



# CITY OF GREENACRES



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## **Elected Officials**

Joel Flores, Mayor

John Tharp, Councilman, District I

Peter A. Noble, Councilman, District II

Judith Dugo, Councilwoman, District III

Jonathan G. Pearce, Councilman, District IV

Paula Bousquet, Councilwoman, District V

## **Senior Management Team**

Andrea McCue, City Manager

Glen Torcivia, City Attorney

Suzanne Skidmore, Director of Human Resources

Teri Lea Beiriger, Acting Director of Finance

Kara Irwin-Ferris, Planning & Engineering Director

Carlos Cedeño, Director of Public Works

Mark Pure, Fire Rescue Chief

Michele L. Thompson, Director of Community and Recreation 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 2020 budget on September 19, 2019 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 2020 budget is \$37,511,625 which is \$993,803 higher than the FY 2019 budget. This change is related to the increase in the law enforcement services contract with PBSO. The Ad Valorem Tax stayed the same 6.40 mills.

This "Budget at a Glance" document provides an overview of the City's budget.

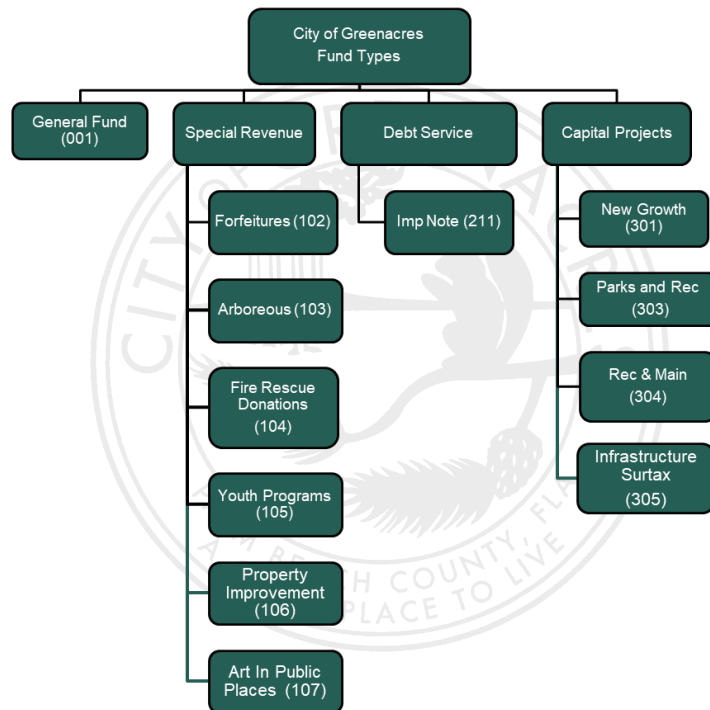




## Funds

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). Two new funds were added in 2020: Property Improvement and Art in Public Places.
- 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	12,117,534				12,117,534
Utility Service Tax	3,025,165				3,025,165
Other Taxes	2,211,004			140,000	2,351,004
Permits and Fees	2,567,875			19,642	2,587,517
Intergovernmental Revenues	5,470,120	435,410		4,434,269	10,339,799
Charges for Services	4,740,682	185,953			4,926,635
Fines and Forfeitures	113,400				113,400
Miscellaneous Revenues					
Interest Earned	305,050	829	7,000	128,237	441,116
Rent and Royalties	377,961			291,841	669,802
Other Miscellaneous Revenues	95,200	7,135			102,335
Total Revenues	\$31,023,991	\$629,327	\$7,000	\$5,013,989	\$36,674,307
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		70,000	410,000	250,000	730,000
Appropriated use of Fund Balance (increase)	(76,926)	75,593	(13,740)	122,391	107,318
Total Estimated Revenues and Financing Sources	\$30,947,065	\$774,920	\$403,260	\$5,386,380	\$37,511,625
<b>EXPENDITURES, USES AND RESERVES:</b>					
General Government	5,515,101			416,000	5,931,101
Public Safety	19,545,004	74,914		3,145,726	22,765,644
Transportation	1,499,077			423,000	1,922,077
Culture / Recreation	1,682,383	693,006		187,500	2,562,889
Physical Environment	1,975,500	7,000		1,214,154	3,196,654
Debt Service			403,260		403,260
Total Expenditures	\$30,217,065	\$774,920	\$403,260	\$5,386,380	\$36,781,625
Other Financing Uses					
Interfund Transfers - OUT	730,000			0	730,000
Total Appropriated Expenditures and other Uses	\$30,947,065	\$774,920	\$403,260	\$5,386,380	\$37,511,625

\* 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 39.1% 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 2020 budget projects a slight increase in these revenue based on state revenue projections.
- The July 1, 2019 certified taxable values provided by the Property Appraiser's office were \$1,972,254,912. This represents a 9.19% increase or \$154,722,970 over last year's certified taxable value of \$1,838,261,979. The increase included new construction and an increase in the values of existing properties.
- For the FY 2020 budget, the millage rate stayed the same at 6.40 mills. The projected tax revenue for FY 2020 is \$12,117,534 (after discounting and delinquency), or \$823,252 more than FY 2019 budgeted ad valorem revenue.

## GENERAL FUND REVENUE CATEGORY SUMMARY

CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
<b>REVENUES</b>				
Ad Valorem*	\$ 8,999,275	\$ 9,866,149	\$ 11,294,282	\$ 12,117,534
Utility Service Taxes	2,904,014	3,004,055	3,284,148	3,025,165
Other Taxes	2,217,326	2,286,275	2,281,969	2,211,004
Permits and Fees	2,708,165	2,627,786	2,520,879	2,567,875
Intergovernmental	4,860,571	5,049,679	5,278,320	5,470,120
Charges For Services	3,428,546	3,424,136	3,529,532	4,740,682
Fines & Forfeitures	118,523	111,778	101,400	113,400
Interest Income	74,474	188,401	242,994	305,050
Rent and Royalties	301,853	343,500	366,010	377,961
Miscellaneous Income	137,918	149,293	133,551	95,200
<b>TOTAL REVENUE</b>	<b>\$ 25,750,665</b>	<b>\$ 27,051,052</b>	<b>\$ 29,033,085</b>	<b>\$ 31,023,991</b>

\*Includes Delinquent Property Taxes

## TAXABLE VALUE AND MILLAGE RATE FISCAL YEAR

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Taxable Value (billions)	\$1.280	\$1.401	\$1.526	\$1.683	\$1.838	\$1.972
% Change in Taxable Value	8.37%	9.45%	8.98%	10.26%	9.19%	7.29%
Millage Rate	5.4284	6.0854	6.0854	6.0854	6.4000	6.4000
Property Tax Revenue Generated (millions)	\$6.9	\$8.5	\$9.3	\$10.2	\$11.8	\$12.6



## General Fund Expenditures

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

Salary and Benefits represent approximately 46.8% of the expenditures in the general fund. This increase was attributed to a slight increase in head count.

Operating Expenses for FY 2020 budget are \$193,256 higher than the FY 2019 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: 39,813 2019 (BEBR)

Center Lane miles: Approx. 23.37

Municipal Employees:  
140 Full-time 37 Part-time

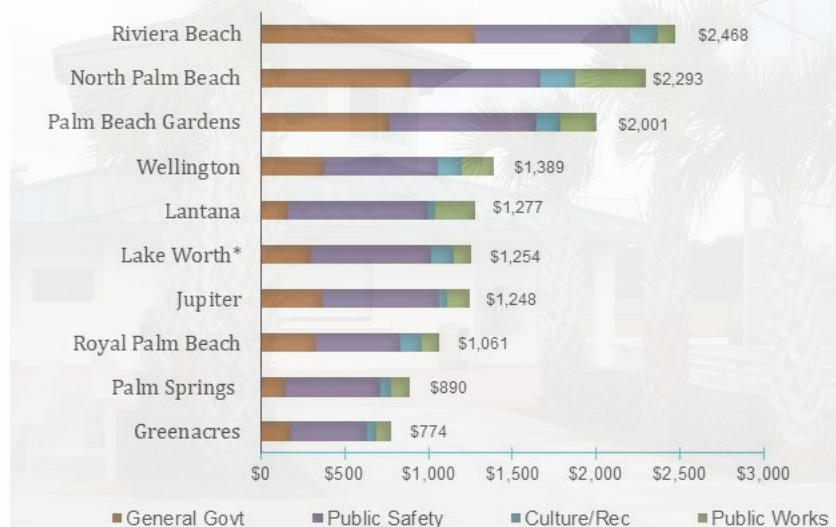
Per Capita Tax: \$321.45

Housing Units: 17,353

## GENERAL FUND EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
<b>EXPENDITURES</b>				
Personnel Services	\$ 11,657,006	\$ 12,592,517	\$ 13,422,677	\$ 14,481,221
Operating Expenses	2,368,227	2,424,792	2,743,702	2,979,694
Palm Beach Sheriff's Office (PBSO)	9,324,787	9,608,248	9,964,364	10,169,449
Capital Outlay	26,750	111,049	9,000	40,200
Grants And Aids	7,500	7,500	7,500	27,500
Solid Waste Collection	1,357,524	1,305,708	1,288,564	1,975,500
Insurance	381,853	377,454	366,611	343,736
Interfund Transfers	1,430,000	110,000	910,000	730,000
Contingency	1,305	0	100,000	109,457
Other Obligations	81,048	114,716	90,308	90,308

## 2018 Government Services Cost Per Resident



Cost per resident: Total annual expenditures for government services and Fire MSTU divided by city population. Figures based on 2018 Comprehensive Annual Financial Report.

\* Lake Worth Bch's number are for 2017