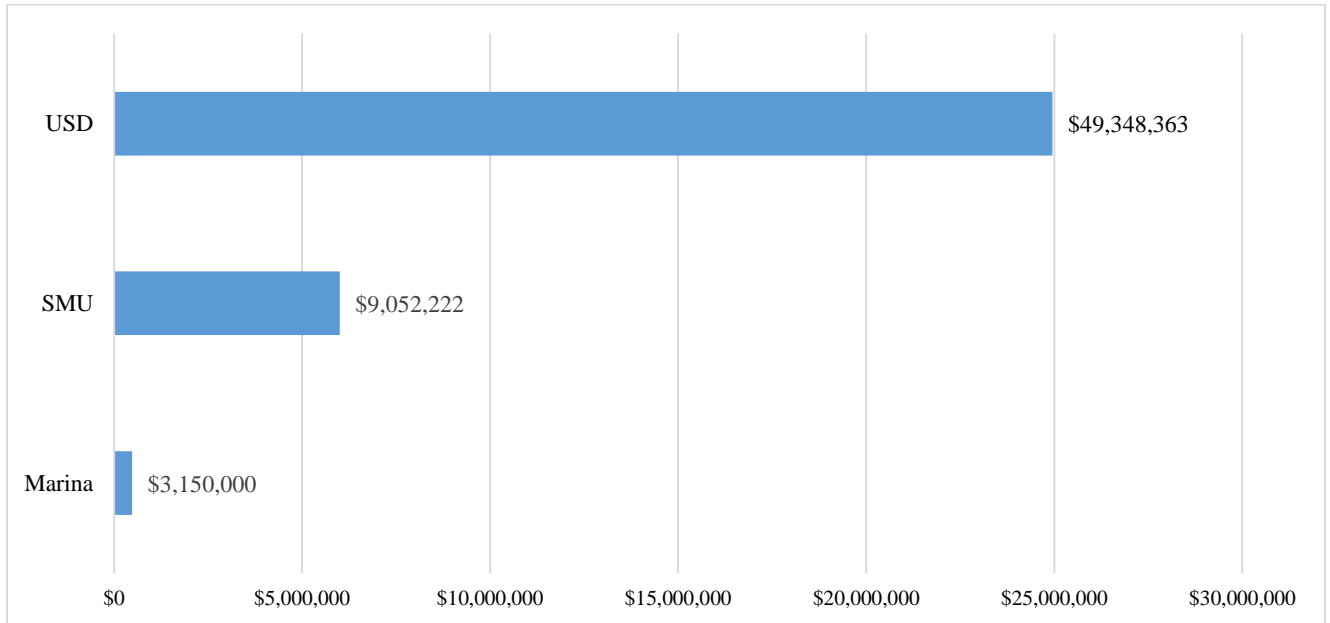
CAPITAL IMPROVEMENT PLAN

ENTERPRISE PROJECTS

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ENTERPRISE PROJECTS

FY 2019 Capital Budget by Enterprise: \$61,550,585



Five-Year Capital Improvement Plan by Enterprise

Enterprise	In Progress	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Marina	\$-	\$3,150,000	\$-	\$-	\$-	\$-	\$3,150,000
SMU	-	9,052,222	-	-	-	-	9,052,222
USD	16,358,575	49,348,363	25,104,935	11,842,200	2,035,700	1,727,805	90,059,003
Total by Enterprise	\$16,358,575	\$61,550,585	\$25,104,935	\$11,842,200	\$2,035,700	\$1,727,805	\$102,261,225

Five-Year Capital Improvement Plan by Priority

Priority	In Progress	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
1-Severe	\$9,516,397	\$41,430,429	\$9,646,735	\$4,243,000	\$1,300,000	\$1,292,105	\$57,912,269
2-High	846,862	6,879,962	7,058,700	4,199,200	235,700	235,700	18,609,262
3-Low	5,995,316	13,240,194	8,399,500	3,400,000	500,000	200,000	25,739,694
Total by Priority	\$16,358,575	\$61,550,585	\$25,104,935	\$11,842,200	\$2,035,700	\$1,727,805	\$102,261,225

ENTERPRISE PROJECTS BY FUNDING SOURCE

Fund No.	Source of Funding	Description	FY 2019 Amount
422	Marina Renewal and Replacement	On an annual basis, the Marina operating fund transfers 5% of its gross revenues for the preceding fiscal year to the Renewal and Replacement fund to pay for the costs of the repair, renewal or replacement of capital assets of the Marina. The amount transferred from the Operating fund to the Renewal and Replacement fund may change from time to time.	\$2,357,000
422	Florida Inland Navigation District (FIND) Grant	FIND Waterway Assistance Program is a grant for local governments established by the Florida Legislature and the District for the purpose of financially cooperating with local governments to alleviate problems associated with the Atlantic Intracoastal Waterway associated waterways within the District. The program is authorized by Section 374.976 Florida Statutes, and is administered under the provisions of Chapter 66B-2, Florida Administrative Code.	792,500
461	Stormwater Revenue Bond Proceeds	In 2016, SMU issued the Stormwater Management Utility Revenue Bonds, Series 2016 to finance the costs of certain improvements to the stormwater system.	9,052,222
217	Florida Department of Environmental Protection (FDEP) Grant	FDEP provides grant funding to assist with the capital improvement needs for the USD Water Treatment Plan Disinfection project to improve water quality and drinking water standards by upgrading the existing infrastructure to cover construction costs.	500,000
412	USD Renewal and Replacement	On an annual basis, USD's operating fund transfers 5% of its gross revenues for the preceding fiscal year to the Renewal and Replacement fund to pay for the costs of the repair, renewal or replacement of capital assets of the water and wastewater system. The amount transferred from the Operating fund to the Renewal and Replacement fund may change from time to time.	12,288,015
413	USD Impact Fees	USD charges impact fees for new development for the purpose of providing new or expanded water and wastewater system to serve that new development.	4,122,981
415	USD Revenue Bond Proceeds	In 2016, USD issued Water and Sewer Revenue Bonds, Series 2016 to finance the costs of acquiring, constructing, and equipping improvements and upgrades to the combined water supply, treatment and distribution system and wastewater collection system.	32,437,367
Total Funding Sources			\$61,550,585

ENTERPRISE PROJECTS



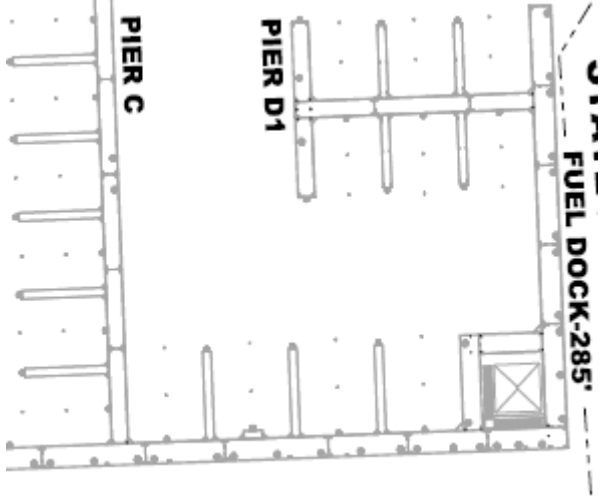
Project Title	Asset Category	Priority	FY 2019	5-Year Total
Marina				
Marina Expansion - Phase 3	Marina Infrastructure	1	\$3,000,000	\$3,000,000
Marina South Basin Dredging	Marina Infrastructure	2	150,000	150,000
Total Marina			3,150,000	3,150,000
Stormwater Management Utility				
Stormwater Improvements	Stormwater System	1	9,052,222	9,052,222
Total SMU			9,052,222	9,052,222
Utility Special District				
Aerial Crossing Rehabilitation	Equipment	1	2,900,000	4,000,000
Lift Station #47 Rehabilitation	Water & Sewer System	1	400,000	4,770,000
Lime System Replacement	Water & Sewer System	1	3,900,000	3,900,000
Parallel Intracoastal Water Main	Water & Sewer System	1	-	3,193,000
Raw Water Wells Rehabilitation	Water & Sewer System	1	2,038,183	6,830,288
Water and Wastewater Improvements	Water & Sewer System	1	5,735,187	5,735,187
SCADA Replacement	Water & Sewer System	1	2,500,000	3,500,000
Underground On-Call Contractor	Water & Sewer System	1	400,000	1,300,000
Water Meters	Water & Sewer System	1	7,158,457	8,235,192
Water Storage Tank Inspection	Water & Sewer System	1	-	50,000
Water Treatment Plant Disinfection	Water & Sewer System	1	4,346,380	4,346,380
Aqueous Ammonia System	Water & Sewer System	2	50,000	513,500
Avenue U Pump Disinfection	Water & Sewer System	2	200,000	500,000
Haverhill Road Improvement	Water & Sewer System	2	50,000	550,000
Lift Station Rehabilitation - Phase 1	Water & Sewer System	2	897,400	1,897,400
Media and Underdrain Filter Replacement	Water & Sewer System	2	3,968,000	7,100,000
Raw Water Wells A & B	Water & Sewer System	2	-	3,000,000
Sanitary Sewer System Relining	Water & Sewer System	2	600,000	1,391,000
Silver Beach Road Improvement	Water & Sewer System	2	478,862	478,862
Utility Infrastructure in NSA	Water & Sewer System	2	135,700	678,500
Water Treatment Plant Generators	Water & Sewer System	2	350,000	2,350,000
Fire Hydrant Replacement	Water & Sewer System	3	-	300,000
Garden Road Improvement	Water & Sewer System	3	96,225	96,225
Ground Water Sanitary Survey	Water & Sewer System	3	100,500	200,000
Lift Station #48 Culvert	Water & Sewer System	3	-	100,000
Lift Station Pump Replacement	Water & Sewer System	3	213,358	213,358
Lift Station Rehabilitation - Phase 2	Water & Sewer System	3	280,000	2,180,000
North Tower Building Replacement	City Facility	3	1,300,000	1,300,000
Parallel Intracoastal Force Main	Water & Sewer System	3	1,000,000	7,200,000
Perimeter Wall - WTP	City Facility	3	505,000	1,505,000
Softening Units Replacement	Water & Sewer System	3	3,500,000	3,500,000
Utility Field Operations Building	City Facility	3	300,000	300,000
Water Mains - Palm Beach Shores	Water & Sewer System	3	972,130	972,130
Facility Enhancements	City Facility	3	2,297,981	2,297,981
High Service Water Pump Replacement	Water & Sewer System	3	200,000	2,000,000
Air Stripper Pump Driver Replacement	Water & Sewer System	3	25,000	25,000
Booster Station Pump Replacement	Water & Sewer System	3	1,200,000	1,200,000
Unidirectional Flushing	Water & Sewer System	3	300,000	300,000
Utility Building Expansion	City Facility	3	200,000	1,300,000
Intracoastal Water Mains Inspection	Water & Sewer System	3	750,000	750,000
Total USD			49,348,363	90,059,003
Grand Total			\$61,550,585	\$102,261,225



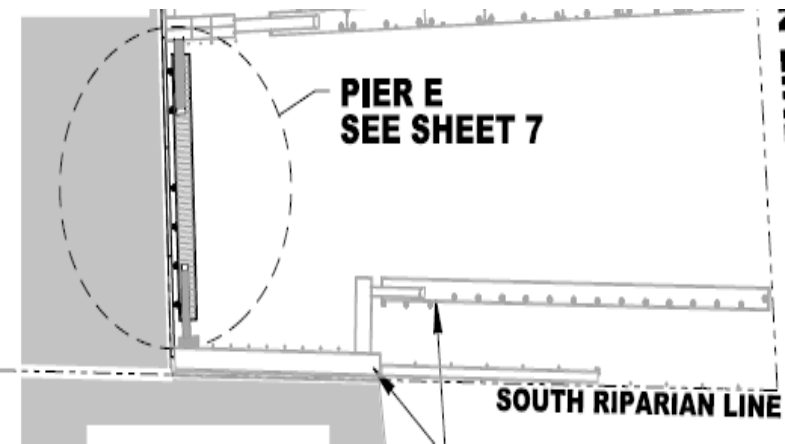
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ENTERPRISE PROJECTS

PROJECT PROFILES

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Marina Expansion - Phase II																																	
<p>Type: Marina Infrastructure</p> <p>Project #: 18063</p> <p>A/C #: 422-72101-563000</p> <p>Location: Marina</p> <p>Goal(s) Achieved:</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <p>Department: Marina</p> <p>Project Status: Planning</p> <p>Project Rank: 1 Severe</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>Marina Phase IIB is the continuation of the replacement and redesign of the City’s Marina which includes Floating Dock G for 13 new slips and Dock A with 6 lifts. This project also includes the replacement, reconfiguration, and expansion of Pier F.</p> <div style="text-align: center; margin: 20px 0;">  </div> <div style="background-color: #e1eef6; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e1eef6;">Fiscal Year</th> <th style="background-color: #e1eef6;">FIND Grant</th> <th style="background-color: #e1eef6;">Repair & Renewal</th> <th style="background-color: #e1eef6;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">425,000</td> <td></td> <td style="text-align: right;">425,000</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">1,932,500</td> <td style="text-align: right;">642,500</td> <td style="text-align: right;">2,575,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">2,357,500</td> <td style="text-align: right;">642,500</td> <td style="text-align: right;">\$3,000,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px; margin-top: 10px;">Operating Budget Impact</div> <p>The Marina expansion will increase operating costs, however, revenues in excess of costs will be generated.</p>	Fiscal Year	FIND Grant	Repair & Renewal	Total	In Progress	425,000		425,000	2019	1,932,500	642,500	2,575,000	2020				2021				2022				2023				Total	2,357,500	642,500	\$3,000,000
Fiscal Year	FIND Grant	Repair & Renewal	Total																														
In Progress	425,000		425,000																														
2019	1,932,500	642,500	2,575,000																														
2020																																	
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Total	2,357,500	642,500	\$3,000,000																														

Marina South Basin Dredging																									
<p>Type: Infrastructure</p> <p>Project #: 18055</p> <p>A/C #: 422-72101-563000</p> <p>Location: Marina</p> <p>Goal(s) Achieved: Ongoing waterside expansion</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <p>Department: Marina</p> <p>Project Status: Under Design</p> <p>Project Rank: 2 High</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>Dredging the south basin at the Marina as part of the ongoing waterside expansion</p> <div style="text-align: center;">  </div> <p>Project Funding</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d9e1f2;">Fiscal Year</th> <th style="background-color: #d9e1f2;">Repair & Renewal</th> <th style="background-color: #d9e1f2;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">150,000</td> <td style="text-align: right;">150,000</td> </tr> <tr> <td>2019</td> <td></td> <td></td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$150,000</td> <td style="text-align: right;">\$150,000</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Repair & Renewal	Total	In Progress	150,000	150,000	2019			2020			2021			2022			2023			Total	\$150,000	\$150,000
Fiscal Year	Repair & Renewal	Total																							
In Progress	150,000	150,000																							
2019																									
2020																									
2021																									
2022																									
2023																									
Total	\$150,000	\$150,000																							

Stormwater Improvements for Roadways

Type:
Infrastructure

Project #: 18103

A/C #:
461-32101-563000

Location:
Various roads in all four voting districts

Goal(s) Achieved:



Department:
Stormwater

Project Status:
Designed

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

Stormwater improvements during the City’s roadway improvement projects.





Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	9,052,222	9,052,222
2020		
2021		
2022		
2023		
Total	\$9,052,222	\$9,052,222

Operating Budget Impact

This project will not have an impact on the operating budget.

Aerial Crossing Rehabilitation																									
<p>Type: Infrastructure</p> <p>Project #: 18129</p> <p>A/C #: 412-31101-563000</p> <p>Location: City-wide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Under Design</p> <p>Project Rank: 1 Severe</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>A comprehensive technical document prepared by the USD consulting engineer which evaluated and assessed the aerial pipe crossing throughout USD service area. Aerial pipe crossings are part of the water distribution and wastewater collection systems. Aerial crossings will be inspected, refurbished and painted as part of the rehabilitation.</p> <div style="text-align: center; margin: 10px 0;">  </div> <div style="background-color: #e1eef6; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 50%;">Repair & Renewal</th> <th style="width: 25%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">900,000</td> <td style="text-align: right;">900,000</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">2,000,000</td> <td style="text-align: right;">2,000,000</td> </tr> <tr> <td>2020</td> <td style="text-align: right;">1,100,000</td> <td style="text-align: right;">1,100,000</td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$4,000,000</td> <td style="text-align: right;">\$4,000,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Repair & Renewal	Total	In Progress	900,000	900,000	2019	2,000,000	2,000,000	2020	1,100,000	1,100,000	2021			2022			2023			Total	\$4,000,000	\$4,000,000
Fiscal Year	Repair & Renewal	Total																							
In Progress	900,000	900,000																							
2019	2,000,000	2,000,000																							
2020	1,100,000	1,100,000																							
2021																									
2022																									
2023																									
Total	\$4,000,000	\$4,000,000																							

Lift Station #47 Rehabilitation

Type:
Infrastructure

Project #: 18134

A/C #:
415-31104-563000

Location:
Haverhill Road

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Design Pending

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

USD’s main Lift Station #47 is in need of a major overhaul, which includes equipment, design and construction work to complete the overhaul.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	400,000	400,000
2020	4,370,000	4,370,000
2021		
2022		
2023		
Total	\$4,770,000	\$4,770,000

Operating Budget Impact

The rehabilitation of the lift stations will reduce the repairs and maintenance costs.

Lime System Replacement

Type:
Infrastructure

Project #: 18137

A/C #:
415-31103-563000

Location:
Water Treatment Plant

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Design Pending

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

The Water and underground Master Plan has identified the need to replace the lime slakers, lime silo components, and the lime slurry system of the water treatment process.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress	2,397,277	2,397,277
2019	1,502,723	1,502,723
2020		
2021		
2022		
2023		
Total	\$3,900,000	\$3,900,000

Operating Budget Impact

The replacement of the lime slakers will reduce the repairs and maintenance costs.

Parallel Intracoastal Water Main

Type:
Infrastructure

Project #: 18131

A/C #:
415-31103-563000

Location:

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Pending design work

Project Rank: 1

Severe

Project Year:
FY2018

Project Description

The Water and Wastewater Master Plan has identified the need of a parallel subaqueous water main between Singer Island and the mainland.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019		
2020	300,000	300,000
2021	2,893,000	2,893,000
2022		
2023		
Total	\$3,193,000	\$3,193,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Raw Water Wells Rehabilitation

Type:
Infrastructure

Project #: 18145

A/C #:
413-31103-563000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
On-going

Project Rank: 1
High

Project Year:
FY2018

Project Description

Rehabilitation of USD’s raw water wells is required in order to maintain and improve increased water production and efficiency. These repairs are substantial due to the potential loss of the western well fields (SFWMD wetland impact pumping restrictions). This project is recurring, multi-year rehabilitation of the 27 raw water wells.



Project Funding

Fiscal Year	CIP Surplus	Total
In Progress	38,183	38,183
2019	2,000,000	2,000,000
2020	1,500,000	1,500,000
2021	1,000,000	1,000,000
2022	1,000,000	1,000,000
2023	1,292,105	1,292,105
Total	\$6,830,288	\$6,830,288

Operating Budget Impact

The rehabilitation of the water wells will reduce the repairs and maintenance costs.

Water and Wastewater Improvements

Type:
Infrastructure

Project #: 18152

A/C #:
415-31101-563000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
In design

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

In conjunction with the City’s Street and Sidewalk infrastructure improvements, USD will replace the antiquated water and wastewater infrastructure



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress	2,322,419	2,322,419
2019		
2020		
2021		
2022		
2023		
Total	\$2,322,419	\$2,322,419

Operating Budget Impact

This project will not have an impact on the operating budget.

Supervisory Control and Data Acquisition (SCADA) Replacement

Type:
Technology

Project #: 18146

A/C #:
415-31101-563000

Location:
West Blue Heron Blvd.

Goal(s) Achieved:



Department:
Utility Special District

Project Status:

Project Rank: 1
Severe

Project Year:
FY2018

Project Description

USD’s two SCADA systems are approximately 15 years old and function on old technology resulting in unavailability of parts. The City’s IT Department, in conjunction with USD, will seek to conduct an assessment of the systems and facilities to determine needs of USD and ensure compatibility with the City’s Master Plan.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress	40,000	40,000
2019	2,460,000	2,460,000
2020	1,000,000	1,000,000
2021		
2022		
2023		
Total	\$3,500,000	\$3,500,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Underground On-Call Contractor

Type:
Infrastructure

Project #: 18143

A/C #:
412-31101-531000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

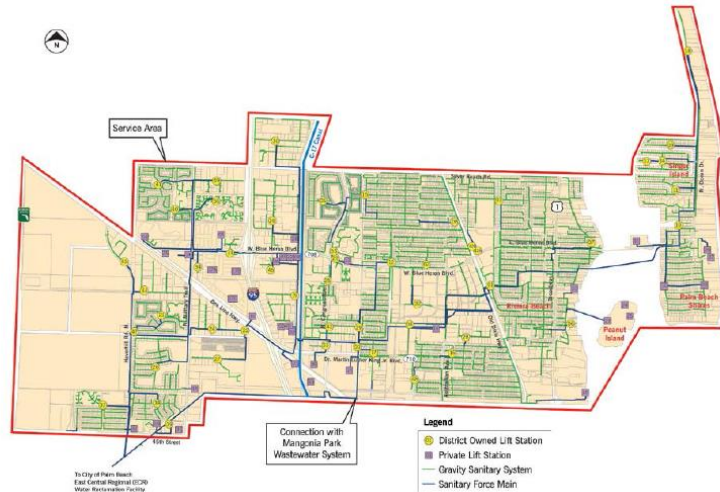
Project Status:
On-going

Project Rank: 1
Severe

Project Year:
FY 2018

Project Description

USD has a contract with an on-call underground contractor to assist in emergency repairs and large scale repair projects.





Project Funding

Fiscal Year	Renewal & Replacement	Total
In Progress		
2019	400,000	400,000
2020	300,000	300,000
2021	300,000	300,000
2022	300,000	300,000
2023		
Total	\$1,300,000	\$1,300,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Water Meters																									
<p>Type: Infrastructure</p> <p>Project #: 18155</p> <p>A/C #: 412-31102-564000</p> <p>Location: City-wide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: On-going as needed</p> <p>Project Rank: 1 Severe</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1f5fe; padding: 5px;">Project Description</div> <p>Advanced metering infrastructure is comprised of state of the art electronic/digital hardware and software which combine interval data measurement with continuously available remote communications which will enable measurement of detailed, time-based information and frequent collection and transmittal of information to various parties.</p> <div style="text-align: center;">  </div> <div style="background-color: #e1f5fe; padding: 5px; margin-top: 20px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 25%;">CIP Surplus</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">5,994,557</td> <td style="text-align: right;">5,994,557</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">1,163,900</td> <td style="text-align: right;">1,163,900</td> </tr> <tr> <td>2020</td> <td style="text-align: right;">1,076,735</td> <td style="text-align: right;">1,076,735</td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$8,235,192</td> <td style="text-align: right;">\$8,235,192</td> </tr> </tbody> </table> <div style="background-color: #e1f5fe; padding: 5px; margin-top: 20px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	CIP Surplus	Total	In Progress	5,994,557	5,994,557	2019	1,163,900	1,163,900	2020	1,076,735	1,076,735	2021			2022			2023			Total	\$8,235,192	\$8,235,192
Fiscal Year	CIP Surplus	Total																							
In Progress	5,994,557	5,994,557																							
2019	1,163,900	1,163,900																							
2020	1,076,735	1,076,735																							
2021																									
2022																									
2023																									
Total	\$8,235,192	\$8,235,192																							

Water Storage Tank Inspection

Type:
Infrastructure

Project Description

The Water and Wastewater Master Plan identified various water treatment improvements. Water storage tank inspections are required every five years.

Project #: 18144

A/C #:
412-31103-531000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Inspections required

Project Rank: 1
Severe

Project Year:
FY2018

Project Funding

Fiscal Year	Renewal & Replacement	Total
In Progress		
2019		
2020		
2021	50,000	50,000
2022		
2023		
Total	\$50,000	\$50,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Water Treatment Plant Disinfection

Type:
Infrastructure

Project #: 18159

A/C #:
412-31103-563000
415-31103-563000
218-31103-563000

Location:
Water Treatment Plant

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Design work completed /
Bid selection

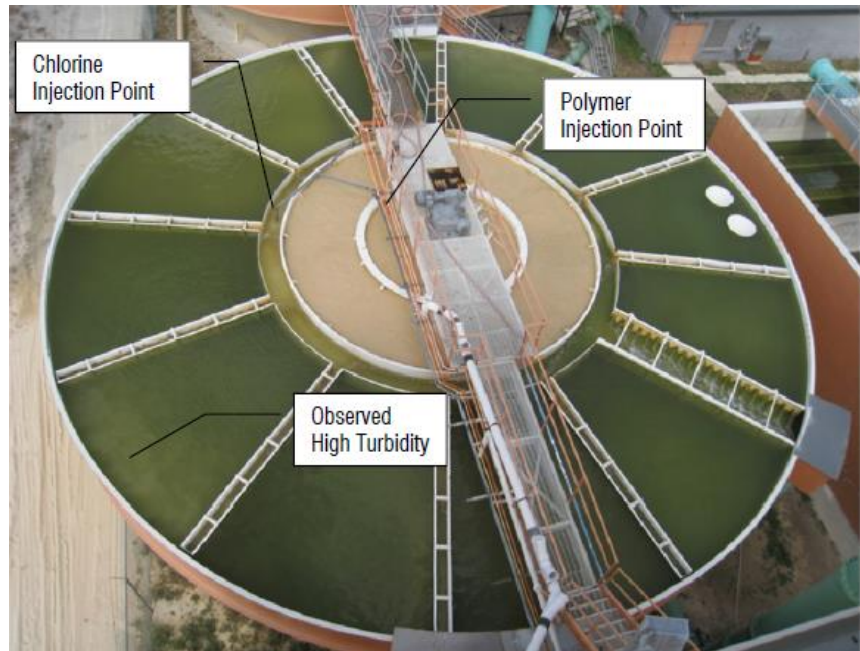
Project Rank: 1

Severe

Project Year:
FY2018

Project Description

The Water Treatment Plant (WTP) currently uses chlorine gas as a disinfectant. USD’s Board decided that sodium hypochlorite (bleach) is the preferred disinfectant for the WTP operation. This project will include the construction of a new disinfectant storage facility. Phase 2 will include full scale testing of USD’s water system. Phase 3 include the selection of a vendor to supply disinfectant.



Project Funding

Fiscal Year	Renewal & Replacement	Capital Bonds	DEP Grant	Total
In Progress		2,043,657		2,043,657
2019		1,802,723	500,000	2,302,723
2020				
2021				
2022				
2023				
Total		\$3,846,380	\$500,000	\$4,346,380

Operating Budget Impact

This project will not have an impact on the operating budget.

Aqueous Ammonia System

Type:
Infrastructure

Project #: 18130

A/C #:
415-31103-563000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
On-going process

Project Rank: 2
High

Project Year:
FY2018

Project Description

The Water and Wastewater Master Plan, completed in February 2013, identified various water treatment improvements. These rehabilitations/improvements have been prioritized and will be implemented in multi-year capital projects.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	50,000	50,000
2020		
2021	463,500	463,500
2022		
2023		
Total	\$513,500	\$513,500

Operating Budget Impact

This project will not have an impact on the operating budget.

Avenue U Pump Disinfection

Type:
Infrastructure

Project #: 18116

A/C #:
413-31103-563000

Location:
Avenue U

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Design & permits approved
Work scheduled

Project Rank: 2

High

Project Year:
FY2018

Project Description

USD is providing secondary disinfection at the Avenue U pump station, in order to maintain required total chlorine residual in service area and to comply with drinking water regulations.



Project Funding

Fiscal Year	Impact Fees	Total
In Progress		
2019	200,000	200,000
2020	300,000	300,000
2021		
2022		
2023		
Total	\$500,000	\$500,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Haverhill Road Improvement

Type:
Infrastructure

Project #: 18119

A/C #:
412-31101-563000

Location:
Haverhill Road

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Palm Beach County project

Project Rank: 2
High

Project Year:
FY2018

Project Description

Palm Beach County is improving and widening Haverhill Road from north of Caribbean Blvd to the Beeline Hwy. The proposed improvements include a large widening portion that may impact the location of existing water and sewer infrastructure. USD is required to accommodate the road improvements and relocate conflicting infrastructure.



Project Funding

Fiscal Year	Renewal & Replacement	Total
In Progress		
2019	50,000	50,000
2020		
2021	500,000	500,000
2022		
2023		
Total	\$550,000	\$550,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Lift Station Rehabilitation – Phase 1


Type:
Infrastructure

Project #: 18135

A/C #:
415-31104-563000

Location:

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
On-going process

Project Rank: 2
High

Project Year:
FY2018

Project Description

The Water and Wastewater Master Plan, has identified various lift station rehabilitations and improvements.







Project Funding



Fiscal Year	Capital Bonds	Total
In Progress	397,400	397,400
2019	500,000	500,000
2020	500,000	500,000
2021	500,000	500,000
2022		
2023		
Total	\$1,897,400	\$1,897,400

Operating Budget Impact

This project will reduce repairs and maintenance costs.

Media and Underdrain Replacement																									
<p>Type: Infrastructure</p> <p>Project #: 18139</p> <p>A/C #: 413-31103-564000</p> <p>Location:</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: On-going process</p> <p>Project Rank: 2 High</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>Replacement of media and underdrain filters 1 – 8.</p> <div style="text-align: center;">  </div> <div style="background-color: #e1eef6; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 25%;">CIP Surplus</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">468,000</td> <td style="text-align: right;">468,000</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">3,500,000</td> <td style="text-align: right;">3,500,000</td> </tr> <tr> <td>2020</td> <td style="text-align: right;">3,132,000</td> <td style="text-align: right;">3,132,000</td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$7,100,000</td> <td style="text-align: right;">\$7,100,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	CIP Surplus	Total	In Progress	468,000	468,000	2019	3,500,000	3,500,000	2020	3,132,000	3,132,000	2021			2022			2023			Total	\$7,100,000	\$7,100,000
Fiscal Year	CIP Surplus	Total																							
In Progress	468,000	468,000																							
2019	3,500,000	3,500,000																							
2020	3,132,000	3,132,000																							
2021																									
2022																									
2023																									
Total	\$7,100,000	\$7,100,000																							

Raw Water Wells A and B																									
<p>Type: Infrastructure</p> <p>Project #: 18140</p> <p>A/C #: 415-31103-563000</p> <p>Location: City-wide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Pending design work</p> <p>Project Rank: 2 High</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>Pursuant to the issuance of the Consumption Use Permit by the South Florida Water Management District (SFWMD) in February 2012, USD is required to design and construct two raw water wells.</p> <div style="text-align: center;">  </div> <div style="background-color: #e1eef6; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 25%;">Capital Bonds</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td></td> <td></td> </tr> <tr> <td>2020</td> <td style="text-align: right;">500,000</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td>2021</td> <td style="text-align: right;">2,500,000</td> <td style="text-align: right;">2,500,000</td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$3,000,000</td> <td style="text-align: right;">\$3,000,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px;">Operating Budget Impact</div> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Capital Bonds	Total	In Progress			2019			2020	500,000	500,000	2021	2,500,000	2,500,000	2022			2023			Total	\$3,000,000	\$3,000,000
Fiscal Year	Capital Bonds	Total																							
In Progress																									
2019																									
2020	500,000	500,000																							
2021	2,500,000	2,500,000																							
2022																									
2023																									
Total	\$3,000,000	\$3,000,000																							

Sanitary Sewer System Relining																																	
<p>Type: Infrastructure</p> <p>Project #: 18148</p> <p>A/C #: 415-31104-563000 413-31104-563000</p> <p>Location: City-wide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Utility Special District</p> <p>Project Status: On-going process</p> <p>Project Rank: 2 High</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; padding: 5px;">Project Description</div> <p>Inflow and infiltration into the sanitary sewer system can cause dips in the roadways and additional flow charges to the ECR. Repair of the sanitary sewer gravity mains is required prior to the repair of street surfaces.</p> <div style="display: flex; justify-content: space-around; text-align: center; margin: 20px 0;"> <div> <p style="color: red; font-size: 1.2em;">Before</p>  </div> <div> <p style="color: red; font-size: 1.2em;">After</p>  </div> </div> <div style="background-color: #e1eef6; padding: 5px; margin-top: 20px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #e1eef6;"> <th>Fiscal Year</th> <th>Capital Bonds</th> <th>CIP Surplus</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td>100,000</td> <td></td> <td>100,000</td> </tr> <tr> <td>2019</td> <td>500,000</td> <td></td> <td>500,000</td> </tr> <tr> <td>2020</td> <td></td> <td>491,000</td> <td>491,000</td> </tr> <tr> <td>2021</td> <td></td> <td>100,000</td> <td>100,000</td> </tr> <tr> <td>2022</td> <td></td> <td>100,000</td> <td>100,000</td> </tr> <tr> <td>2023</td> <td></td> <td>100,000</td> <td>100,000</td> </tr> <tr style="font-weight: bold;"> <td>Total</td> <td>\$600,000</td> <td>\$791,000</td> <td>\$1,391,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; padding: 5px; margin-top: 20px;">Operating Budget Impact</div> <p style="padding: 10px;">This project will not have an impact on the operating budget.</p>	Fiscal Year	Capital Bonds	CIP Surplus	Total	In Progress	100,000		100,000	2019	500,000		500,000	2020		491,000	491,000	2021		100,000	100,000	2022		100,000	100,000	2023		100,000	100,000	Total	\$600,000	\$791,000	\$1,391,000
Fiscal Year	Capital Bonds	CIP Surplus	Total																														
In Progress	100,000		100,000																														
2019	500,000		500,000																														
2020		491,000	491,000																														
2021		100,000	100,000																														
2022		100,000	100,000																														
2023		100,000	100,000																														
Total	\$600,000	\$791,000	\$1,391,000																														

Silver Beach Road Improvement

Type:
Infrastructure

Project #: 18122

A/C #:
415-31101-563000

Location:
Silver Beach Road

Goals(s) Achieved:



Department:
Utility Special District

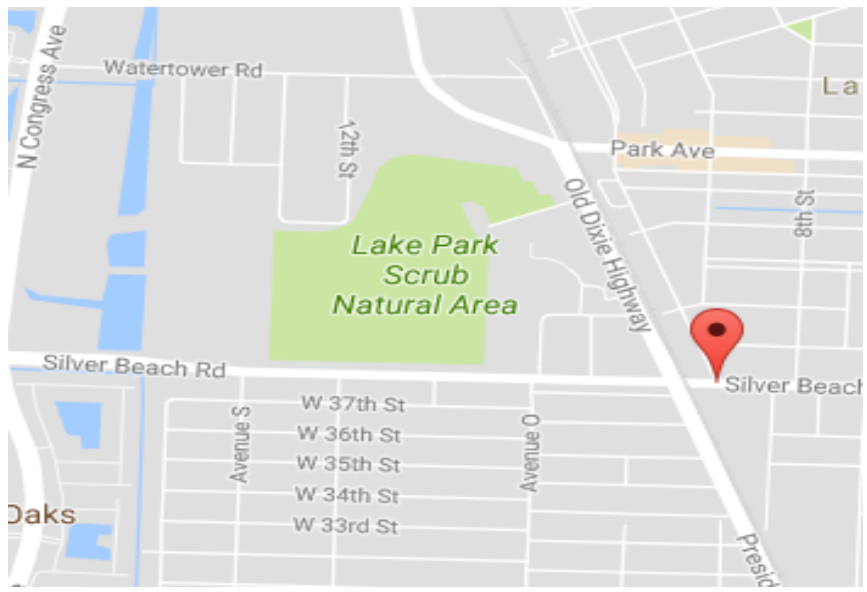
Project Status:
Palm Beach County project

Project Rank: 2
High

Project Year:
FY2018

Project Description

Palm Beach County is improving and widening Silver Beach Road from Old Dixie Highway to Congress Avenue which will include widening a portion that will have an impact on the location of existing water mains. USD is required to accommodate the road improvements and relocate existing water mains.






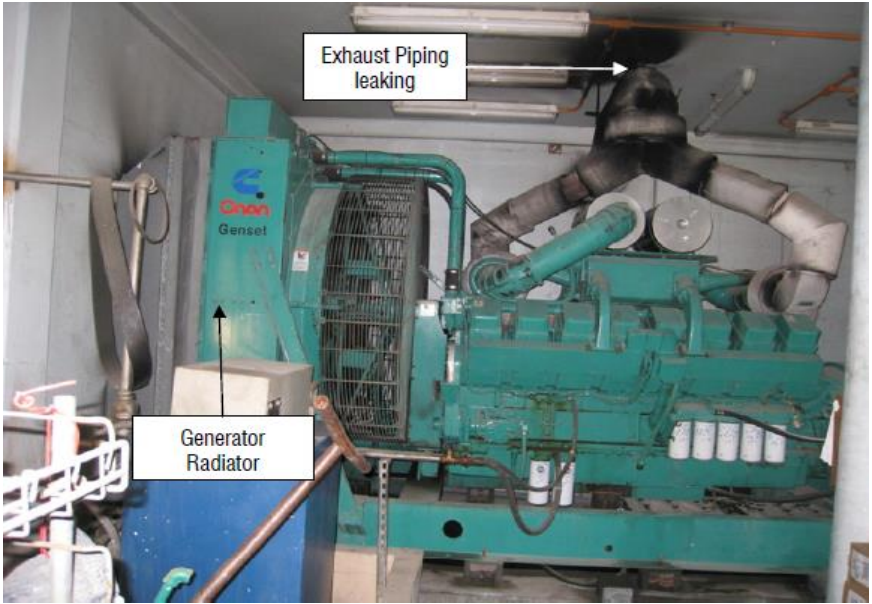
Project Funding

Fiscal Year	Capital Bonds	Total
In Progress	178,862	178,862
2019	300,000	300,000
2020		
2021		
2022		
2023		
Total	\$478,862	\$478,862

Operating Budget Impact

This project will not have an impact on the operating budget.

Utility Infrastructure in NW Strategy Area (NSA)																									
<p>Type: Infrastructure</p> <p>Project #: 18142</p> <p>A/C #: 412-31103-563000</p> <p>Location: Northwest Neighborhood</p> <p>Goal(s) Achieved:</p>  <p>Department: Utility Special District</p> <p>Project Status: Designed</p> <p>Project Rank: 2 High</p> <p>Project Year: FY 2018</p>	<p>Project Description</p> <p>The replacement of utility infrastructure is needed as outlined in the Northwest Strategy Area (NSA) Master Plan.</p>  <p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Renewal & Replacement</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td>135,700</td> <td>135,700</td> </tr> <tr> <td>2020</td> <td>135,700</td> <td>135,700</td> </tr> <tr> <td>2021</td> <td>135,700</td> <td>135,700</td> </tr> <tr> <td>2022</td> <td>135,700</td> <td>135,700</td> </tr> <tr> <td>2023</td> <td>135,700</td> <td>135,700</td> </tr> <tr> <td>Total</td> <td>\$678,500</td> <td>\$678,500</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Renewal & Replacement	Total	In Progress			2019	135,700	135,700	2020	135,700	135,700	2021	135,700	135,700	2022	135,700	135,700	2023	135,700	135,700	Total	\$678,500	\$678,500
Fiscal Year	Renewal & Replacement	Total																							
In Progress																									
2019	135,700	135,700																							
2020	135,700	135,700																							
2021	135,700	135,700																							
2022	135,700	135,700																							
2023	135,700	135,700																							
Total	\$678,500	\$678,500																							

Water Treatment Plant Generators																																	
<p>Type: Equipment</p> <p>Project #: 18161</p> <p>A/C #: 415-31103-563000 413-31103-563000</p> <p>Location: Water Treatment Plant</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Working with engineers</p> <p>Project Rank: 2 High</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>The Water Treatment Plant currently has two large generators over 20 years old. Generators provide an alternate power source to keep the plant operational during severe weather conditions and power outages, therefore, it is critical to replace the generators and are approaching the end of usefulness life.</p> <div style="text-align: center;">  </div> <p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Capital Bonds</th> <th>CIP Surplus</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td>100,000</td> <td></td> <td>100,000</td> </tr> <tr> <td>2019</td> <td>250,000</td> <td></td> <td>250,000</td> </tr> <tr> <td>2020</td> <td>1,000,000</td> <td>1,000,000</td> <td>2,000,000</td> </tr> <tr> <td>2021</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$1,350,000</td> <td>\$1,000,000</td> <td>\$2,350,000</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>	Fiscal Year	Capital Bonds	CIP Surplus	Total	In Progress	100,000		100,000	2019	250,000		250,000	2020	1,000,000	1,000,000	2,000,000	2021				2022				2023				Total	\$1,350,000	\$1,000,000	\$2,350,000
Fiscal Year	Capital Bonds	CIP Surplus	Total																														
In Progress	100,000		100,000																														
2019	250,000		250,000																														
2020	1,000,000	1,000,000	2,000,000																														
2021																																	
2022																																	
2023																																	
Total	\$1,350,000	\$1,000,000	\$2,350,000																														

Fire Hydrant Replacement

Type:
Infrastructure

Project #: 18147

A/C #:
412-31102-564000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
On-going process

Project Rank: 3
Low

Project Year:
FY2018

Project Description

There are approximately 1,100 fire hydrants in the USD water distribution system. USD employees will be used for the replacement of the hydrants.



Project Funding

Fiscal Year	Renewal & Replacement	Total
In Progress		
2019		
2020	300,000	300,000
2021		
2022		
2023		
Total	\$300,000	\$300,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Garden Road Improvement

Type:
Infrastructure

Project #: 18118

A/C #:
415-31101-563000

Location:
Garden Road

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
In progress

Project Rank: 3
Low

Project Year:
FY2018

Project Description

Palm Beach County is improving and widening Garden Road south of W. Blue Heron Blvd. The proposed improvements include the widening of a bridge that will impact the existing water main and sanitary sewer force mains. USD is required to accommodate the road improvements and will have to relocate existing water main and sanitary sewer force mains. USD's portion of the project is currently under design.



Project Funding

Fiscal Year	Capital Bonds	Total
In Progress		
2019	96,225	96,225
2020		
2021		
2022		
2023		
Total	\$96,225	\$96,225

Operating Budget Impact

This project will not have an impact on the operating budget.

Ground Water Rule (GWR) Sanitary Survey

Type:
Infrastructure

Project #: 18149

A/C #:
412-31103-531000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

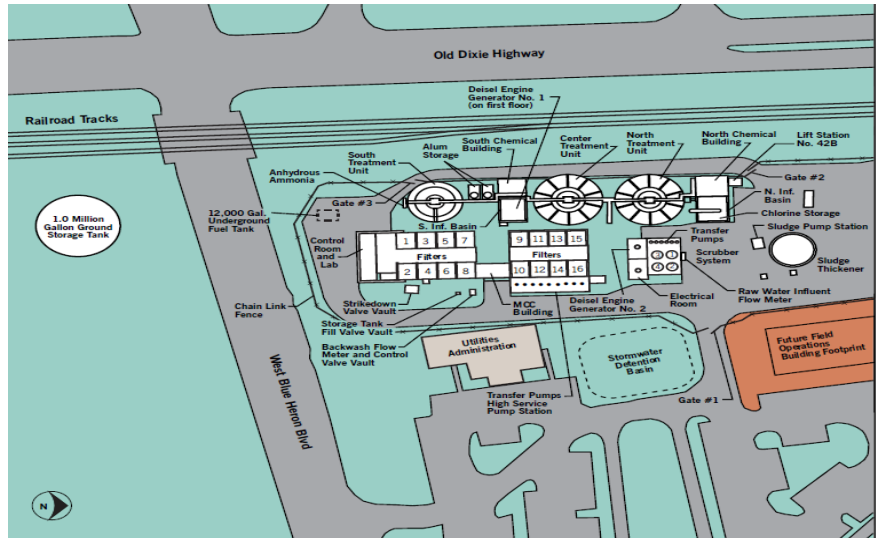
Project Status:
In progress

Project Rank: 3
Low

Project Year:
FY2018

Project Description

The Water and Wastewater Plan identified various water treatment rehabilitations and improvements.



Project Funding

Fiscal Year	Renewal & Replacement	Total
In Progress	100,500	100,500
2019		
2020	99,500	99,500
2021		
2022		
2023		
Total	\$200,000	\$200,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Lift Station #48 Culvert

Type:
Infrastructure

Project #: 18150

A/C #:
413-31104-563000

Location:
West 6th Street/Avenue P

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Pending

Project Rank: 3
Low

Project Year:
FY2018

Project Description

Access to USD Lift Station #48 is through a north/south canal easement at the west end of 6th St. behind Glenwood Cemetery. The easement is narrow and difficult to maneuver large vacuum trucks in event of emergency. New access to culvert will vastly improve access to Lift Station #48.



Project Funding

Fiscal Year	CIP Surplus	Total
In Progress		
2019		
2020		
2021	100,000	100,000
2022		
2023		
Total	\$100,000	\$100,000

Operating Budget Impact

This project will not have an impact on the operating budget.

Lift Station Pump Replacement


Type:
Infrastructure

Project #: 18136

A/C #:
412-31104-563000

Location:
City-wide

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
On-going process

Project Rank: 3
Low

Project Year:
FY2018

Project Description

USD has 50 sewage lift stations within its wastewater collection system. The lift station pump endures very harsh conditions and need to be serviced regularly and are replaced as needed.



Project Funding

Fiscal Year	Renewal & Replacement	Total
In Progress	213,358	213,358
2019		
2020		
2021		
2022		
2023		
Total	\$213,358	\$213,358

Operating Budget Impact

This project will reduce the repairs and maintenance costs.

Lift Station Rehabilitation – Phase 2

Type:
Infrastructure

Project #: 18133

A/C #:
412-31104-563000

Location:

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Pending

Project Rank: 3
Low

Project Year:
FY2018

Project Description

The Water and Wastewater Master Plan has identified various lift station rehabilitations and improvements.







Project Funding


Fiscal Year	Renewal & Replacement	Total
In Progress	280,000	280,000
2019		
2020		
2021	1,200,000	1,200,000
2022	500,000	500,000
2023	200,000	200,000
Total	\$2,180,000	\$2,180,000

Operating Budget Impact

This project will reduce the repairs and maintenance costs.

Parallel Intra-coastal Force Main																									
<p>Type: Infrastructure</p> <p>Project #: 18132</p> <p>A/C #: 415-31101-563000</p> <p>Location: Singer Island</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Pending design work</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>The Water and Wastewater Master Plan has identified the need of a parallel subaqueous force main between Singer Island and the mainland.</p> <div style="text-align: center;">  </div> <p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Capital Bonds</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td>1,000,000</td> <td>1,000,000</td> </tr> <tr> <td>2020</td> <td>6,200,000</td> <td>6,200,000</td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$7,200,000</td> <td>\$7,200,000</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project will reduce the repairs and maintenance costs.</p>	Fiscal Year	Capital Bonds	Total	In Progress			2019	1,000,000	1,000,000	2020	6,200,000	6,200,000	2021			2022			2023			Total	\$7,200,000	\$7,200,000
Fiscal Year	Capital Bonds	Total																							
In Progress																									
2019	1,000,000	1,000,000																							
2020	6,200,000	6,200,000																							
2021																									
2022																									
2023																									
Total	\$7,200,000	\$7,200,000																							

Softening Units Replacement																									
<p>Type: Infrastructure</p> <p>Project #: 18138</p> <p>A/C #: 415-31103-564000</p> <p>Location: West Blue Heron Blvd.</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Work in progress</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1f5fe; padding: 5px;">Project Description</div> <p>The Water and Wastewater Master Plan has identified the need to rehabilitate or replace the water treatment plant softening units.</p> <div style="text-align: center;">  </div> <div style="background-color: #e1f5fe; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 25%;">Capital Bonds</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">3,253,000</td> <td style="text-align: right;">3,253,000</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">247,000</td> <td style="text-align: right;">247,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$3,500,000</td> <td style="text-align: right;">\$3,500,000</td> </tr> </tbody> </table> <div style="background-color: #e1f5fe; padding: 5px;">Operating Budget Impact</div> <p>This project will reduce the repairs and maintenance costs.</p>	Fiscal Year	Capital Bonds	Total	In Progress	3,253,000	3,253,000	2019	247,000	247,000	2020			2021			2022			2023			Total	\$3,500,000	\$3,500,000
Fiscal Year	Capital Bonds	Total																							
In Progress	3,253,000	3,253,000																							
2019	247,000	247,000																							
2020																									
2021																									
2022																									
2023																									
Total	\$3,500,000	\$3,500,000																							

Utility Field Operations Building																									
<p>Type: City Facility</p> <p>Project #: 18151</p> <p>A/C #: 415-31101-562000</p> <p>Location: Water Treatment Plant</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Pending design work</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1f5fe; padding: 5px;">Project Description</div> <p>The Water and Wastewater Master Plan has identified the need for a new building, approximately 5,000 square feet, for the field operations personnel, which will replace the current building which was designed as a maintenance and storage building and does not provide adequate facilities for USD’s employees.</p> <div style="text-align: center; margin: 10px 0;">  </div> <div style="background-color: #e1f5fe; padding: 5px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 25%;">Capital Bonds</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">100,000</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$300,000</td> <td style="text-align: right;">\$300,000</td> </tr> </tbody> </table> <div style="background-color: #e1f5fe; padding: 5px;">Operating Budget Impact</div> <p>This project may moderately increase the operating costs associated with the operation of the new building.</p>	Fiscal Year	Capital Bonds	Total	In Progress	100,000	100,000	2019	200,000	200,000	2020			2021			2022			2023			Total	\$300,000	\$300,000
Fiscal Year	Capital Bonds	Total																							
In Progress	100,000	100,000																							
2019	200,000	200,000																							
2020																									
2021																									
2022																									
2023																									
Total	\$300,000	\$300,000																							

Water Mains - Palm Beach Shores

Type:
Infrastructure

Project #: 18153

A/C #:
415-31102-563000
412-31102-563000

Location:
Palm Beach Shores

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Pending design work

Project Rank: 3
Low

Project Year:
FY2018

Project Description

The Water and Wastewater Master Plan has identified the need for replacement of water mains in Palm Beach Shores due to age and capacity.







Project Funding

Fiscal Year	Renewal & Replacement	Capital Bonds	Total
In Progress			
2019	972,130		972,130
2020			
2021			
2022			
2023			
Total	\$972,130		\$972,130

Operating Budget Impact

This project will reduce the repairs and maintenance costs.

Facility Enhancements		Project Description																										
<p>Type: City Facility</p> <p>Project #: 18160</p> <p>A/C #: 413-31101-562000</p> <p>Location: W. Blue Heron Boulevard</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: On-going process</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>		<p>Enhancement of office.</p> 																										
<p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>CIP Surplus</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td>343,458</td> <td>343,458</td> </tr> <tr> <td>2019</td> <td>1,954,523</td> <td>1,954,523</td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$2,297,981</td> <td>\$2,297,981</td> </tr> </tbody> </table>					Fiscal Year	CIP Surplus	Total	In Progress	343,458	343,458	2019	1,954,523	1,954,523	2020			2021			2022			2023			Total	\$2,297,981	\$2,297,981
Fiscal Year	CIP Surplus	Total																										
In Progress	343,458	343,458																										
2019	1,954,523	1,954,523																										
2020																												
2021																												
2022																												
2023																												
Total	\$2,297,981	\$2,297,981																										
<p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>																												

High Service Water Pump Replacement																									
<p>Type: Infrastructure</p> <p>Project #: 18154</p> <p>A/C #: 413-31103-563000</p> <p>Location: Water Treatment Plant</p> <p>Goal(s) Achieved:</p>  <p>Department: Utility Special District</p> <p>Project Status: Design work in process</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>Used to distribute water throughout the service area from the water treatment plant. High service pumps have not been addressed in more than 20 years and needs to be replaced.</p>  <p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>CIP Surplus</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td>200,000</td> <td>200,000</td> </tr> <tr> <td>2020</td> <td>1,800,000</td> <td>1,800,000</td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$2,000,000</td> <td>\$2,000,000</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project will reduce the repairs and maintenance costs associated distributing water to Utility Special District service area customers.</p>	Fiscal Year	CIP Surplus	Total	In Progress			2019	200,000	200,000	2020	1,800,000	1,800,000	2021			2022			2023			Total	\$2,000,000	\$2,000,000
Fiscal Year	CIP Surplus	Total																							
In Progress																									
2019	200,000	200,000																							
2020	1,800,000	1,800,000																							
2021																									
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2023																									
Total	\$2,000,000	\$2,000,000																							

Air-Stripper Pump Driver Replacement

Type:
Infrastructure

Project #: 18156

A/C #:
415-31103-563000

Location:
Singer Island

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
Pending design work

Project Rank: 3
Low

Project Year:
FY2018

Project Description

The drivers regulate the pump motors and they are old and need replacing.







Project Funding



Fiscal Year	Capital Bonds	Total
In Progress		
2019	25,000	25,000
2020		
2021		
2022		
2023		
Total	\$25,000	\$25,000

Operating Budget Impact

This project will improve water production efficiency and minimize cost associated with producing water.

Booster Station Pump Replacement																												
<p>Type: Infrastructure</p> <p>Project #: 18157</p> <p>A/C #: 413-31103-563000</p> <p>Location: Water Treatment Plant</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Pending design work</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>Booster stations including pumps at the Avenue C and Avenue U booster stations are old, corroded and the parts no longer manufactured. New pumps need to be designed and installed. These pumps are crucial to ensuring adequate flow and pressure in the water distribution system in the event of a fire or main break. This project will ensure the integrity of the water distribution system and provide needed water pressure in the mains.</p> <div style="text-align: center; margin: 10px 0;">  </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="background-color: #d9e1f2;">Project Funding</th> </tr> <tr> <th style="width: 25%;">Fiscal Year</th> <th style="width: 25%;">Capital Bonds</th> <th style="width: 50%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>2019</td> <td style="text-align: right;">1,000,000</td> <td style="text-align: right;">1,000,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$1,200,000</td> <td style="text-align: right;">\$1,200,000</td> </tr> </tbody> </table>	Project Funding			Fiscal Year	Capital Bonds	Total	In Progress	200,000	200,000	2019	1,000,000	1,000,000	2020			2021			2022			2023			Total	\$1,200,000	\$1,200,000
Project Funding																												
Fiscal Year	Capital Bonds	Total																										
In Progress	200,000	200,000																										
2019	1,000,000	1,000,000																										
2020																												
2021																												
2022																												
2023																												
Total	\$1,200,000	\$1,200,000																										
<p>Operating Budget Impact</p> <p>This project will not have an impact on the operating budget.</p>																												

Unidirectional Flushing																									
<p>Type: Infrastructure</p> <p>Project #: 18158</p> <p>A/C #: 415-31103-563000</p> <p>Location: Citywide</p> <p>Goal(s) Achieved:</p> <div style="text-align: center; margin: 10px 0;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Work in progress</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<div style="background-color: #e1eef6; border: 1px solid black; padding: 5px;">Project Description</div> <p>In accordance with the 2016 water treatment plant Consent Order WP-020-16 the Health Department requires the implementation of a unidirectional flushing program.</p> <div style="text-align: center; margin: 10px 0;">  </div> <div style="background-color: #e1eef6; border: 1px solid black; padding: 5px; margin-top: 10px;">Project Funding</div> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 33%;">Fiscal Year</th> <th style="width: 33%;">Capital Bonds</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td>300,000</td> <td>300,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$300,000</td> <td>\$300,000</td> </tr> </tbody> </table> <div style="background-color: #e1eef6; border: 1px solid black; padding: 5px; margin-top: 10px;">Operating Budget Impact</div> <p>This project will improve water quality in the production system and minimize water loss due to hydrant flushing.</p>	Fiscal Year	Capital Bonds	Total	In Progress			2019	300,000	300,000	2020			2021			2022			2023			Total	\$300,000	\$300,000
Fiscal Year	Capital Bonds	Total																							
In Progress																									
2019	300,000	300,000																							
2020																									
2021																									
2022																									
2023																									
Total	\$300,000	\$300,000																							

Utility Building Expansion																									
<p>Type: City Facility</p> <p>Project #: 18163</p> <p>A/C #: 415-31101-562000</p> <p>Location: Water Treatment Plant</p> <p>Goal(s) Achieved:</p> <div style="text-align: center;">  </div> <p>Department: Utility Special District</p> <p>Project Status: Pending design work</p> <p>Project Rank: 3 Low</p> <p>Project Year: FY2018</p>	<p>Project Description</p> <p>Planned expansion of the current USD administrative build is needed as staff vacancies are filled.</p> <div style="text-align: center;">  </div> <p>Project Funding</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Capital Bonds</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>In Progress</td> <td></td> <td></td> </tr> <tr> <td>2019</td> <td>200,000</td> <td>200,000</td> </tr> <tr> <td>2020</td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td>1,100,000</td> <td>1,100,000</td> </tr> <tr> <td>2022</td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$1,300,000</td> <td>\$1,300,000</td> </tr> </tbody> </table> <p>Operating Budget Impact</p> <p>This project may moderately increase the operating costs associated with the operation of the new building.</p>	Fiscal Year	Capital Bonds	Total	In Progress			2019	200,000	200,000	2020			2021	1,100,000	1,100,000	2022			2023			Total	\$1,300,000	\$1,300,000
Fiscal Year	Capital Bonds	Total																							
In Progress																									
2019	200,000	200,000																							
2020																									
2021	1,100,000	1,100,000																							
2022																									
2023																									
Total	\$1,300,000	\$1,300,000																							

Intracoastal Water Mains Inspection

Type:
City Facility

Project #: 18164

A/C #:
415-31103-531000

Location:
Intracoastal

Goal(s) Achieved:



Department:
Utility Special District

Project Status:
On-going process

Project Rank: 3
Low

Project Year:
FY2018

Project Description

The intracoastal water mains were last inspected during the 1980s. Current pipe condition and the extent of corrosion, pipe restraint, and depth of cover are unknown.



Project Funding

Fiscal Year	CIP Surplus	Total
In Progress		
2019	750,000	750,000
2020		
2021		
2022		
2023		
Total	\$750,000	\$750,000

Operating Budget Impact

This project will not have an impact on the operating budget.

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SECTION VIII

ORDINANCES

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SECTION IX

GLOSSARY

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GLOSSARY

ACCOUNTING SYSTEM. A system of financial recordkeeping which records, classifies, and reports information on the financial status and operation of an organization.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAX. A direct tax calculated “according to value” of property. Ad valorem tax is based on an assigned valuation (market or assessed) of real property and, in certain cases, on a valuation of tangible or intangible personal property. An ad valorem tax is normally the one substantial tax that may be raised or lowered by a local governing body without the sanction of superior levels of government (although constitutional or statutory restrictions such as tax rate limitations may limit this right).

ADOPTED BUDGET. The resulting budget approved by the City Council.

ALLOCATION. The distribution of available funds, personnel, buildings, and equipment among various City departments, divisions, or cost centers.

AMORTIZATION. The gradual elimination of a liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest. Also includes the writing off of an intangible asset over its projected life.

ANNUAL BUDGET. An estimate of expenditures for specific purposes during the fiscal year from October 1 to September 30 and the estimated revenues for financing those activities.

APPROPRIATION. An authorization by the City Council for the City to make obligations and payments for a specific purpose.

ASSESSED VALUE. A valuation set on real or personal property by Palm Beach County Property Appraiser’s Office as a basis for levying taxes.

AUDIT. A study of the City’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and city charter.

BALANCED BUDGET. A budget in which receipts are greater than (or equal to) expenditures. According to Florida Statutes, the amount of taxation and other sources, including balances brought forward from prior fiscal years must equal the total appropriations for expenditures and reserves. A balanced budget is a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes over a defined budget period.

BASIS OF ACCOUNTING. Timing of when revenues and expenditures will be recorded for financial reporting purposes, when the transaction is recognized in the financial statements.

BASIS OF BUDGETING. Method used to determine when revenues and expenditures are recognized for budgetary purposes.

BOND. A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond is for a longer period of time.

BOND ISSUE. Generally, the sale of a certain number of bonds at one time by a governmental unit.

GLOSSARY

BOND PROCEEDS. The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These funds are used to finance the project or other purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract or bond purchase agreement

BUDGET (OPERATING). A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET CALENDAR. The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET CONTROL. A process to set financial and performance goals with budgets, compare the actual results and adjust performance as needed. It is a measure of how budgets are used to monitor and control costs and operations in a given accounting period.

BUDGET MESSAGE. A general discussion of the submitted budget presented in writing by the City Manager as part of the budget document.

CAPITAL ASSETS. Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET. A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

CAPITAL EXPENDITURES. Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL FUND. Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENT PLAN. A comprehensive schedule for planning the City's capital expenditures. The capital improvement plan coordinates planning, development and fiscal capacity. The City's needs are identified in the plan and the City also uses a set of criteria to prioritize projects and expenditures. A capital program is a plan for capital expenditures that extends beyond the capital budget and is reviewed and updated annually during the budget process.

CHARGES FOR SERVICES. The charges levied on the users of particular goods or services provided by local government, requiring individuals to pay for the private benefits they receive. Charging citizens for services provided reduces the use of property taxes.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A report issued by the City that includes the City's audited financial statements and other information about the City. The report must meet specific standards by the Governmental Accounting Standards Board (GASB) in order to be considered a comprehensive annual financial report which must contain a minimum of three sections: 1) introductory, 2) financial, 3) statistical and whose financial section provides information on each individual fund and component unit.

COST CENTER. The lowest hierarchical level of allocating funds, often referred to as a program, project, or operation.

DEBT AUTHORIZATION. Formal approval to incur debt by municipal officials, in accordance with procedures stated in the City's Debt Policy and Florida Statutes.

GLOSSARY

DEBT BURDEN. The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

DEBT LIMIT. The total amount of money that the City is authorized to borrow to meet its existing legal obligations. There are no legal limits placed on the City through state law (no such limit exists in Florida), local ordinances or local resolutions. Debt limit can be expressed in various manners, including, for example as a percentage of assessed valuation.

DEBT RATIO. Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population. Such ratios are often used in the process of determining credit quality of an issue, primarily on general obligation bonds or other tax-supported debt. Some of the more commonly used ratios are (a) net overall debt to assessed valuation, (b) net overall debt to estimated full valuation, (c) net overall debt per capita, and (d) tax-supported debt to personal income

DEBT SERVICE. The amount of money necessary to pay principal and interest to holders of a government's debt instruments. Annual debt service refers to the total principal and interest required to be paid in a fiscal year.

DEBT SERVICE COVERAGE. The ratio of available revenues available annually to pay debt service over the annual debt service requirement. This ratio is one indication of the availability of revenues for payment of debt service.

DEFICIT. The excess of budget expenditures over receipts. The City Charter requires a balanced budget.

DEPARTMENT. A principal, functional, and administrative entity created by the City Manager to carry out specified public services.

DEPRECIATION. A method of allocating the cost of a tangible asset over its useful life. This is done for accounting purposes.

DIRECT DEBT. Debt of the government preparing statistical information, in contrast to debt of other, overlapping governments.

ENCUMBRANCE. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved.

ENTERPRISE FUND. A proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

EXPENDITURES. The amount of money, cash, or checks actually paid or obligated for payment by the City. Expenditures are categorized in accordance with the State of Florida Uniform Accounting System (UAS). Categories are personnel services, operating, capital outlay, debt service, grants and aids, and other uses.

FIDUCIARY FUND. Funds used to report assets held in a trustee or agency capacity for others and which cannot be used to support the government's own programs. Categories include pension, investment, and agency funds.

FINES & FORFEITURES. Fines and any associated penalties levied for violations of the municipal code.

GLOSSARY

FISCAL YEAR. The twelve-month financial period used by all Florida municipalities, which begins October 1 and ends September 30 of the following calendar year. At the end of the fiscal year, the City's financial position and results of operations are determined.

FREE CASH. Funds remaining from the operations of the previous fiscal year that are available for appropriation.

FUND. A set of interrelated accounts which record assets and liabilities related to a specific purpose.

FUND ACCOUNTING. Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The excess of assets of a fund over its liabilities and reserves. Fund balance is classified as non-spendable, restricted, committed, assigned, and unassigned based on the relative strength of constraints that control how specific amounts can be spent.

GASB 54. A major pronouncement of the Governmental Accounting Standards Board that requires the classification of fund balances based primarily on the extent to which the government is bound to follow constraints on the use of governmental fund resources.

GENERAL FUND. The fund serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GENERAL OBLIGATION BONDS. Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

GEOGRAPHICAL INFORMATION SYSTEM (GIS). Computerized mapping system and analytical tool that allows a community to raise and sort information on a parcel, area, or community wide basis.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). A standard-setting body, associated with the Financial Accounting Foundation. GASB establishes standard of financial accounting and reporting practices for state and local governmental units

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT. A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

GROSS REVENUES. Revenues received prior to deductions for any costs or expenses.

GLOSSARY

INTEREST. The amount paid by a borrower as compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made. This amount is generally calculated as an annual percentage of the principal amount.

INTEREST RATE. The annual rate expressed as a percentage of principal payable for use of borrowed money or earned on investments

INTERFUND TRANSACTIONS. Payments from one administrative budget fund to another or from one trust fund to another, which results in the recording of a receipt and an expenditure.

INTERGOVERNMENTAL REVENUE. Includes federal and state grants, other governmental revenue and state revenue sharing.

INTERNAL CONTROLS. A process designed to provide reasonable assurance regarding the achievement of objectives through the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

INTERNAL SERVICE FUNDS. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government on a cost-reimbursement basis.

ISSUER. A state, territory, political subdivision, municipality, or governmental agency or authority that raises funds through the sale of municipal securities.

ISSUER DEFAULT RATINGS. Rated entities in a number of sectors, including financial and non-financial corporations, sovereigns, insurance companies and certain sectors within public finance, are generally assigned Issuer Default Ratings (IDRs). IDRs opine on an entity's relative vulnerability to default on financial obligations. The threshold default risk addressed by the IDR is generally that of the financial obligations whose non-payment would best reflect the uncured failure of that entity. As such, IDRs also address relative vulnerability to bankruptcy, administrative receivership or similar concepts. In aggregate, IDRs provide an ordinal ranking of issuers based on the agency's view of their relative vulnerability to default, rather than a prediction of a specific percentage likelihood of default.

LICENSE AND PERMIT FEES. The charges related to regulatory activities and privileges granted by government in connection with regulations.

LINE-ITEM BUDGET. A format of budgeting which organizes costs by type of expenditure such as salaries and benefits, supplies, equipment, and maintenance.

MAJOR FUND. A fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures in the current period. Expenditures are recognized when the related fund liability is incurred, except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

GLOSSARY

MILLAGE RATE. Property tax rates are set by the City Council each year and applied to local property tax bases to generate funding for local government uses. The amount of tax levied is based on the taxable value of real and tangible personal property as of January 1 of each year and the millage rate applied to such value. The amount of tax levy stated per \$1,000 in value of the tax base.

N/A. The information is not available or not applicable.

NET ASSETS. The difference between the assets and liabilities of proprietary funds. Classifications include unrestricted, invested in capital, net of related debt, and restricted assets.

NET REVENUES. The amount of money available after subtracting costs and expenses from gross revenues. The costs and expenses most often deducted are operations and maintenance expenses.

NON-AD VALOREM TAX REVENUE. All revenue coming from nontax sources including licenses and permits, intergovernmental revenue, charges for services, fines and forfeits, and various other miscellaneous revenue.

OUTSTANDING DEBT. Bonds that have been issued but have not yet matured or been otherwise redeemed. Bonds that have been defeased, however, generally are not considered to be outstanding for purposes of many bond contract provisions, such as bond covenants and security provisions.

ORDINANCE. An official action of the governing body of an issuer, typically enacted by a vote of the members of the governing body at a public meeting. The procedures for enacting an ordinance are often more formal than those for adopting a resolution. For example, in many jurisdictions, an ordinance cannot be finally enacted at the same meeting at which it is introduced, whereas a resolution may often be adopted at the same meeting.

OVERLAPPING DEBT. The issuer's proportionate share of the debt of other local governmental units that either overlap it (the issuer is located either wholly or partly within the geographic limits of the other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is generally apportioned based upon relative assessed values.

PARTICIPATORY BUDGETING. A process in which employees shared their ideas on cost savings initiatives for the City to consider as part of the budget development.

PAY-AS-YOU-GO FUNDS. The appropriation of current revenues, including Property Taxes and Free Cash, to fund capital improvements, as opposed to incurring debt to cover the costs.

PENSION OBLIGATION BONDS. Bonds issued by a state or local government to finance an unfunded pension liability of the entity.

POLICY. A definite course of action adopted after a review of information, and directed at the realization of goals.

PRINCIPAL. Generally, the face amount or par value of a security payable on the maturity date.

PROCEDURE. A method used in carrying out a policy or plan of action.

PROGRAM. Group activities, operations, or organizational units directed to attaining specific purposes and objectives.

GLOSSARY

PROPOSED BUDGET. The proposed budget that has been approved by the City Manager and forwarded to the City Council for their approval. The Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City charter.

PROPRIETARY FUNDS. Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PURCHASE ORDER. A document issued to authorize a vendor to deliver specified products or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.

RATING AGENCIES. This term usually refers to Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings. The City uses FitchRatings to issue credit ratings on the City's bonds.

REFUNDING. Issuance of new debt whose proceeds are used to repay previously issued debt. When interest rates fall, issuers can exercise the call feature of a bond and replace it with another debt instrument paying a lower interest rate.

RESERVED FUND BALANCE. Portion of a governmental fund's net assets that is not available for appropriation.

RESOLUTION. The official action of the governing body, typically adopted by a vote of the members of the governing body at a public meeting

RESTRICTED FUND BALANCE. Fund balance which is subject to constraints that are either externally imposed by creditors, grantors, or contributors; or imposed by law.

REVENUE. Additions to the City's financial assets (such as taxes and grants) which do not in themselves increase the City's liabilities or cancel out a previous expenditure. Revenue may also be created by cancelling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

REVENUE BONDS. A bond that is payable from a specific source of revenue. Pledged revenues may be derived from operation of the financed project, grants, or excise or other specified non-ad-valorem taxes. Generally, no voter approval is required prior to issuance of such obligations. Only the revenue specified in the bond contract is required to be used for repayment of interest and principal.

SECURITY. Generally, an instrument evidencing debt of or equity in a common enterprise in which an investment is made on the expectation of financial return. The term includes notes, stocks, bonds, debentures or other forms of negotiable and non-negotiable equities or evidences of indebtedness or ownership.

SERVICE LEVEL. The extent or scope of the City's service to be provided in a given budget year.

SERVICE PROGRAM. A planned agenda for providing benefits to citizens.

SPECIAL REVENUE FUND. Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects.

TAX BASE. The total property and resources available to a governmental entity for taxation.

GLOSSARY

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with administering the tax.

TRUTH IN MILLAGE (TRIM). In 1980, the State of Florida passed the “Truth in Millage” (TRIM) act. The law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. TRIM establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements.

UNASSIGNED FUND BALANCE. The residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications, which normally are restricted or committed.

APPENDIX A

REVENUES AND EXPENDITURES / EXPENSES

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GENERAL FUND

REVENUES AND EXPENDITURES

**City of Riviera Beach
General Fund Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
AD VALOREM TAXES	37,057,072	40,166,337	40,933,873	42,403,307
AD VALOREM TAXES - DELINQUENT	449,897	216,930	485,000	440,291
FIRST LOCAL OPTION FUEL TAX	523,141	542,643	555,737	557,161
UTILITY TAX - ELECTRICITY	3,262,056	3,366,657	3,365,056	3,432,357
UTILITY TAX - WATER	1,244,938	1,202,323	1,291,485	1,277,315
UTILITY TAX - GAS	126,816	193,968	155,000	166,470
SIMPLIFIED COMMUNICATIONS TAX	991,089	886,316	998,666	1,112,281
LOCAL BUSINESS TAX - APPLICATION FEE	31,463	27,733	40,645	27,841
LOCAL BUSINESS TAX - TRANSFER FEE	1,020	870	1,081	1,039
LOCAL BUSINESS TAX - SPECIAL EVENT FEE	2,500	2,850	2,300	2,283
LOCAL BUSINESS TAX - PENALTY FEE	19,930	30,190	20,913	18,434
CERTIFICATE OF USE	199,128	72,767	260,000	84,764
LOCAL BUSINESS TAX	1,117,345	1,275,107	1,300,000	1,200,000
LOCAL BUSINESS TAX - COUNTY	63,448	76,467	60,133	62,153
BUILDING PERMITS	1,498,080	2,267,007	1,450,000	1,918,156
BUILDING DEPARTMENT - MISCELLANEOUS	18,530	30,322	19,844	21,290
FRANCHISE FEE - ELECTRICITY	2,564,420	2,738,751	3,027,636	3,088,189
FRANCHISE FEE - GAS	21,978	35,934	23,702	22,341
IMPACT FEE - COUNTY - 2%	26,866	3,900	18,970	9,800
IMPACT FEE - CITY - 2% - ROADS	4,164	601	3,030	1,614
RADON GAS FEE	3,321	5,018	4,142	24,293
BUILDING INSPECTIONS - OVERTIME	1,600	2,400	2,507	2,507
BUILDING INSPECTIONS - ENGINEER	113,543	313,810	115,458	138,397
STREETLIGHT REIMBURSEMENT - FDOT	105,495	127,716	105,343	101,046
LANDSCAPE MAINTENANCE REIMBURSEMENT - FDOT	18,404	18,404	20,694	18,404
STATE REVENUE SHARING	1,094,372	1,033,829	1,135,606	1,187,911
MOBILE HOME LICENSES	2,721	3,113	4,709	4,790
LIQUOR LICENSES	19,974	19,632	18,268	18,692
SALES TAX	2,678,737	2,561,689	2,769,591	2,691,083
FIREFIGHTER SUPPLEMENTAL COMPENSATION	13,567	17,267	15,559	16,247
STATE REVENUE SHARING - GAS TAX	44,274	28,009	34,120	33,010
POLICE SERVICES - PORT OF PALM BEACH	-	-	-	8,330
FIRE PROTECTION SERVICES - PALM BEACH SHORES	382,170	-	32,105	32,587
EMS SERVICES - PALM BEACH SHORES	-	305,736	389,813	390,203
ELECTION FEES	12,500	103	3,967	6,500
POLICE SERVICES - OFF DUTY DETAIL	123,441	134,468	115,000	122,373
POLICE SERVICES - THOUSAND OAKS	179,905	178,406	190,000	188,194
FORECLOSURE REGISTRATION	70,600	39,800	49,367	49,217
FIRE PREVENTION SYSTEM INSPECTION FEE	20,915	31,895	21,100	22,192
FIRE INSPECTION - PLAN REVIEW - NEW	53,272	344,856	178,015	139,057
ADVANCED LIFE SUPPORT	1,237,161	1,303,939	1,370,922	1,365,691
CPR FEES	830	490	881	834
LIBRARY FEES	4,362	3,159	3,924	3,844
RECREATION - ACTIVITY FEES	8,006	11,781	14,113	10,531
RECREATION - CONCESSIONS	9,932	8,190	13,252	10,332
RECREATION - GIRLS' PROGRAMS	-	-	625	200
RECREATION - FAST PITCH	-	-	2,012	-
MLK ACTIVITY FEES	25,134	11,145	11,274	11,222
RECREATION - FOOTBALL	23,940	22,775	25,394	22,692
RECREATION - BASKETBALL	10,790	12,380	32,941	10,996
RECREATION - BASEBALL	3,050	2,015	6,451	4,986
RECREATION - SUMMER PROGRAMS	112,944	83,900	96,000	58,293
RECREATION - CHEERLEADING	2,596	2,905	3,000	2,098
RECREATION - TENNIS	-	50	2,000	-

**City of Riviera Beach
General Fund Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
RECREATION - DANCE	170	45	2,500	-
RECREATION - GOLF	-	-	1,000	-
RECREATION - AFTER CARE	100	3,544	10,047	35,000
RECREATION - SPONSORSHIP	230	5,220	4,995	856
RECREATION - KARATE	150	-	1,992	2,025
RECREATION - GYM RENTAL	2,099	2,153	3,435	4,124
RECREATION - PARK RENTAL	8,628	8,310	8,118	7,441
BARRACUDA BAY - CONCESSIONS	11,097	11,461	10,946	10,398
BARRACUDA BAY - SPECIAL EVENTS	532	1,249	1,457	824
BARRACUDA BAY - SWIM LESSONS	11,685	20,965	12,530	13,976
BARRACUDA BAY - RENTAL - COLLEGE	66	57	2,354	91
BARRACUDA BAY - RENTAL - PRIVATE EVENT	4,873	8,294	4,887	5,129
RECREATION - JAZZ	6,152	52	-	2,111
BARRACUDA BAY - SWIM TEAM FEES	3,631	5,703	3,681	2,759
SWIMMING POOL FEES	26,229	22,545	26,092	21,567
DEVELOPMENT REVIEW FEES	108,450	74,172	110,000	60,413
USD - PAYMENT IN LIEU OF TAXES (PILOT)	1,463,951	1,505,252	1,600,391	1,651,795
USD - ADMINISTRATIVE FEES	2,650,006	3,200,252	3,484,643	4,202,095
USD-PENSION OBLIGATION BONDS	445,574	-	655,896	925,151
MARINA - PAYMENT IN LIEU OF TAXES (PILOT)	102,253	111,220	137,529	154,424
MARINA - ADMINISTRATIVE FEES	245,743	143,956	88,545	190,393
TRASH & GARBAGE - ADMINISTRATIVE FEES	1,628,600	1,661,172	1,696,000	1,788,243
STORMWATER ADMINISTRATIVE FEES	204,775	715,291	671,346	676,461
FLEET SERVICES ADMINISTRATIVE FEES			251,679	233,509
INFORMATION TECHNOLOGY ADMINISTRATIVE FEES			340,826	563,358
STORMWATER-PENSION OBLIGATION BONDS	53,457	-	98,384	110,893
CRA - ADMINISTRATIVE FEES	65,052	80,344	120,000	120,000
SERVICE CHARGE - SOLID WASTE COMPLIANCE	45,000	56,500	60,000	65,000
FINES - TRAFFIC VIOLATIONS	119,776	112,873	125,000	123,680
FINES - PARKING	1,325	1,200	1,000	
FINES - FIRE ALARM	500	3,200	636	636
FINES - CODE ENFORCEMENT	323,209	583,426	236,751	375,000
FALSE BURGULAR ALARMS	97,583	79,500	111,260	46,325
INVESTMENT EARNINGS	104,826	285,416	400,000	405,000
INTEREST - PROPERTY TAXES	1,324	1,136	35,000	3,175
RENTS & LEASES - MARINA DISTRICT	1,150,628	2,457,657	55,575	56,687
BUS BENCH	12,393	11,009	11,328	11,100
RENT & LEASES - VIKING - 12TH ST SCHOOL	6,000	6,000	6,000	
RENT & LEASES - OCEAN MALL	31,500	63,210	68,467	70,900
RENT & LEASES - BEACH CONCESSIONS	48,989	52,735	52,000	42,990
RENT & LEASES - OTHER	-	1,550	-	-
BLUE HERON PARKING LOT	4,085	598	600	600
RENT & LEASES - POLICE TOWER	63,267	98,826	120,000	123,600
SALE OF SURPLUS ITEM	231,601	127,498	50,000	25,000
DONATIONS	382,456	23,630	50,000	50,000
MISCELLANEOUS REVENUES	153,490	357,734	106,666	100,000
CASH OVER/(SHORT)	1	16,054		-
FIRE DEPARTMENT - MISCELLANEOUS	1,893	-	1,295	1,000
SERVICE LINE WARRANTY - SHARED	2,456	1,560	2,000	2,000
LIEN SEARCH	177,352	146,617	180,000	165,000
	66,641,836	71,835,734	71,824,076	74,994,567

City of Riviera Beach
General Fund Expenditures by Department

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - CITY COUNCIL	25,933	68,631	98,463	89,274
COMMUNICATION SERVICES	15,594	12,133	16,648	16,608
CGL INSURANCE	3,758	12,903	13,161	13,424
REPAIRS & MAINTENANCE	-	1,125	1,125	873
REPAIRS & MAINTENANCE - VEHICLES	438	860	-	-
FLEET SERVICES	-	-	1,989	2,331
INFORMATION TECHNOLOGY SERVICES	-	-	25,055	15,553
PROMOTIONAL ACTIVITIES	-	35,000	34,625	34,625
OPERATING SUPPLIES	5,943	5,860	5,860	5,860
FUEL & LUBRICANTS	200	750	-	-

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - DISTRICT 1	111,596	114,221	119,083	120,332
REGULAR SALARIES & WAGES	60,622	63,069	64,121	64,843
FICA TAXES	4,596	4,825	4,905	4,960
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,556	2,637	2,861	2,918
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	8,031	8,031	8,645	8,645
HEALTH & DENTAL INSURANCE	15,424	18,305	20,174	20,566
LIFE INSURANCE	320	454	477	500
TRAVEL - DISTRICT #1	8,646	7,500	7,500	7,500
COMMUNICATION SERVICES	520	1,750	1,750	1,750
PROMOTIONAL ACTIVITIES - DISTRICT #1	7,824	4,500	5,500	5,500
OPERATING SUPPLIES - DISTRICT #1	1,744	1,750	1,750	1,750
SUBSCRIPTIONS & MEMBERSHIPS	1,313	400	400	400
EMPLOYEE DEVELOPMENT	-	1,000	1,000	1,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - DISTRICT 2	94,747	114,221	120,921	121,670
REGULAR SALARIES & WAGES	55,154	63,069	65,321	66,043
FICA TAXES	4,219	4,825	4,997	5,052
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,038	2,637	2,861	2,918
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	8,031	8,031	9,191	9,191
HEALTH & DENTAL INSURANCE	20,716	18,305	20,174	20,566
LIFE INSURANCE	338	454	477	500
TRAVEL - DISTRICT #2	2,719	7,500	7,500	4,000
COMMUNICATION SERVICES	480	1,750	1,750	1,750
PROMOTIONAL ACTIVITIES - DISTRICT #2	894	4,500	5,500	4,000
CITIZENS LEADERSHIP ACADEMY	-	-	-	4,500
OPERATING SUPPLIES - DISTRICT #2	158	1,750	1,750	1,750
SUBSCRIPTIONS & MEMBERSHIPS	-	400	400	400
EMPLOYEE DEVELOPMENT	-	1,000	1,000	1,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - DISTRICT 3	112,019	114,221	119,083	120,332
REGULAR SALARIES & WAGES	61,285	63,069	64,121	64,843
FICA TAXES	4,645	4,825	4,905	4,960
RETIREMENT CONTRIBUTIONS - FRS GENERAL	4,646	2,637	2,861	2,918
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	8,031	8,031	8,645	8,645
HEALTH & DENTAL INSURANCE	19,640	18,305	20,174	20,566
LIFE INSURANCE	180	454	477	500
TRAVEL - DISTRICT #3	4,042	7,500	7,500	7,500
COMMUNICATION SERVICES	480	1,750	1,750	1,750
PROMOTIONAL ACTIVITIES - DISTRICT #3	7,475	4,500	5,500	5,500
OPERATING SUPPLIES - DISTRICT #3	1,487	1,750	1,750	1,750
SUBSCRIPTIONS & MEMBERSHIPS	-	400	400	400
EMPLOYEE DEVELOPMENT	108	1,000	1,000	1,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - DISTRICT 4	107,292	114,221	119,083	120,332
REGULAR SALARIES & WAGES	57,228	63,069	64,121	64,843
FICA TAXES	4,397	4,825	4,905	4,960
RETIREMENT CONTRIBUTIONS - FRS GENERAL	6,172	2,637	2,861	2,918
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	8,539	8,031	8,645	8,645
HEALTH & DENTAL INSURANCE	18,641	18,305	20,174	20,566
LIFE INSURANCE	332	454	477	500
TRAVEL - DISTRICT #4	9,191	7,500	7,500	7,500
COMMUNICATION SERVICES	480	1,750	1,750	1,750
PROMOTIONAL ACTIVITIES - DISTRICT #4	661	4,500	5,500	5,500
OPERATING SUPPLIES - DISTRICT #4	1,478	1,750	1,750	1,750
SUBSCRIPTIONS & MEMBERSHIPS	173	400	400	400
EMPLOYEE DEVELOPMENT	-	1,000	1,000	1,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - DISTRICT 5	114,534	116,021	119,083	120,332
REGULAR SALARIES & WAGES	64,732	64,269	64,121	64,843
FICA TAXES	4,962	4,917	4,905	4,960
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,902	2,637	2,861	2,918
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	8,031	8,539	8,645	8,645
HEALTH & DENTAL INSURANCE	11,233	18,305	20,174	20,566
LIFE INSURANCE	332	454	477	500
TRAVEL - AT-LARGE	-	7,500	7,500	7,500
COMMUNICATION SERVICES	5,389	1,750	1,750	1,750
PROMOTIONAL ACTIVITIES - AT-LARGE	13,555	4,500	5,500	5,500
OPERATING SUPPLIES - AT-LARGE	3,323	1,750	1,750	1,750
SUBSCRIPTIONS & MEMBERSHIPS	75	400	400	400
EMPLOYEE DEVELOPMENT	-	1,000	1,000	1,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LEGISLATIVE - MAYOR'S OFFICE	114,679	122,086	124,712	126,038
REGULAR SALARIES & WAGES	64,665	69,782	68,601	69,389
FICA TAXES	4,936	5,338	5,248	5,308
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,983	3,052	3,120	3,183
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	8,539	8,539	9,192	9,192
HEALTH & DENTAL INSURANCE	19,640	18,305	20,174	20,566
LIFE INSURANCE	332	454	477	500
TRAVEL - MAYOR	2,089	7,500	7,500	7,500
COMMUNICATION SERVICES	574	1,750	1,750	1,750
PROMOTIONAL ACIVITIES - MAYOR	8,839	4,500	5,500	5,500
OPERATING SUPPLIES - MAYOR	1,841	1,750	1,750	1,750
SUBSCRIPTIONS & MEMBERSHIPS	25	116	400	400
EMPLOYEE DEVELOPMENT	216	1,000	1,000	1,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
EXECUTIVE - CITY ADMINISTRATION	1,323,933	1,100,337	1,152,799	1,444,301
REGULAR SALARIES & WAGES	908,514	670,864	690,340	873,683
OVERTIME	15,120	10,829	11,000	11,000
FICA TAXES	53,960	52,150	53,653	67,678
RETIREMENT CONTRIBUTIONS	70,241	52,070	51,867	86,980
RETIREMENT CONTRIBUTIONS - FRS GENERAL	84,524	28,316	35,971	38,138
HEALTH & DENTAL INSURANCE	84,130	100,673	100,873	113,117
LIFE INSURANCE	2,123	17,246	2,383	2,752
PROFESSIONAL SERVICES	-	25,000	25,000	25,000
CONTRACT SERVICES	4,186	14,000	-	50,000
CONTRACT SERVICES - OTHER	-	2,500	-	-
TRAVEL	5,982	25,000	17,000	17,000
COMMUNICATION SERVICES	14,084	17,536	17,000	17,000
POSTAGE & FREIGHT	17	100	100	100
CGL INSURANCE	10,653	34,053	34,734	35,429
REPAIRS & MAINTENANCE	2,239	3,000	3,000	3,000
FLEET SERVICES			14,490	9,322
INFORMATION TECHNOLOGY SERVICES			52,388	51,102
PRINTING & BINDING	-	500	1,500	1,500
PROMOTIONAL ACTIVITIES	13,758	6,000	6,000	6,000
OPERATING SUPPLIES	20,250	20,000	21,500	21,500
SMALL TOOLS & EQUIPMENT	1,214	1,000	1,000	1,000
SUBSCRIPTIONS & MEMBERSHIPS	5,540	3,000	3,000	3,000
CAPITAL - OFFICE EQUIPMENT & FURNITURE	24,388	10,000	10,000	10,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
GENERAL ADMINISTRATION	18,313,893	20,830,982	19,003,784	19,328,380
UNEMPLOYMENT COMPENSATION	15,608	40,000	30,000	30,000
PROFESSIONAL SERVICES	311,962	400,000	350,000	300,000
CONTRACT SERVICES	162,371	110,000	110,000	100,000
COMMUNICATION SERVICES	10,559	10,000	10,000	10,000
POSTAGE & FREIGHT	3,049	5,000	5,000	5,000
RENT AND LEASES - BUILDINGS	327,115	353,490	425,000	425,000
REPAIRS & MAINTENANCE - EQUIPMENT	110	3,000	3,000	3,000
PRINTING & BINDING	6,971	10,200	10,200	10,200
PROMOTIONAL ACTIVITIES	36,893	35,700	35,700	35,700
FLEET SERVICES			234,026	468,644
INFORMATION TECHNOLOGY SERVICES			356,016	317,295
OTHER CHARGES	12,000	12,000	12,000	12,000
OPERATING SUPPLIES	8,547	13,000	13,000	13,000
SUBSCRIPTIONS & MEMBERSHIPS	20,112	22,440	24,045	24,045
SCHOLARSHIPS	19,000	20,000	30,000	30,000
CONTINGENCY	250,000	330,000	1,050,000	325,000
AID TO GOVERNMENT ORGANIZATION - CRA TIF	4,549,159	4,928,681	5,406,145	5,429,381
MARTIN LUTHER KING EVENTS	48,874	35,000	35,000	35,000
BODY CAMERA LEASE PAYMENTS				328,984
TRANSFER TO 123	2,771,274	2,815,918	-	158,488
TRANSFER TO 151	174,000	234,000	310,000	310,000
TRANSFER TO 201 - DEBT SERVICE	4,977,740	5,666,097	5,692,409	6,321,593
TRANSFER TO 312 - CAPITAL PROJECTS FUND	3,917,591	5,000,000	4,248,235	4,000,000
TRANSFER TO 607 - MAJOR DISASTER	548,315	595,388	614,008	636,050

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
ECONOMIC DEVELOPMENT	-	-	247,314	194,939
REGULAR SALARIES & WAGES		-	129,484	81,930
FICA TAXES			9,906	6,268
RETIREMENT CONTRIBUTIONS			17,944	18,173
RETIREMENT CONTRIBUTIONS - FRS GENERAL			4,079	-
HEALTH & DENTAL INSURANCE			20,174	20,566
LIFE INSURANCE			477	2,752
PROFESSIONAL SERVICES			5,000	5,000
TRAVEL			3,000	3,000
COMMUNICATION SERVICES			1,000	1,000
POSTAGE & FREIGHT			250	250
REPAIRS & MAINTENANCE			250	250
PRINTING & BINDING			1,000	1,000
PROMOTIONAL ACTIVITIES			50,000	50,000
OPERATING SUPPLIES			1,000	1,000
SMALL TOOLS & EQUIPMENT			500	500
SUBSCRIPTIONS & MEMBERSHIPS			250	250
CAPITAL - OFFICE EQUIPMENT & FURNITURE			3,000	3,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
FINANCE-ADMINISTRATION	369,601	427,969	491,896	501,877
REGULAR SALARIES & WAGES	173,971	176,359	181,649	191,132
OVERTIME	224	118	-	118
FICA TAXES	12,451	13,500	13,896	14,631
RETIREMENT CONTRIBUTIONS	30,452	31,056	41,798	42,395
HEALTH & DENTAL INSURANCE	20,200	18,305	30,262	20,566
LIFE INSURANCE	332	454	715	500
PROFESSIONAL SERVICES	58,323	90,000	90,000	90,000
ACCOUNTING AND AUDITING	54,700	68,000	70,000	71,000
TRAVEL	5,558	4,500	5,000	5,000
COMMUNICATION SERVICES	2,094	2,040	2,040	2,040
CGL INSURANCE	2,678	4,974	5,073	5,174
REPAIRS & MAINTENANCE	-	263	350	103
INFORMATION TECHNOLOGY SERVICES			31,888	39,993
PRINTING & BINDING	525	300	300	300
OFFICE SUPPLIES - STATIONARY	-	400	400	400
OPERATING SUPPLIES	6,270	16,250	17,000	17,000
BOOKS & PERIODICALS	238	200	250	250
SUBSCRIPTIONS & MEMBERSHIPS	1,585	1,250	1,275	1,275

City of Riviera Beach
General Fund Expenditures by Department

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
FINANCE-FINANCIAL SERVICES	620,672	712,217	704,653	839,442
REGULAR SALARIES & WAGES	401,036	469,752	486,657	585,001
OVERTIME	5,742	5,513	5,000	5,000
FICA TAXES	28,824	36,358	37,612	45,135
RETIREMENT CONTRIBUTIONS	61,078	68,964	32,489	47,057
RETIREMENT CONTRIBUTIONS - FRS GENERAL	3,203	5,875	10,400	12,255
HEALTH & DENTAL INSURANCE	66,398	82,369	80,698	92,550
LIFE INSURANCE	732	2,042	1,907	2,252
TRAVEL	3,324	6,500	7,000	7,000
COMMUNICATION SERVICES	3,506	2,300	2,300	2,300
CGL INSURANCE	5,256	14,794	15,090	15,392
REPAIRS & MAINTENANCE - EQUIPMENT	380	700	700	700
PRINTING & BINDING	1,546	1,000	3,500	3,500
OPERATING SUPPLIES	9,042	7,500	12,000	12,000
BOOKS & PERIODICALS	-	100	100	100
SUBSCRIPTIONS & MEMBERSHIPS	908	700	700	700
EMPLOYEE DEVELOPMENT	8,936	7,750	8,500	8,500
FINANCE-TREASURY MANAGEMENT	450,810	572,157	629,652	636,563
REGULAR SALARIES & WAGES	279,668	316,419	324,033	342,645
OVERTIME	1,605	6,619	5,000	5,000
FICA TAXES	20,318	24,712	25,171	26,595
RETIREMENT CONTRIBUTIONS	38,407	30,650	41,572	40,704
RETIREMENT CONTRIBUTIONS - FRS GENERAL	5,290	7,511	7,889	8,760
HEALTH & DENTAL INSURANCE	55,092	64,064	70,612	71,984
LIFE INSURANCE	780	1,588	1,668	1,751
PROFESSIONAL SERVICES	26,212	32,000	32,000	32,000
TRAVEL	1,034	3,000	3,000	3,000
COMMUNICATION SERVICES	3,216	3,000	3,000	3,000
POSTAGE & FREIGHT	2,329	15,000	15,000	15,000
CGL INSURANCE	4,970	15,852	16,169	16,492
REPAIRS & MAINTENANCE	900	2,315	2,300	-
REPAIRS & MAINTENANCE - EQUIPMENT	828	1,689	1,700	1,700
INFORMATION TECHNOLOGY SERVICES	-	-	31,888	26,662
PRINTING & BINDING	2,219	19,000	19,000	19,000
OFFICE SUPPLIES - STATIONARY	290	1,200	1,200	1,200
OPERATING SUPPLIES	7,084	10,500	10,500	10,500
FUEL & LUBRICANTS	-	-	2,000	-
SUBSCRIPTIONS & MEMBERSHIPS	243	188	200	200
EMPLOYEE DEVELOPMENT	325	1,600	3,000	3,000
CAPITAL - OFFICE EQUIPMENT & FURNITURE	-	15,250	12,750	7,370
FINANCE-CUSTOMER SERVICE	804,416	931,720	1,072,784	1,096,952
REGULAR SALARIES & WAGES	439,842	479,135	501,872	527,473
OVERTIME	34,258	5,000	5,000	5,000
FICA TAXES	35,093	37,036	38,776	40,734
RETIREMENT CONTRIBUTIONS	68,735	52,139	70,775	73,624
RETIREMENT CONTRIBUTIONS - FRS GENERAL	826	8,055	8,738	9,336
HEALTH & DENTAL INSURANCE	103,916	100,673	110,960	113,117
LIFE INSURANCE	1,546	2,496	2,622	2,752
CONTRACT SERVICES	4,828	23,000	25,000	25,000
TRAVEL	-	2,500	2,500	2,500
COMMUNICATION SERVICES	-	2,500	2,500	2,500
POSTAGE & FREIGHT	65,336	60,000	60,000	60,000
CGL INSURANCE	-	60,186	61,390	62,618

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
REPAIRS & MAINTENANCE	4,539	27,000	20,000	-
FLEET SERVICES	-	-	42,291	44,281
INFORMATION TECHNOLOGY SERVICES	-	-	50,110	57,767
PRINTING & BINDING	18,188	32,000	30,000	30,000
OPERATING SUPPLIES	24,655	30,000	30,000	30,000
EMPLOYEE DEVELOPMENT	2,654	10,000	10,250	10,250

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PROCUREMENT	662,464	634,941	755,060	634,278
REGULAR SALARIES & WAGES	369,229	328,160	409,138	366,020
OVERTIME	221	2,000	2,000	2,000
FICA TAXES	27,388	25,257	31,452	28,154
RETIREMENT CONTRIBUTIONS	51,826	24,492	49,641	35,904
RETIREMENT CONTRIBUTIONS - FRS GENERAL	17,276	14,219	15,317	16,169
HEALTH & DENTAL INSURANCE	65,972	54,913	70,612	61,700
LIFE INSURANCE	1,038	1,362	1,668	1,501
PROFESSIONAL SERVICES	1,080	2,500	2,500	2,500
TRAVEL	5,791	7,500	7,500	7,500
COMMUNICATION SERVICES	9,256	8,000	8,000	8,000
POSTAGE & FREIGHT	67,181	61,200	61,500	11,500
INSURANCE	3,744	14,700	14,162	13,644
REPAIRS & MAINTENANCE	6,809	5,750	5,750	5,750
FLEET SERVICES	-	-	3,432	2,331
INFORMATION TECHNOLOGY SERVICES	-	-	31,888	31,105
PRINTING & BINDING	-	1,048	1,000	1,000
OTHER CHARGES	10,241	15,000	15,000	15,000
OPERATING SUPPLIES	16,480	63,500	14,000	14,000
BOOKS, SUBSCRIPTIONS, MEMBERSHIP	2,163	840	3,000	3,000
TRAINING & EDUCATIONAL	6,769	4,500	7,500	7,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
LIBRARY	663,674	854,977	1,013,945	1,172,483
REGULAR SALARIES & WAGES	345,278	409,899	483,572	536,994
OVERTIME	3,526	3,000	3,000	3,000
FICA TAXES	26,308	31,587	37,223	41,310
RETIREMENT CONTRIBUTIONS	47,289	41,206	55,692	62,092
RETIREMENT CONTRIBUTIONS - FRS GENERAL	5,853	13,228	19,130	20,359
HEALTH & DENTAL INSURANCE	54,547	91,796	91,387	103,150
LIFE INSURANCE	707	2,269	2,145	2,502
CONTRACT SERVICES	21,267	70,000	67,500	125,000
TRAVEL	3,886	3,000	3,000	3,000
COMMUNICATION SERVICES	10,329	11,500	12,000	12,000
POSTAGE & FREIGHT	854	900	900	900
UTILITY SERVICES	53,106	66,775	79,830	95,437
INSURANCE	5,000	15,117	14,952	14,789
REPAIRS & MAINTENANCE	26,756	30,000	30,600	30,600
FLEET SERVICES	-	-	11,229	6,992
INFORMATION TECHNOLOGY SERVICES	-	-	34,085	46,658
PROMOTIONAL ACTIVITIES	-	200	200	200
OPERATING SUPPLIES	8,582	7,000	7,000	7,000
BOOKS, SUBSCRIPTIONS, MEMBERSHIP	4,004	4,500	5,000	5,000
TRAINING & EDUCATIONAL	149	500	500	500
BOOKS, PUBLICATIONS, LIBRARY MATERIAL	46,233	52,500	55,000	55,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CITY CLERK-RECORDS	505,183	593,360	622,667	714,935
REGULAR SALARIES & WAGES	267,876	331,309	326,153	360,132
OVERTIME	7,391	5,000	7,600	7,600
FICA TAXES	20,075	25,728	25,532	28,131
RETIREMENT CONTRIBUTIONS	34,721	28,946	39,207	39,960
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,489	8,381	7,266	9,033
HEALTH & DENTAL INSURANCE	40,574	54,913	60,524	61,700
LIFE INSURANCE	577	1,362	1,430	1,501
CONTRACT SERVICES	23,513	32,000	32,000	32,000
CONTRACT SERVICES	-	50,000	50,000	50,000
TRAVEL	3,778	4,000	4,000	4,000
COMMUNICATION SERVICES	4,254	5,000	5,000	5,000
POSTAGE & FREIGHT	111	150	150	40,150
CGL INSURANCE	5,850	9,571	9,762	9,957
REPAIRS & MAINTENANCE	31,078	3,500	3,500	3,500
REPAIRS & MAINTENANCE - EQUIPMENT	2,444	3,250	3,250	3,250
INFORMATION TECHNOLOGY SERVICES	-	-	17,043	24,440
FLEET SERVICES	-	-	-	2,331
PRINTING & BINDING	5,958	10,200	10,200	10,200
OTHER CHARGES - LEGAL ADS	32,588	10,200	10,200	10,200
OPERATING SUPPLIES	3,000	3,250	3,250	5,250
BOOKS & PERIODICALS	97	100	100	100
SUBSCRIPTIONS & MEMBERSHIPS	1,276	1,500	1,500	1,500
EMPLOYEE DEVELOPMENT	2,349	5,000	5,000	5,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CITY CLERK-ELECTIONS	85,244	8,463	60,360	123,110
CONTRACT SERVICES	44,317	6,113	35,500	86,000
CONTRACT SERVICES	39,532	-	22,500	34,750
POSTAGE & FREIGHT	13	100	100	100
PROMOTIONAL ACTIVITIES	370	500	510	510
OTHER CHARGES - LEGAL ADS	-	250	250	250
OPERATING SUPPLIES	1,012	1,500	1,500	1,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
HUMAN RESOURCES-ADMINISTRATION	626,277	1,149,777	1,046,753	1,046,191
REGULAR SALARIES & WAGES	317,242	451,076	489,067	509,697
OVERTIME	294	250	250	250
SERVICE AWARDS	8,475	10,000	10,000	-
FICA TAXES	22,069	34,526	37,433	39,011
RETIREMENT CONTRIBUTIONS	22,341	22,945	29,986	30,957
RETIREMENT CONTRIBUTIONS - FRS GENERAL	27,924	24,122	28,413	29,315
HEALTH & DENTAL INSURANCE	35,095	64,064	70,612	71,984
LIFE INSURANCE	906	1,588	1,668	1,751
CONTRACT SERVICES	-	275,000	160,000	150,000
PROFESSIONAL SERVICES - MED & DENTAL	-	20,000	20,000	20,000
TRAVEL	3,247	7,500	7,650	7,650
COMMUNICATION SERVICES	9,152	9,000	9,000	9,000
CGL INSURANCE	4,650	11,006	11,226	11,451
REPAIRS & MAINTENANCE	1,167	3,000	3,000	3,000
FLEET SERVICES	-	-	3,343	-
INFORMATION TECHNOLOGY SERVICES	-	-	34,085	31,105
PRINTING & BINDING	874	1,000	1,000	1,000
OTHER CHARGES -LEGAL ADS	8,805	11,500	11,500	11,500
SMALL TOOLS & EQUIPMENT	292	500	500	500
OPERATING SUPPLIES	15,520	16,000	16,320	16,320
BOOKS & PERIODICALS	-	1,000	1,000	1,000
SUBSCRIPTIONS & MEMBERSHIPS	539	700	700	700
EMPLOYEE DEVELOPMENT	912	65,000	65,000	65,000
CONTRACT SERVICES	146,773	120,000	35,000	35,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
HUMAN RESOURCES-RISK MANAGEMENT	250,624	307,483	348,626	359,604
REGULAR SALARIES & WAGES	127,377	163,353	169,649	176,418
OVERTIME	550	156	156	156
FICA TAXES	8,285	12,508	12,990	13,508
RETIREMENT CONTRIBUTIONS	22,505	12,167	16,696	16,577
RETIREMENT CONTRIBUTIONS - FRS GENERAL	878	7,088	7,689	8,053
HEALTH & DENTAL INSURANCE	17,021	27,456	30,262	30,850
LIFE INSURANCE	332	681	715	751
CONTRACT SERVICES	69,383	75,000	76,500	76,500
TRAVEL	-	2,000	4,000	4,000
COMMUNICATION SERVICES	-	278	1,000	1,000
CGL INSURANCE	1,662	2,269	2,314	2,360
FLEET SERVICES	-	-	816	-
INFORMATION TECHNOLOGY SERVICES	-	-	9,739	13,331
PRINTING & BINDING	-	133	1,200	1,200
OFFICE SUPPLIES - STATIONARY	637	948	1,000	1,000
OPERATING SUPPLIES	397	675	8,000	8,000
FUEL & LUBRICANTS	370	600		
SMALL TOOLS & EQUIPMENT	-	55	-	
BOOKS & PERIODICALS	-	100	100	100
SUBSCRIPTIONS & MEMBERSHIPS	400	800	800	800
EMPLOYEE DEVELOPMENT	787	1,000	5,000	5,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CITY ATTORNEY	611,157	578,803	731,397	764,500
REGULAR SALARIES & WAGES	434,571	400,733	418,226	424,131
OVERTIME	2,050	2,500	2,550	2,550
FICA TAXES	25,202	30,847	32,189	32,641
RETIREMENT CONTRIBUTIONS - FRS GENERAL	12,935	25,526	28,029	51,446
HEALTH & DENTAL INSURANCE	36,146	36,608	40,350	41,134
LIFE INSURANCE	784	908	953	1,001
DISABILITY INSURANCE	-	1,896	2,000	2,000
CONTRACT SERVICES	23,650	32,000	32,640	32,640
CONTRACT SERVICES	11,189	15,000	125,000	125,000
TRAVEL	4,125	6,600	6,600	6,600
COMMUNICATION SERVICES	2,579	4,500	4,500	4,500
POSTAGE & FREIGHT	50	100	100	100
CGL INSURANCE	4,727	9,835	10,032	10,233
REPAIRS & MAINTENANCE	228	250	250	250
INFORMATION TECHNOLOGY SERVICES	-	-	19,478	17,774
OPERATING SUPPLIES	3,993	3,000	3,000	3,000
BOOKS & PERIODICALS	3,943	4,000	4,000	4,000
SUBSCRIPTIONS & MEMBERSHIPS	975	1,500	1,500	1,500
EMPLOYEE DEVELOPMENT	-	-	-	4,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
DEVELOPMENT SERVICES-PLANNING & ZONING	373,026	470,749	461,353	784,707
REGULAR SALARIES & WAGES	263,423	310,834	305,324	558,425
OVERTIME	1,584	2,500	4,550	4,550
FICA TAXES	20,052	23,970	23,705	43,068
RETIREMENT CONTRIBUTIONS	15,314	16,351	22,006	21,849
RETIREMENT CONTRIBUTIONS - FRS GENERAL	12,713	16,392	16,607	36,426
HEALTH & DENTAL INSURANCE	42,959	64,064	50,436	82,267
LIFE INSURANCE	665	1,588	1,192	2,002
PROFESSIONAL SERVICES	269	3,850	3,850	3,850
CONTRACT SERVICES	4,841	4,075	4,100	4,100
TRAVEL	1,584	2,550	2,600	2,600
COMMUNICATION SERVICES	1,409	1,275	1,300	1,300
CGL INSURANCE	2,955	9,150	9,333	9,520
FLEET SERVICES	-	-	1,600	-
PRINTING & BINDING	822	4,000	4,000	4,000
OFFICE SUPPLIES - STATIONARY	1,104	1,850	1,850	1,850
OPERATING SUPPLIES	848	1,000	1,000	1,000
BOOKS & PERIODICALS	-	300	300	300
SUBSCRIPTIONS & MEMBERSHIPS	519	600	600	600
EMPLOYEE DEVELOPMENT	1,683	4,800	7,000	7,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
DEVELOPMENT SERVICES- INSPECTIONS	638,137	623,673	597,548	942,500
REGULAR SALARIES & WAGES	446,004	392,352	388,625	654,052
OVERTIME	1,150	2,000	3,600	3,600
FICA TAXES	32,981	30,168	30,005	50,310
RETIREMENT CONTRIBUTIONS	53,148	20,945	24,724	30,726
RETIREMENT CONTRIBUTIONS - FRS GENERAL	10,391	20,561	22,269	40,830
HEALTH & DENTAL INSURANCE	63,624	100,673	70,612	113,117
LIFE INSURANCE	912	2,496	1,668	2,752
TRAVEL	358	2,000	3,000	3,000
COMMUNICATION SERVICES	8,054	12,500	12,750	12,750
CGL INSURANCE	8,816	18,803	19,179	19,563
REPAIRS & MAINTENANCE	1,209	1,400	1,400	1,400
FLEET SERVICES			9,316	-
PRINTING & BINDING	239	1,000	1,000	1,000
OFFICE SUPPLIES - STATIONARY	342	4,000	4,000	4,000
BOOKS & PERIODICALS	-	1,000	1,000	1,000
SUBSCRIPTIONS & MEMBERSHIPS	1,020	1,400	1,400	1,400
EMPLOYEE DEVELOPMENT	204	3,000	3,000	3,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
DEVELOPMENT SERVICES-ADMINISTRATION	354,785	343,165	658,570	612,860
REGULAR SALARIES & WAGES	167,741	165,576	177,032	171,405
OVERTIME	-	6,182	6,250	6,273
FICA TAXES	10,434	13,139	14,021	13,592
RETIREMENT CONTRIBUTIONS	42,375	29,157	40,735	38,019
HEALTH & DENTAL INSURANCE	17,457	18,305	20,174	20,566
LIFE INSURANCE	551	454	477	500
PROFESSIONAL SERVICES	66,725	58,076	215,000	155,000
TRAVEL	3,697	3,500	4,000	4,000
COMMUNICATION SERVICES	2,464	4,700	4,700	4,700
POSTAGE & FREIGHT	903	1,200	1,200	1,200
CGL INSURANCE	4,131	2,244	2,289	2,335
REPAIRS & MAINTENANCE	5,006	5,532	5,600	5,600
REPAIRS & MAINTENANCE - VEHICLES	78	210	-	-
FLEET SERVICES			23,141	30,298
INFORMATION TECHNOLOGY SERVICES			109,561	99,982
PRINTING & BINDING	-	300	300	300
OTHER CHARGES - LEGAL ADS	8,708	7,750	7,750	7,750
OTHER CHARGES	2,912	5,000	5,000	5,000
OFFICE SUPPLIES - STATIONARY	-	2,040	2,040	2,040
OPERATING SUPPLIES	14,436	8,000	8,000	8,000
OPERATING SUPPLIES - OTHER	5,584	8,500	8,500	8,500
BOOKS & PERIODICALS	287	450	450	450
SUBSCRIPTIONS & MEMBERSHIPS	1,296	1,750	1,750	1,750
EMPLOYEE DEVELOPMENT	-	600	600	600
CAPITAL - OFFICE EQUIPMENT & FURNITURE				25,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CODE COMPLIANCE	805,531	815,932	901,120	869,978
REGULAR SALARIES & WAGES	434,858	383,373	457,261	448,930
OVERTIME	4,618	3,020	3,000	3,000
FICA TAXES	31,035	29,559	35,210	34,573
RETIREMENT CONTRIBUTIONS	70,911	26,196	36,637	41,376
RETIREMENT CONTRIBUTIONS - FRS GENERAL	3,753	10,675	16,046	12,318
HEALTH & DENTAL INSURANCE	108,898	82,369	100,873	92,550
LIFE INSURANCE	1,140	2,042	2,383	2,252
PROFESSIONAL SERVICES	110,562	209,100	180,000	180,000
TRAVEL	1,560	1,500	1,500	1,500
COMMUNICATION SERVICES	7,560	2,300	2,300	2,300
POSTAGE & FREIGHT	-	400	400	400
RENT AND LEASES - BUILDINGS	1,818	2,000	2,000	2,000
CGL INSURANCE	7,602	18,078	18,440	18,809
REPAIRS & MAINTENANCE	1,502	8,670	8,670	8,670
REPAIRS & MAINTENANCE - OTHER	2,502	3,300	3,300	3,300
FLEET SERVICES	-	-	15,100	-
PRINTING & BINDING	5,975	2,550	2,500	2,500
OTHER CHARGES	2,011	2,600	2,600	2,600
OPERATING SUPPLIES	6,177	8,750	8,750	8,750
OPERATING SUPPLIES - CLOTHING	3,014	3,000	3,000	3,000
BOOKS & PERIODICALS	-	650	650	650
SUBSCRIPTIONS & MEMBERSHIPS	35	500	500	500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-ADMINISTRATION	2,928,533	3,497,871	4,487,799	5,296,647
REGULAR SALARIES & WAGES	1,291,892	1,659,299	1,448,520	1,841,949
OVERTIME	100,052	60,000	61,200	61,200
STANDBY LINE-UP PAY	17,717	15,474	15,783	15,783
FICA TAXES	102,546	132,710	116,701	146,798
RETIREMENT CONTRIBUTIONS	59,904	43,206	58,116	62,487
RETIREMENT CONTRIBUTIONS - POLICE 185	118,169	199,761	140,822	195,301
RETIREMENT CONTRIBUTIONS - FRS GENERAL	7,093	16,010	16,780	18,053
HEALTH & DENTAL INSURANCE	255,946	274,561	288,461	308,502
LIFE INSURANCE	2,533	6,808	6,435	7,506
CONTRACT SERVICES	14,000	14,280	14,500	14,500
PROFESSIONAL SERVICES	95,483	107,000	-	25,000
CONTRACT SERVICES	1,743	2,000	2,000	2,000
TRAVEL	8,266	6,250	6,250	6,250
COMMUNICATION SERVICES	190,893	150,806	150,000	150,000
COMMUNICATIONS-RADIO ACCESS FEES	83,122	84,784	84,800	84,800
POSTAGE & FREIGHT	1,726	2,040	5,000	5,000
UTILITIES - ELECTRICITY	32,707	39,513	45,000	47,741
UTILITIES - GAS	587	946	1,500	2,256
UTILITIES - WATER	21,226	26,000	26,500	26,500
RENT AND LEASES - BUILDINGS	-	2,040	2,040	2,040
RENT AND LEASES - EQUIPMENT	4,182	5,100	5,100	5,100
RENT AND LEASES - VEHICLES	1,500	1,500	1,500	1,500
CGL INSURANCE	100,000	182,786	186,442	186,442
REPAIRS & MAINTENANCE	127,550	132,600	132,600	132,600
REPAIRS & MAINTENANCE - BUILDINGS	20,569	25,000	15,000	15,000
REPAIRS & MAINTENANCE - EQUIPMENT	17,418	18,000	18,000	18,000
FLEET SERVICES	-	-	722,888	995,166
INFORMATION TECHNOLOGY SERVICES	-	-	708,493	766,525
PRINTING & BINDING	8,502	9,690	9,690	9,690
PRINTING & BINDING - PHOTOGRAPHS	363	510	510	510
PRINTING & BINDING - COPIES	963	1,132	1,132	1,132
PROMOTIONAL ACTIVITIES	6,209	6,500	7,800	7,800
OPERATING SUPPLIES	22,225	21,769	21,769	48,929
OPERATING SUPPLIES - JANITORIAL	12,429	9,826	9,577	1,035
OPERATING SUPPLIES - CLOTHING	54,981	44,995	44,995	43,532
BOOKS & PERIODICALS	150	775	775	775
SUBSCRIPTIONS & MEMBERSHIPS	3,084	2,800	2,800	2,800
EMPLOYEE DEVELOPMENT	64,135	20,000	33,320	33,320
CAPITAL - OFFICE EQUIPMENT & FURNITURE	-	100,000	75,000	3,125

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-RECORDS	315,220	215,654	218,729	227,475
REGULAR SALARIES & WAGES	192,221	125,300	123,741	130,435
OVERTIME	653	5,000	5,000	5,000
FICA TAXES	14,227	9,968	9,849	10,361
RETIREMENT CONTRIBUTIONS	17,795	5,164	6,814	7,285
RETIREMENT CONTRIBUTIONS - FRS GENERAL	1,721	4,492	4,499	4,694
HEALTH & DENTAL INSURANCE	47,177	27,731	30,563	31,166
LIFE INSURANCE	369	681	715	751
CONTRACT SERVICES	4,998	5,000	5,000	5,000
CONTRACT SERVICES	5,888	6,120	6,120	6,120
TRAVEL	187	200	200	200
COMMUNICATION SERVICES	3,042	4,000	4,000	4,000
CGL INSURANCE	17,699	11,498	11,728	11,963
PRINTING & BINDING	-	900	900	900
PROMOTIONAL ACTIVITIES	713	1,000	1,000	1,000
OPERATING SUPPLIES	3,854	4,100	4,100	4,100
OPERATING SUPPLIES - CLOTHING	4,476	3,600	3,600	3,600
SUBSCRIPTIONS & MEMBERSHIPS	200	200	200	200
EMPLOYEE DEVELOPMENT	-	700	700	700

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-COMMUNICATIONS	1,253,784	1,207,868	1,299,799	1,357,386
REGULAR SALARIES & WAGES	684,895	739,823	769,407	813,873
OVERTIME	198,718	120,360	120,000	120,000
FICA TAXES	64,435	65,804	68,040	71,441
RETIREMENT CONTRIBUTIONS	86,194	67,051	90,668	96,939
RETIREMENT CONTRIBUTIONS - FRS GENERAL	11,851	15,400	16,852	16,213
HEALTH & DENTAL INSURANCE	153,726	137,556	171,785	175,134
LIFE INSURANCE	799	3,404	4,051	4,253
CONTRACT SERVICES	2,938	3,036	3,036	3,036
PROFESSIONAL SERVICES	500	2,000	2,000	2,000
CONTRACT SERVICES	375	450	450	450
TRAVEL	1,706	2,000	2,000	2,000
COMMUNICATION SERVICES	3,463	4,719	4,719	4,719
CGL INSURANCE	24,035	26,315	26,841	27,378
PRINTING & BINDING	691	1,200	1,200	1,200
PROMOTIONAL ACTIVITIES	401	1,000	1,000	1,000
OPERATING SUPPLIES	4,375	5,000	5,000	5,000
OPERATING SUPPLIES - CLOTHING	10,550	10,000	10,000	10,000
SUBSCRIPTIONS & MEMBERSHIPS	200	200	200	200
EMPLOYEE DEVELOPMENT	3,932	2,550	2,550	2,550

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-EVIDENCE	165,256	241,065	245,701	211,543
REGULAR SALARIES & WAGES	42,854	120,009	118,572	132,871
OVERTIME	6,293	5,500	5,500	5,500
FICA TAXES	3,615	9,601	9,492	10,585
RETIREMENT CONTRIBUTIONS	12,101	6,082	8,185	7,813
RETIREMENT CONTRIBUTIONS - FRS GENERAL	-	6,428	6,574	7,734
HEALTH & DENTAL INSURANCE	14,036	27,456	30,262	30,850
LIFE INSURANCE	154	681	715	751
CONTRACT SERVICES	2,928	3,045	3,100	3,100
PROFESSIONAL SERVICES	-	715	715	715
CONTRACT SERVICES	1,774	2,000	2,000	2,000
TRAVEL	1,453	1,500	1,500	1,500
COMMUNICATION SERVICES	-	900	900	900
CGL INSURANCE	25,807	1,881	1,919	1,957
FLEET SERVICES	-	-	51,000	-
PRINTING & BINDING	173	486	486	486
PROMOTIONAL ACTIVITIES	-	181	181	181
OFFICE SUPPLIES - STATIONARY	162	600	600	600
OPERATING SUPPLIES	393	400	400	400
OPERATING SUPPLIES - CLOTHING	430	3,000	3,000	3,000
SUBSCRIPTIONS & MEMBERSHIPS	200	200	200	200
EMPLOYEE DEVELOPMENT	-	400	400	400

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-DISTRICT #1	2,748,050	2,878,506	2,913,115	3,051,642
REGULAR SALARIES & WAGES	1,389,213	1,579,072	1,646,319	1,855,753
OVERTIME	131,697	80,325	80,325	80,325
STANDBY LINE-UP PAY	4,080	3,565	3,565	3,565
FICA TAXES	111,233	127,217	132,361	148,383
RETIREMENT CONTRIBUTIONS - POLICE 185	287,350	262,737	235,588	272,035
HEALTH & DENTAL INSURANCE	250,416	318,678	272,658	277,967
LIFE INSURANCE	2,159	6,127	6,435	27,522
CONTRACT SERVICES	4,748	4,893	4,893	4,893
TRAVEL	1,187	850	850	850
COMMUNICATIONS - RADIOS	-	1,500	1,500	1,500
POSTAGE & FREIGHT	-	325	325	325
RENT AND LEASES - BUILDINGS	21,607	24,159	46,960	46,960
RENT AND LEASES - EQUIPMENT	3,013	3,060	3,060	3,060
RENT AND LEASES - VEHICLES	4,499	4,590	4,590	4,590
RENT AND SERVICES - MARINA	-	1,000	1,000	1,000
CGL INSURANCE	262,613	241,179	252,677	257,731
REPAIRS & MAINTENANCE	738	200	200	200
REPAIRS & MAINTENANCE - BUILDINGS	3,292	4,855	4,855	4,855
REPAIRS & MAINTENANCE - EQUIPMENT	2,075	2,295	2,295	2,295
FLEET SERVICES	-	-	140,800	-
PRINTING & BINDING	1,216	3,060	3,060	3,060
OTHER CHARGES - INFORMER FEES	1,000	1,020	1,020	1,020
OPERATING SUPPLIES	8,524	9,548	9,548	9,548
OPERATING SUPPLIES - CLOTHING	60,925	46,731	46,731	32,675
SMALL TOOLS & EQUIPMENT	1,320	1,220	2,000	2,030
BOOKS & PERIODICALS	-	200	200	200
SUBSCRIPTIONS & MEMBERSHIPS	300	300	300	300
EMPLOYEE DEVELOPMENT	32,452	9,000	9,000	9,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-DISTRICT #2	2,473,658	2,703,685	2,745,543	2,671,622
REGULAR SALARIES & WAGES	1,305,955	1,501,707	1,572,907	1,644,353
OVERTIME	113,187	102,714	103,000	103,000
STANDBY LINE-UP PAY	3,768	4,072	4,153	4,153
FICA TAXES	102,761	123,050	128,525	133,990
RETIREMENT CONTRIBUTIONS - POLICE 185	157,178	249,864	225,083	241,046
HEALTH & DENTAL INSURANCE	262,824	265,409	252,183	240,493
LIFE INSURANCE	2,779	6,581	5,958	6,005
CONTRACT SERVICES	1,973	5,000	5,000	5,000
TRAVEL	6,011	4,500	4,500	4,500
RENT AND LEASES - VEHICLES	3,500	3,500	3,500	3,500
CGL INSURANCE	285,399	188,625	192,398	196,246
REPAIRS & MAINTENANCE - BUILDINGS	992	1,500	1,500	1,500
FLEET SERVICES	-	-	159,000	-
PRINTING & BINDING	1,985	4,284	4,250	4,250
OTHER CHARGES - INFORMER FEES	4,000	4,000	4,000	4,000
OPERATING SUPPLIES	15,523	16,000	16,000	16,000
OPERATING SUPPLIES - CLOTHING	68,186	56,100	56,000	56,000
SMALL TOOLS & EQUIPMENT	1,769	1,836	1,836	1,836
BOOKS & PERIODICALS	-	500	500	500
SUBSCRIPTIONS & MEMBERSHIPS	225	250	250	250
EMPLOYEE DEVELOPMENT	2,413	5,000	5,000	5,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-DISTRICT #3	2,092,665	2,100,560	2,177,014	2,089,976
REGULAR SALARIES & WAGES	1,038,959	1,185,467	1,252,034	1,294,335
OVERTIME	128,601	92,698	94,552	94,552
STANDBY LINE-UP PAY	1,260	3,620	3,692	3,692
FICA TAXES	85,581	98,057	103,296	106,532
RETIREMENT CONTRIBUTIONS - POLICE 185	185,674	197,246	179,166	189,737
HEALTH & DENTAL INSURANCE	208,480	173,889	191,659	195,385
LIFE INSURANCE	2,103	4,311	4,528	4,754
CONTRACT SERVICES	1,195	1,200	1,200	1,200
TRAVEL	1,531	1,750	1,750	1,750
COMMUNICATION SERVICES	-	1,000	1,000	1,000
RENT AND LEASES - VEHICLES	832	850	850	850
CGL INSURANCE	223,648	142,252	145,097	147,999
REPAIRS & MAINTENANCE - BUILDINGS	2,500	2,550	2,500	2,500
REPAIRS & MAINTENANCE - VEHICLES	66,546	50,000	-	-
FLEET SERVICES	-	-	150,000	-
PRINTING & BINDING	1,440	2,040	2,040	2,040
OTHER CHARGES - INFORMER FEES	667	680	700	700
OPERATING SUPPLIES	9,722	10,475	10,500	10,500
OPERATING SUPPLIES - CHEMICALS	2,419	2,500	2,500	2,500
OPERATING SUPPLIES - CLOTHING	17,772	26,700	26,700	26,700
SMALL TOOLS & EQUIPMENT	50,239	418	400	400
BOOKS & PERIODICALS	-	167	150	150
SUBSCRIPTIONS & MEMBERSHIPS	101	190	200	200
EMPLOYEE DEVELOPMENT	-	2,500	2,500	2,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-INVESTIGATIONS	1,896,522	1,920,505	1,932,830	1,976,304
REGULAR SALARIES & WAGES	963,008	1,054,084	1,057,771	1,125,877
OVERTIME	208,994	174,324	175,000	175,000
STANDBY LINE-UP PAY	6,845	3,939	4,018	4,018
FICA TAXES	88,891	94,275	94,614	99,824
RETIREMENT CONTRIBUTIONS	6,383	12,406	16,697	17,852
RETIREMENT CONTRIBUTIONS - POLICE 185	137,877	151,826	135,857	142,975
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,973	2,649	2,837	5,548
HEALTH & DENTAL INSURANCE	196,752	155,585	171,484	174,818
LIFE INSURANCE	1,976	3,858	4,051	4,253
TRAVEL	2,657	6,000	6,000	6,000
COMMUNICATION SERVICES	4,320	6,000	6,000	6,000
RENT AND LEASES - VEHICLES	16,999	17,340	17,340	17,340
CGL INSURANCE	169,475	148,677	151,651	154,684
REPAIRS & MAINTENANCE - BUILDINGS	1,579	1,750	1,750	1,750
FLEET SERVICES			47,395	
PRINTING & BINDING	1,487	2,279	2,250	2,250
OTHER CHARGES - INFORMER FEES	15,000	15,000	15,000	15,000
OPERATING SUPPLIES	7,737	7,750	7,750	7,750
OPERATING SUPPLIES - CHEMICALS	339	350	350	350
OPERATING SUPPLIES - CLOTHING	16,202	12,240	12,240	12,240
SMALL TOOLS & EQUIPMENT	116	250	250	250
BOOKS & PERIODICALS	-	378	375	375
SUBSCRIPTIONS & MEMBERSHIPS	75	150	150	150
EMPLOYEE DEVELOPMENT	400	2,000	2,000	2,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-MARINE	180,155	198,539	210,110	208,918
REGULAR SALARIES & WAGES	98,823	119,615	121,683	123,751
OVERTIME	15,675	8,832	9,000	9,000
FICA TAXES	8,944	9,826	9,997	10,155
RETIREMENT CONTRIBUTIONS - POLICE 185	8,524	19,902	17,413	18,141
HEALTH & DENTAL INSURANCE	19,475	9,152	20,174	20,566
LIFE INSURANCE	214	227	477	500
TRAVEL	1,670	1,778	1,778	1,778
CGL INSURANCE	20,078	19,047	19,428	19,817
REPAIRS & MAINTENANCE - EQUIPMENT	213	250	250	250
FLEET SERVICES			4,950	
PRINTING & BINDING	80	250	250	250
OPERATING SUPPLIES	559	560	560	560
OPERATING SUPPLIES - CLOTHING	1,688	2,000	2,000	2,000
SMALL TOOLS & EQUIPMENT	104	250	250	250
BOOKS & PERIODICALS	-	200	200	200
SUBSCRIPTIONS & MEMBERSHIPS	200	200	200	200
EMPLOYEE DEVELOPMENT	-	1,500	1,500	1,500

City of Riviera Beach
General Fund Expenditures by Department

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-TRAFFIC	879,498	1,175,886	1,188,795	1,190,987
REGULAR SALARIES & WAGES	549,952	777,639	767,412	781,989
OVERTIME	41,631	28,461	28,000	28,000
FICA TAXES	43,785	61,667	60,849	61,964
RETIREMENT CONTRIBUTIONS	19,686	6,450	8,681	9,460
RETIREMENT CONTRIBUTIONS - POLICE 185	29,225	52,294	46,044	48,628
RETIREMENT CONTRIBUTIONS - FRS GENERAL	16,410	29,140	29,108	28,734
HEALTH & DENTAL INSURANCE	88,997	82,369	90,786	92,550
LIFE INSURANCE	845	2,042	2,145	2,252
TRAVEL	1,272	125	125	125
COMMUNICATION SERVICES	-	1,350	1,350	1,350
CGL INSURANCE	48,205	101,785	101,785	101,785
REPAIRS & MAINTENANCE - EQUIPMENT	444	500	500	500
FLEET SERVICES			18,360	
PRINTING & BINDING	120	200	200	200
OTHER CHARGES - INFORMER FEES	250	250	250	250
OPERATING SUPPLIES	1,197	1,224	1,200	1,200
OPERATING SUPPLIES - CHEMICALS	100	100	100	100
OPERATING SUPPLIES - CLOTHING	5,954	8,670	8,670	8,670
SMALL TOOLS & EQUIPMENT	1,424	1,530	21,500	21,500
BOOKS & PERIODICALS	-	100	100	100
SUBSCRIPTIONS & MEMBERSHIPS	100	100	100	100
EMPLOYEE DEVELOPMENT	-	1,530	1,530	1,530

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
POLICE-CANINE	655,534	796,211	809,540	762,986
REGULAR SALARIES & WAGES	259,293	426,320	439,393	449,633
OVERTIME	20,433	30,432	30,000	30,000
FICA TAXES	19,845	34,942	35,909	36,692
RETIREMENT CONTRIBUTIONS - POLICE 185	40,021	70,934	62,877	65,912
HEALTH & DENTAL INSURANCE	55,089	64,064	70,612	71,984
LIFE INSURANCE	591	1,588	1,668	1,751
TRAVEL	599	750	750	750
CGL INSURANCE	63,159	57,480	58,630	59,803
REPAIRS & MAINTENANCE - EQUIPMENT	12,064	12,240	12,240	12,240
FLEET SERVICES			63,240	
PRINTING & BINDING	-	734	734	734
OPERATING SUPPLIES	66,708	23,850	23,850	23,850
OPERATING SUPPLIES - CLOTHING	4,656	6,120	6,120	6,120
SMALL TOOLS & EQUIPMENT	48,213	350	350	350
BOOKS & PERIODICALS	-	167	167	167
SUBSCRIPTIONS & MEMBERSHIPS	2,567	1,500	1,500	1,500
EMPLOYEE DEVELOPMENT	-	1,500	1,500	1,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
FIRE-OPERATIONS	6,531,589	7,257,508	7,700,625	8,179,784
REGULAR SALARIES & WAGES	2,906,561	3,548,075	3,585,088	4,065,930
OVERTIME	691,367	650,000	663,000	663,000
FICA TAXES	257,312	321,153	324,979	361,763
RETIREMENT CONTRIBUTIONS	15,419	13,803	18,577	19,862
RETIREMENT CONTRIBUTIONS - FIRE 175	950,657	1,026,246	973,332	881,003
RETIREMENT CONTRIBUTIONS - FRS SPECIAL RISK	66,735	203,572	207,751	237,538
HEALTH & DENTAL INSURANCE	445,272	457,603	494,279	500,718
LIFE INSURANCE	4,618	11,346	11,678	12,510
CONTRACT SERVICES	34,469	40,800	41,000	41,000
TRAVEL	3,967	4,500	4,500	4,500
COMMUNICATION SERVICES	27,113	18,360	18,360	18,360
COMMUNICATIONS - RADIOS	-	2,550	2,550	2,550
UTILITIES-ELECTRICITY	52,623	61,000	62,220	62,220
UTILITIES - GAS	3,844	3,600	3,672	3,672
UTILITIES - WATER	43,538	50,000	51,000	51,000
CGL INSURANCE	646,142	330,000	336,600	343,332
REPAIRS & MAINTENANCE - BUILDINGS	39,695	66,300	67,500	67,500
REPAIRS & MAINTENANCE - VEHICLES	154,985	142,800	145,000	145,000
REPAIRS & MAINTENANCE - OTHER	34,492	51,000	52,000	52,000
FLEET SERVICES			34,872	44,281
INFORMATION TECHNOLOGY SERVICES			331,117	386,595
PRINTING & BINDING - PHOTOGRAPHS	1,029	1,400	1,400	1,400
PROMOTIONAL ACTIVITIES	391	750	750	750
OPERATING SUPPLIES	60,473	51,000	68,500	68,500
FUEL & LUBRICANTS	47,998	56,100	56,100	
OPERATING SUPPLIES - CLOTHING	39,691	40,800	40,800	40,800
BOOKS & PERIODICALS	497	500	500	500
SUBSCRIPTIONS & MEMBERSHIPS	2,021	3,500	3,500	3,500
CAPITAL - MACHINERY & EQUIPMENT	-	100,000	100,000	100,000

City of Riviera Beach
General Fund Expenditures by Department

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
FIRE-RESCUE	3,853,147	4,235,274	4,350,962	4,550,034
REGULAR SALARIES & WAGES	1,942,959	2,098,301	2,178,333	2,460,014
OVERTIME	283,131	200,000	200,000	200,000
FICA TAXES	163,030	175,820	181,942	203,491
RETIREMENT CONTRIBUTIONS - FIRE 175	476,413	820,089	793,712	715,842
RETIREMENT CONTRIBUTIONS - FRS SPECIAL RISK	4,776	10,470	11,334	13,614
HEALTH & DENTAL INSURANCE	316,469	265,684	292,832	298,535
LIFE INSURANCE	2,523	6,581	6,911	7,256
PROFESSIONAL SERVICES	113,713	140,694	149,772	150,000
TRAVEL	1,203	1,600	1,600	1,600
CGL INSURANCE	283,495	252,735	257,790	262,946
REPAIRS & MAINTENANCE	8,231	10,200	10,404	10,404
REPAIRS & MAINTENANCE - VEHICLES	80,174	66,300	67,626	67,626
PRINTING & BINDING	-	1,000	1,000	1,000
OPERATING SUPPLIES	88,401	80,000	81,600	81,600
FUEL & LUBRICANTS	35,143	60,000	60,000	
OPERATING SUPPLIES - OTHER	26,116	15,300	15,606	15,606
BOOKS & PERIODICALS	-	250	250	250
SUBSCRIPTIONS & MEMBERSHIPS	-	250	250	250
EMPLOYEE DEVELOPMENT	27,370	30,000	40,000	60,000

City of Riviera Beach
General Fund Expenditures by Department

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
FIRE-OCEAN RESCUE	382,338	320,757	534,116	363,963
REGULAR SALARIES & WAGES	203,390	164,111	252,554	183,588
OVERTIME	4,494	7,022	7,000	7,000
FICA TAXES	15,340	13,092	19,856	14,580
RETIREMENT CONTRIBUTIONS	27,132	11,465	28,946	16,656
RETIREMENT CONTRIBUTIONS - FRS GENERAL	8,957	7,445	10,039	8,593
HEALTH & DENTAL INSURANCE	49,156	36,608	50,436	41,134
LIFE INSURANCE	528	908	1,192	1,001
TRAVEL	240	200	200	200
COMMUNICATION SERVICES	2,108	2,000	2,000	2,000
UTILITIES - WATER	25,000	29,400	30,870	32,414
CGL INSURANCE	28,406	37,474	38,223	38,987
REPAIRS & MAINTENANCE - BUILDINGS	1,965	3,060	79,000	5,000
REPAIRS & MAINTENANCE - EQUIPMENT	9,708	2,652	2,650	2,650
OPERATING SUPPLIES	2,874	3,060	7,900	7,900
OPERATING SUPPLIES - CLOTHING	3,040	2,260	3,250	2,260

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PUBLIC WORKS-ADMINISTRATION	1,432,310	1,603,738	1,363,988	1,176,687
REGULAR SALARIES & WAGES	485,943	564,069	580,910	595,845
OVERTIME	2,522	1,155	1,250	1,250
FICA TAXES	34,498	43,240	44,535	45,678
RETIREMENT CONTRIBUTIONS	79,076	47,942	65,344	65,641
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,936	21,945	23,517	23,753
HEALTH & DENTAL INSURANCE	77,585	73,216	80,698	82,267
LIFE INSURANCE	1,264	1,815	1,907	2,002
PROFESSIONAL SERVICES - ENGINEERING	17,269	10,000	10,200	10,200
CONTRACT SERVICES	5,993	6,000	21,000	21,000
TRAVEL	1,690	773	750	750
COMMUNICATION SERVICES	22,498	14,500	15,000	15,000
POSTAGE & FREIGHT CHGS	-	90	100	100
UTILITIES-ELECTRICITY	29,800	13,223	35,000	36,750
UTILITIES - WATER	153,424	240,734	157,842	162,577
CGL INSURANCE	6,570	39,258	40,043	40,844
REPAIRS & MAINTENANCE - BUILDINGS	962	969	1,000	1,000
FLEET SERVICES			179,040	11,653
INFORMATION TECHNOLOGY SERVICES			94,952	28,884
PRINTING & BINDING	3,847	2,750	2,750	2,750
OFFICE SUPPLIES - STATIONARY	2,639	3,060	3,060	3,060
OPERATING SUPPLIES	87,350	21,843	1,250	21,843
OPERATING SUPPLIES - CLOTHING	500	500	500	500
BOOKS & PERIODICALS	50	100	290	290
SUBSCRIPTIONS & MEMBERSHIPS	2,647	800	800	800
EMPLOYEE DEVELOPMENT	3,253	2,250	2,250	2,250

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PUBLIC WORKS-STREETS	1,341,075	1,351,495	1,475,439	1,654,341
REGULAR SALARIES & WAGES	468,987	581,973	603,078	643,537
OVERTIME	32,173	26,791	27,000	27,000
FICA TAXES	34,304	46,570	48,201	51,296
RETIREMENT CONTRIBUTIONS	95,435	42,921	65,659	62,123
RETIREMENT CONTRIBUTIONS - FRS GENERAL	7,999	25,436	25,164	28,786
HEALTH & DENTAL INSURANCE	123,761	155,585	171,484	174,818
LIFE INSURANCE	787	3,858	4,051	4,253
PROFESSIONAL SERVICES	79,266	60,000	60,000	60,000
TRAVEL	-	1,000	1,000	1,000
COMMUNICATION SERVICES	841	4,500	4,500	4,500
COMMUNICATIONS - RADIOS	-	500	500	500
UTILITIES-ELECTRICITY	35,155	38,213	42,948	48,269
UTILITIES - WATER	63,770	8,925	60,000	63,000
CGL INSURANCE	164,642	127,558	130,109	132,711
FLEET SERVICES			76,800	139,836
INFORMATION TECHNOLOGY SERVICES				57,767
PRINTING & BINDING	276	500	500	500
OPERATING SUPPLIES	22,855	20,000	20,400	20,400
OPERATING SUPPLIES - CLOTHING	16,797	17,000	17,000	17,000
SMALL TOOLS & EQUIPMENT	1,676	3,345	3,345	3,345
ROAD MATERIALS & SUPPLIES - ROADS	19,851	16,320	17,000	17,000
ROAD MATERIALS & SUPPLIES - OTHER	58,261	40,800	42,000	42,000
ROAD MATERIALS & SUPPLIES - LANDSCAPING	47,071	51,000	52,500	52,500
SUBSCRIPTIONS & MEMBERSHIPS	-	200	200	200
EMPLOYEE DEVELOPMENT	3,046	2,000	2,000	2,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PUBLIC WORKS-PROPERTY MAINTENANCE	1,330,268	1,576,245	1,833,924	1,881,666
REGULAR SALARIES & WAGES	319,420	390,449	404,077	440,090
OVERTIME	13,943	12,704	12,704	12,704
FICA TAXES	23,603	30,841	31,884	34,639
RETIREMENT CONTRIBUTIONS	38,959	15,307	20,829	22,270
RETIREMENT CONTRIBUTIONS - FRS GENERAL	6,887	12,157	13,188	14,101
HEALTH & DENTAL INSURANCE	60,441	82,369	90,786	92,550
LIFE INSURANCE	640	2,042	2,145	2,252
CONTRACT SERVICES - JANITORIAL	5,110	5,000	5,000	5,000
CONTRACT SERVICES - PEST CONTROL	-	1,500	1,500	1,500
CONTRACT SERVICES	11,937	3,000	3,000	3,000
TRAVEL	-	750	750	750
COMMUNICATION SERVICES	370	1,984	1,984	1,984
UTILITIES - ELECTRICITY	356,373	367,500	400,000	420,000
UTILITIES - WATER	31,406	40,000	160,000	160,000
UTILITIES - OTHER	2,989	4,828	17,756	17,143
RENT AND LEASES - EQUIPMENT	887	3,000	3,000	3,000
CGL INSURANCE	84,766	89,624	91,416	93,244
REPAIRS & MAINTENANCE	47,487	40,800	40,800	40,800
REPAIRS & MAINTENANCE - BUILDINGS	268,861	400,000	400,000	400,000
REPAIRS & MAINTENANCE - EQUIPMENT	12,622	12,000	12,000	12,000
REPAIRS & MAINTENANCE - OTHER	9,113	15,000	15,000	15,000
FLEET SERVICES			36,221	23,306
INFORMATION TECHNOLOGY SERVICES			41,389	37,771
PRINTING & BINDING	18	250	250	250
OPERATING SUPPLIES	11,817	7,650	7,650	7,572
OPERATING SUPPLIES - CLOTHING	1,619		1,855	2,000
OPERATING SUPPLIES - OTHER	6,667	12,240	12,240	12,240
SMALL TOOLS & EQUIPMENT	3,318	4,000	4,000	4,000
EMPLOYEE DEVELOPMENT	1,693	2,500	2,500	2,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PARKS & RECREATION - ACTIVITIES	1,129,838	1,531,053	1,838,756	1,980,871
REGULAR SALARIES & WAGES	388,154	696,894	744,494	774,113
OVERTIME	33,499	12,962	20,000	20,000
FICA TAXES	30,728	54,304	58,484	60,750
RETIREMENT CONTRIBUTIONS	59,505	34,403	52,444	37,172
RETIREMENT CONTRIBUTIONS - FRS GENERAL	9,572	37,715	40,913	44,666
HEALTH & DENTAL INSURANCE	61,643	128,129	151,310	152,168
LIFE INSURANCE	857	3,177	3,575	3,503
CONTRACT SERVICES	22,213	18,100	100,000	165,000
TRAVEL	3,212	1,200	1,200	1,200
COMMUNICATION SERVICES	28,821	22,950	23,000	23,000
COMMUNICATIONS - RADIOS	974	1,000	1,020	1,020
POSTAGE & FREIGHT	-	500	500	500
UTILITIES-ELECTRICITY	-	71,350	71,500	71,500
UTILITIES - WATER	1,836	4,000	4,000	4,000
UTILITIES - OTHER	43,994	23,000	23,000	23,000
RENT AND LEASES - EQUIPMENT	4,370	5,100	6,826	6,826
CGL INSURANCE	104,722	88,703	90,477	92,287
REPAIRS & MAINTENANCE	1,334	1,526	1,526	1,526
REPAIRS & MAINTENANCE - BUILDINGS	48,122	28,050	20,000	15,000
REPAIRS & MAINTENANCE - GROUNDS	11,678	18,360	20,000	20,000
REPAIRS & MAINTENANCE - EQUIPMENT	17,379	12,750	13,000	13,000
FLEET SERVICES			32,910	135,175
PRINTING & BINDING	2,253	2,500	2,500	2,500
PROMOTIONAL ACTIVITIES	1,421	1,750	1,750	1,750
OFFICE SUPPLIES - STATIONARY	1,992	1,500	1,500	1,500
SMALL TOOLS & EQUIPMENT	2,240	1,500	1,500	1,500
OPERATING SUPPLIES	17,555	6,120	14,600	9,600
OPERATING SUPPLIES - JANITORIAL	2,804	2,550	4,977	4,977
OPERATING SUPPLIES - CLOTHING	5,424	4,590	4,600	4,600
RECREATION - CONCESSIONS	3,866	3,570	3,600	3,600
BOOKS & PERIODICALS	-	100	100	100
SUBSCRIPTIONS & MEMBERSHIPS	645	2,000	2,000	2,000
EMPLOYEE DEVELOPMENT	6,852	1,000	4,000	4,000
AFTERCARE PROGRAM				50,000
RECREATION - ARTS & CRAFTS	327	750	750	750
RECREATION - BASEBALL	-	2,900	2,900	2,900
RECREATION - BASKETBALL	16,974	22,000	34,750	34,750
RECREATION - FOOTBALL	31,692	55,600	56,000	56,000
RECREATION - TENNIS	120	1,000	1,000	1,000
RECREATION - OTHER	7,551	1,888	90,000	1,888
RECREATION - SPECIAL EVENTS	62,470	41,820	43,150	43,150
RECREATION - AWARDS	2,594	2,652	2,700	2,700
TEAM TRANSPORTATION, FOOD & LODGING	6,790	6,120	6,200	6,200
SUMMER PROGRAM - MATERIALS & SUPPLIES	45,831	47,000	47,000	47,000
RECREATION - CHEERLEADING	1,027	3,000	3,000	3,000
RECREATION - SOFTBALL	1,648	4,000	4,000	4,000
RECREATION - KARATE PROGRAM	-	2,000	2,000	2,000
RECREATION - GIRLS' PROGRAMS	-	2,000	6,000	6,000
RECREATION - SENIORS' PROGRAMS	13,967	17,500	18,000	18,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PARKS AND RECREATION - MAINTENANCE	1,555,831	1,646,576	2,037,026	2,002,234
REGULAR SALARIES & WAGES	433,372	659,207	709,676	771,603
OVERTIME	45,611	13,335	28,335	28,335
FICA TAXES	35,071	51,449	56,458	61,195
RETIREMENT CONTRIBUTIONS	61,991	40,126	54,004	57,901
RETIREMENT CONTRIBUTIONS - FRS GENERAL	5,242	24,557	29,236	31,405
HEALTH & DENTAL INSURANCE	127,766	155,034	170,883	174,187
LIFE INSURANCE	548	3,858	4,051	4,253
TRAVEL	497	500	500	500
COMMUNICATION SERVICES	-	900	900	900
UTILITIES-ELECTRICITY	131,511	99,506	101,496	101,496
UTILITIES - WATER	305,738	297,192	314,756	293,358
CGL INSURANCE	182,090	159,315	162,501	165,751
REPAIRS & MAINTENANCE - BUILDINGS	30,389	5,557	5,600	5,600
REPAIRS & MAINTENANCE - GROUNDS	74,102	45,900	46,000	46,000
REPAIRS & MAINTENANCE - EQUIPMENT	60,341	15,300	18,300	18,300
FLEET SERVICES			106,955	
INFORMATION TECHNOLOGY SERVICES			194,775	208,850
OPERATING SUPPLIES - CHEMICALS	7,296	2,300	6,000	6,000
OPERATING SUPPLIES - JANITORIAL	3,305	600	5,600	5,600
OPERATING SUPPLIES - CLOTHING	14,272	15,000	17,500	17,500
EMPLOYEE DEVELOPMENT	2,051	2,500	3,500	3,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PARKS AND RECREATION - BARRACUDA BAY	442,797	529,027	555,207	669,544
REGULAR SALARIES & WAGES	159,184	251,324	258,852	347,063
OVERTIME	4,490	3,051	4,000	4,000
FICA TAXES	12,387	19,460	20,108	26,856
RETIREMENT CONTRIBUTIONS	7,897	-	-	13,518
RETIREMENT CONTRIBUTIONS - FRS GENERAL	10,881	23,141	20,501	23,330
HEALTH & DENTAL INSURANCE	13,467	9,152	10,088	10,284
LIFE INSURANCE	14	227	238	250
CONTRACT SERVICES	3,124	3,431	3,431	3,431
TRAVEL	168	310	310	310
COMMUNICATION SERVICES	927	892	892	892
UTILITIES-ELECTRICITY	28,711	35,075	36,724	38,450
UTILITIES - WATER	13,074	15,179	16,250	16,443
UTILITIES - OTHER	-	6,000	6,000	6,060
CGL INSURANCE	41,894	41,381	42,209	43,053
REPAIRS & MAINTENANCE - BUILDINGS	9,870	2,154	17,154	17,154
REPAIRS & MAINTENANCE - GROUNDS	58,710	24,500	24,500	24,500
REPAIRS & MAINTENANCE - EQUIPMENT	32,624	32,000	32,000	32,000
PROMOTIONAL ACTIVITIES	490	500	500	500
OPERATING SUPPLIES - CHEMICAL	25,286	40,800	41,000	41,000
OPERATING SUPPLIES - JANITORIAL	7,065	7,650	7,650	7,650
BARRACUDA BAY CONCESSION PURCHASES	7,786	7,500	7,500	7,500
BOOKS & PERIODICALS	165	300	300	300
EMPLOYEE DEVELOPMENT	800	1,000	1,000	1,000
RECREATION - OTHER	440	500	500	500
RECREATION - SWIM TEAM	3,343	3,500	3,500	3,500

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PARKS & RECREATION - LINDSAY DAVIS CENTER	118,319	117,758	173,494	183,285
REGULAR SALARIES & WAGES	54,936	59,429	61,212	68,142
OVERTIME	4,764	598	5,000	5,000
FICA TAXES	4,457	4,592	5,065	5,595
RETIREMENT CONTRIBUTIONS	13,095	5,403	7,271	7,829
RETIREMENT CONTRIBUTIONS - FRS GENERAL	1,914	2,162	2,345	2,601
HEALTH & DENTAL INSURANCE	12,738	9,152	10,088	10,284
LIFE INSURANCE	-	227	238	250
COMMUNICATION SERVICES	13	450	450	450
UTILITIES-ELECTRICITY	11,639	12,657	13,930	15,331
UTILITIES - WATER	6,989	9,511	9,046	8,677
CGL INSURANCE	7,774	13,577	13,849	14,126
OPERATING SUPPLIES	-	-	45,000	45,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PARKS AND RECREATION - SOUTHEND COMMUNITY CE	-	-	-	64,036
REGULAR SALARIES & WAGES	-	-	-	32,840
OVERTIME	-	-	-	5,000
FICA TAXES	-	-	-	2,895
RETIREMENT CONTRIBUTIONS - FRS GENERAL	-	-	-	2,601
LIFE INSURANCE	-	-	-	250
COMMUNICATION SERVICES	-	-	-	450
UTILITIES-ELECTRICITY	-	-	-	5,000
UTILITIES - WATER	-	-	-	5,000
CGL INSURANCE	-	-	-	5,000
OPERATING SUPPLIES	-	-	-	5,000

**City of Riviera Beach
General Fund Expenditures by Department**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CIVIL DRUG COURT	235,698	294,227	410,855	356,726
REGULAR SALARIES & WAGES	132,390	191,658	252,771	219,356
OVERTIME	2,841	1,464	1,500	1,500
FICA TAXES	10,171	14,774	19,452	16,895
RETIREMENT CONTRIBUTIONS	20,330	25,702	30,617	35,324
RETIREMENT CONTRIBUTIONS - FRS GENERAL	6,292	3,437	9,481	4,760
HEALTH & DENTAL INSURANCE	40,400	27,456	50,436	30,850
LIFE INSURANCE	466	681	1,192	751
CONTRACT SERVICES	320	418	418	418
TRAVEL	2,630	2,800	2,800	2,800
COMMUNICATION SERVICES	7,472	3,575	3,575	3,575
CGL INSURANCE	1,831	8,942	9,121	9,303
REPAIRS & MAINTENANCE - EQUIPMENT	1,134	700	1,500	1,500
REPAIRS & MAINTENANCE - OTHER	982	600	600	600
FLEET SERVICES	-	-	8,718	2,331
INFORMATION TECHNOLOGY SERVICES	-	-	12,174	11,109
PROMOTIONAL ACTIVITIES	2,342	-	-	9,154
OPERATING SUPPLIES	1,968	2,100	2,100	2,100
OPERATING SUPPLIES - JANITORIAL	420	500	500	500
BOOKS & PERIODICALS	-	500	500	500
SUBSCRIPTIONS & MEMBERSHIPS	379	400	400	400
EMPLOYEE DEVELOPMENT	-	500	500	500
CAPITAL - OFFICE EQUIPMENT & FURNITURE	-	2,500	2,500	2,500

DEBT SERVICE FUND

REVENUES AND EXPENDITURES

City of Riviera Beach
Debt Service Revenues

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
INVESTMENT EARNINGS	-	-	2,867	3,000
TRANSFER FROM FUND 001 - GENERAL FUND	4,977,740	5,581,821	5,692,409	6,321,593
TOTAL REVENUES	4,977,740	5,581,821	5,695,276	6,324,593

**City of Riviera Beach
Debt Service Fund Expenditures**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
PRINCIPAL - PUBLIC IMPROVEMENT BONDS, 2014	45,000	530,000	585,000	640,000
INTEREST - PUBLIC IMPROVEMENT BONDS, 2014	708,044	702,294	691,144	678,894
PRINCIPAL - CAPITAL PROJECTS NOTES, 2001	265,754	-	-	-
INTEREST - CAPITAL PROJECTS NOTES, 2001	8,220	-	-	-
PRINCIPAL - PENSION OBLIGATION BONDS, 2015	1,430,000	575,000	780,000	1,005,000
INTEREST - PENSION OBLIGATION BONDS, 2015	1,467,009	2,509,360	2,499,481	2,482,189
CAPITAL LEASE PAYMENTS	1,053,712	1,265,167	1,139,651	1,518,511
	4,977,740	5,581,821	5,695,276	6,324,593

MAJOR DISASTER FUND

REVENUES AND EXPENDITURES

**City of Riviera Beach
Major Disaster Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
INVESTMENT EARNINGS	15,268	29,400	5,500	5,500
MISCELLANEOUS	-	25,277	-	-
TRANSFER FROM FUND 001 - GENERAL FUND	548,315	595,388	614,008	636,050
TOTAL REVENUES	563,583	650,065	619,508	641,550

**City of Riviera Beach
Major Disaster Fund Expenditures**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
OVERTIME	-	560,560	-	-
CONTRACT SERVICES	-	45,204	5,500	-
OPERATING SUPPLIES	3,250	96,484	-	-
OPERATING - SMALL EQUIPMENT	-	7,605	-	-
CAPITAL - LIGHTING	-	26,920	-	-
CONTINGENCY	-	-	614,008	641,550
	3,250	736,773	619,508	641,550

UTILITY SPECIAL DISTRICT

REVENUES AND EXPENSES

**City of Riviera Beach
Utility Special District Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
<u>USD - OPERATING</u>				
WATER UTILITY REVENUE	15,290,000	15,572,821	16,040,006	16,521,206
WATER METER CONNECTION FEES	8,500	11,553	11,553	175,000
HYDRANT RENTAL/FIRE LINES	175,000	169,703	169,703	170,000
SEWER UTILITY REVENUE	8,530,000	8,905,703	9,946,780	10,145,715
SEWER CONNECTION FEES	200	206	206	160,000
PENALTIES & INTEREST	300,000	306,697	327,124	75,000
INVESTMENT EARNINGS	20,000	45,359	50,000	125,000
MISCELLANEOUS REVENUES	75,487	75,487	127,807	158,000
	24,399,187	25,087,529	26,673,179	27,529,921
<u>USD - RENEWAL AND REPLACEMENT</u>				
INVESTMENT EARNINGS	15,000	15,000	15,000	50,000
TRANSFER FROM FUND 411 - OPERATIONS RESERVES	887,400	1,100,796	1,629,476	1,662,064
	1,597,600	1,597,600	2,181,724	7,675,951
	2,500,000	2,713,396	3,826,200	9,388,015
<u>USD - IMPACT FEES</u>				
INVESTMENT EARNINGS	25,000	25,000	25,000	50,000
WATER IMPROVEMENT IMPACT FEES	3,000	3,000	300	300,000
SEWER IMPROVEMENT IMPACT FEES	2,000	2,000	200	200,000
RESERVES	8,184,000	8,184,000	7,104,400	3,572,981
	8,214,000	8,214,000	7,129,900	4,122,981
<u>USD - DEBT SERVICE</u>				
INVESTMENT EARNINGS	-	-	-	-
TRANSFER FROM FUND 411 - OPERATIONS	1,770,925	4,558,334	4,558,334	4,265,400
	1,770,925	4,558,334	4,558,334	4,265,400
<u>USD - CAPITAL BOND PROJECTS</u>				
INVESTMENT EARNINGS	-	-	350,000	350,000
RESERVES	-	-	14,492,728	34,987,367
	-	-	14,842,728	35,337,367

City of Riviera Beach
Utility Special District - Expenses by Division

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
USD - ADMINISTRATION	10,077,875	13,777,536	13,773,044	14,642,431
REGULAR SALARIES & WAGES	610,173	968,843	885,082	1,023,501
OVERTIME	13,231	3,540	4,000	4,000
FICA TAXES	44,562	74,387	68,015	78,604
RETIREMENT CONTRIBUTIONS	100,848	81,252	91,451	112,675
RETIREMENT CONTRIBUTIONS - FRS GENERAL	6,987	34,550	32,919	40,829
RETIREMENT CONTRIBUTIONS - FRS ELECTED OFFICIALS	-	-	32,760	-
HEALTH & DENTAL INSURANCE	107,420	118,079	111,261	144,818
LIFE INSURANCE	1,526	2,950	2,622	3,253
OPEB LIABILITY EXPENSE	8,329	91,956	91,956	91,956
PROFESSIONAL SERVICES - MED & DENTAL	-	310	310	310
PROFESSIONAL SERVICES - ENGINEERING	17,065	29,721	30,000	30,000
PROFESSIONAL SERVICES - FINANCIAL	13,713	10,200	10,000	10,000
PROFESSIONAL SERVICES	4,323,535	4,705,504	4,772,928	5,853,890
ACCOUNTING AND AUDITING	-	5,100	6,000	6,000
CONTRACT SERVICES - JANITORIAL	9,723	15,300	16,000	16,000
CONTRACT SERVICES - PEST CONTROL	659	510	1,000	1,000
CREDIT CARD MERCHANT FEES	72,301	42,372	100,000	100,000
CONTRACT SERVICES	107,247	51,000	55,000	55,000
TRAVEL	522	3,060	4,000	4,000
COMMUNICATION SERVICES	71,989	36,296	37,000	37,000
POSTAGE & FREIGHT	143	179	200	200
CGL INSURANCE	86,148	68,676	70,050	71,451
REPAIRS & MAINTENANCE	1,042	2,040	2,100	2,100
REPAIRS & MAINTENANCE - BUILDINGS	1,638	2,092	2,100	2,100
FLEET SERVICES	-	-	5,000	44,447
INFORMATION TECHNOLOGY SERVICES	-	-	-	262,174
PRINTING & BINDING	1,178	1,202	1,300	1,300
PRINTING & BINDING - COPIER	966	985	1,000	1,000
PROMOTIONAL ACTIVITIES	1,451	20,400	21,000	21,000
OTHER CHARGES - SURVEILLANCE	38,037	15,300	16,000	16,000
OFFICE SUPPLIES - STATIONARY	296	3,060	4,000	4,000
OPERATING SUPPLIES	13,503	15,953	16,000	20,556
SOFTWARE	10,913	35,700	36,000	36,000
OPERATING SUPPLIES - JANITORIAL	-	998	2,000	2,000
OPERATING SUPPLIES - CLOTHING	959	1,020	2,000	2,000
OPERATING SUPPLIES	1,145	6,120	6,250	6,250
SMALL TOOLS & EQUIPMENT	2,913	1,673	1,700	1,700
BOOKS & PERIODICALS	194	851	1,000	1,000
SUBSCRIPTIONS & MEMBERSHIPS	11,055	5,100	5,500	5,500
EMPLOYEE DEVELOPMENT	345	6,120	6,250	6,250
TUITION REIMBURSEMENT	1,862	10,200	11,000	11,000
CONTINGENCY	1,625,000	1,550,000	1,580,000	600,000
CAPITAL - OFFICE EQUIPMENT & FURNITURE	-	5,405	5,500	5,500
CAPITAL - VEHICLES	275,000	294,320	300,000	300,000
TRANSFER TO GENERAL FUND 001	445,574	616,872	655,896	925,151
TRANSFER TO 412	248,493	275,199	407,369	415,516
TRANSFER TO 414	1,773,527	4,558,334	4,261,525	4,265,400
USD - DISTRIBUTION	1,944,520	1,705,996	1,912,620	1,845,099
REGULAR SALARIES & WAGES	493,377	583,486	613,362	646,893
OVERTIME	15,199	32,422	33,000	33,000
FICA TAXES	36,154	47,117	49,447	52,012
RETIREMENT CONTRIBUTIONS	85,211	65,313	85,421	93,855

City of Riviera Beach
Utility Special District - Expenses by Division

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
RETIREMENT CONTRIBUTIONS - FRS GENERAL	6,905	8,873	11,459	9,695
HEALTH & DENTAL INSURANCE	126,086	128,129	141,222	143,968
LIFE INSURANCE	799	3,177	3,336	3,503
PROFESSIONAL SERVICES - MED & DENTAL	-	993	1,000	1,000
CONTRACT SERVICES - JANITORIAL	-	1,020	1,100	1,100
CONTRACT SERVICES	10,669	39,592	40,000	40,000
TRAVEL	1,665	2,040	2,250	2,250
UTILITIES - OTHER	370	1,773	2,000	2,000
CGL INSURANCE	298,362	132,504	135,154	137,857
REPAIRS & MAINTENANCE - BUILDINGS	-	1,020	1,100	1,100
REPAIRS & MAINTENANCE - GROUNDS	30	1,020	1,100	1,100
REPAIRS & MAINTENANCE - EQUIPMENT	22,057	30,600	31,000	31,000
REPAIRS & MAINTENANCE - LINES	10,131	25,877	26,000	26,000
REPAIRS & MAINTENANCE	28,800	25,087	25,300	25,300
FLEET SERVICES		27,555,071	19,000	19,950
REPAIRS & MAINTENANCE - EASEMENTS	3,244	5,100	5,100	5,100
PRINTING & BINDING - PHOTOGRAPHS	408	462	500	500
OTHER CHARGES	756	1,020	1,100	1,100
OTHER CHARGES - SURVEILLANCE	882	1,020	1,100	1,100
OPERATING SUPPLIES	20,812	3,743	4,000	4,000
OPERATING SUPPLIES - CHEMICALS	-	539	600	600
OPERATING SUPPLIES - JANITORIAL	2,133	1,020	1,100	1,100
OPERATING SUPPLIES - CLOTHING	4,997	5,100	5,100	5,100
OPERATING SUPPLIES	8,125	10,388	10,500	10,500
OPERATING SUPPLIES - WATER	1,207	2,312	2,400	2,400
BOOKS & PERIODICALS	50	85	100	100
SUBSCRIPTIONS & MEMBER	-	276	300	300
EMPLOYEE DEVELOPMENT	1,317	1,020	1,100	1,100
CONTINGENCY	500,000	250,000	250,000	125,000
TRANSFER TO 412	248,493	275,199	407,369	415,516
USD - WATER TREATMENT	4,688,901	4,243,083	4,445,606	4,670,375
REGULAR SALARIES & WAGES	807,899	1,185,848	910,046	1,285,699
OVERTIME	54,979	35,066	35,000	35,000
FICA TAXES	63,322	93,400	72,296	101,033
RETIREMENT CONTRIBUTIONS	127,027	81,525	109,722	115,709
RETIREMENT CONTRIBUTIONS - FRS GENERAL	4,337	47,976	22,002	53,446
HEALTH & DENTAL INSURANCE	143,758	219,650	181,572	246,801
LIFE INSURANCE	1,408	5,446	4,290	6,005
PROFESSIONAL SERVICES - MED & DENTAL	-	68	-	-
PROFESSIONAL SERVICES - ENGINEERING	-	6,327	6,400	6,400
CONTRACT SERVICES - JANITORIAL	-	340	400	400
CONTRACT SERVICES	42,895	46,086	46,100	46,100
TRAVEL	72	2,040	2,000	2,000
UTILITIES-ELECTRICITY	401,001	480,000	489,600	489,600
UTILITIES-OTHER	2,330	5,536	5,647	5,647
RENT & LEASES - LAND	2,094	6,611	6,743	6,743
CGL INSURANCE	278,267	178,033	181,594	185,226
REPAIRS & MAINTENANCE - BUILDINGS	8,327	10,200	10,500	10,500
REPAIRS & MAINTENANCE - GROUNDS	4,816	5,100	5,250	5,250
REPAIRS & MAINTENANCE - EQUIPMENT	84,895	119,339	120,000	120,000
REPAIRS & MAINTENANCE - LINES	10,253	10,200	10,500	10,500
REPAIRS & MAINTENANCE	99,377	107,557	108,000	108,000
FLEET SERVICES			84,500	88,725
PRINTING & BINDING - PHOTOGRAPHS	4,165	5,643	5,600	5,600

City of Riviera Beach
Utility Special District - Expenses by Division

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
OTHER CHARGES	5,142	5,101	5,100	5,100
OTHER CHARGES - SURVEILLANCE	2,043	1,984	2,000	2,000
OPERATING SUPPLIES	105,666	7,123	7,125	7,125
OPERATING SUPPLIES - CHEMICALS	503,775	535,500	535,500	535,500
OPERATING SUPPLIES - CLOTHING	9,765	14,748	14,800	14,800
OPERATING SUPPLIES	10,821	6,936	7,000	7,000
OPERATING SUPPLIES - WATER	7,001	10,200	10,250	10,250
LIME SLUDGE REMOVAL	5,881	106,218	106,300	106,300
BOOKS & PERIODICALS	-	85	100	100
SUBSCRIPTIONS & MEMBERSHIPS	180	196	200	200
EMPLOYEE DEVELOPMENT	-	2,040	2,100	2,100
CONTINGENCY	1,600,000	413,821	800,000	500,000
CAPITAL - MACHINERY & EQUIPMENT	-	127,500	130,000	130,000
TRANSFER TO 412	248,493	275,199	407,369	415,516
USD - WASTEWATER	5,187,923	5,887,644	6,541,909	6,372,016
REGULAR SALARIES & WAGES	411,419	474,526	488,732	540,961
OVERTIME	41,196	29,625	30,000	30,000
FICA TAXES	32,298	38,568	39,683	43,679
RETIREMENT CONTRIBUTIONS	64,902	77,399	104,162	111,296
RETIREMENT CONTRIBUTIONS - FRS GENERAL	-	2,632	2,855	3,105
HEALTH & DENTAL INSURANCE	113,430	100,673	110,960	116,693
LIFE INSURANCE	1,198	2,496	2,622	2,752
PROFESSIONAL SERVICES - MED & DENTAL	-	600	600	600
PROFESSIONAL SERVICES	765	6,000	6,000	6,000
ACCOUNTING AND AUDITING	-	5,100	5,200	5,200
CONTRACT SERVICES - SEWER	1,990,122	4,080,000	4,161,600	4,331,203
TRAVEL	1,469	2,040	2,100	2,100
COMMUNICATIONS - RADIOS	-	510	500	500
POSTAGE & FREIGHT	-	102	100	100
UTILITIES - ELECTRICITY	161,882	201,000	201,000	201,000
UTILITIES - WATER	1,232	2,193	2,200	2,200
CGL INSURANCE	133,932	117,163	119,506	121,896
REPAIRS & MAINTENANCE - BUILDINGS	5,720	11,220	11,250	11,250
REPAIRS & MAINTENANCE - EQUIPMENT	5,039	51,000	52,020	52,020
REPAIRS & MAINTENANCE - VEHICLES	13,081	15,300		
REPAIRS & MAINTENANCE - LINES	28,259	32,640	33,000	33,000
FLEET SERVICES			50,500	30,995
PRINTING & BINDING - PHOTOGRAPHS	575	612	750	750
OPERATING SUPPLIES	11,608	10,200	10,500	10,500
OPERATING SUPPLIES - CHEMICALS	5,232	10,200	10,000	10,000
OPERATING SUPPLIES - JANITORIAL	390	650	650	650
OPERATING SUPPLIES - CLOTHING	8,469	12,750	12,750	12,750
OPERATING SUPPLIES	56,384	21,000	21,000	21,000
SMALL TOOLS & EQUIPMENT	1,825	1,530	1,500	1,500
BOOKS & PERIODICALS	30	255	250	250
SUBSCRIPTIONS & MEMBERSHIPS	1,020	400	400	400
EMPLOYEE DEVELOPMENT		2,140	2,150	2,150
CONTINGENCY	1,800,000	215,921	600,000	200,000
CAPITAL - MACHINERY & EQUIPMENT	-	51,000	50,000	50,000
TRANSFER TO 412	248,493	275,199	407,369	415,516

MARINA

REVENUES AND EXPENSES

**City of Riviera Beach
Marina Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
SERVICE CHARGE - UTILITY FEES	54,000	165,500	181,200	190,260
RETAIL SALES	30,000	48,000	34,200	35,910
DOCKAGE FEES	1,208,000	1,230,000	1,545,200	1,759,410
INVESTMENT EARNINGS	9,108	8,630	10,000	20,000
MARINA SERVICES	500	3,600	104,760	109,980
LAUNDRY FEES	2,610	3,600	6,000	6,300
FUEL SALES	400,000	388,339	410,798	451,878
	1,704,218	1,847,669	2,292,158	2,573,738

**City of Riviera Beach
Marina Expenses**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
	1,571,347	1,877,736	2,292,158	2,573,738
REGULAR SALARIES & WAGES	358,326	416,546	436,126	457,932
PAYROLL TAXES	36,185	43,620	49,020	51,471
HEALTH & DENTAL INSURANCE	15,324	24,000	12,000	12,600
LIFE INSURANCE	520	-	-	1,001
PROFESSIONAL SERVICES	468,045	346,228	384,983	344,817
CONTRACT SERVICES - PEST CONTROL	719	960	2,039	2,100
CONTRACT SERVICES	111,667	22,320	19,200	19,776
CREDIT CARD MERCHANT FEES	26,121	42,497	50,687	56,861
PROFESSIONAL SERVICES - SECURITY	50,482	70,502	70,000	72,100
COMMUNICATION SERVICES	30,853	31,800	18,300	18,849
POSTAGE & FREIGHT	143	1,800	1,200	1,236
UTILITIES - ELECTRICITY	106,446	102,610	96,844	99,749
UTILITIES - WATER	27,628	30,000	18,000	18,540
UTILITIES - OTHER		15,420	10,200	10,506
UTILITIES - SOLID WASTE DISPOSAL - TRASH	658	9,000	15,000	15,450
RENTAL - MARINA		43,003	55,575	57,242
CGL INSURANCE	115,303	111,582	131,814	152,990
REPAIRS & MAINTENANCE	85		12,000	12,360
REPAIRS & MAINTENANCE - BUILDINGS	17,681		2,100	2,163
REPAIRS & MAINTENANCE - GROUNDS	-		300	309
REPAIRS & MAINTENANCE - VEHICLES	10,914	4,200	5,400	5,562
REPAIRS & MAINTENANCE - DOCKS	22,825	34,200	12,000	12,360
PROMOTIONAL ACTIVITIES	7,878	63,000	61,200	44,496
OPERATING SUPPLIES	6,504	1,800	5,580	5,747
INVENTORY - FUEL & LUBRICANTS	19,528	291,254	281,943	305,655
FUEL & LUBRICANTS	45	3,000	1,200	1,236
OPERATING SUPPLIES - JANITORIAL	9,277	7,200	8,400	8,652
OPERATING SUPPLIES - CLOTHING	2,994	4,200	4,800	4,944
OPERATING SUPPLIES	1,599	1,200	6,600	6,798
INVENTORY - CONCESSIONS	28,402	24,000	17,247	17,764
SUBSCRIPTIONS & MEMBERSHIPS	150	1,800	1,200	1,236
EMPLOYEE DEVELOPMENT	657	3,000	1,200	1,236
CONTINGENCY	-	93,403	500,000	150,000
CAPITAL - IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	600,000

SOLID WASTE COLLECTION

REVENUES AND EXPENSES

**City of Riviera Beach
Solid Waste Collection Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
REFUSE - CONTAINER SERVICE	2,303,000	2,363,386	2,410,654	2,434,761
ADMINISTRATION FEE - FRANCHISE & MANAGMENT	1,628,600	1,661,172	1,694,395	1,711,339
INVESTMENT EARNINGS	7,000	5,077	8,000	5,077
FINANCE CHARGES	30,000	23,463	23,877	23,463
SALE OF RECYCLED MATERIAL - SWA	60,000	56,074	56,074	56,074
	4,028,600	4,109,172	4,193,000	4,230,714

**City of Riviera Beach
Solid Waste Collection Expenses**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
	4,028,600	4,109,172	4,193,000	4,230,714
ADMINISTRATION FEE - COST ALLOCATION	1,628,600	1,661,172	1,696,000	1,696,000
UTILITIES - SOLID WASTE DISPOSAL - TRASH	2,374,638	2,397,000	2,445,000	2,482,714
CONTINGENCY	55,000	51,000	52,000	52,000

STORMWATER

REVENUES AND EXPENSES

**City of Riviera Beach
Stormwater Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
STORMWATER MANAGEMENT FEES	3,330,000	3,330,000	3,180,000	3,185,000
SERVICE CHARGE - MANGONIA PRK	6,223	6,223	6,300	6,300
INVESTMENT EARNINGS	5,927	6,515	8,700	8,700
	3,342,150	3,342,738	3,195,000	3,200,000

**City of Riviera Beach
Stormwater Management Expenses**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
	3,342,150	3,308,179	3,195,000	3,200,000
REGULAR SALARIES & WAGES	382,116	386,823	395,268	496,997
OVERTIME	18,032	9,541	10,000	10,000
FICA TAXES	28,698	30,322	31,003	38,785
RETIREMENT CONTRIBUTIONS	60,537	34,819	44,879	53,539
RETIREMENT CONTRIBUTIONS - FRS GENERAL	4,999	10,826	12,998	13,211
HEALTH & DENTAL INSURANCE	98,440	91,340	100,873	112,262
LIFE INSURANCE	629	2,269	2,383	2,752
OPEB LIABILITY EXPENSE	-	20,400	20,808	20,808
CONTRACT SERVICES	101,687	51,000	51,000	51,000
PROFESSIONAL SERVICES - MED & DENTAL	-	226	250	250
PROFESSIONAL SERVICES - ARCHITECT	-	6,763	6,800	6,800
PROFESSIONAL SERVICES	151,318	715,291	711,616	676,461
ACCOUNTING AND AUDITING	3,300	3,264	3,300	3,300
TRAVEL	1,033	9,890	10,000	10,000
COMMUNICATION SERVICES	-	1,020	1,000	1,000
COMMUNICATIONS - RADIOS	-	600	600	600
POSTAGE & FREIGHT	6	1,200	1,200	1,200
UTILITIES - ELECTRICITY	-	4,500	4,500	4,500
UTILITIES - WATER	-	3,000	3,000	3,000
UTILITIES - OTHER	-	700	700	700
RENT & LEASES - EQUIPMENT	4,317	7,400	7,400	7,400
CGL INSURANCE	164,973	96,774	98,106	100,068
FLEET SERVICES	-	-	89,500	158,481
INFORMATION TECHNOLOGY SERVICES	-	-	-	44,436
PRINTING & BINDING - COPIER	952	1,100	1,100	1,100
OFFICE SUPPLIES - STATIONARY	794	450	450	450
OPERATING SUPPLIES	4,519	4,590	4,600	4,600
OPERATING SUPPLIES - CLOTHING	9,169	7,000	8,000	8,000
OPERATING SUPPLIES	19,970	16,000	16,000	16,000
ROAD MATERIALS & SUPPLIES - LANDSCAPING	8,760	9,180	9,250	9,250
SMALL TOOLS & EQUIPMENT	3,256	4,000	4,000	4,000
UNRECONCILED CREDIT CARD CHARGES	-	1,000	1,000	1,000
ROAD MATERIALS & SUPPLIES - CANALS	4,882	3,500	3,500	3,500
ROAD MATERIALS & SUPPLIES - DRAINAGE	24,289	20,400	20,400	20,400
SUBSCRIPTIONS & MEMBERSHIPS	800	1,000	1,000	1,000
EMPLOYEE DEVELOPMENT	7,049	5,700	5,700	5,700
CONTINGENCY	65,000	60,000	60,000	60,000
CAPITAL IMPROVEMENT	1,930,000	900,000	665,000	450,000
PRINCIPAL - REVENUE BONDS - SERIES 2016	-	185,000	350,000	365,000
INTEREST - REVENUE BONDS - SERIES 2016	-	369,685	339,432	321,557
TRANSFER TO GENERAL FUND 001	53,457	92,531	98,384	110,893

INSURANCE

REVENUES AND EXPENSES

**City of Riviera Beach
General Liability Insurance Revenues**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
INVESTMENT EARNINGS	49,442	68,818	20,000	20,000
CONTRIBUTION - GENERAL FUND	2,922,827	2,604,042	2,539,521	2,668,579
CONTRIBUTION - UTILITY DISTRICT	796,709	496,376	506,304	516,430
CONTRIBUTION - MARINA	109,394	87,515	131,814	152,990
CONTRIBUTION - STORMWATER	164,973	96,774	98,106	100,068
CLAIM RECOVERY	199,630	61,605	-	-
TOTAL REVENUES	4,242,975	3,415,130	3,895,745	4,270,320

**City of Riviera Beach
General Liability Insurance Expenses**

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
	5,538,357	4,290,412	3,852,164	3,895,745
WORKERS' COMPENSATION	804,513	827,671	500,000	470,000
CONTRACT SERVICES	52,436	127,754	90,228	50,000
INSURANCE PREMIUM	1,906,836	2,857,042	3,065,163	3,275,745
SETTLEMENT PAYMENTS	2,753,803	458,346	100,000	50,000
STATE ASSESSMENTS	20,769	19,599	96,773	50,000

FLEET SERVICES

REVENUES AND EXPENSES

City of Riviera Beach
 Fleet Services - Internal Service Fund Revenues

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CONTRIBUTIONS	-	-	2,268,488	2,355,205
TOTAL REVENUES	-	-	2,268,488	2,355,205

City of Riviera Beach
Fleet Services - Internal Service Fund Expenses

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
	382,247	513,636	2,268,488	2,355,205
REGULAR SALARIES & WAGES	244,535	304,008	336,145	335,001
OVERTIME	5,373	11,000	11,000	11,000
FICA TAXES	18,882	24,098	26,557	26,469
RETIREMENT CONTRIBUTIONS	45,575	10,372	27,025	14,671
RETIREMENT CONTRIBUTIONS - FRS GENERAL	2,169	13,923	11,907	15,868
HEALTH & DENTAL INSURANCE	48,500	64,064	70,612	74,115
LIFE INSURANCE	262	1,588	1,668	1,751
PROFESSIONAL SERVICES			251,679	233,509
TRAVEL	443	300	300	300
COMMUNICATION SERVICES	85	720	720	720
COMMUNICATIONS - RADIOS	-	250	250	250
POSTAGE & FREIGHT	28	40	40	40
UTILITIES-ELECTRICITY	8,759	9,863	10,690	11,586
CGL INSURANCE	48,370	25,131	25,634	26,147
REPAIRS & MAINTENANCE	4,591	5,100	5,100	5,100
REPAIRS & MAINTENANCE - VEHICLES	4,028	2,040	472,511	472,511
INFORMATION TECHNOLOGY SERVICES				44,756
PRINTING & BINDING	-	900	900	900
OPERATING SUPPLIES	10,710	15,300	16,000	28,316
FUEL & LUBRICANTS	20,494	31,374	524,450	576,895
OPERATING SUPPLIES - CLOTHING	4,797	4,080	4,200	4,200
SMALL TOOLS & EQUIPMENT	1,102	1,530	1,600	1,600
INVENTORY - SUPPLIES STOCKROOM	(41,311)	15,300	15,500	15,500
BOOKS & PERIODICALS	-	969	1,000	1,000
EMPLOYEE DEVELOPMENT	2,770	3,060	3,000	3,000
CAPITAL - MOTOR VEHICLES	404,501	476,125	450,000	450,000

INFORMATION TECHNOLOGY

REVENUES AND EXPENSES

City of Riviera Beach
 Information Technology - Internal Service Fund Revenues

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
CONTRIBUTIONS	-	-	2,263,611	2,495,396
TOTAL REVENUES	-	-	2,263,611	2,495,396

City of Riviera Beach
Information Technology - Internal Service Fund Expenses

Account Title	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
	1,247,156	1,702,445	2,263,611	2,495,396
REGULAR SALARIES & WAGES	469,506	787,848	878,565	808,007
OVERTIME	7,387	15,804	16,000	16,000
FICA TAXES	35,729	61,479	68,434	63,037
RETIREMENT CONTRIBUTIONS	55,550	26,101	38,880	40,143
RETIREMENT CONTRIBUTIONS - FRS GENERAL	9,665	38,144	44,247	38,441
HEALTH & DENTAL INSURANCE	72,326	101,224	111,561	118,445
LIFE INSURANCE	865	2,496	2,622	2,752
PROFESSIONAL SERVICES	14,266	20,000	360,826	563,358
CONTRACT SERVICES	309,336	355,000	360,000	365,000
TRAVEL	1,583	1,000	1,000	1,000
COMMUNICATION SERVICES	89,674	100,000	100,000	100,000
RENTALS & LEASES	-	66	100	66
INSURANCE	5,555	15,283	14,876	14,480
REPAIRS & MAINTENANCE	113,315	121,500	120,000	120,000
FLEET SERVICES				98,167
OPERATING SUPPLIES	54,101	50,000	40,000	40,000
BOOKS, SUBSCRIPTIONS, MEMBERSHIP	7,803	1,500	1,500	1,500
TRAINING & EDUCATIONAL	495	5,000	5,000	5,000
CAPITAL - OFFICE EQUIPMENT & FURNITURE	-		100,000	100,000



City of Riviera Beach, Florida

Adopted Budget FY 2018-2019

Adopted by the City of Riviera Beach City Council
on September 19, 2018

City of Riviera Beach
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