



October 1, 2008

TO: Mayor and City Council

FROM: Leif J. Ahnell, C.P.A., C.G.F.O.
City Manager

A handwritten signature in blue ink, appearing to be "Leif J. Ahnell", is written over the printed name of the City Manager.

RE: **SIX-YEAR CAPITAL IMPROVEMENTS PROGRAM**

The projects included in this document represent the City's plan for infrastructure improvement and major equipment acquisition for the next six years. During this period of time, **\$374,077,300** in capital improvement projects has been identified. Potential revenue sources have been proposed to fund the program. The document includes a breakdown of the projected annual cost, cost to date and the total estimated cost of each project. The vehicles/heavy equipment valued over \$35,000, which are regularly replaced through capital recovery charges (CRC), are presented separately from other capital projects to simplify the document. This Capital Improvements Program (CIP) is funded based upon several conservative assumptions:

- 1) The City dedicates 15% of its property taxes to fund capital improvement projects. Due to recent property tax reform mandated by the State of Florida and declining property values, the amount of property taxes allocated to the CIP has decreased by \$377,300 annually. There are several large-scale projects, including the widening of N.W. 12th Avenue, a new downtown library and the development of a Transportation Demand Management System that will require significant funding over the next several years. To complete these projects in a timely manner, a transfer of funds from the General Fund has been approved for FY 2008-09.
- 2) The 1% Utility Tax dedicated to the CIP Fund is anticipated to increase by 2% annually.
- 3) The tax base of the City is estimated to decline by 3.9% next year, 5% in FY 2009/10 and then begin to grow at 2.5% thereafter.
- 4) In March 2003, the residents approved a \$19.8 million bond for the construction of a new library on Spanish River Boulevard and a new library downtown. The City borrowed \$10 million to complete the new Spanish River library, which opened in January 2008. In order to construct a new Downtown Library, the City will be required to borrow the remaining \$9.8 million of the 2003 voter approved GO Bond. In addition, the CIP includes \$2.8 million to fund the balance of the Downtown Library construction, furniture, fixtures and equipment.

It is recommended, due to the overall economic uncertainty, that the City consider delaying the construction of the new Downtown Library until economic conditions improve. In order to proceed with a new Downtown Library, the City will need to increase taxes for debt service (approximately \$800,000 annually) and provide additional funds for operations (approximately \$350,000 annually).
- 5) The approved budget includes \$4,858,500 for the widening of NW 12th Avenue from Palmetto Park Road to NW 13th Street.

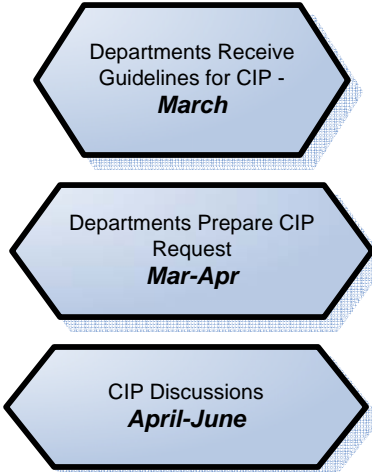
- 6) As part of the City's Transportation Demand Management System, the approved CIP includes \$4,666,500 (comprised of municipal gas taxes, Developer Contributions, Special Assessments and CIP funds) for the implementation of shuttle buses, van pool and car pool programs, bicycle parking facilities and bus shelters.
- 7) The approved CIP also includes several Water and Sewer projects including expansion of In-City Reclamation Irrigation System (IRIS) to enhance the City's reclaimed water program.
- 8) The CIP includes \$800,000 for Pavement Resurfacing projects and \$600,000 for Fuel Tank replacements to bring all City facilities into compliance with new Federal Regulations.
- 9) The CIP includes \$2,250,000 for the hardening of City facilities and the initiation of a city-wide camera system.
- 10) Hillsboro El Rio Park Phase II development, at a cost of \$5,143,200, has been approved to be delayed until FY 2011/12.
- 11) The CIP includes \$931,200 to initiate metered parking systems at various locations in the City.

The determination of projects to be included for funding was based upon Citywide need and committee approval. The CIP committee consisted of all Department Heads, with the City Manager having final approval. The City is proposing several Citywide infrastructure projects, construction of a downtown library and implementation of a transportation system which are significantly impacting the funding of the CIP over the next six years.

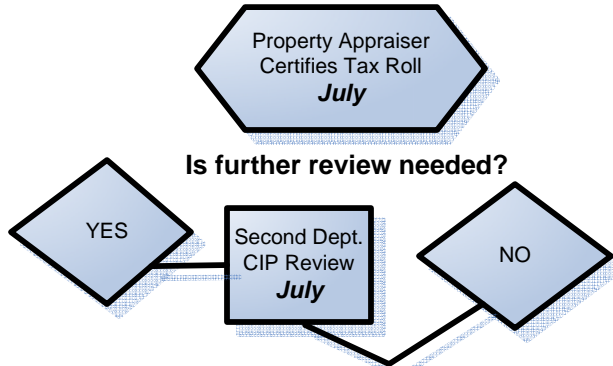
In addition to the projects identified for funding in the 6-year CIP, the "Long-Term Outlook" identifies capital improvement needs, which were deferred or have been forecast, as future needs. The list changes annually as projects become funded and additional needs are determined.

FLOWCHART OF THE 2008-09 CIP PROCESS

BUDGET DEVELOPMENT & PRIORITIZATION PROCESS *March - April*



CITY MANAGEMENT REVIEW & MODIFICATION *June - July*



PROPOSED CIP SUBMITTED TO MAYOR AND COUNCIL *August*



PUBLIC HEARINGS AND ADOPTION *Sept - Oct*



**CAPITAL IMPROVEMENTS PROGRAM
AND THE OPERATING BUDGET**

The *Capital Improvements Program* (CIP) is a six-year plan of proposed City-wide capital improvement projects. Items that qualify as capital improvement projects are those that cost at least \$35,000 and have a useful life span of ten years. The CIP is produced as its own document, separate from the annual city operating budget. It is adopted by Resolution in conjunction with the adoption of the annual operating budget by City Ordinance. The annual operating budget and the CIP will be created as companion documents for the fiscal year beginning October 1, 2007. Since CIP projects have the potential to significantly impact the annual operating budget, the two must be created in unison.

CIP Policies

The City of Boca Raton’s CIP Policies provides a framework for the development of current CIP activities and the planning for future projects. These policies include:

- 1) The City will develop and update a six-year CIP on an annual basis.
- 2) All projects in the Comprehensive Improvement Element (CIE) of the City’s Comprehensive Plan will be included in the CIP.
- 3) The City will dedicate 1% of the public service tax, excluding telephones, and a percentage of the property taxes collected as a source of funds for the CIP.
- 4) In the development of CIP, the City will review the operational impact of each project.
- 5) The CIP committee will review and evaluate each project, based on established criteria, prior to any project being included in the CIP.
- 6) A report on the current status of Capital Improvement Projects will be presented to City Council on a quarterly basis.

CIP Review

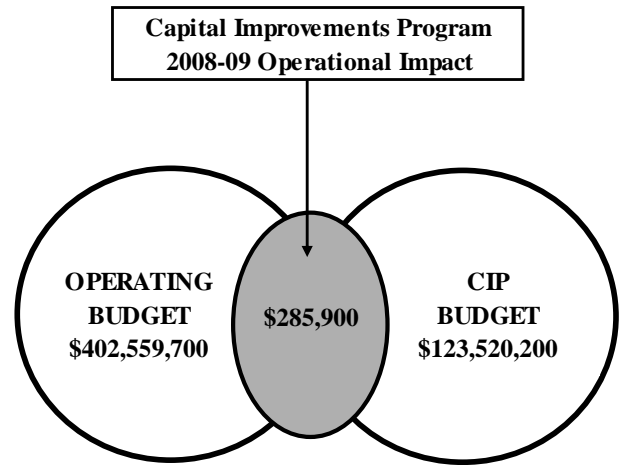
Departments must submit annual updates and new requests for the CIP to a review committee for evaluation. During the review process, consideration is given to each CIP project’s impact on operating costs during the upcoming year as well as future years. In addition, determination of projects to be included in the CIP for funding purposes is based upon established criteria to rank each project, which includes:

CIP Ranking Criteria

- Not Necessary
- Moderate Benefit
- Will Improve Quality of Life
- Critical
(Required by Law, Regulation or Mandate)

The CIP Committee, which consists of Department Heads and Directors, ranks CIP requests based on the above criteria and recommends to the City Manager which projects should be included in the CIP. The City Manager has final approval of the CIP prior to submission to the City Council.

Projects tentatively approved by the City Manager for the new fiscal year are then incorporated into the approved operating budget, along with any increases or decreases in operating costs, and submitted as part of the approved annual operating budget for City Council adoption.



How CIP Impacts the Operating Budget

Fund Name	FY 2008-09 Impact	6 Year Impact
General Fund	\$ 273,900	\$ 4,681,900
Golf Course	-	11,100
Information Technology	12,000	48,000
Total Costs	\$ 285,900	\$ 4,693,000

KEY TO FUNDING SOURCE

<u>ABBRY.</u>	<u>DESCRIPTION</u>
ACOE	Army Corps of Engineers
BF	Beautification Fund
BPB	Beautiful Palm Beaches
BPD	Beach and Park District
CDBG	Community Development Block Grant
CPCF	Cemetery / Perpetual Care Fund
CRC	Capital Recovery Costs
CRC-GF	Capital Recovery Costs - General Fund
CRC-RO	Capital Recovery Cost - ROWB Fund
CRC-SF	Capital Recovery Costs - Sanitation Fund
CRC-SU	Capital Recovery Costs - Stormwater
CRC-WS	Capital Recovery Costs - Water & Sewer
DEM	Division of Emergency Management
DEP	Department of Environmental Protection
DF	Donations from Developers and Others
DF-LIB	Donations - Library Fund
DTLDF	Downtown Land Dedication Fund
EDI	Economic Development Initiative Grant
ESL	Environmentally Sensitive Lands Fund
FAU	FAU Campus Development
FBIP	Florida Boating Improvement Program
FDCA	Florida Department of Community Affairs
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FIND	Florida Inland Navigational District
FRDAP	Florida Recreation Development Assistance Program
FSL	Florida State Library Construction Grant
GC	Golf Course Fund
GCRR	Golf Course Renewal & Replacement Fund
GFR	General Fund Revenue
GOB	General Obligation Bonds
GOB-FR	General Obligation Bonds - Fire-Rescue Services
GOB-PS	General Obligation Bonds - Police Services
GOB-RS	General Obligation Bonds - Recreation Services
IT	Information Technology
LDF	Land Dedication Fund
LETF	Law Enforcement Trust Fund

KEY TO FUNDING SOURCE

<u>ABBRV.</u>	<u>DESCRIPTION</u>
MP	Motor Pool
MPCF	Mausoleum / Perpetual Care Fund
PBC	Palm Beach County
PBC SB	Palm Beach County School Board
RB	Revenue Bonds
RB-DT	Revenue Bonds - Downtown
RB-FR	Revenue Bonds - Fire-Rescue Services
RB-GC	Revenue Bonds - Golf Course
RB-MS	Revenue Bonds - Municipal Services
RB-PS	Revenue Bonds - Police Services
RB-RS	Revenue Bonds - Recreation Services
RB-TF	Revenue Bonds - Transportation
ROWA	Right-of-Way Acquisition Fund
ROWB	Right-of-Way Beautification Fund
SA	Special Assessment
SA-DT	Special Assessment - Downtown
SA-MS	Special Assessment - Municipal Services
SA-SW	Special Assessment - Sewer
SA-WA	Special Assessment - Water
SF	Sanitation Fund
SIF	Sewer Impact Fund
SU	Stormwater Utility Fund
TEA-21	Transportation Funding (DOT)
TF	Transportation Fund
USDOT	US Department of Transportation
WIF	Water Impact Fund
WRR	Water/Sewer Renewal & Replacement Fund
WSB	Water/Sewer Revenue Bonds
WSOF	Water/Sewer Operating Fund

**SUMMARY OF FUNDING SOURCES
PROJECTS
(Revenues)**

Funding Source	Total Cost	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Army Corps of Engineers	3,750,000	3,750,000	-	-	-	-	-
Beautification Fund	19,300	8,000	2,800	1,000	1,000	3,500	3,000
Beach and Park District	39,400,800	28,190,200	2,363,600	1,100,100	4,141,300	1,642,700	1,962,900
Community Development Block Grant	75,000	75,000	-	-	-	-	-
Cemetery / Perpetual Care Fund	47,000	4,200	5,300	-	4,800	23,400	9,300
Department of Environmental Protection	9,295,600	2,875,000	-	-	275,100	152,900	5,992,600
Donations from Developers and Others	7,250,000	-	1,480,000	1,480,000	1,480,000	1,480,000	1,330,000
Downtown Land Dedication Fund	833,400	651,400	-	-	-	98,700	83,300
Environmentally Sensitive Lands Fund	975,900	497,300	211,600	-	267,000	-	-
Florida Department of Transportation	900,000	300,000	300,000	300,000	-	-	-
Federal Emergency Management Agency	308,200	308,200	-	-	-	-	-
Florida Inland Navigational District	400,000	-	-	-	250,000	150,000	-
Florida Recreation Development Assistance Program	200,000	-	-	-	200,000	-	-
Florida State Library Construction Grant	500,000	500,000	-	-	-	-	-
Golf Course Fund	36,500	6,500	6,000	6,000	6,000	6,000	6,000
Golf Course Renewal & Replacement Fund	438,800	85,000	194,400	99,400	20,000	20,000	20,000
General Fund Revenue	78,814,800	28,226,900	12,402,900	8,803,100	9,488,200	11,035,700	8,858,000
General Obligation Bonds - Police Services	32,000,000	-	-	2,000,000	15,000,000	15,000,000	-
General Obligation Bonds - Recreation Services	9,914,000	9,914,000	-	-	-	-	-
Information Technology	507,600	507,600	-	-	-	-	-
Land Dedication Fund	4,000,000	4,000,000	-	-	-	-	-
Motor Pool	240,000	240,000	-	-	-	-	-
Mausoleum / Perpetual Care Fund	886,500	38,200	686,700	-	44,300	33,600	83,700
Palm Beach County	6,546,000	3,650,000	-	-	120,000	70,000	2,706,000
Revenue Bonds - Golf Course	4,920,000	-	1,920,000	-	3,000,000	-	-

Funding Source	Total Cost	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Revenue Bonds - Police Services	9,769,500	300,000	9,469,500	-	-	-	-
Special Assessment - Municipal Services	15,126,000	2,366,500	2,559,500	4,312,500	1,862,500	1,962,500	2,062,500
Special Assessment - Sewer	460,000	-	108,000	197,000	155,000	-	-
Stormwater Utility Fund	8,796,000	1,609,000	2,345,000	1,190,000	1,042,000	1,200,000	1,410,000
Transportation Fund	21,026,500	5,342,000	2,979,800	3,572,700	2,937,000	2,785,000	3,410,000
US Department of Transportation	5,308,000	2,276,000	1,282,000	750,000	500,000	500,000	-
Water Impact Fund	6,300,000	2,000,000	3,350,000	650,000	300,000	-	-
Water/Sewer Renewal & Replacement Fund	49,125,000	12,370,000	10,575,000	7,930,000	5,250,000	6,650,000	6,350,000
Water/Sewer Revenue Bonds	42,197,000	9,300,000	8,547,000	16,850,000	5,500,000	2,000,000	-
Water/Sewer Operating Fund	13,699,900	4,129,200	3,841,700	2,337,000	1,787,000	805,000	800,000
Total Cost	374,067,300	123,520,200	64,630,800	51,578,800	53,631,200	45,619,000	35,087,300

**CITY-WIDE SUMMARY
OF PROJECTS**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Police Services	GFR	3,991,400	2,711,600	220,000	285,000	190,000	160,000	424,800
	GOB-PS	32,000,000	-	-	2,000,000	15,000,000	15,000,000	-
	PBC	100,000	100,000	-	-	-	-	-
	RB-PS	9,769,500	300,000	9,469,500	-	-	-	-
		45,860,900	3,111,600	9,689,500	2,285,000	15,190,000	15,160,000	424,800
Fire/Rescue Services	GFR	6,690,900	666,500	2,218,400	1,611,000	175,000	1,750,000	270,000
		6,690,900	666,500	2,218,400	1,611,000	175,000	1,750,000	270,000
Municipal Services	ACOE	3,750,000	-	-	-	-	-	-
	BPD	2,160,500	-	150,000	60,000	640,000	-	1,310,500
	CDBG	75,000	75,000	-	-	-	-	-
	CPCF	9,300	-	-	-	-	-	9,300
	DEP	9,295,600	2,875,000	-	-	275,100	152,900	5,992,600
	DF	7,250,000	-	1,480,000	1,480,000	1,480,000	1,480,000	1,330,000
	FDOT	900,000	300,000	300,000	300,000	-	-	-
	FEMA	308,200	308,200	-	-	-	-	-
	FIND	250,000	-	-	-	250,000	-	-
	GFR	34,498,800	16,228,900	6,011,000	1,944,000	2,461,900	2,096,100	5,756,900
	MP	240,000	240,000	-	-	-	-	-
	MPCF	83,700	-	-	-	-	-	83,700
	PBC	4,896,000	2,000,000	-	-	120,000	70,000	2,706,000
	SA-MS	15,126,000	2,366,500	2,559,500	4,312,500	1,862,500	1,962,500	2,062,500
	SU	7,605,000	1,537,000	1,326,000	1,090,000	1,042,000	1,200,000	1,410,000
	TF	21,026,500	5,342,000	2,979,800	3,572,700	2,937,000	2,785,000	3,410,000
	USDOT	5,308,000	2,276,000	1,282,000	750,000	500,000	500,000	-
	WRR	520,000	270,000	50,000	50,000	50,000	50,000	50,000
		113,302,600	37,568,600	16,138,300	13,559,200	11,618,500	10,296,500	24,121,500
Recreation Services	BPD	36,844,900	28,096,700	2,150,200	986,100	3,447,300	1,576,200	588,400
	DTLDF	533,400	351,400	-	-	-	98,700	83,300

**CITY-WIDE SUMMARY
OF PROJECTS**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Recreation Services								
	ESL	975,900	497,300	211,600	-	267,000	-	-
	FIND	150,000	-	-	-	-	-	150,000
	FRDAP	200,000	-	-	-	200,000	-	-
	FSL	500,000	500,000	-	-	-	-	-
	GFR	24,647,200	6,248,500	2,362,400	3,774,100	5,302,300	5,755,600	1,204,300
	GOB-RS	9,914,000	9,914,000	-	-	-	-	-
	LDF	4,000,000	4,000,000	-	-	-	-	-
		77,765,400	49,607,900	4,724,200	4,760,200	9,216,600	7,580,500	1,876,000
City Manager								
	GFR	324,200	74,200	50,000	50,000	50,000	50,000	50,000
	PBC	1,550,000	1,550,000	-	-	-	-	-
		1,874,200	1,624,200	50,000	50,000	50,000	50,000	50,000
Information Technology								
	BF	19,300	8,000	2,800	1,000	1,000	1,000	3,500
	BPD	395,400	93,500	63,400	54,000	54,000	54,000	66,500
	GC	36,500	6,500	6,000	6,000	6,000	6,000	6,000
	GFR	8,662,300	2,297,200	1,541,100	1,139,000	1,309,000	1,224,000	1,152,000
	IT	507,600	507,600	-	-	-	-	-
	WSOF	664,900	201,200	98,700	80,000	80,000	80,000	105,000
		10,286,000	3,114,000	1,712,000	1,280,000	1,450,000	1,405,000	1,325,000
Golf Courses								
	GRR	438,800	85,000	194,400	99,400	20,000	20,000	20,000
	RB-GC	4,920,000	-	1,920,000	-	3,000,000	-	-
		5,358,800	85,000	2,114,400	99,400	3,020,000	20,000	20,000
Cemetery/Mausoleum								
	CPCF	37,700	4,200	5,300	-	4,800	23,400	-
	MPCF	802,800	38,200	686,700	-	44,300	33,600	-
		840,500	42,400	692,000	-	49,100	57,000	-
Water & Sewer								
	SA-SW	460,000	-	108,000	197,000	155,000	-	-
	SU	1,191,000	72,000	1,019,000	100,000	-	-	-
	WIF	6,300,000	2,000,000	3,350,000	650,000	300,000	-	-

**CITY-WIDE SUMMARY
OF PROJECTS**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES						
			2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	
Water & Sewer	WRR	48,605,000	12,100,000	10,525,000	7,880,000	5,200,000	6,600,000	6,300,000	
	WSB	42,197,000	9,300,000	8,547,000	16,850,000	5,500,000	2,000,000	-	
	WSOF	13,035,000	3,928,000	3,743,000	2,257,000	1,707,000	700,000	700,000	
		111,788,000	27,400,000	27,292,000	27,934,000	12,862,000	9,300,000	7,000,000	
Downtown	DTLDF	300,000							
		300,000							
Total Project Costs:		374,067,300	123,520,200	64,630,800	51,578,800	53,631,200	45,619,000	35,087,300	

**SUMMARY OF FUNDING SOURCES
VEHICLE/HEAVY EQUIPMENT
(Revenues)**

Funding Source	Total Cost	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Beach and Park District	502,600	136,000	45,000	68,300	60,000	133,300	60,000
Cemetery / Perpetual Care Fund	36,500	-	-	-	-	-	36,500
Capital Recovery Costs - General Fund	9,324,800	3,260,200	354,300	2,560,800	689,900	1,610,500	849,100
Capital Recovery Cost - ROWB Fund	106,000	106,000	-	-	-	-	-
Capital Recovery Costs - Sanitation Fund	2,156,900	476,800	365,000	702,600	187,200	229,600	195,700
Capital Recovery Costs - Stormwater	380,300	-	305,900	-	74,400	-	-
Capital Recovery Costs - Water & Sewer	424,100	-	97,400	-	228,800	97,900	-
Golf Course Renewal & Replacement Fund	1,054,000	137,000	213,000	145,000	178,000	163,000	218,000
General Fund Revenue	2,396,200	176,900	383,500	816,600	532,500	366,700	120,000
Mausoleum / Perpetual Care Fund	15,800	-	-	-	-	-	15,800
Right-of-Way Beautification Fund	17,300	-	-	17,300	-	-	-
Sanitation Fund	389,400	65,000	75,000	149,700	40,200	24,400	35,100
Stormwater Utility Fund	174,700	-	24,100	-	150,600	-	-
Water/Sewer Operating Fund	538,300	285,000	40,000	50,000	61,200	102,100	-
Total Cost	17,516,900	4,642,900	1,903,200	4,510,300	2,202,800	2,727,500	1,530,200

**CITY-WIDE SUMMARY
VEHICLE/HEAVY EQUIPMENT**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Police Services	CRC-GF	556,600	-	115,300	65,000	121,800	219,500	35,000
	GFR	647,700	35,000	166,500	306,200	99,500	40,500	-
		1,204,300	35,000	281,800	371,200	221,300	260,000	35,000
Fire/Rescue Services	CRC-GF	7,666,000	3,053,300	-	2,411,200	506,400	1,041,000	654,100
	GFR	983,800	-	-	456,600	301,200	226,000	-
		8,649,800	3,053,300	-	2,867,800	807,600	1,267,000	654,100
Municipal Services	CRC-GF	132,300	-	132,300	-	-	-	-
	CRC-SF	2,156,900	476,800	365,000	702,600	187,200	229,600	195,700
	CRC-SU	380,300	-	305,900	-	74,400	-	-
	GFR	106,700	40,000	66,700	-	-	-	-
	SF	389,400	65,000	75,000	149,700	40,200	24,400	35,100
	SU	174,700	-	24,100	-	150,600	-	-
		3,340,300	581,800	969,000	852,300	452,400	254,000	230,800
Recreation Services	BPD	502,600	136,000	45,000	68,300	60,000	133,300	60,000
	CRC-GF	969,900	206,900	106,700	84,600	61,700	350,000	160,000
	CRC-RO	106,000	106,000	-	-	-	-	-
	GFR	658,000	101,900	150,300	53,800	131,800	100,200	120,000
	ROWB	17,300	-	-	17,300	-	-	-
	2,253,800	550,800	302,000	224,000	253,500	583,500	340,000	
Golf Courses	GRR	1,054,000	137,000	213,000	145,000	178,000	163,000	218,000
		1,054,000	137,000	213,000	145,000	178,000	163,000	218,000
Cemetery/Mausoleum	CPCF	36,500	-	-	-	-	-	36,500
	MPCF	15,800	-	-	-	-	-	15,800
		52,300	-	-	-	-	-	52,300
Water & Sewer	CRC-WS	424,100	-	97,400	-	228,800	97,900	-
	WSOF	538,300	285,000	40,000	50,000	61,200	102,100	-
	962,400	285,000	137,400	50,000	290,000	200,000	-	

**CITY-WIDE SUMMARY
VEHICLE/HEAVY EQUIPMENT**

Section	Funding Source	Estimated Total Cost	SCHEDULE OF PLANNED CIP EXPENDITURES					
			2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Total Vehicle Costs:		17,516,900	4,642,900	1,903,200	4,510,300	2,202,800	2,727,500	1,530,200

GENERAL CIP FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Interest Earnings	500,000	500,000	500,000	500,000	500,000	500,000
Fund Balance	15,987,900	2,546,500	244,200	250,000	-	-
Bond Proceeds	10,214,000	9,469,500	2,000,000	15,000,000	15,000,000	-
Special Assessment - Municipal Services	2,366,500	2,559,500	4,312,500	1,862,500	1,962,500	2,062,500
Property Taxes	8,428,100	8,005,600	8,205,800	8,410,900	8,621,200	8,836,700
Transfer from General Fund (1%)	1,169,000	1,113,400	2,081,300	1,240,500	1,265,300	1,290,600
Transfer from General Fund-Projects	6,095,300	2,000,000	-	-	-	-
Transfer from Other Sources	4,038,200	-	-	120,000	70,000	2,706,000

TOTAL REVENUE AND OTHER SOURCES

	48,799,000	26,194,500	17,343,800	27,383,900	27,419,000	15,395,800
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EXPENDITURES AND OTHER USES

Tax Increment - CRA	426,000	447,300	469,700	493,200	517,900	543,800
Municipal Services - Debt Services	692,200	687,600	691,900	420,000	690,100	691,100
Police Services	2,811,600	220,000	285,000	190,000	160,000	424,800
Fire/Rescue Services	666,500	2,218,400	1,611,000	175,000	1,750,000	270,000
Municipal Services	20,595,400	8,570,500	6,256,500	4,444,400	4,128,600	10,525,400
Recreation Services	6,748,500	2,362,400	3,774,100	5,302,300	5,755,600	1,204,300
City Manager	1,624,200	50,000	50,000	50,000	50,000	50,000
Information Services	2,297,200	1,541,100	1,139,000	1,309,000	1,224,000	1,152,000
Police Services - Bonds	300,000	9,469,500	2,000,000	15,000,000	15,000,000	-
Recreation Services Library - Bonds	9,914,000	-	-	-	-	-

TOTAL EXPENDITURES AND OTHER USES

	46,075,600	25,566,800	16,277,200	27,383,900	29,276,200	14,861,400
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VEHICLE/HEAVY EQUIPMENT

Vehicle / Heavy Equipment	176,900	383,500	816,600	532,500	366,700	120,000
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TOTAL VEHICLE/HEAVY EQUIPMENT

	176,900	383,500	816,600	532,500	366,700	120,000
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RESERVE

	2,546,500	244,200	250,000	(532,500)	(2,223,900)	414,400
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GRANT FUNDS

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Department of Environmental Protection	2,875,000	-	-	275,100	152,900	5,992,600
Federal Department of Transportation	300,000	300,000	300,000	-	-	-
Federal Emergency Management Agency	308,200	-	-	-	-	-
Florida Recreation Development Assistance Prog	-	-	-	200,000	-	-
US Department of Transportation	2,276,000	1,282,000	750,000	500,000	500,000	-
Army Corps of Engineers	3,750,000	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	9,509,200	1,582,000	1,050,000	975,100	652,900	5,992,600

EXPENDITURES AND OTHER USES

SW 13th Street & SW 12th Avenue Bicycle Lanes	-	-	-	500,000	-	-
Boca Raton Old Town Hall Retrofit	83,200	-	-	-	-	-
Hillsboro / El Rio Park	-	-	-	200,000	-	-
North Beach Renourishment	5,625,000	-	-	-	-	-
El Rio Shared Use Pathway - Phase 3	1,000,000	-	-	-	-	-
Central Beach Renourishment Project	-	-	-	104,000	104,000	3,547,600
Transportation Demand Management Implementation	300,000	300,000	300,000	-	-	-
South Beach Renourishment	1,000,000	-	-	171,100	48,900	2,445,000
El Rio Shared Use Pathway - Phase 4	-	-	750,000	-	-	-
NW 7th Street Enhancement Project	-	-	-	-	500,000	-
Advanced Traffic Management System	776,000	282,000	-	-	-	-
St. Andrews Blvd. Shared Use Pathway	-	1,000,000	-	-	-	-
SW 18th Street Sidewalks & Bicycle Lanes - Phase I	500,000	-	-	-	-	-
Tavener Tower	225,000	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	9,509,200	1,582,000	1,050,000	975,100	652,900	5,992,600

TRANSPORTATION FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Local Option Gas Tax	2,127,000	2,233,400	2,345,100	2,462,400	2,585,500	2,714,800
Interest	200,000	210,000	100,000	100,000	100,000	100,000
Fund Balance	4,417,700	969,000	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	6,744,700	3,412,400	2,445,100	2,562,400	2,685,500	2,814,800

EXPENDITURES AND OTHER USES

Bond Sinking Fund (Net)	433,700	432,600	-	-	-	-
Transportation Demand Management Implementation	2,626,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Patch Reef Trail	-	-	-	225,000	-	750,000
Pavement Resurfacing	850,000	800,000	800,000	800,000	800,000	800,000
Sidewalk Links to Schools	130,000	130,000	130,000	130,000	130,000	130,000
Railroad Crossings	100,000	100,000	100,000	100,000	100,000	100,000
El Rio Shared Use Pathway - Phase 3	-	-	-	-	-	-
El Rio Shared Use Pathway - Phase 4	-	143,500	48,000	-	-	-
SW 18th Street Sidewalks & Bicycle Lanes - Phase I	746,000	-	-	-	-	-
St. Andrews Blvd. Shared Use Pathway	350,000	186,300	829,700	-	-	-
Traffic Improvements	540,000	420,000	465,000	30,000	30,000	30,000
SW 13th Street & SW 12th Avenue Bicycle Lanes	-	-	-	452,000	-	-
NW 7th Street Enhancement Project	-	-	-	-	400,000	-
NW 8th St. between NW 9th Ct. & NW 12th Ave.	-	-	-	-	125,000	400,000
Potomac Road	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	5,775,700	3,412,400	3,572,700	2,937,000	2,785,000	3,410,000

RESERVE

	969,000	(969,000)	(1,127,600)	(374,600)	(99,500)	(595,200)
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BEACH & PARK DISTRICT FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Beach & Park District Fund	3,285,800	2,394,200	1,163,400	4,196,300	1,758,500	2,007,900
Revenue Bond	25,000,000	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	28,285,800	2,394,200	1,163,400	4,196,300	1,758,500	2,007,900

EXPENDITURES AND OTHER USES

Vehicle/Heavy Equipment	136,000	45,000	68,300	60,000	133,300	60,000
Park Operations Facility Renovations/Development	261,200	-	-	-	-	-
Playground Renovations	382,200	-	-	-	-	80,800
Dune Crossover and Boardwalk Renovations	634,200	921,800	161,900	958,200	286,200	-
Ballfield/Bleachers & Dugout Renovations	-	282,800	185,200	-	-	-
Restroom Renovations	174,100	174,100	-	348,200	-	348,200
Irrigation System, Conservation Network	-	-	-	-	-	5,400
Irrigation Renovation for Athletic Fields	305,000	-	-	-	-	-
New Restrooms/Maintenance Building	90,000	610,000	-	-	-	-
Countess de Hoernle Park	25,000,000	-	-	-	-	-
Sugar Sand Maintenance Office and Storage Building	-	-	75,000	1,600,000	-	-
Racquet Center Court Renovations	-	-	-	53,000	1,270,000	-
Network Computer Systems Upgrade	48,100	44,000	44,000	44,000	44,000	44,000
Park/Golf Maintenance Enclosure	250,000	-	-	-	-	-
Seawater Tank Renovation	1,000,000	-	-	-	-	-
A/C Replcmnt.- J. A. Rutherford Comm. Cntr.	-	93,000	-	-	-	-
Pump/Filter Replacement	-	-	14,000	90,000	-	-
Computerized Security Management System	-	18,500	-	-	-	-
Renovation of "Chucks" Building	-	50,000	550,000	-	-	-
Restroom & Locker Room Renovation	-	-	-	-	20,000	154,000
Mizner Bark Rest Room	-	-	-	397,900	-	-
Central Beach Renourishment Project	-	-	-	-	-	1,310,500
Resurface Parking Facilities	-	150,000	60,000	640,000	-	-
Network Printer Upgrade	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES AND OTHER USES	28,285,800	2,394,200	1,163,400	4,196,300	1,758,500	2,007,900

DOWNTOWN INFRASTRUCTURE FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Interest	50,000	50,000	50,000	50,000	50,000	50,000
Bond Proceeds	-	-	-	-	-	-
Special Assessment	1,171,300	1,149,900	-	-	-	-
Fund Balance	661,700	462,200	75,700	50,000	50,000	-
TOTAL REVENUE AND OTHER SOURCES	1,883,000	1,662,100	125,700	100,000	100,000	50,000

EXPENDITURES AND OTHER USES

Administration: Transfer to Debt Service Fund	1,120,800	1,124,200	-	-	-	-
Downtown Spine Crosswalk	300,000	-	-	-	-	-
Ballfield/Bleachers & Dugout Renovations	-	-	-	-	98,700	-
Skate Park Improvements	-	-	-	-	-	83,300
TOTAL EXPENDITURES AND OTHER USES	1,420,800	1,124,200	0	0	98,700	83,300

RESERVE

	462,200	75,700	50,000	50,000	(48,700)	(33,300)
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LAND DEDICATION FUND

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Approved	Proposed	Proposed	Proposed	Proposed	Proposed
REVENUE AND OTHER SOURCES						
Interest	125,000	5,000	25,000	25,000	25,000	25,000
Contributions	200,000	210,000	-	-	-	-
Fund Balance	3,829,400	154,400	215,000	25,000	25,000	25,000
TOTAL REVENUE AND OTHER SOURCES	4,154,400	369,400	240,000	50,000	50,000	50,000
EXPENDITURES AND OTHER USES						
Property Acquisition	3,500,000	-	-	-	-	-
Ballfield/Bleachers & Dugout Renovations	500,000	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	4,000,000	0	0	0	0	0
RESERVE	154,400	215,000	25,000	25,000	25,000	25,000

SANITATION FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Sanitation Operating	541,800	440,000	668,700	227,400	254,000	129,500
TOTAL REVENUE AND OTHER SOURCES	541,800	440,000	668,700	227,400	254,000	129,500

EXPENDITURES AND OTHER USES

Swing Crane Trucks (R)	111,800	-	-	-	254,000	129,500
Garbage Trucks (R)	430,000	440,000	668,700	227,400	-	-
Trash Truck	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	541,800	440,000	668,700	227,400	254,000	129,500

STORMWATER UTILITY FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Interest	177,700	186,600	50,000	50,000	50,000	50,000
Stormwater Fees	2,070,000	2,173,500	2,282,200	2,396,300	2,516,100	2,641,900
Beginning Retained Earnings	2,691,100	1,949,700	213,900	-	-	-
TOTAL REVENUE AND OTHER SOURCES	4,938,800	4,309,800	2,546,100	2,446,300	2,566,100	2,691,900

EXPENDITURES AND OTHER USES

Skid Steer Loader	-	-	-	90,000	-	-
Bridge / Seawall Maintenance	180,000	40,000	180,000	40,000	180,000	40,000
Drainage Improvements	827,000	1,206,000	830,000	922,000	940,000	1,290,000
NW 12th Avenue	450,000	-	-	-	-	-
New Pines Neighborhood Improvements	80,000	80,000	80,000	80,000	80,000	80,000
Truck Mounted Sweepers (R)	-	210,000	-	-	-	-
Stormwater TV Truck (R)	-	-	-	135,000	-	-
Tractor Transporter Truck	-	120,000	-	-	-	-
Boca Raton Hills Sanitary Sewers	-	-	100,000	-	-	-
Boca Raton Heights Drainage Improvements	72,000	1,019,000	-	-	-	-
Operational Costs: Design	561,500	589,600	619,100	650,100	682,600	716,700
Operational Costs: Maintenance	818,600	831,300	902,500	947,600	995,000	1,044,800
TOTAL EXPENDITURES AND OTHER USES	2,989,100	4,095,900	2,711,600	2,864,700	2,877,600	3,171,500

ENDING RETAINED EARNINGS

	1,949,700	213,900	(165,500)	(418,400)	(311,500)	(479,600)
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WATER & SEWER FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Water & Sewer Operating	2,885,000	6,179,000	4,460,000	5,910,000	6,012,100	5,910,000
Special Assessment	-	108,000	197,000	155,000	-	-
Water & Sewer Impact Fees	3,450,000	600,000	250,000	-	-	-
Beginning Retained Earnings	33,355,200	21,107,200	-	-	-	-
Water & Sewer Bond	9,300,000	8,547,000	16,850,000	5,500,000	2,000,000	-
TOTAL REVENUE AND OTHER SOURCES	48,990,200	36,541,200	21,757,000	11,565,000	8,012,100	5,910,000

EXPENDITURES AND OTHER USES

Vehicle/Heavy Equipment	285,000	133,000	50,000	290,000	200,000	-
Wastewater Upgrades, Replacement and Expansion	5,100,000	7,800,000	9,950,000	100,000	2,100,000	100,000
Building Alterations	500,000	100,000	100,000	100,000	100,000	100,000
Water Treatment Facility Improvements	1,850,000	3,500,000	4,500,000	5,500,000	1,500,000	1,500,000
In-City Reclamation Irrigation System (IRIS)	12,750,000	1,947,000	500,000	500,000	500,000	500,000
Intracoastal Parallel Force Main	-	660,000	-	-	-	-
Security Enhancements/Expansion	300,000	100,000	100,000	100,000	100,000	100,000
Sewer System Repairs	1,000,000	1,000,000	1,100,000	1,200,000	1,200,000	1,200,000
Membrane Replacements	-	2,500,000	2,500,000	-	-	-
Esterly	-	85,000	784,000	-	-	-
Boca Raton Hills Sanitary Sewers	-	-	1,500,000	1,000,000	-	-
Raw Water Well Equipment/Expansion	2,500,000	300,000	300,000	300,000	300,000	300,000
Water / Wastewater Replacements	1,250,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Water Network System Improvement	750,000	4,100,000	3,700,000	1,450,000	1,300,000	1,000,000
Lake Wyman	-	70,000	650,000	-	-	-
A1A	-	-	50,000	412,000	-	-
Boca Raton Heights Drainage Improvements	128,000	1,911,000	-	-	-	-
Pump Station Modifications	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
NW 12th Avenue	220,000	-	-	-	-	-
Pavement Resurfacing	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES AND OTHER USES	27,883,000	26,456,000	28,034,000	13,202,000	9,550,000	7,050,000

ENDING RETAINED EARNINGS

	21,107,200	(11,022,000)	(6,277,000)	(1,637,000)	(1,537,900)	(1,140,000)
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CEMETERY/MAUSOLEUM FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Cemetery / Perpetual Care Fund	4,200	5,300	-	4,800	23,400	36,500
Mausoleum Perpetual Care Fund	38,200	686,700	-	44,300	33,600	15,800
TOTAL REVENUE AND OTHER SOURCES	42,400	692,000	0	49,100	57,000	52,300

EXPENDITURES AND OTHER USES

Repainting Cemetery and Mausoleum Buildings	42,400	-	-	49,100	-	-
Reroof Buildings	-	661,300	-	-	23,400	-
Mausoleum Complex Sealing	-	30,700	-	-	33,600	-
Dump Truck Replacement Program	-	-	-	-	-	52,300
TOTAL EXPENDITURES AND OTHER USES	42,400	692,000	0	49,100	57,000	52,300

GOLF COURSE FUND

REVENUE AND OTHER SOURCES

	2008/09 Approved	2009/10 Proposed	2010/11 Proposed	2011/12 Proposed	2012/13 Proposed	2013/14 Proposed
Golf Course Operating	-	-	-	-	-	-
Golf Course Renewal & Replacement	203,000	213,200	211,200	215,400	219,700	224,100
Beginning Retained Earnings	759,400	740,400	546,200	513,000	530,400	567,600
Revenue Bond	-	1,920,000	-	3,000,000	500	-

TOTAL REVENUE AND OTHER SOURCES

	962,400	2,873,600	757,400	3,728,400	750,600	791,700
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EXPENDITURES AND OTHER USES

Clubhouse/Driving Range/Parking Renovations	-	49,400	49,400	3,000,000	-	-
Municipal Clubhouse Air Conditioning Units	-	35,000	-	-	-	-
Landscape Improvements	25,000	25,000	20,000	20,000	20,000	20,000
Cart Storage Barn Awning and Drainage	-	35,000	-	-	-	-
Renovate Tees, Greens, and Bunkers	60,000	1,920,000	-	-	-	-
Global Positioning System (GPS)	-	-	30,000	-	-	-
Fiberlink Cable Inst/Maintenance Complex	-	50,000	-	-	-	-
Vehicle/Heavy Equipment	137,000	213,000	145,000	178,000	163,000	218,000

TOTAL EXPENDITURES AND OTHER USES

	222,000	2,327,400	244,400	3,198,000	183,000	238,000
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ENDING RETAINED EARNINGS

	740,400	546,200	513,000	530,400	567,600	553,700
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INFORMATION TECHNOLOGY FUND

2008/09
Approved

2009/10
Proposed

2010/11
Proposed

2011/12
Proposed

2012/13
Proposed

2013/14
Proposed

REVENUE AND OTHER SOURCES

Fund Balance	507,600	-	49,000	-	-
General Fund CIP	2,297,200	1,541,100	1,090,000	1,260,000	1,175,000
Golf Course Fund	6,500	6,000	6,000	6,000	6,000
Water & Sewer Fund	201,200	98,700	80,000	80,000	105,000
Beach & Park District Fund	40,400	63,400	54,000	54,000	66,500
Beautification Fund	8,000	2,800	1,000	1,000	3,500
TOTAL REVENUE AND OTHER SOURCES	3,060,900	1,712,000	1,280,000	1,401,000	1,356,000

EXPENDITURES AND OTHER USES

Technology Updates	83,900	75,000	75,000	75,000	75,000
Network Printer Upgrade	70,000	45,000	45,000	45,000	45,000
Electronic Mail / Server Upgrades	127,000	127,000	-	-	-
Network Computer Systems Upgrade	752,800	576,000	576,000	576,000	576,000
Storage Area Network (SAN) replacement/upgrade	190,000	60,000	-	-	200,000
Fiber Optic Loop -Municipal and 6500	107,000	220,000	-	-	-
IBM i-Series System Enhancements (fka AS400)	25,000	30,000	30,000	200,000	30,000
Public Safety Field Automated Report System (FARS)	515,500	280,000	280,000	280,000	280,000
Geographic Information System	209,800	125,000	125,000	125,000	-
DocuTech replacement	175,000	-	-	-	-
Citywide Digital Records Management System	74,000	25,000	-	-	-
EMS Hardware Replacement	42,900	-	-	-	-
Library Internet Security	13,000	-	-	-	-
Budget Software System	70,000	-	-	-	-
Electronic Building Plans	99,000	-	-	-	-
Network Infrastructure	166,000	100,000	100,000	100,000	150,000
Emergency Backup System	340,000	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	3,060,900	1,663,000	1,231,000	1,401,000	1,356,000

ENDING RETAINED EARNINGS

	0	49,000	0	0	0
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CAPITAL RECOVERY COST FUND

REVENUE AND OTHER SOURCES

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Approved	Proposed	Proposed	Proposed	Proposed	Proposed
Interest Earnings	350,000	367,500	-	-	-	-
Fund Balance	10,050,400	8,952,000	9,399,600	6,821,500	6,131,600	4,836,100
Capital Recovery Cost	1,811,800	195,400	-	-	-	-
Beautification Transfer	106,000	-	-	-	-	-

TOTAL REVENUE AND OTHER SOURCES

	12,318,200	9,514,900	9,399,600	6,821,500	6,131,600	4,836,100
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EXPENDITURES AND OTHER USES

Police Services	-	115,300	65,000	121,800	219,500	35,000
Fire/Rescue Services	3,053,300	-	2,411,200	506,400	1,041,000	654,100
Municipal Services	-	-	-	-	-	-
Vehicle/Heavy Equipment	106,000	-	17,300	-	-	-
Recreation Services	206,900	-	84,600	61,700	35,000	160,000

TOTAL EXPENDITURES AND OTHER USES

	3,366,200	115,300	2,578,100	689,900	1,295,500	849,100
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ENDING RETAINED EARNINGS

	8,952,000	9,399,600	6,821,500	6,131,600	4,836,100	3,987,000
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