

# City of Greenacres

## 2019 Budget at a Glance



### Table of Contents

Elected Officials	2
Senior Management Team	2
Mission Statement/Goals	2
About Budget at a Glance	2
Budget Summary All Funds	3
Revenue and Taxable Value	4
Expense Summary	5
Government Services/Resident	5
Miscellaneous Stats	5

5800 Melaleuca Lane, Greenacres, FL 33463-3515 <http://greenacresfl.gov>



### **Elected Officials**

Joel Flores, Mayor

John W, Tharp, Councilman, District I

Peter A. Noble, Councilman, District II

Judith Dugo, Councilwoman, District III

Jonathan G. Pearce, Councilman, District IV

Paula Bousquet, Deputy Mayor, Councilwoman, District V

### **Senior Management Team**

Andrea McCue, City Manager

Glen Torcivia, City Attorney

Suzanne Skidmore, Director of Human Resources

James McInnis, Director of Finance

Kara Irwin-Ferris, Planning & Eng. Director

Carlos Cedeño, Director of Public Works

Mark Pure, Fire Rescue Chief

Michele L. Thompson, Director of Leisure Services

Michael Grimm, Director of Building

### ***MISSION***

To continually improve the community's quality of life by providing the best and most cost efficient services and public facilities to City Residents and Businesses.

### ***VALUES***

We are ethical professionals with a high sense of honesty, integrity, and pride in our organization and City. We believe in being fiscally responsible and accountable to residents of our community and being fair, courteous, and respectful to our residents and each other.

### ***GOALS***

Our goals, objectives and programs are strategically planned to help us achieve our mission. In general, the quality of life in our community is measured by factors that contribute to human life such as safety, physical environment, natural environment, social and leisure resources, and good government. In order to continually improve the quality of life in our City, our focus is on achieving the following major strategic goals that make our City a great place to be...

- ◆ Maintain a safe City.
- ◆ Maintain a well-planned, attractive community.
- ◆ Maintain an efficient and effective local government.
- ◆ Maintain a diversity in community life, leisure and recreation

### ***AT A GLANCE***

The City of Greenacres adopted its FY 2019 budget on September 20, 2018 after two public hearings. The adopted budget is prepared according to Generally Accepted Accounting Principles and adopted according to Florida's State Statutes and the Truth in Millage requirements. The City of Greenacres' annual budget is the result of a planning process aligning the spending with the City's Strategic Plan and prioritized core services.

The FY 2019 budget is \$36,517,822 which is \$3,683,125 higher than the FY 2018 budget. This change is related to the increase in law enforcement services contract with PBSO and an increase in fund transfers. The numbers also reflex an increase in the Ad Valorem Tax from 6.0854 to 6.40 mills.

This "Budget at a Glance" document provides an overview of the City's budget. The comprehensive budget document can be viewed in its entirety at:

[https://greenacresfl.gov/sites/default/files/fileattachments/finance/page/40971/2019\\_adopted\\_budget.pdf](https://greenacresfl.gov/sites/default/files/fileattachments/finance/page/40971/2019_adopted_budget.pdf)

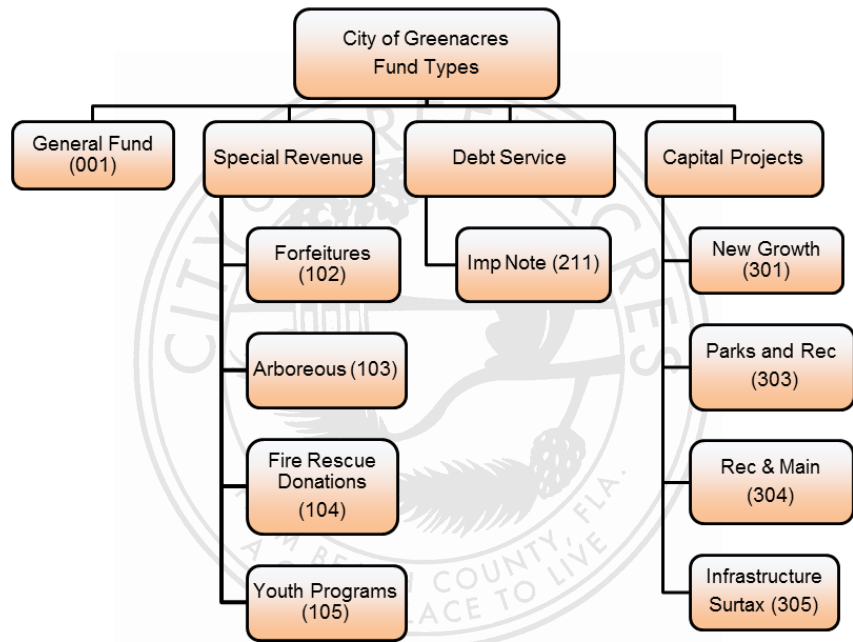




## Funds

The City maintains four governmental fund types: General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

- General fund – the main operating fund which includes personnel and operating costs.
- Special Revenue Funds – funds used to account for activities funded by specific revenue sources. The City has four Special Revenue Funds: Forfeitures – funds generated from law enforcement confiscations; Arboreous – funds designated for tree planting; Fire Rescue Donations – to account for monetary contributions; and Youth Programs – after school child care programs (funded primarily by grants).
- Debt Service Fund- the City currently has one bank note (Public Improvement Note 2004A) outstanding that was issued in 2004 with a term of 20 years at 4.03%. The funds were used to construct the Municipal Complex which includes City Hall & Public Works.
- Capital Projects Funds – improvement projects with values exceeding \$10,000 are budgeted in the Capital Projects Funds. There are four capital improvement funds; new-growth, parks and recreation, reconstruction & maintenance and infrastructure surtax.



## BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
<b>ESTIMATED REVENUES:</b>					
Taxes:					
Millage Per \$1,000					
Ad Valorem Taxes	6.4000				
Utility Service Tax	11,294,282				11,294,282
Other Taxes	3,284,148				3,284,148
Permits and Fees	2,281,969			142,000	2,423,969
Intergovernmental Revenues	2,520,879			25,115	2,545,994
Charges for Services	5,278,320	446,002		4,819,133	10,543,455
Fines and Forfeitures	3,529,530	195,627			3,725,157
Miscellaneous Revenues	101,400				101,400
Interest Earned	242,996	783	7,909	73,683	325,371
Rent and Royalties	366,010			240,000	606,010
Other Miscellaneous Revenues	133,551	12,385			145,936
<b>Total Revenues</b>	<b>\$29,033,085</b>	<b>\$654,797</b>	<b>\$7,909</b>	<b>\$5,299,931</b>	<b>\$34,995,722</b>
<b>Other Financing Sources</b>					
Debt Proceeds					
Interfund Transfers - IN		0	410,000	500,000	910,000
Appropriated use of Fund Balance (increase)	(130,359)	109,887	(14,649)	647,221	612,100
<b>Total Estimated Revenues and Financing Sources</b>	<b>\$28,902,726</b>	<b>\$764,684</b>	<b>\$403,260</b>	<b>\$6,447,152</b>	<b>\$36,517,822</b>
<b>EXPENDITURES, USES AND RESERVES:</b>					
General Government	4,820,960			789,500	5,610,460
Public Safety	18,722,938	117,291		4,032,157	22,872,386
Transportation	1,460,200			549,950	2,010,150
Culture / Recreation	1,700,064	640,393		326,000	2,666,457
Physical Environment	1,288,564	7,000		749,545	2,045,109
Debt Service			403,260		403,260
<b>Total Expenditures</b>	<b>\$27,992,726</b>	<b>\$764,684</b>	<b>\$403,260</b>	<b>\$6,447,152</b>	<b>\$35,607,822</b>
<b>Other Financing Uses</b>					
Interfund Transfers - OUT	910,000			0	910,000
<b>Total Appropriated Expenditures and other Uses</b>	<b>\$28,902,726</b>	<b>\$764,684</b>	<b>\$403,260</b>	<b>\$6,447,152</b>	<b>\$36,517,822</b>

\* Several funds within this fund type are restricted. See Special Revenue Funds for details. Forfeitures Fund revenues are not budgeted per Chapter 932, Florida Statutes, which prohibits budgeting of these revenues.



### General Fund Revenue

- Property taxes account for 38.9% of general fund revenues.
- The City's primary intergovernmental revenue sources are the half-cent sales tax, State Revenue Sharing and Local Option Gas Tax. The FY 2019 budget projects a slight increase in these revenue based on state revenue projections.
- The July 1, 2018 certified taxable values provided by the Property Appraiser's office were \$1,838,261,979. This represents a 9.383% increase or \$154,722,970 over last year's certified taxable value of \$1,683,539,009. The increase included new construction and an increase in the values of existing properties.
- For the FY 2019 budget, the millage rate increased to 6.40 mills. The projected tax revenue for FY 2019 is \$11,294,282 (after discounting and delinquency), or \$1,459,074 more than FY 2018 budgeted ad valorem revenue.

### GENERAL FUND REVENUE CATEGORY SUMMARY

CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
<b>REVENUES</b>				
Ad Valorem*	\$ 8,272,819	\$ 8,999,275	\$ 9,835,208	\$ 11,294,282
Utility Service Taxes	2,818,266	2,904,014	3,009,000	3,284,148
Other Taxes	2,194,556	2,217,326	2,212,969	2,281,969
Permits and Fees	2,710,645	2,708,166	2,432,820	2,520,879
Intergovernmental	4,762,378	4,860,571	4,887,240	5,278,320
Charges For Services	3,368,252	3,428,546	3,583,152	3,529,530
Fines & Forfeitures	91,630	118,523	90,900	101,400
Interest Income	130,254	74,475	97,951	242,996
Rent and Royalties	290,520	301,853	376,596	366,010
Miscellaneous Income	184,839	137,918	132,050	133,551
Interfund Transfers	1,000,000	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 25,824,159</b>	<b>\$ 25,750,667</b>	<b>\$ 26,657,886</b>	<b>\$ 29,033,085</b>

\*Includes Delinquent Property Taxes

### TAXABLE VALUE AND MILLAGE RATE

#### FISCAL YEAR

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<b>Taxable Value (billions)</b>	\$1.181	\$1.280	\$1.401	\$1.526	\$1.683	\$1.830
<b>% Change in Taxable Value</b>	3.92%	7.88%	9.87%	9.06%	10.26%	9.19%
<b>Millage Rate</b>	5.4284	5.4284	6.0854	6.0854	6.0854	6.4000
<b>Property Tax Revenue Generated (millions)</b>	\$6.2	\$6.6	\$8.2	\$8.9	\$9.8	\$11.2



## General Fund Expenditures

In the Expenditures Section of the budget, the following are the more significant changes:

Salary and Benefits represent approximately 46.4% of the expenditures in the general fund. This increase was attributed to fully burden positions budgeted and filled the last half of FY 2018.

Operating Expenses for FY 2019 budget are \$538,570 higher than the FY 2018 budget. This change is mainly due to an increase in the Palm Beach County Sheriff's contract for Police Protective Services.

## Miscellaneous Stats

Date of Incorporation: 1926

Area: 5.85 square miles (central Palm Beach County, FL)

Population: 39,568

Center Lane miles: Approx. 23.37

Municipal Employees:  
134 Full-time 40 Part-time

Per Capita Tax: \$280.36

Housing Units: 17,296

## GENERAL FUND EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
<b>EXPENDITURES</b>				
Personnel Services	\$ 13,648,072	\$ 11,657,011	\$ 12,736,919	\$ 13,422,677
Operating Expenses	8,566,105	11,693,016	12,169,496	12,708,066
Capital Outlay	41,416	26,750	35,450	9,000
Grants And Aids	7,500	7,500	7,500	7,500
Solid Waste Collection	1,186,250	1,357,524	1,236,000	1,288,564
Insurance	382,440	381,853	333,924	366,611
Interfund Transfers	4,293,381	1,430,000	20,000	910,000
Contingency	0	1,305	100,000	100,000
Other Obligations	122,504	81,048	90,308	90,308
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,247,668</b>	<b>\$ 26,636,007</b>	<b>\$ 26,729,597</b>	<b>\$ 28,902,726</b>

## 2017 Government Services Cost Per Resident



Cost per resident, total annual expenditures for government services and fire M&O divided by city population. Figures based on 2017 Comprehensive Annual Financial Report.