

CITY OF WEST PARK

FY 2023-24 ADOPTED BUDGET PRESENTATION



Fiscal Year

2023-2024

Adopted Budget

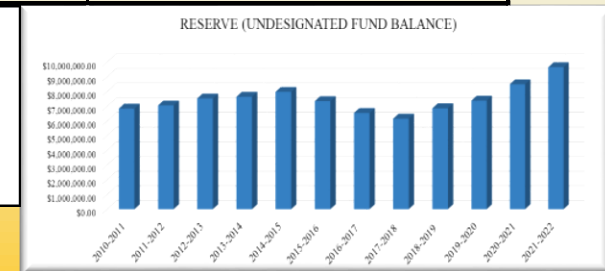


RESERVE DISCUSSION

RESERVE (UNDESIGNATED FUND BALANCE)

FISCAL YEAR	NET CHANGE IN FUND BALANCE	PERCENTAGE CHANGE TO RESERVE	TOTAL FUND BALANCE
2010-2011	NA	NA	\$6,841,691.00
2011-2012	\$214,068.00	3.13%	\$7,055,759.00
2012-2013	\$476,004.00	6.75%	\$7,531,763.00
2013-2014	\$111,472.00	1.48%	\$7,643,235.00
2014-2015	\$338,508.00	4.43%	\$7,981,743.00
2015-2016 ³	-\$636,111.00	-7.97%	\$7,345,632.00
2016-2017 ^{1,2}	-\$804,035.00	-10.95%	\$6,541,597.00
2017-2018 ²	-\$387,288.00	-5.92%	\$6,154,309.00
2018-2019 ⁴	\$705,418.00	11.46%	\$6,859,727.00
2019-2020 ⁵	\$584,154.00	8.59%	\$7,387,431.00
2020-2021	\$1,108,084.00	15.0%	\$8,495,515.00
2021-2022	\$1,163,454.00	13.69%	\$9,658,969.00

- 1 Hurricane Irma caused majority change, which was recovered in FY 2019.
2. Fire cost were changed to 55/45 resulting in this deficit.
3. Budget was adopted with use of reserves to balance DEP Road grant.
4. Fire cost were changed to 50/50.
5. Covid 19 Impact to revenue

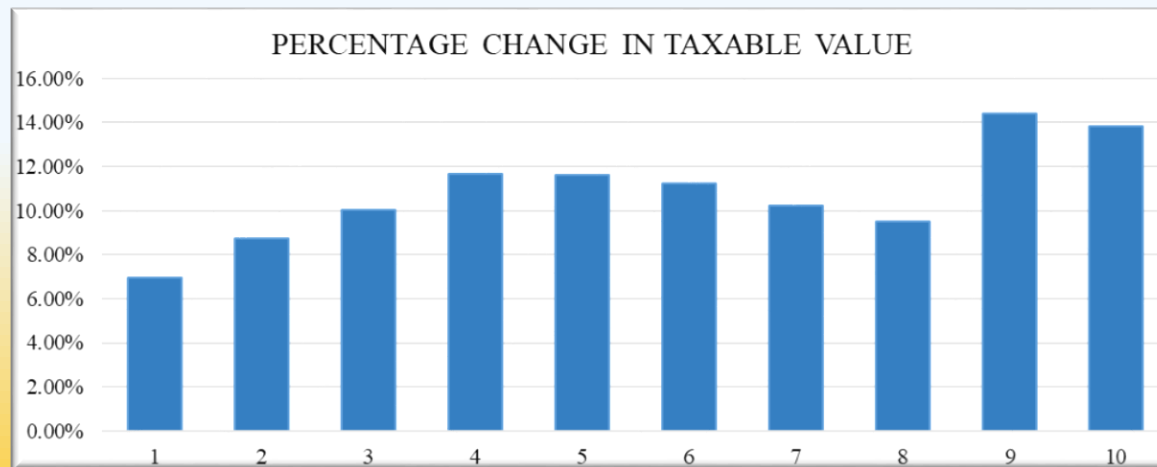


BUDGET MESSAGE

Percentage Change in Taxable Value:

- This year, the City realized positive percentage change in taxable value at 13.84%. The City also realized the highest net percentage change in taxable value among all cities in the County at 12.73%.

PERCENTAGE CHANGE IN TAXABLE VALUE									
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6.94%	8.75%	10.01%	11.65%	11.62%	11.23%	10.22%	9.48%	14.42%	13.84%
1	2	3	4	5	6	7	8	9	10



BUDGET MESSAGE

Net- Percentage Change in Taxable Value:

TEN YEARS APPRAISAL REPORT OF PERCENTAGE CHANGE IN TAXABLE VALUES

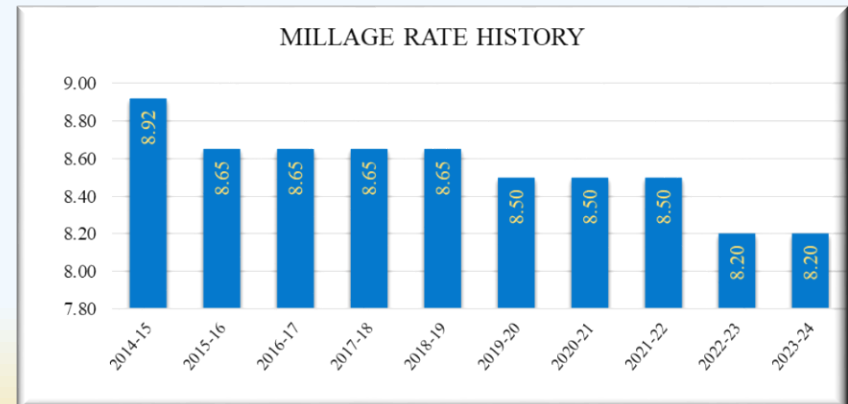
Year	Percentage Change in Taxable Value	Total Estimated Taxable Value	Net Change in Taxable Value
2014	6.94%	\$369,370,066.00	\$22,980,602.00
2015	8.75%	\$400,432,233.00	\$31,062,167.00
2016	10.01%	\$440,010,846.00	\$39,578,613.00
2017	11.65%	\$488,634,236.00	\$48,623,390.00
2018	11.66%	\$541,523,269.00	\$52,889,033.00
2019	11.23%	\$598,228,201.00	\$56,704,932.00
2020	10.22%	\$654,142,328.00	\$52,914,127.00
2021	9.48%	\$711,973,718.00	\$57,831,390.00
2022	14.42%	\$814,652,805.00	\$102,679,087.00
2023	13.84%	\$927,437,677.00	\$112,784,872.00

ADOPTED MILLAGE RATE

- Like every city, we were required to submit the proposed millage rate to the County by August 4, 2023. At the time, we submitted a proposed millage rate of 8.20 mills.
- This Proposed Budget is prepared with a Tentative Millage Rate of 8.20 mills.

MILLAGE RATE HISTORY

Year	Millage
2014-15	8.92
2015-16	8.65
2016-17	8.65
2017-18	8.65
2018-19	8.65
2019-20	8.50
2020-21	8.50
2021-22	8.50
2022-23	8.20
2023-24	8.20



PROPERTY VALUES

- The City of West Park does not set any values for any property.
- Property values are determined by the Broward County Property Appraiser's Office and reviewed by the State of Florida for accuracy.
- Market Value (also called "just value") is the cash amount a hypothetical willing buyer would pay for your property to a hypothetical willing seller on the open market under normal financial conditions (and minus a reasonable cost of sale). This determined by the appraiser and not the City.
- Assessed Value is the market value of your property, but limited to the "Save our Homes Amendment" value. This value is the market value of your property when you bought it, but then is limited to an annual increase of the lesser of 3% or inflation. The longer you live in your home, the more this is worth to you as the difference between Market Value and Assessed Value can be significant.



PROPERTY VALUES

- Taxable Value is Assessed Value less other exemptions. Most people get an additional \$50,000 of exemptions from the Assessed Value and some people get more than that because of certain statuses, such a widows and widowers.
- An example of this all works:

• Market Value (Just Value)	\$150,000
• Assessed Value	\$134,000
• Less Exemptions	(\$50,000)
• Taxable Value	\$84,000
- Taxable Value as a Percent of Market Value is 56%.
- You pay taxes only on the Taxable Value of your property.



CALCULATING PROPERTY TAX

➤ Using the example in prior slide:

• Market Value (Just Value)	\$150,000
• Assessed Value	\$134,000
• Less Exemptions	(\$50,000)
• Taxable Value	\$84,000

➤ Since 1 mill is equivalent to \$1 in taxes per \$1,000 in taxable value, then to calculate your city tax based on millage rate, take the proposed millage rate (8.2), multiply by the taxable value (\$84,000) then divide by \$1,000:

- Property Tax Levied by the City: $\frac{8.2 * \$84,000}{1000}$

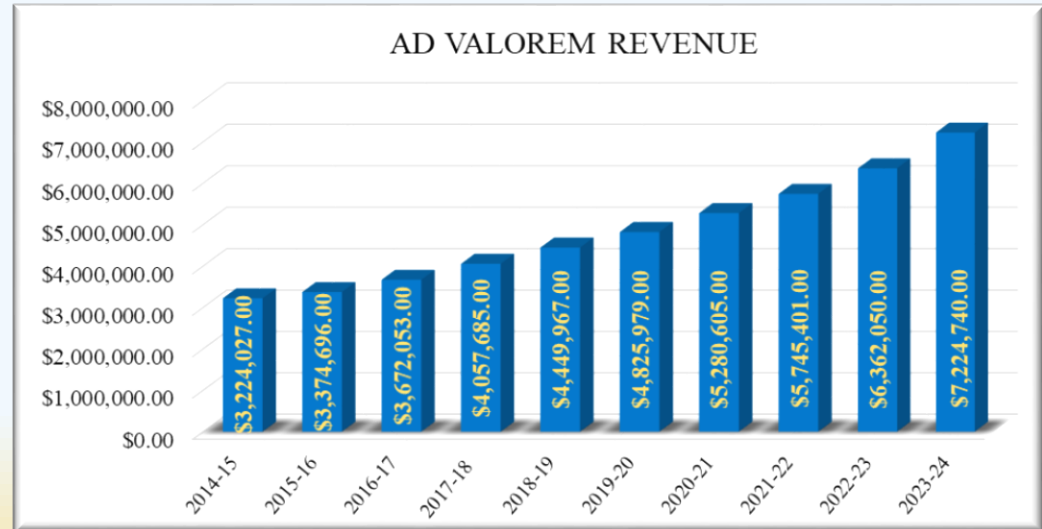
- Property Tax Levied by the City: \$688.80



AD VALOREM REVENUE

- The 8.20 mills generate \$7,224,740.00 based on 95% of 1 mill.
- Considering the total budget value, there is proof of the City's profound accomplishments of creating other sources of revenue and not relying only on taxes, over the last 13 years.

AD VALOREM REVENUE	
YEAR	AD VALOREM
2014-15	\$3,224,027.00
2015-16	\$3,374,696.00
2016-17	\$3,672,053.00
2017-18	\$4,057,685.00
2018-19	\$4,449,967.00
2019-20	\$4,825,979.00
2020-21	\$5,280,605.00
2021-22	\$5,745,401.00
2022-23	\$6,362,050.00
2023-24	\$7,224,740.00



MILLAGE COMPARISON TABLE

Millage Rate	FY 2022-23	FY 2023-24	DIFFERENCE BETWEEN FY 22-23 & FY 23-24
	ADOPTED	TENTATIVE	TENTATIVE (-) ADOPTED
	8.20	8.20	0.00
Value of 1 Mill	\$775,859.76	\$881,065.85	\$105,206.09
Ad Valorem Taxes based on 95 % of 1 Mill	\$6,362,050.00	\$7,224,740.00	\$862,690.00

- By keeping the millage rate at 8.20 mills, the City will receive \$862,690.00 more in property tax revenue from last year, based on 95% of 1 mill.

WHERE DO YOUR PROPERTY TAXES GO (AD VALOREM TAX)



SURVEY OF TRIM NOTICE FOR THE CITY'S ADOPTED TAX RATE

ADDRESS	FY 2022-23 TAXABLE VALUE	FY 2022-23 PROPERTY TAX	FY 2023-24 TAXABLE VALUE (Tentative)	FY 2023-24 PROPERTY TAX (Tentative)	DIFFERENCE IN PROPERTY TAX
1. Ronald Road	\$137,000.00	\$1,123.40	\$142,610.00	\$1,169.40	\$46.00
1.. Edmund Road	\$25,000.00	\$205.00	\$25,000.00	\$205.00	-\$0.00
42.. SW 32nd St.	\$117,180.00	\$960.80	\$122,190.00	\$1,001.96	\$41.16
..40 SW 33rd St.	\$50,400.00	\$413.28	\$53,410.00	\$437.96	\$24.68

SURVEY OF TRIM NOTICE FOR THE CITY'S ADOPTED TAX RATE

ADDRESS	FY 2022-23 TAXABLE VALUE	FY 2022-23 PROPERTY TAX	FY 2023-24 TAXABLE VALUE (Tentative)	FY 2023-24 PROPERTY TAX (Tentative)	DIFFERENCE IN PROPERTY TAX
3..0 SW 40th Ave.	\$51,420.00	\$421.64	\$54,610.00	\$447.80	\$26.16
50.. SW 23rd Street	\$96,180.00	\$788.68	\$100,560.00	\$824.59	\$35.91
..35 SW 24th Street	\$53,750.00	\$440.75	\$52,370.00	\$429.43	-\$11.32
5..7 SW 20 th Street	\$52,600.00	\$431.32	\$55,670.00	\$456.49	\$25.17

SURVEY OF TRIM NOTICE FOR THE CITY'S ADOPTED TAX RATE

ADDRESS	FY 2022-23 TAXABLE VALUE	FY 2022-23 PROPERTY TAX	FY 2023-24 TAXABLE VALUE (Tentative)	FY 2023-24 PROPERTY TAX (Tentative)	DIFFERENCE IN PROPERTY TAX
3..0 SW 59th Terr.	\$47,680.00	\$390.98	\$67,090.00	\$550.14	\$159.16
36.. SW 32nd Ct.	\$40,210.00	\$329.72	\$42,910.00	\$351.86	\$22.14
..30 SW 33 rd St.	\$71,080.00	\$582.86	\$74,710.00	\$612.62	\$29.76
.50. SW 20th St.	\$86,460.00	\$708.97	\$90,550.00	\$742.51	\$33.54

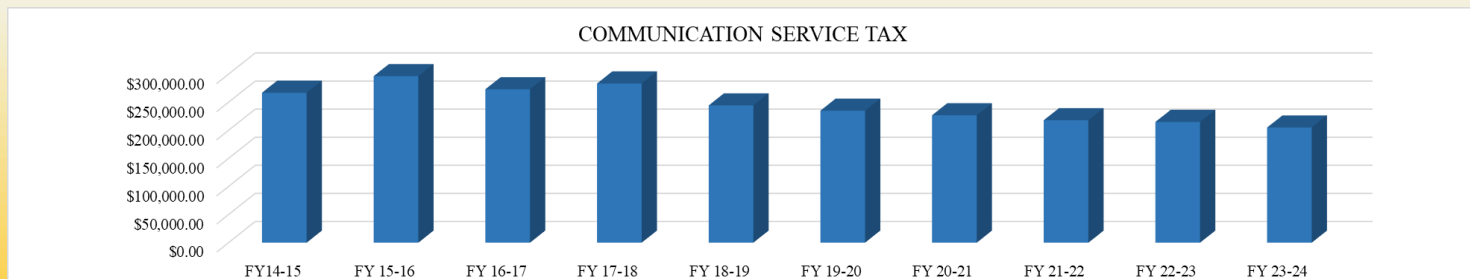
NON-AD VALOREM TAX REVENUE OVERVIEW

➤ This source of revenue represents approximately 66.3% of the City's total general fund revenue or \$14,217,410.00. Of note, except for a couple of major revenue sources, we are projected to receive the same or slightly reduced revenue from these non-ad valorem revenue sources:

- **Communication Services Tax**: Normally this trend is attributed to more people abandoning their traditional home telephone lines and either solely relying upon their mobile phones or using their internet connection for phone services. We are projected to realize a decrease for 2023-24.

COMMUNICATION SERVICE TAX

FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
\$266,990.00	\$296,558.00	\$273,113.00	\$283,406.00	\$244,398.00	\$235,000.00	\$226,850.00	\$218,000.00	\$215,000.00	\$205,000.00

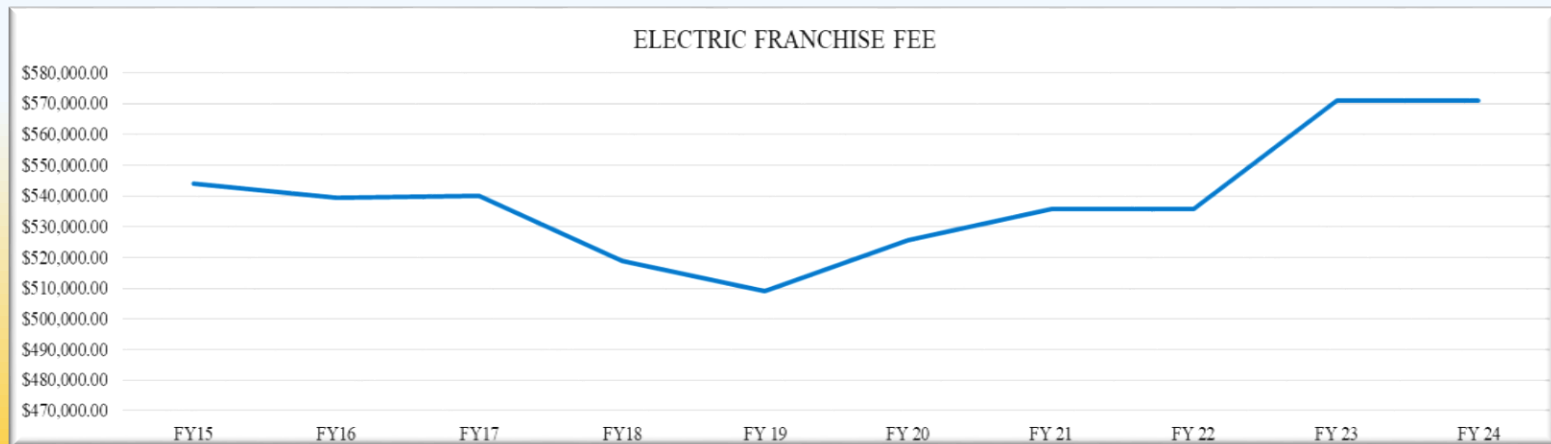


NON-AD VALOREM TAX REVENUE OVERVIEW

Electric Franchise Fee: The revenue generated from this franchise fee is reflective of both the weather and the rates charged primarily by Florida Power and Light. The winter months tend to be the periods of least consumption and therefore less tax while summer months generally generate more consumption and tax. For FY 2023-24 we are forecasted to receive the same amount as prior year.

ELECTRIC FRANCHISE FEE

FY15	FY16	FY17	FY18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
\$544,083.00	\$539,300.00	\$539,878.00	\$518,965.00	\$509,000.00	\$525,643.00	\$535,600.00	\$535,600.00	\$571,000.00	\$571,000.00

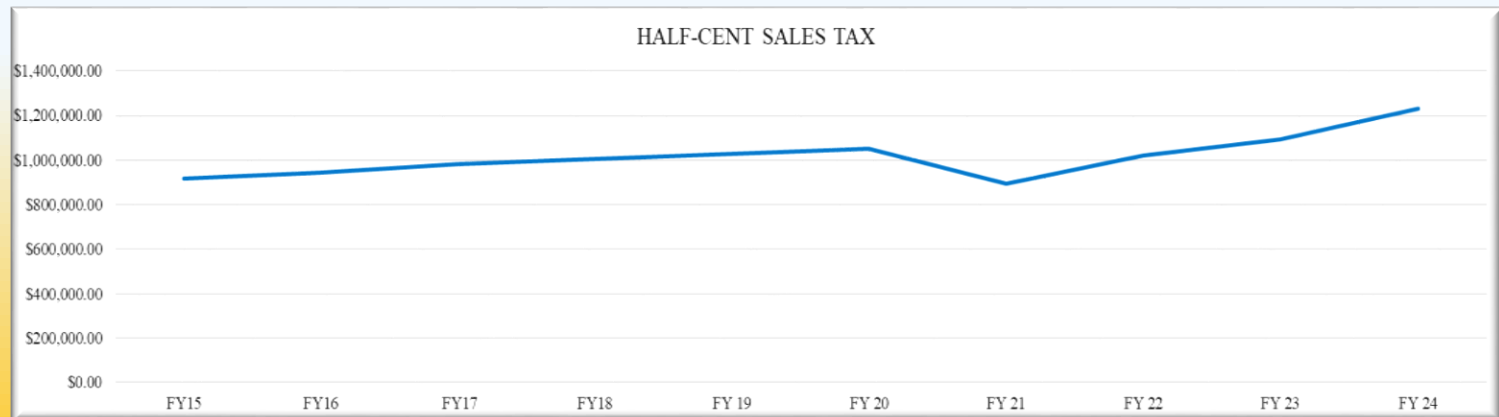


NON-AD VALOREM TAX REVENUE OVERVIEW

Half-Cent Sales Tax Distributions: The State of Florida collects money from taxable sales throughout the State. Part of the collections are remitted back to local governments based upon a formula that is largely population based. Sales taxes reflect the general economic environment of the State. This historical graph begins about where the recession started and adjust slightly each year. For FY2023-24 we forecast to receive a slight increase of 12.7% or \$138,733.00.

HALF-CENT SALES TAX DISTRIBUTION

FY15	FY16	FY17	FY18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
\$918,283.00	\$943,422.00	\$982,818.00	\$1,005,584.00	\$1,026,461.00	\$1,050,084.00	\$893,137.00	\$1,020,631.00	\$1,091,721.00	\$1,230,454.00

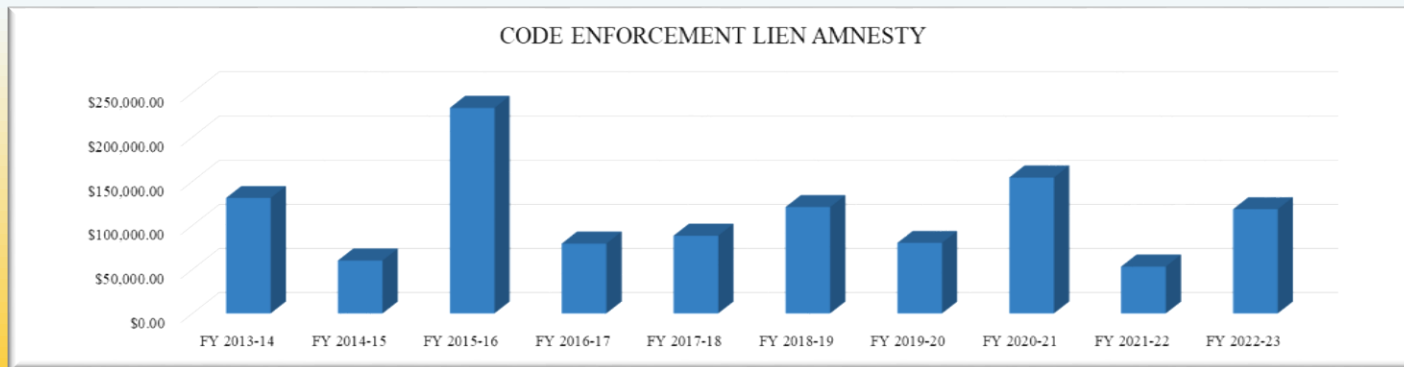


NON-AD VALOREM TAX REVENUE OVERVIEW

Code Enforcement Lien Amnesty Program: Since the program started in 2012, we have been able to achieve compliance and serve public benefit by increasing property values. The program has generated \$1,119,555.00 in ten fiscal years, while placing properties back on the tax roll, keeping our communities clean and increasing property values. Illustration “A” shows the revenue generated from the program annually since 2012.

CODE ENFORCEMENT LIEN AMNESTY

FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
\$131,209.75	\$60,195.50	\$233,051.00	\$79,417.50	\$88,397.75	\$120,862.90	\$80,188.05	\$154,433.50	\$53,331.60	\$118,467.55



NON-AD VALOREM TAX REVENUE OVERVIEW

Code Enforcement Lien Amnesty Program: Illustration “B” shows the increase in taxable value as a result of code enforcement lien & accrued fines. 134 properties have been processed through Lien & Fines Amnesty program to-date. This represents a total of \$408,537.18.

ILLUSTRATION OF INCREASE IN MARKET VALUE AS A RESULT OF CODE ENFORCEMENT LIEN & ACCRUED FINES

Year	Number of Properties	Average Market Value Before Amnesty Program	Average Market After Amnesty Program	Increase in Market Value After Amnesty Program
2013-14	9	\$60,591.11	\$169,234.44	\$108,643.33
2014-15	18	\$72,631.11	\$116,820.56	\$44,189.45
2015-16	22	\$99,364.55	\$135,111.82	\$35,474.45
2016-17	9	\$103,113.33	\$110,857.78	\$7,744.45
2017-18	16	\$242,587.00	\$273,051.88	\$30,464.88
2018-19	17	\$267,402.35	\$308,104.12	\$40,701.77
2019-20	15	\$208,436.67	\$233,725.33	\$25,288.66
2020-21	15	\$149,856.00	\$158,813.33	\$8,957.33
2021-22	10	\$455,473.00	\$526,243.00	\$70,770.00
2022-23	7	\$223,351.43	\$259,654.29	\$36,302.86



NON-AD VALOREM TAX REVENUE OVERVIEW

Building rehabilitation and new development activities continue to increase. In Fiscal Year 2022-23, we realized that the volume of construction activities stayed constant from the prior year, but the construction value decreased (-7.70%) from prior year.

NEW CONSTRUCTION VALUE			
ITEM	YEAR	NEW CONSTRUCTION VALUE	DIFFERENCE IN VALUE
1	2013-14	\$3,937,169.84	51%
2	2014-15	\$3,667,410.00	-7%
3	2015-16	\$3,623,342.03	-1.20%
4	2016-17	\$3,663,039.00	1%
5	2017-18	\$5,403,513.69	32.21%
6	2018-19	\$7,401,851.46	36.99%
7	2019-20	\$9,340,696.58	26.19%
8	2020-21	\$13,167,067.75	40.96%
9	2021-22	\$14,315,611.34	8.72%
10	2022-23	\$13,213,168.54	-7.70%

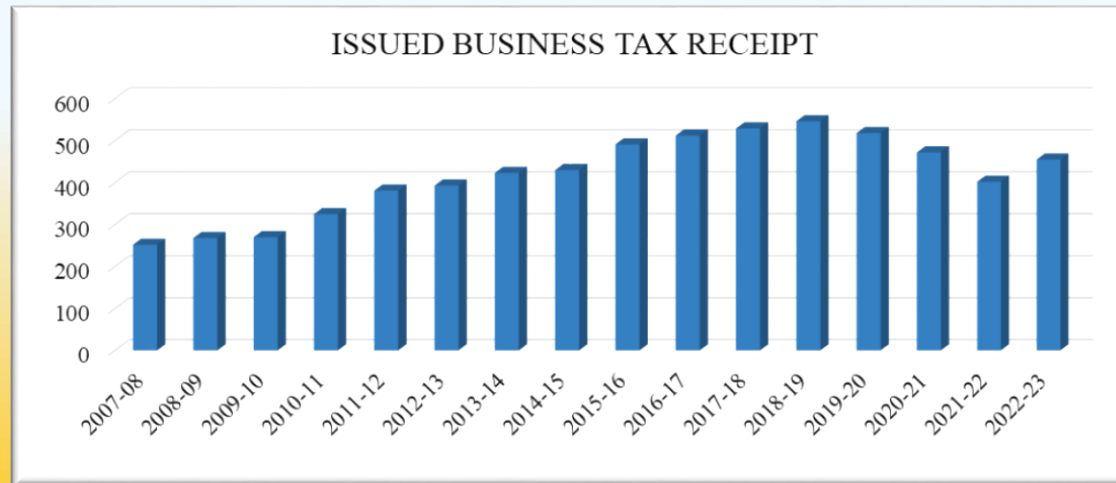


NON-AD VALOREM TAX REVENUE OVERVIEW

Business Tax Receipts: We are gradually recovering from the residual effects of COVID-19. As a result, we realized an increase of 13.18% in the number of Business Tax Receipts issued in the current year, compared to prior year.

The difference between Business Tax receipts issued from FY 2006-07 to 2022-23 increased by 80.6%.

We plan to continue the code enforcement educational process needed to ensure maximum compliance for the FY 2023-24 projection.



NON-AD VALOREM TAX REVENUE OVERVIEW

SPECIAL ASSESSMENT FOR SERVICES

Fire Services:

- Provided under contract with BSO
- Will be splitting 50/50 with Pembroke Park
- This year, the Assessment Fee was \$469.35 for Residential Dwelling Unit
- Next year, the Assessment fee is \$500.52 for Residential Dwelling Unit
- For Non-Residential Properties, see the chart below for next year's Assessment Fee

Fire Protection Service Assessment

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$500.52
Non-Residential Property Use Categories	Per Square Foot Rates (w/ 115,800 square foot cap)
Commercial	\$0.3152
Office	\$0.3152
Warehouse/Industrial	\$0.1313
Institutional	\$1.2611



NON-AD VALOREM TAX REVENUE OVERVIEW

SPECIAL ASSESSMENT FOR SERVICES

Solid Waste:

- Assessed Fee this year was \$494.40
- Assessed next year is \$530.21 (\$35.81 increase)
- The increase was agreed upon as part of the 3rd service contract Amendment with Waste Pro - Resolution #2020-112.



NON-AD VALOREM TAX REVENUE OVERVIEW

SPECIAL ASSESSMENT FOR SERVICES

Twin Lakes Water Control District:

- No change in assessment
- Was \$80.00 this year
- Proposed \$80.00 next year
- The proposed assessment rate was previously recommended by members of the Twin Lakes Water Control District Advisory Board.

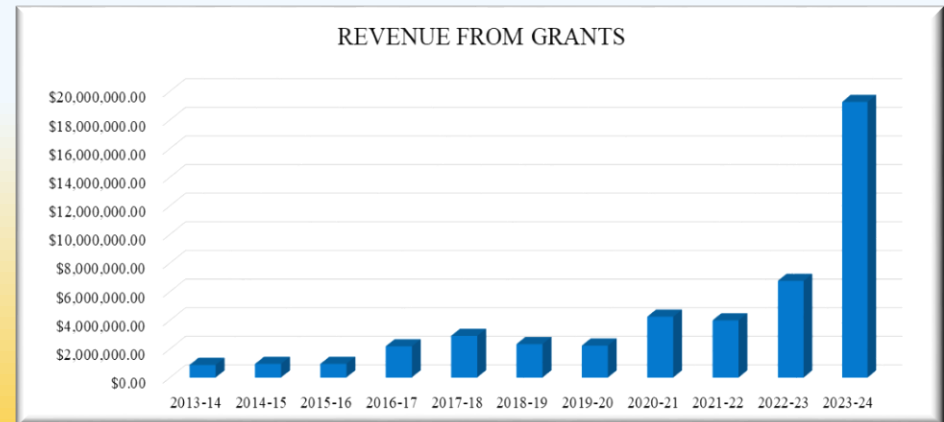


NON-AD VALOREM TAX REVENUE OVERVIEW

Grants:

- For the past thirteen years, revenue from grants has been very important in funding infrastructure projects and service programs.
- Like FY 2022-23, revenue from grants will play a major role in funding FY 2023-24 infrastructure projects and service programs, with projected funding of \$18,463,296.94 and \$795,139.00, respectively. The total grant fund of \$19,258,435.94 is 46.04% of the City's total budget.

REVENUE FROM GRANTS	
Fiscal Years	Amount
2013-14	\$884,116.00
2014-15	\$954,606.00
2015-16	\$957,840.00
2016-17	\$2,179,876.00
2017-18	\$2,909,605.00
2018-19	\$2,336,691.00
2019-20	\$2,231,861.00
2020-21	\$4,250,244.57
2021-22	\$3,997,894.00
2022-23	\$6,759,239.00
2023-24	\$19,258,435.94



NON-AD VALOREM TAX REVENUE OVERVIEW

Capital Improvement	Florida Dept. of State	FDLE JAG	Broward Redevelopment Program	U.S. HUD	U.S. Environmental Protection Agency	Community Development Block Grant	Transportation Surtax	Total A
Amphitheater (Cultural Center) - McTyre Park	\$340,000.00					\$144,509.00		\$484,509.00
SR 7 Property Redevelopment			\$452,000.00					\$452,000.00
Infill Lots Development Program						\$100,000.00		\$100,000.00
Citywide Sidewalk Repair - Phase I						\$101,951.00		\$101,951.00
Citywide Sidewalk Repair - Phase II						\$105,951.00		\$105,951.00
SR7 Pedestrian Lighting - Constr. Phase							\$527,194.94	\$527,194.94
SW 48 Ave. Roadway Improvement - Constr. Phase							\$3,644,366.00	\$3,644,366.00
SW 21 St. Improvement - Constr. Phase							\$1,760,000.00	\$1,760,000.00
Safety Program		\$3,552.00						\$3,552.00
County Line Road Improvements - Design Phase							\$115,400.00	\$115,400.00
County Line Road Improvements - Constr. Phase							\$1,079,704.00	\$1,079,704.00
SW 36th St. Traffic Calming Complete St. - Design Phase							\$288,500.00	\$288,500.00
SW 36th St. Traffic Calming Complete St. - Constr. Phase							\$1,939,316.00	\$1,939,316.00
Neighborhood Traffic Calming Area "A" - Design Phase							\$577,000.00	\$577,000.00
Neighborhood Traffic Calming Area "A" - Constr. Phase							\$2,464,433.00	\$2,464,433.00
SW 52nd Ave. Traffic Calming Complete St.							\$90,012.00	\$90,012.00
Neighborhood Traffic Calming Area "C"							\$577,000.00	\$577,000.00
SW 37th Ave./SW 39th St. Int. Traffic Calming							\$75,010.00	\$75,010.00
SW 27th St./SW 42nd Ave. Int. Traffic Calming							\$100,398.00	\$100,398.00
Neighborhood Traffic Calming Area "B"							\$577,000.00	\$577,000.00
Citywide Drainage Improvement					\$400,000.00			\$400,000.00
McTyre Park Cultural Facility Development				\$3,000,000.00				\$3,000,000.00
Total A	\$340,000.00	\$3,552.00	\$452,000.00	\$3,000,000.00	\$400,000.00	\$452,411.00	\$13,815,333.94	\$18,463,296.94

NON-AD VALOREM TAX REVENUE OVERVIEW

Item	Service Program	Florida Dept. of Juvenile Justice		Children Services Council	Department of Elder Affairs	Total B
1	Youth (MOST)			\$90,000.00		\$90,000.00
2	Youth (Afterschool/YF)			\$255,139.00		\$255,139.00
3	Senior Program				\$250,000.00	\$250,000.00
4	CAMP B.R.A.V.E.R.Y. (DJJ)	\$200,000.00				\$200,000.00
Total B		\$200,000.00		\$345,139.00	\$250,000.00	\$795,139.00
Total A&B Sum						\$19,258,435.94

NON-AD VALOREM TAX REVENUE OVERVIEW

Grant Capital Improvement Fund Revenue & Expenditure:

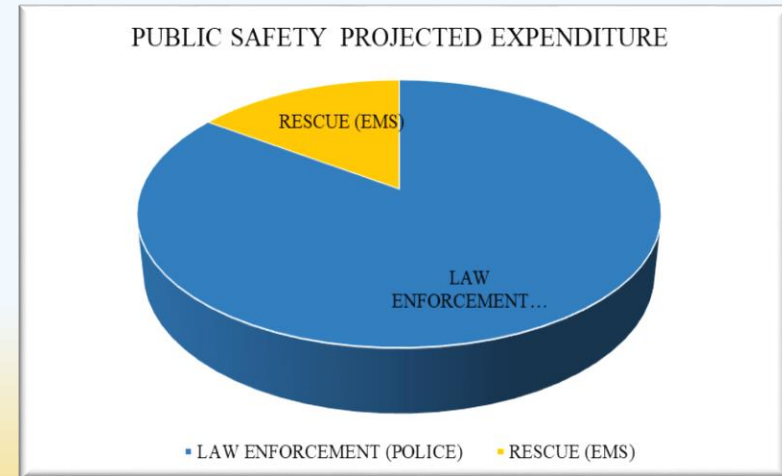
- For FY 2023-24, we have been recommended to receive \$18,463,296.94 in grants for the following twenty-two (22) capital improvement projects:
 - McTyre Park Cultural Facility Development
 - Amphitheater at McTyre Park
 - State Rd. 7 Property Redevelopment
 - Infill Lots Development
 - Safety Program
 - County Line Road Improvement (Design & Construction Phases)
 - Neighborhood Traffic Calming Area “A” (Design & Construction Phases)
 - SW 52nd Ave. Traffic Calming Improvement
 - SW 27th St. & SW 42nd Ave. Intersection Improvement
 - Neighborhood Traffic Calming Area “B” (Design & Construction Phases)
 - Citywide Drainage Improvement
 - State Rd. 7 Pedestrian Lights
 - SW 48th Ave. Roadway Improvement
 - SW 21st St. Improvement
 - Citywide Sidewalk Repair (Phases I & II)
 - SW 36th St. Traffic Calming Improvement (Design & Construction Phases)
 - Neighborhood Traffic Calming Area “C” (Design & Construction Phases)
 - SW 37th Ave. & SW 38th St. Infrastructure Improvement

EXPENDITURE HIGHLIGHTS

Impact of Public Safety on the Budget:

- For the purpose of the explaining this category, public safety's impact to general fund consists of Police and Emergency Management Services (EMS).
- This Public Safety expense represents 41.9% (or \$8,991,917.00) of the General Fund Budget.
- The projected Public Safety Expense is \$609,695.00 (or 7.2%) more than last year's expense.

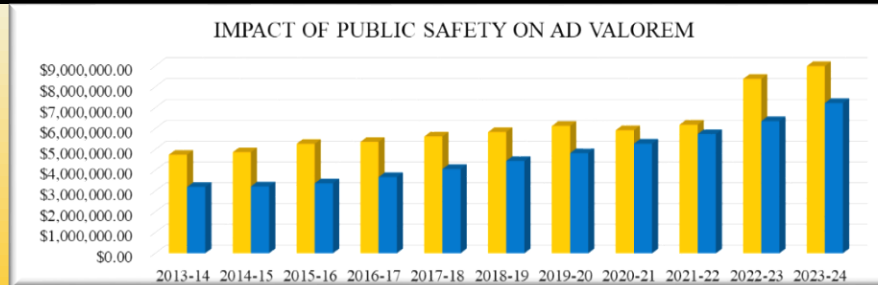
PUBLIC SAFETY ITEMS	PROJECTED EXPENDITURE
LAW ENFORCEMENT (POLICE)	\$7,614,978.00
RESCUE (EMS)	\$1,376,939.00
TOTAL:	\$8,991,917.00



IMPACT OF PUBLIC SAFETY ON AD VALOREM

- The goal is for Public Safety expenditure to be the same amount as Ad Valorem revenue or even better, for Public Safety expenditure to be less than Ad Valorem revenue.
- While most bigger cities use part of their Ad Valorem to fund public safety, the City's public safety expense is 24% (or \$1,767,177.00) more than Ad Valorem.

FISCAL YEAR	POLICE & EMS COST	AD VALOREM TAX PROCEEDS
2013-14	\$4,753,503.00	\$3,196,595.00
2014-15	\$4,874,877.00	\$3,224,027.00
2015-16	\$5,272,669.00	\$3,374,696.00
2016-17	\$5,367,463.00	\$3,672,053.00
2017-18	\$5,624,474.00	\$4,057,685.00
2018-19	\$5,840,117.00	\$4,449,967.00
2019-20	\$6,130,989.00	\$4,825,979.00
2020-21	\$5,927,944.00	\$5,280,605.00
2021-22	\$6,190,555.00	\$5,745,401.00
2022-23	\$8,385,222.00	\$6,362,050.00
2023-24	\$8,991,917.00	\$7,224,740.00



AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS AND PROGRAMS

The For the last couple of fiscal years, we have embraced the additional workload of administering and managing the ARPA projects and programs, in the spirit of providing much needed assistance to households and providing benefits to residents. Some of the projects, services and programs include:

- **Mental Health Initiative**

The City launched the West Park Families Matter Program through Memorial Health Systems (MHS). Comprehensive services are provided to residents (youth and families) exhibiting multiple risk factors to include mental health therapy, substance misuse, family conflict/stress, behavioral issues, financial issues, unemployment/underemployment, and family management problems. The services being provided include parenting skill, solution focused therapy, and mobile case management. We plan to continue the initiative in Fiscal Year 2023-2024.

- **Mitigation & Prevention Program:**

After our Covid-19 Mobile Door-to-Door Vaccine Initiative that helped educate over 4,332 residents and vaccinated 495 people (both residents and non-residents), we continued investing in our vulnerable population (seniors and youth) by purchasing two 15-passenger vans that are being used to provide access to medical and recreational services for our seniors. The vans are also used to assist with transporting our youth to after-school and out-of-school activities. This program also focused on capital investment in our public facilities to meet pandemic and post-pandemic operational needs, including improvement to buildings at both Mary Saunders and McTyre Parks; improvement to technology equipment at all City facilities; and park field rehabilitation.

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS AND PROGRAMS (Cont.)

- **Home Repair & Weatherization Assistance:**

In a continued effort to improve the existing housing stock in the City, the City was able to assist an additional thirty-two (32) households in funding home repairs. In this Fiscal Year, \$91,215.00 has been expended in ARPA funds for minor home repair, for a total of \$121,125.00 so far with combined funding (including \$30,000.00 allocation from the General Fund). Staff will be administering the funded applications during Fiscal Year 2023-2024.

- **Small Business Assistance**

During the past year, ARPA funds were used to assist local businesses that have experienced business-related financial losses during the Covid-19 pandemic. The program assisted ten (10) businesses for a total of \$110,000.00. In addition, in collaboration with SCORE Broward Organization, Entrepreneurial Training Seminars were held to assist aspiring local entrepreneurs. The goal of the initiative is to increase small business development opportunities while assisting with stimulating the economy. In Fiscal Year 2023-2024, we plan to continue partnership with SCORE Broward. We have also collaborated with Broward College, through our “Broward Up” Initiative, to provide Free Small Business Financial Training Seminar & Workshop series. The workshop sessions are intended to assist small businesses in our community on how to:

- Create quarterly financial statements with an emphasis on maintaining monthly statements;
- Use basic financial statements for business decision making;
- Review monthly financial statements to identify trends in your business; and
- Create business reports for grants and other purposes.

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS AND PROGRAMS (Cont.)

- **Investment in the City's Infrastructure**

Funds from ARPA were allocated and used for much needed infrastructure improvements, to include SW 25 Street Complete Street Improvements; SW 40 Avenue & SW 39 Street Traffic Circle Rehabilitation; Mary Saunders Park Athletic Field Improvements; Pavement and Draining Repair at County Line Road; City Sidewalk Repair; Parks Tennis and Basketball Courts Rehabilitation; Mini-Amphitheater Bathroom Design; Pioneer Wall; and County line Road Improvements East of SW 40th Avenue.

AMERICAN RESCUE PLAN ACT PROJECTS/PROGRAMS FUNDING PLAN		
All programs/projects are covered under the ARPA standard allowance, subject to the \$10,000,000 maximum or the total award, whichever is less.		
PROGRAM	ALLOCATION	BALANCE
COVID-19 Mitigation & Prevention	\$ 359,768.00	\$ 881.00
* Vaccination Program (with VISA gift card as COVID relief fund); Support for vulnerable populations to access medical services; Public communication efforts; Capital investments in public facilities to meet pandemic operational needs (adaptations to publ		

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS AND PROGRAMS (Cont.)

AMERICAN RESCUE PLAN ACT PROJECTS/PROGRAMS FUNDING PLAN		
All programs/projects are covered under the ARPA standard allowance, subject to the \$10,000,000 maximum or the total award, whichever is less.		
PROGRAM	ALLOCATION	BALANCE
Behavioral Health Care * Mental Health Treatment; Substance Misuse Treatment; Crisis Intervention; Overdose Prevention; and Outreach to promote access to physical or behavioral health primary care and preventative medicine.	\$ 380,000.00	\$ 170,575.00
Impacts on Households and Individuals (Assistance to Households) * Rent or Mortgage Assistance; Utilities Assistance; Home Repair/ Infill Affordable Housing; Home Repair /Weatherization Assistance; and Internet Access Assistance & Remote Schooling or Afterschool Program Assistance for Children.	\$ 403,435.00	\$ 210,995.00
Assistance to Unemployed Workers * Job training to accelerate rehiring of unemployed workers that lost their job due to COVID-19.	\$ 5,000.00	\$ 5,000.00

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS AND PROGRAMS (Cont.)

AMERICAN RESCUE PLAN ACT PROJECTS/PROGRAMS FUNDING PLAN		
All programs/projects are covered under the ARPA standard allowance, subject to the \$10,000,000 maximum or the total award, whichever is less.		
PROGRAM	ALLOCATION	BALANCE
Assistance to Small Businesses	\$ 115,000.00	\$ 5,000.00
* Grant to mitigate financial hardship such as declines in revenues or impacts of periods of business closure; and Technical assistance, counseling, or other services to assist with business planning needs.		
Investments in Infrastructure	\$ 2,436,591.00	\$ 901,111.00
* Water (Citywide Drainage Improvement; Complete Street Improvement Projects; Mary Saunders Park Field Rehabilitation; & McTyre Park Amphitheater, Pioneer Wall, Countyline Road Rehabilitation, etc.).		
Investments in Infrastructure - Broadband	\$ 14,470.00	\$ 14,470.00
* Broadband (Eligible projects are expected to be designed to deliver, upon proj. completion, service that reliably meets or exceed symmetrical upload & download speeds of 100 Mbps).		

AMERICAN RESCUE PLAN ACT (ARPA) PROJECTS AND PROGRAMS (Cont.)

AMERICAN RESCUE PLAN ACT PROJECTS/PROGRAMS FUNDING PLAN		
All programs/projects are covered under the ARPA standard allowance, subject to the \$10,000,000 maximum or the total award, whichever is less.		
PROGRAM	ALLOCATION	BALANCE
Public Safety (BSO Police Services -Fiscal Year 2023-24)	\$ 3,173,454.00	\$ 1,400,000.00
Public Safety (BSO Police Services - Fiscal Year 2024-25)	\$ 579,141.00	\$ 579,141.00
Employees ARPA Duties Pay (per Resolution 2022-69)	\$ 90,521.00	\$ -
Total	\$ 7,557,380.00	\$ 3,287,173.00

BUDGET HIGHLIGHTS

This budget also provides for the following activities for residents:



Halloween “Spooktacular”
Event



Thanksgiving Turkey
Giveaway Event



Holiday Tree
Lighting Event



Dr. Martin Luther
King, Jr. Event



Toy Giveaway
Event



Mother's Day
Brunch Event



Father's
Day Event



Back To School
Supplies Giveaway
Event

BUDGET HIGHLIGHTS

This budget also provides for the following activities for residents:



Easter Egg Hunt Program



Cheerleading Program



Youth Dance Program



Youth Tennis Program



Youth Bike Safety Event



Youth Basketball Program



Youth Football Program



Youth Council Program

BUDGET HIGHLIGHTS

This budget also provides for the following activities for residents:



Youth After School
Program Elementary
School Level



Youth After School
Program Middle School
Level



Senior Program

BUDGET HIGHLIGHTS

This budget also provides for the following benefits for residents:

Free Services For Residents:

- **Annual College Scholarship Program:** This budget allow for continued funding of the college scholarship program. The scholarship will be used for college tuition, fees, books, room and board, or other educational expenses owed to the school.
- **Paint It Broward Program:** In collaboration with Broward County, we will continue to provide free exterior paint to residents. Our residents are able to request for four-gallon containers of paint, with selection from “off-white”, “terracotta”, “beige”, “turquoise” and “light grey”.
- **Free Fresh Food Distribution:** In collaboration with Feeding South Florida, we plan to continue the free food distribution program. Each month, we plan to distribute boxes of food to residents through our drive thru program.



Youth College Scholarship Program



Paint It Broward Program



Free Fresh Food Distribution Program

BUDGET HIGHLIGHTS

Personnel Cross Training:

- Like all successful small cities, we plan to continue cross training our staff, thus ensuring staff's flexibility to perform multiple functions. Some group training will include Team Building, Customer Service, Strategic Planning, and Diversity Training.



- This budget also allows for across the board cost of living increases of 1.0% for all employees and up to a 3% additional performance / merit increase, for a total of 4.0%.

CONCLUSION

In summary, we recommend adopted millage rate of 8.20 that generates ad valorem tax of \$7,224,740.00, based on 95% of 1 mill, with the following budget values per fund:

No.	FUND	BUDGET
1	General Fund*	\$21,442,150.00
2	Twin Lakes Special Revenue Fund	\$16,435.00
3	Stormwater Special Revenue Fund	\$560,601.00
4	American Rescue Plan Act (ARPA) Fund	\$1,308,032.00
5	Law Enforcement Trust Fund (State)	\$40,000.00
6	Grant Fund (Multiple Sources)**	\$4,644,411.00
7	Transportation Surtax Grant Fund**	\$13,815,334.00
	Total	\$41,826,963.00

*Some ARPA Fund and Social Services Grant are included in this fund.

** Projects funded under these grants will be performed over a period of approximately five years.

THANK YOU
ANY QUESTIONS

