

City of Coral Springs Fiscal Year 2008 Budget Public Hearing

September 14, 2007



Timeline

January	Budget Preparation Began
March 27	Strategic Planning Workshop I
April 17	Strategic Planning Workshop II
May 22	Property Tax Reform Workshop
July 17	Business Plan I
July 24	Business Plan II
Sept 14	Budget Hearing I

Activities to Inform Citizens

CityTV

- Broadcast of Business Planning Workshops and Commission Meetings
- City Manager's message on tax reform (10 minute video)
- Slides on meeting times, and website referrals

CityWeb

- Rumor control entries
- Article on tax reform ("Tax Reform and the City of Coral Springs' Budget")
- CityHelpDesk solicited input
- Posted proposed Business Plan
- Press releases in media center
- Streaming video of CityTV
- Video-on-Demand of Mike's message on tax reform

Internal Communication

- City Manager's letters to staff on tax reform (for both personal use and to answer constituent's questions)
- Access to news articles, media center, streaming video

Recommended Changes to the Business Plan

Expect \$475,000 savings from property/casualty insurance.

Recommend using,

1. \$75,000 to restore middle-school crossing guards
2. \$400,000 to close revenue gap to prevent further GF cuts

Address Revenue Gap in Following Areas

Affected Revenues	Reduce Estimate By
½ Cent Sales Tax	\$175,000
Shared Revenues	\$150,000
Electric Franchise Fee	\$50,000
Electric Utility Service Tax	\$25,000

Cost Cutting Measure Highlights for FY 2008

Eliminate 29.5 FTEs (10.5 full-time vacant positions; equivalent of 19 part-time positions)	\$1,200,000
Employee health plan modifications	\$700,000
Eliminate Fire Fund Operating Subsidy	\$500,000
Eliminate City support for West Atlantic Library	\$313,000
Adjustments to Fleet Replacement Program (e.g., pricing, useful life)	\$250,000
Reduce non-departmental spending	\$220,000

FY 2008 Non-Departmental Spending Reductions

Spending cuts recommended by staff

	Reduced By:
Financial Services Advisor	\$5,000
Bank Charges	\$16,500
Custodian Fees	\$7,000
Citizen Survey	\$25,000
Instant Employee Recognition	\$20,000
TQM Services	\$35,500
Other Contractual Services	\$55,000
Center for the Arts Rentals	\$5,000
Sign Ordinance Initiative	\$30,000
Market Adjustments	\$46,946
Sub-Total	\$245,946

Offset by increase in CRA Assessment	(\$95,922)
Hurricane Preparedness	(\$4,400)

Total **\$145,624**

Spending cuts adopted by the City Commission

	Reduced By:
Multi-Cultural Board	\$10,000
Youth & Family Grants	\$15,000
Sports Event Grants	\$15,000
Community Chest	\$10,000
School Nurse Program	\$12,500
4th of July	\$12,500
Total	\$75,000

Total Reduction in Non-Departmental Spending	= \$220,624
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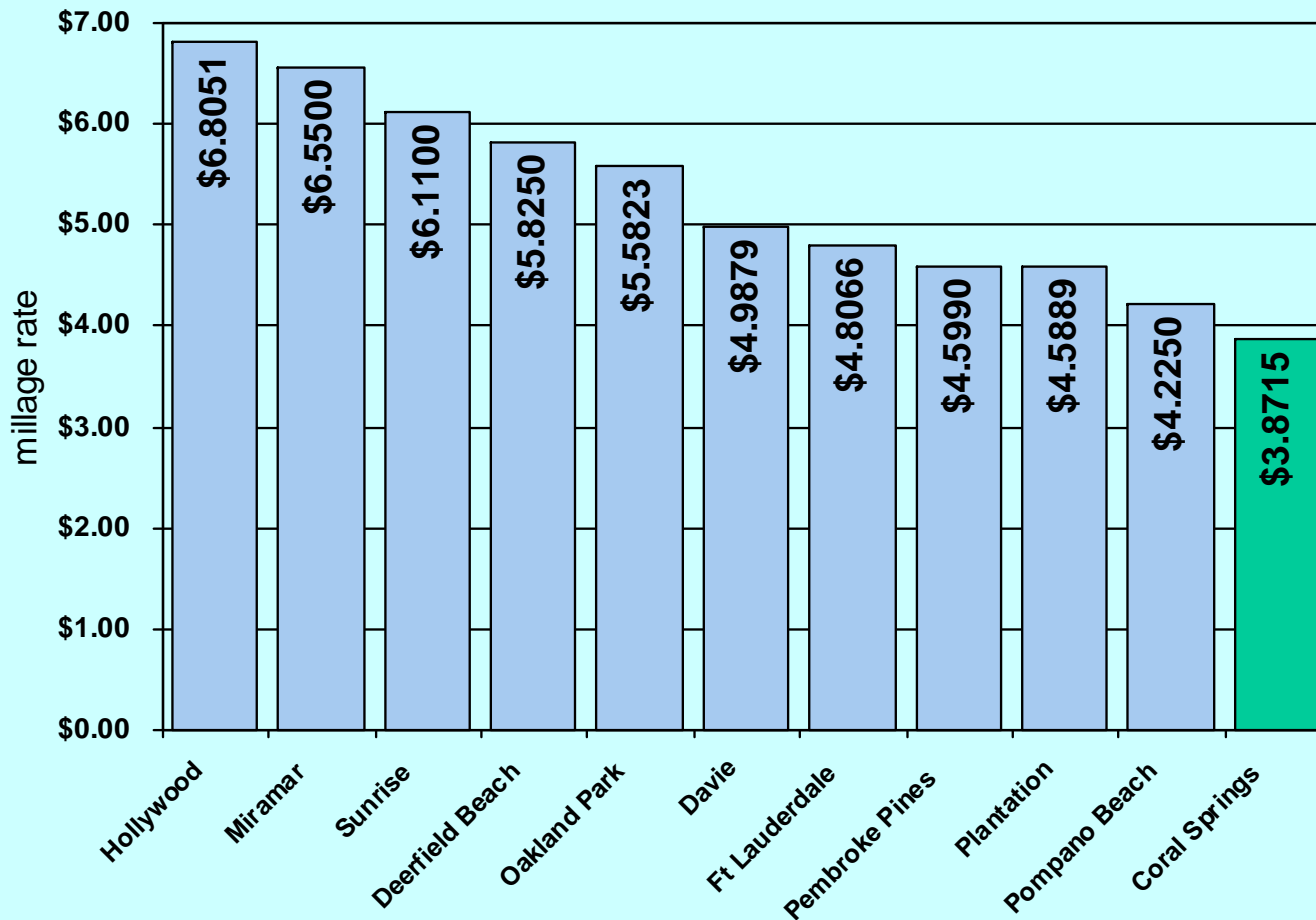
Cost Cutting Measure Highlights for FY 2008

Renegotiate PFM and Museum subsidy	\$140,000
Reduce overtime (all GF departments)	\$100,000
Private funding for Baldrige application and site visit	\$50,000
Reduce mowing frequency in parks and medians	\$40,000
Miscellaneous Cuts throughout GF	\$120,000
Total	\$3,633,000

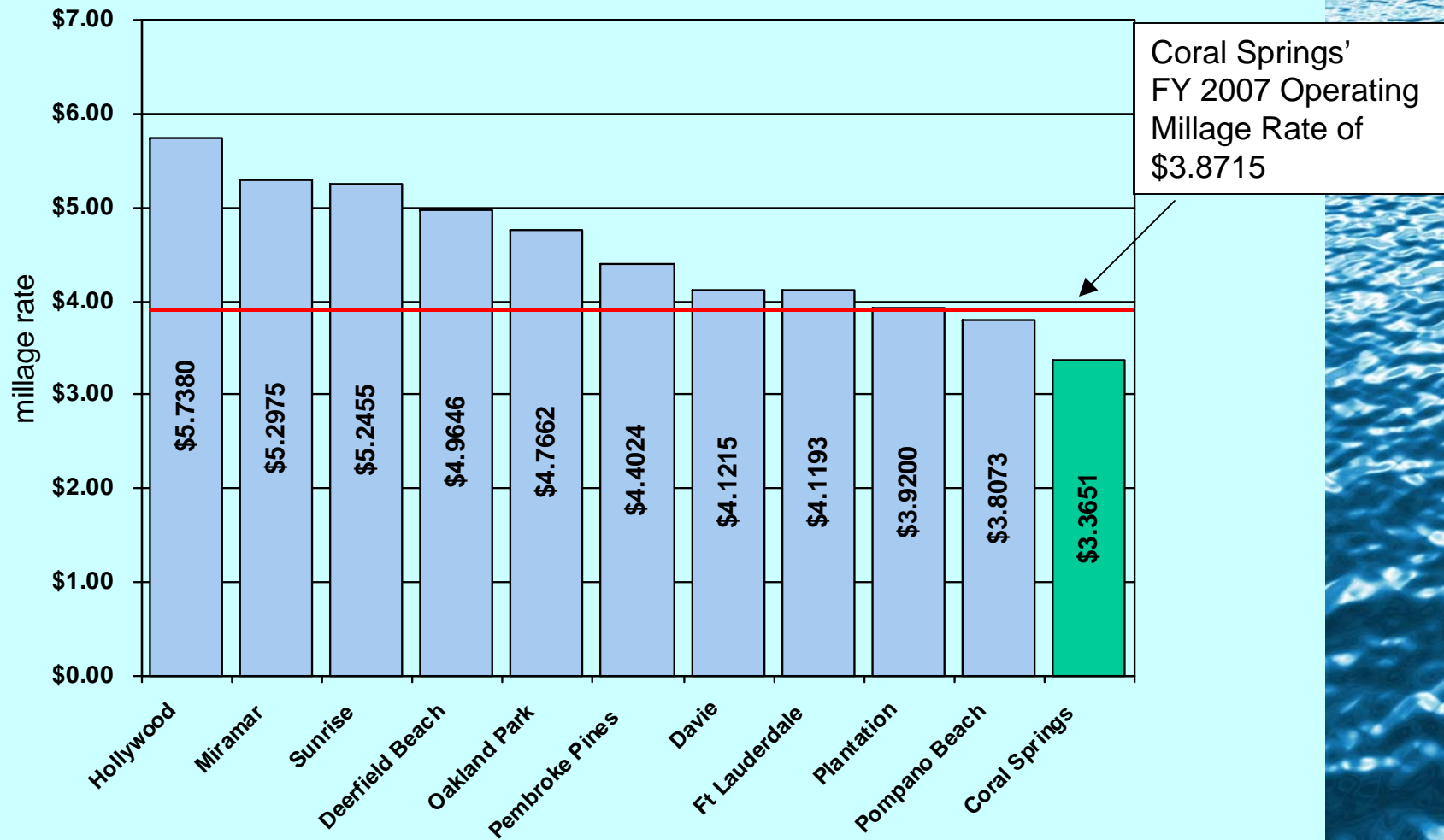
Breakdown of Additional Miscellaneous GF Cuts

Reduce promotional activities/advertising	\$40,000
Relocate Victim Advocate Center	\$25,000
Volunteers conduct CERT training	\$20,000
Reduce hours at community pools during off-season	\$15,000
Eliminate Santa in the Park & Easter Egg Roll	\$10,000
Revise Family Concert series	\$5,000
Reduce # of Citizen Police Academy classes	\$5,000
Total	\$120,000

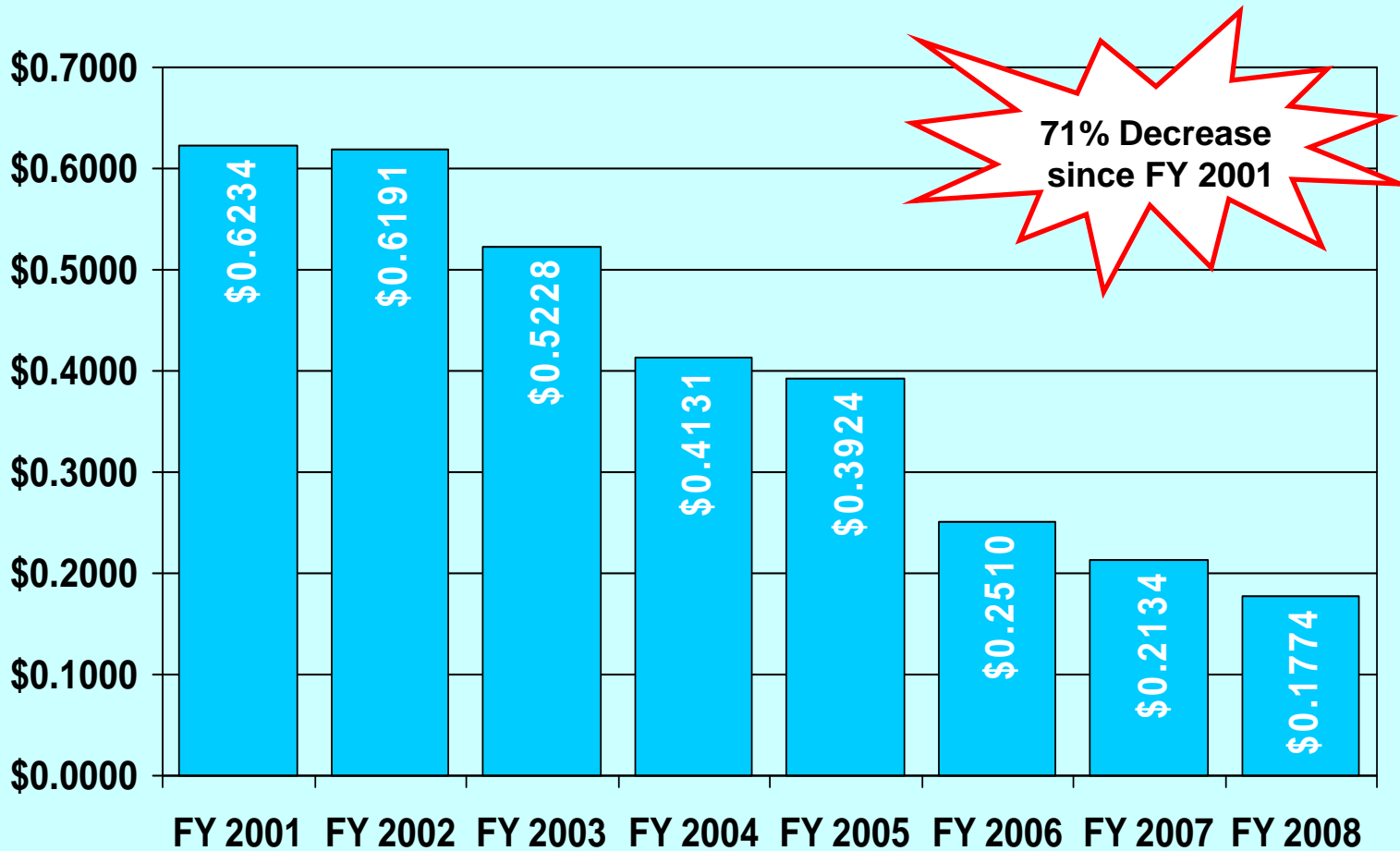
FY 2007 Operating Millage Rate Comparison



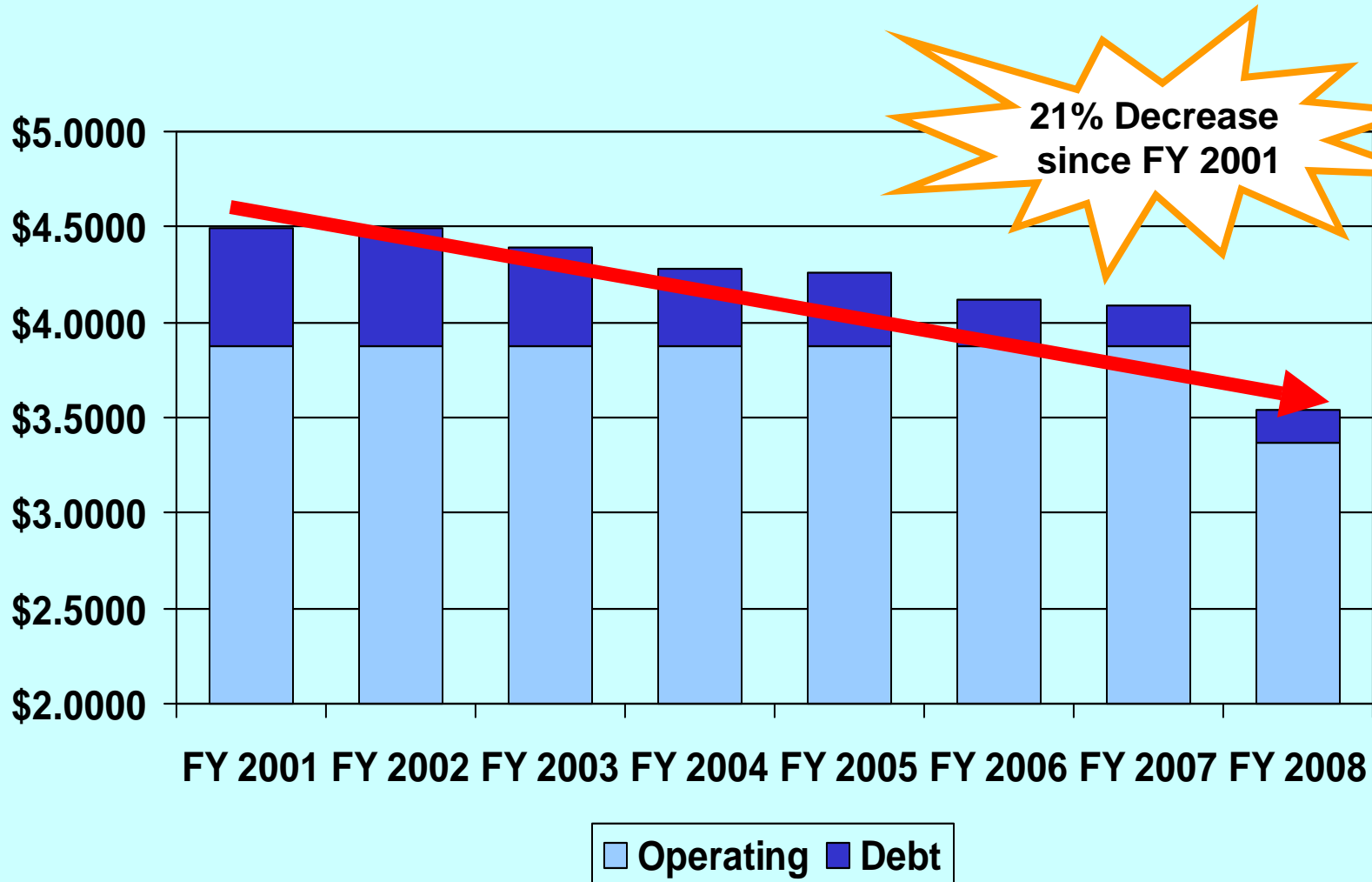
FY 2008 Operating Millage Rate Comparison



Decline in Debt Service Millage Rate



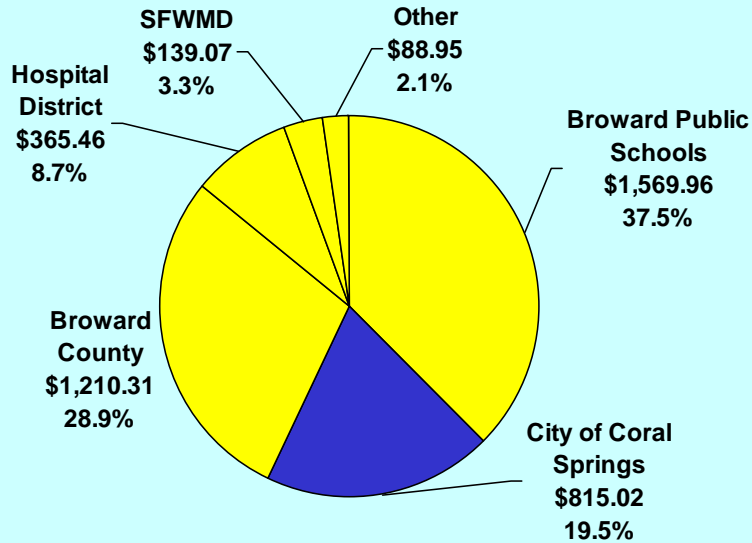
Combined Millage Rate Trend



Change in Tax Allocation

Single Family Home - Fiscal Year 2007

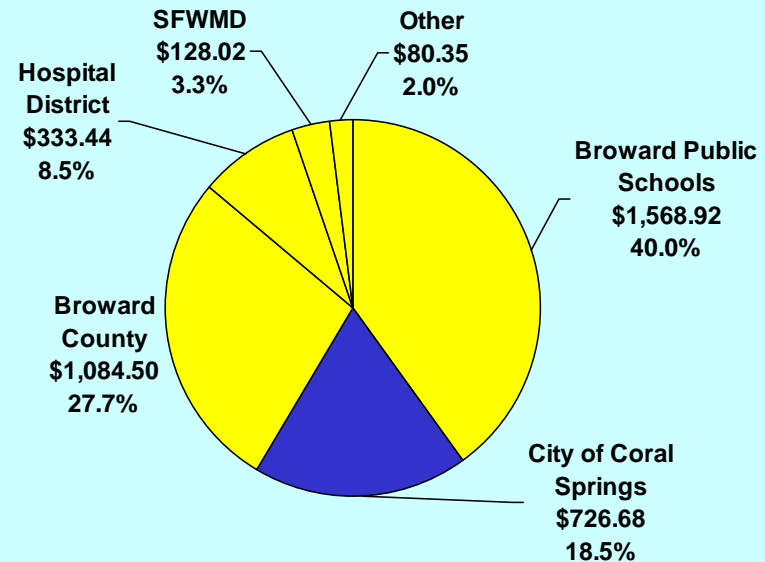
Assessed Value \$224,520—Taxable Value \$199,520



Total Ad Valorem Tax = \$4,188.76

Single Family Home - Fiscal Year 2008

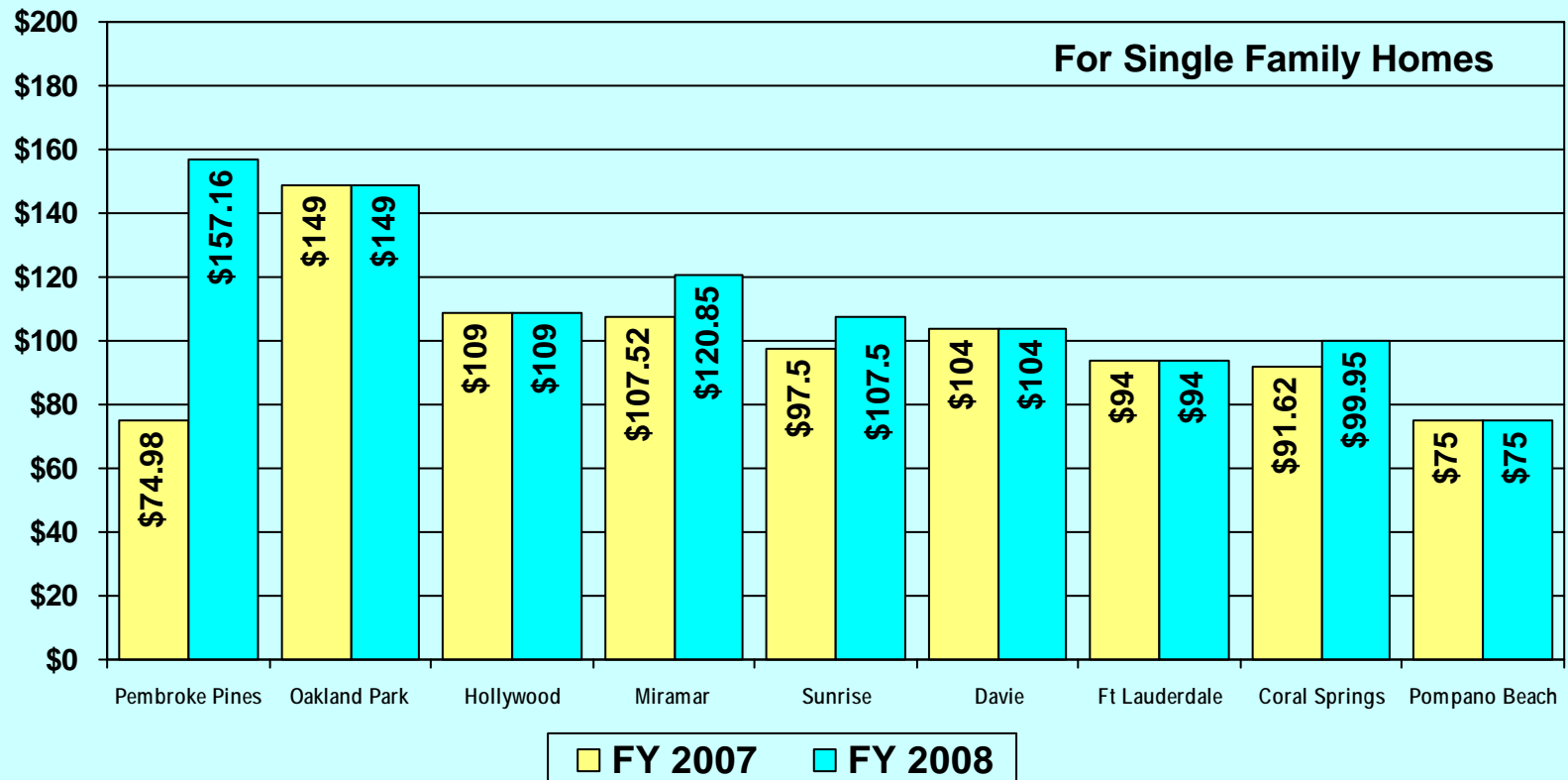
Assessed Value \$230,133—Taxable Value \$205,133



Decrease of \$266.84

Total Ad Valorem Tax = \$3,921.92

FY 2008 Fire Assessment Fees



Fire Assessment Fees Per Use Category

Property Use Category	FY 2007 Rate	FY 2008 Rate	Unit
Single-Family Residential	\$91.62	\$99.95	Per dwelling
Multi-Family Residential	\$107.26	\$121.88	Per dwelling
Commercial	\$15.79	\$16.45	Per 100 Sq Ft (up to 400,000 sq ft)
Industrial - Warehouse	\$2.32	\$2.50	Per 100 Sq Ft (up to 400,000 sq ft)
Institutional	\$17.67	\$21.03	Per 100 Sq Ft (up to 400,000 sq ft)

Effect on Average Homesteaded Homeowner

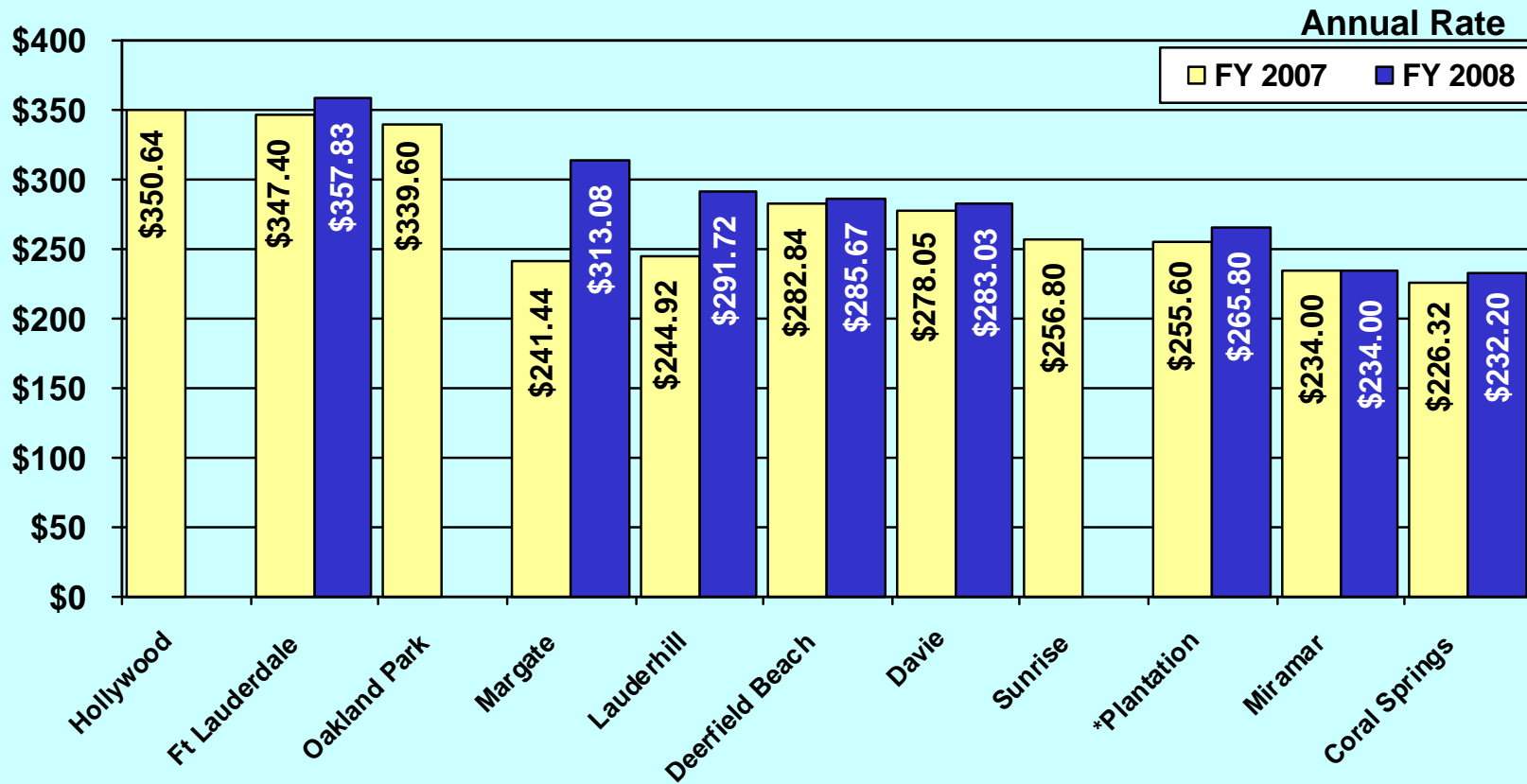
City of Coral Springs	2007 (Assessed Value = \$224,520)	2008 (Assessed Value = \$230,133)	Difference
Ad Valorem Tax	\$772.44	\$690.29	-\$82.15
Debt Service	\$42.48	\$36.39	-\$6.09
Fire Assessment	\$91.62	\$99.95	\$8.33
Total Coral Springs Tax & Fire Assessment	\$906.54	\$826.63	-\$79.91

Based on a 2007 average Coral Springs home "Save our Homes" value of \$224,520, assuming a 2.5% increase in assessed value in 2008.

Residential Single Family Solid Waste Assessment

	FY 2007 Actual	FY 2008 Proposed	Rate Increase	% Increase
Rate	\$226.32	\$232.20	\$5.88	2.6%

Broward Cities Solid Waste Rate Comparison



* Cost based on average usage of ten bags per month.

Solid Waste Service Levels

- 104 regular garbage pick ups
- 104 bulk unlimited trash collections
- Coral Springs is the only city in the Interlocal agreement with Broward County to provide side yard collections two times per week at no extra charge
- Recycling pick ups 52 times a year
- Transfer station service is provided to Coral Springs residents at no charge

Additional Information

Non-Departmental Detail

	FY 2007 Adopted Budget	FY 2008 Proposed Budget	\$ Change	% Change
Non-Departmental Expenditures				
<i>Unemployment</i>	\$27,500	\$27,500	\$0	0.00%
<i>Financial</i>				
Financial Services Advisor	20,000	15,000	(5,000)	-25.00%
Bank Charges	20,000	3,500	(16,500)	-82.50%
Credit Card Charges	38,000	38,000	0	0.00%
Accounting & Auditing	52,000	52,000	0	0.00%
Investment Management Fees	60,000	60,000	0	0.00%
Custodian Fees	25,000	18,000	(7,000)	-28.00%
CRA Assessments	67,710	163,632	95,922	141.67%
<i>Quality Program</i>				
Citizen Survey	45,000	20,000	(25,000)	-55.56%
Instant Employee Recognition	45,000	25,000	(20,000)	-44.44%
TQM Services	53,500	18,000	(35,500)	-66.36%
<i>Miscellaneous Cross-Departmental Expenses</i>				
Other Contractual Services	155,000	100,000	(55,000)	-35.48%
Festival of the Arts	10,000	10,000	0	0.00%
Lobbyist	45,000	45,000	0	0.00%
Courier	1,200	1,200	0	0.00%
Center for the Arts Rentals	20,000	15,000	(5,000)	-25.00%
Hurricane Preparedness (Safety)	10,600	15,000	4,400	41.51%
Special Event Banner Printing	10,000	10,000	0	0.00%
<i>Special Projects</i>				
University Partnerships	17,300	17,300	0	0.00%
Sign Ordinance Initiative	30,000	0	(30,000)	-100.00%
AIR Program	20,000	20,000	0	0.00%
<i>Market Adjustment</i>	46,946	0	(46,946)	-100.00%
Sub-total	\$819,756	\$674,132	(\$145,624)	-17.76%

Non-Departmental Detail (cont.)

	FY 2007 Adopted Budget	FY 2008 Proposed Budget	\$ Change	% Change
Non-Departmental Expenditures				
<i>Boards & Advisory Committees</i>				
Boards & Commissions Expense	\$35,000	\$35,000	\$0	0.00%
Accessibility Issues (Disability)	2,500	2,500	0	0.00%
Historical Advisory Committee	37,000	37,000	0	0.00%
Sports Commission	2,500	2,500	0	0.00%
Multi-Cultural Board	45,000	35,000	(10,000)	-22.22%
Martin Luther King, Jr. Day Celebration	15,000	15,000	0	0.00%
International Partnerships	5,000	5,000	0	0.00%
<i>Grants</i>			0	
Youth & Family Grants	50,000	35,000	(15,000)	-30.00%
Special Events Grants	25,000	25,000	0	0.00%
Sports Event Grants	40,000	25,000	(15,000)	-37.50%
Community Chest	60,000	50,000	(10,000)	-16.67%
School Nurse	25,000	12,500	(12,500)	-50.00%
<i>Events</i>			0	
Holiday Parade	20,000	20,000	0	0.00%
4th of July	40,000	27,500	(12,500)	-31.25%
Sponsorships	10,000	10,000	0	0.00%
Sub-total	\$412,000	\$337,000	(\$75,000)	-18.20%