

CITY OF BOCA RATON
FY 2010 - 11
BUDGET WORKSHOP
AUGUST 9, 2010



Susan Whelchel

Mayor

Susan Haynie

Deputy Mayor

Anthony Majhess

Council Member

Michael Mullaugh

Council Member

Constance J. Scott

Council Member

Leif J. Ahnell

City Manager



City of Boca Raton Guiding Principles

- Financially Sound City Government
- Strong Partnership with our Stakeholders
- Sustainable City
- World Class Municipal Services



City of Boca Raton Policy Agenda Priorities for FY 2010-11

Top Priority

- Budget Direction: Services, Investments and Tax Rate/Fees
- Economic Development Strategy and Funding
- Annexation: Decisions
- Hospital – Medical School Strategy and Team



City of Boca Raton Policy Agenda Priorities for FY 2010-11

High Priority

- Comprehensive Plan: Update
- Amphitheater: Direction
- Downtown Pattern Book: Completion, Adoption
- Funding Strategy for CRA, Downtown Events and Projects
- Charter Schools Feasibility and Direction
- APOC Overlay District and Regulations



City of Boca Raton Proposed Budget FY 2010-11

- City of Boca Raton proposed tax rate is 3.6922
- Property Value decreased by 6.81% or \$1,210,951,533 from last year
- No increase in property tax revenues
- Reduced Operating Expenses

FY 2010/11	\$ 7,790,000
FY 2008 - 2010	11,786,800
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4 Year Total	\$19,576,800



City of Boca Raton

Millage and Property Tax Comparison FY 2009-10 and FY 2010-11

The recommended FY 2010-11 total millage rate is **3.6922** mills per \$1,000, which is **10.51%** greater than FY 2009-10. A home with a taxable value of \$300,000 in the City of Boca Raton will pay **\$1,107.66** in ad valorem taxes.

	FY 2009-10		FY 2010-11		CHANGE		
	Millage	Tax	Millage	Tax	Millage	Tax	Percent
Operating	3.0200	906.00	3.3063	991.89	0.2863	85.89	9.48%
Debt Service	0.3211	96.33	0.3859	115.77	0.0648	19.44	20.18%
Total Millage Rate	3.3411	\$ 1,002.33	3.6922	\$ 1,107.66	0.3511	105.33	10.51%

The average homeowner will pay the same amount of property taxes to the City as last year as a result of the decline in assessed value and the operating millage rolled-back tax rate. The increase in the debt service tax rate provides for the construction of a new downtown library.



CITY OF BOCA RATON

General Fund Proposed Budget for 2011

General Fund

Approved Operating Budget 2009-10		\$116,323,100
Cost increase to provide same level of service for FY 2010-11	6,578,900	
New Programs:		
Downtown Events	1,125,500	
Amphitheater	759,400	
Total Operating before Reductions		<u>124,786,900</u>
Reductions:		
Programs & Operations	(5,135,700)	
Personnel Reductions	<u>(2,654,300)</u>	
Total Reductions	(7,790,000)	
Proposed Operating Budget FY 2010-11		<u>\$116,996,900</u>
Net Change in General Fund operating costs		<u><u>\$673,800</u></u>



City of Boca Raton

General Fund Operating Costs

<u>Category of Expense</u>	<u>Increase (decrease) from Prior Year</u>
New Programs –Amphitheater and Downtown Events	1,884,900
Police Salaries and Benefits	(806,000)
Police Pension	788,500
Fire Salaries and Benefits	197,900
Fire Pension	1,332,100
General Employees Salaries and Benefits	(1,822,600)
Health Insurance	936,400
Training, Tuition & Education	(292,300)
Property Insurance	(141,100)
Electricity	(93,800)
Information Technology Charges	(167,300)
Other Professional Services	(85,600)
Supplies & Printing	(172,300)
Payment to Community Redevelopment Agency	201,000
Capital Purchases	(370,100)
Vehicle Cost & Maintenance	(715,900)
Total Increase in Operating Costs	\$673,800



City of Boca Raton

General Fund Operating Costs

The FY 2010-11 proposed budget includes: elimination of 35 full-time positions (includes 18 vacant positions from retirements and reorganizations and 17 positions that are currently filled).

The eliminated positions are summarized below:

- City Managers Office –4 Positions
- Financial Services – 1 Position
- Development Services – 7 Positions
- Police Services – 1 Position
- Fire-Rescue Services – 2 Positions
- Municipal Services – 2 Positions
- Recreation Services – 11 Positions
- Beautification - 1 Position
- Beach & Park District – 5 Positions
- Utility Services – 1 Position

In addition, the proposed budget includes the elimination of 14 part-time positions



City of Boca Raton

General Fund Operating Costs

A total of 5 new positions were created related to the new programs mentioned above:

- **Amphitheater and Downtown Events**
 - Cultural Facilities Manager
 - Assistant to Cultural Facilities Manager
 - Administrative Assistant
 - Trades Assistant
- **Economic Development**
 - Economic Development Director



City of Boca Raton

What's New for FY 2010-11

New Programs

- General Fund

- Downtown Events

\$1,125,500

- Amphitheater

759,400

\$1,884,900

- Special Revenue Funds

- Economic Development

\$4,085,200

Total New Programs (Cost):

\$5,970,100



City of Boca Raton Proposed Budget for 2011

Budget Direction

■ Sanitation - increased fee proposed:



- \$10.00 to \$15.00 single family per month
- \$5.74 to \$8.61 multi family per month

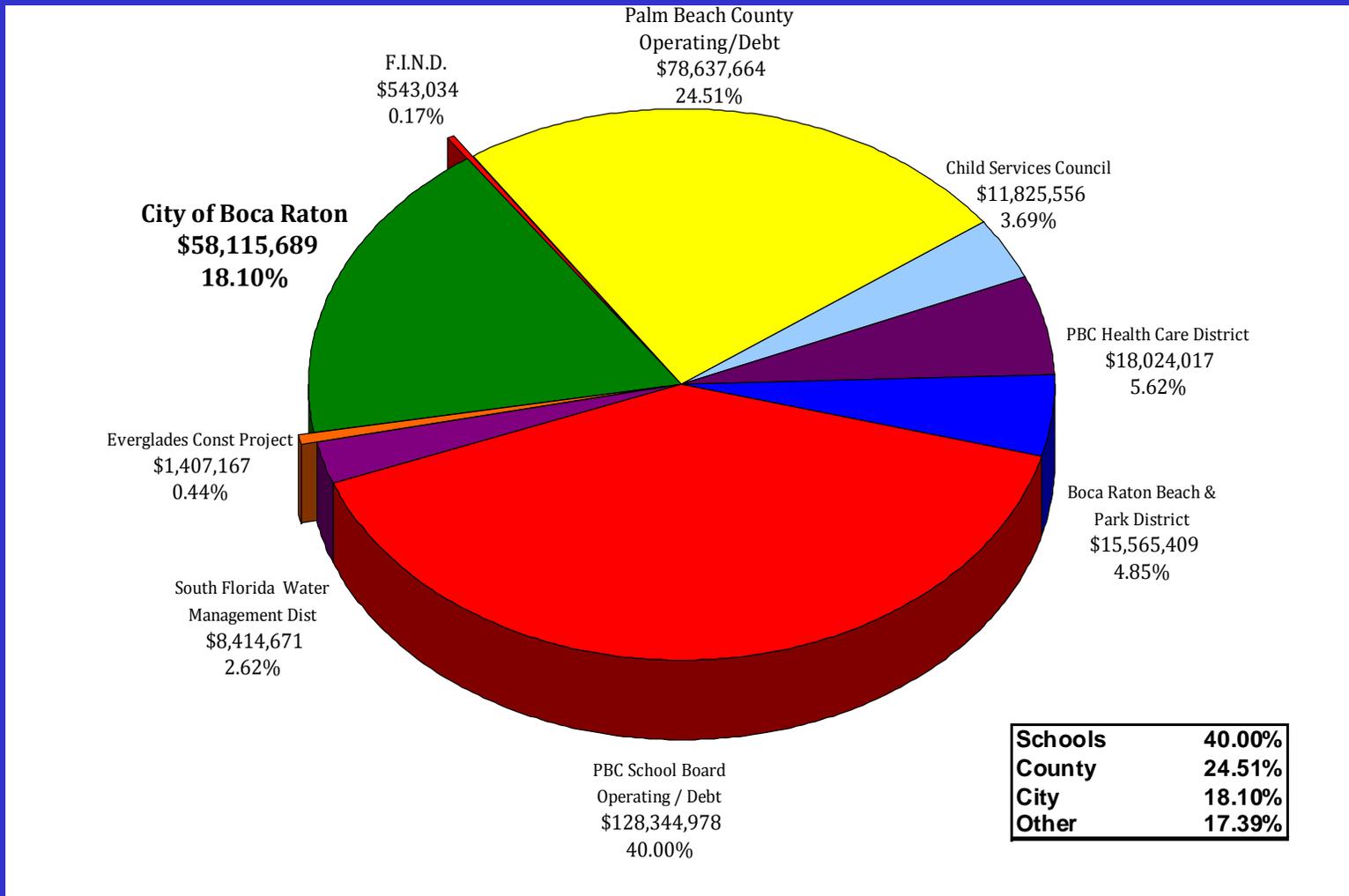
■ Fire Assessment - increased fee proposed:



- Residential rate \$60 per year vs. \$40



Your Property Tax Bill by Taxing Authority



**Total Boca Raton Taxes Paid to All Agencies
\$320,878,185**



City of Boca Raton Tax Bill Comparison

TAX BILL Comparison

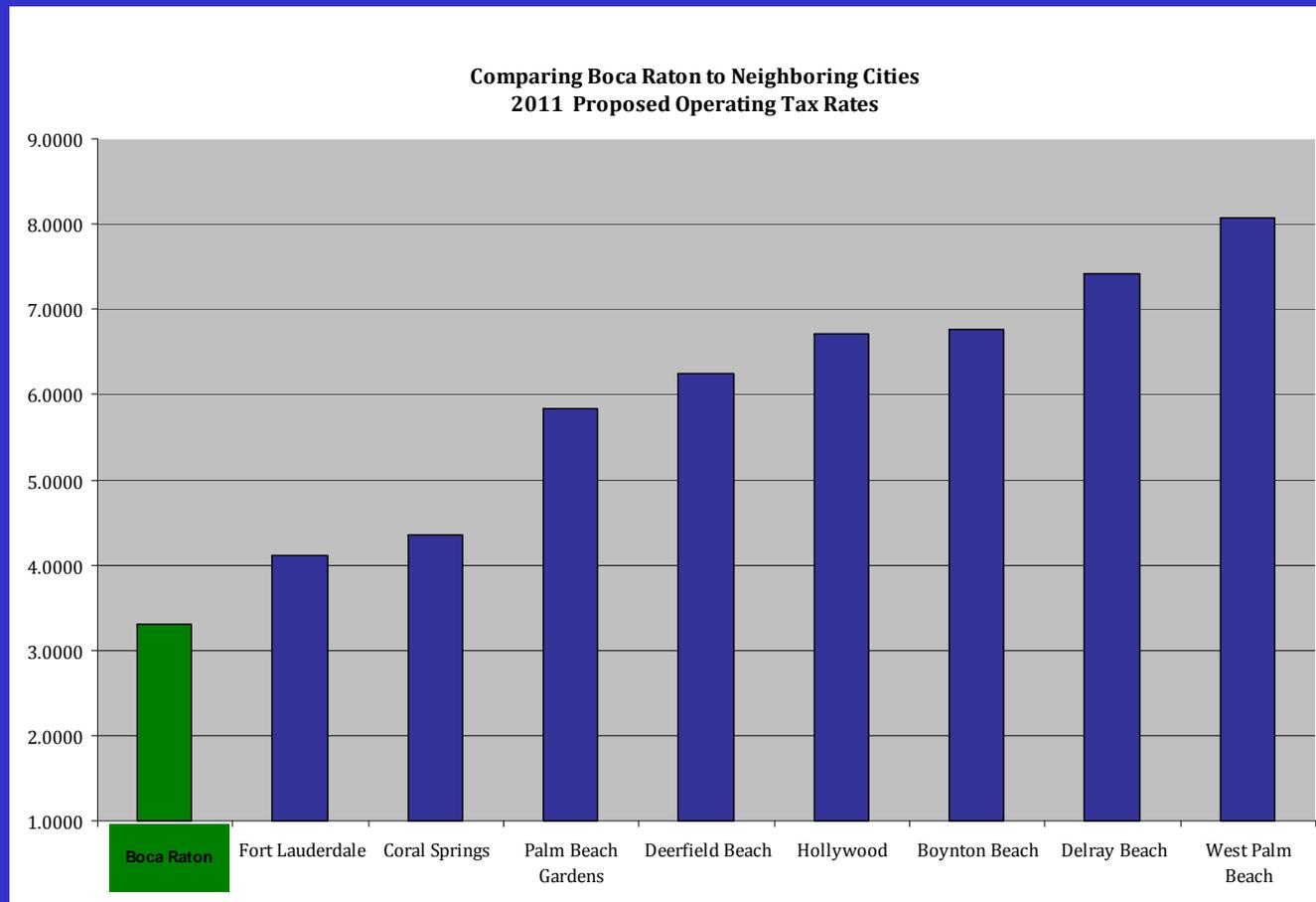
Tax Bill for 2010		<u>School Districts*</u>	
Assessed Value	\$350,000		\$350,000
Homestead Exemption	(50,000)		(25,000)
Taxable Value	\$300,000		\$325,000

Taxing Agencies	Taxable Value		Tax Rate / \$1,000	2010 Total Tax	2009 Total Tax
*PBC School Board Operating / Debt	\$325,000	X	8.1540	\$2,650.05	\$2,588.95
County Operating / Debt	\$300,000	X	4.9960	\$1,498.80	\$1,368.42
Boca Raton - Operating / Debt	\$300,000	X	3.6922	\$1,107.66	\$1,002.33
PBC Health Care District	\$300,000	X	1.1451	\$343.53	\$343.53
Greater BR Beach & Park District	\$300,000	X	0.9889	\$296.67	\$270.45
Child Services Council	\$300,000	X	0.7513	\$225.39	\$206.94
South FLA Water Management Dist	\$300,000	X	0.5346	\$160.38	\$160.38
SFWMD Everglades Const Project	\$300,000	X	0.0894	\$26.82	\$26.82
F.I.N.D.	\$300,000	X	0.0345	\$10.35	\$10.35
TOTAL MILLAGE	\$300,000	X	20.3860	\$6,319.65	\$5,978.17

*Amendment 1 provided for a double homestead exemption for all ad valorem tax levies except school district levies.

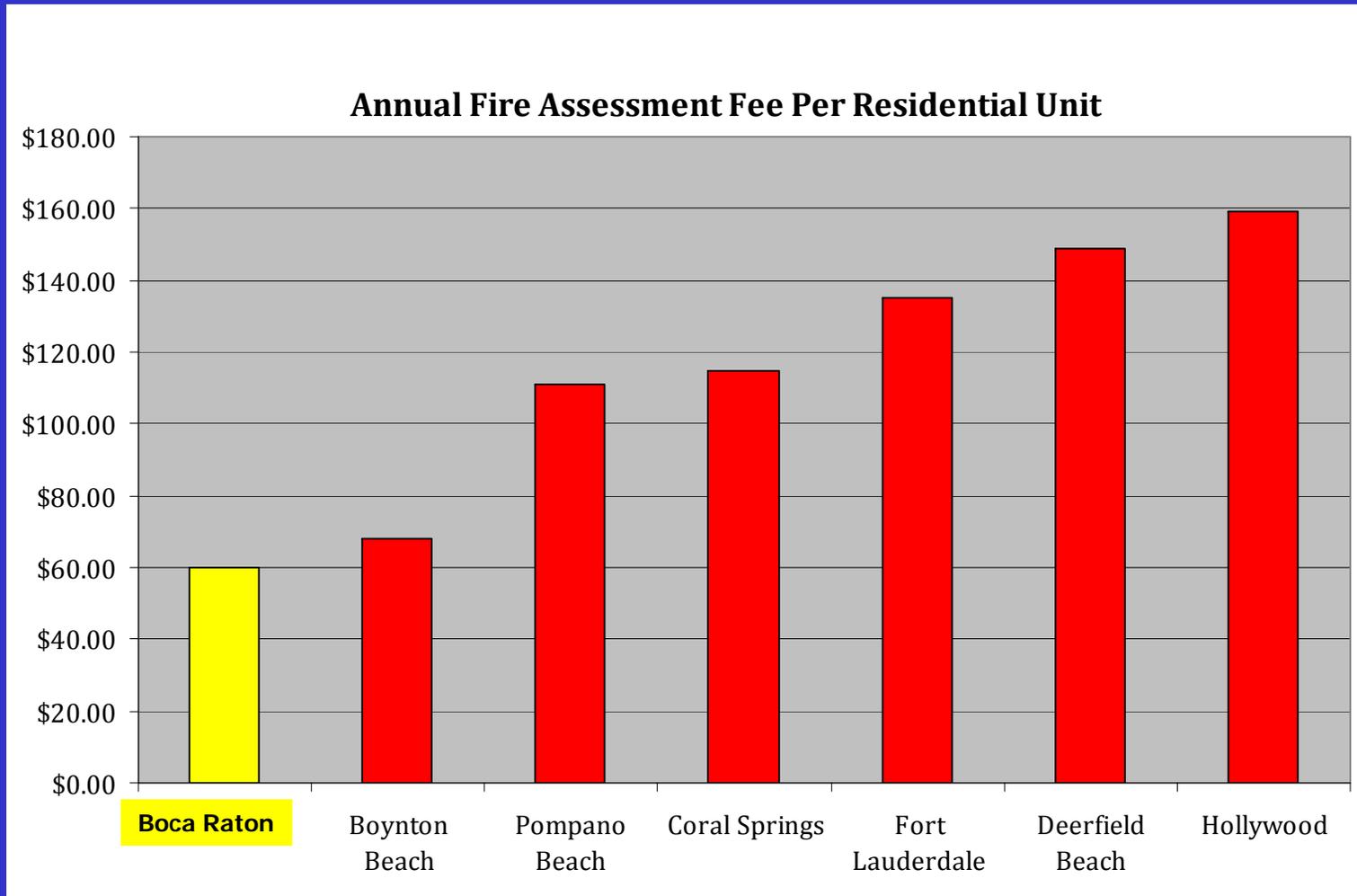


City of Boca Raton Operating Tax Rate Compared to Other Cities





Boca Raton Fire Assessment Fee Compared to Other Cities



FY 2010-11

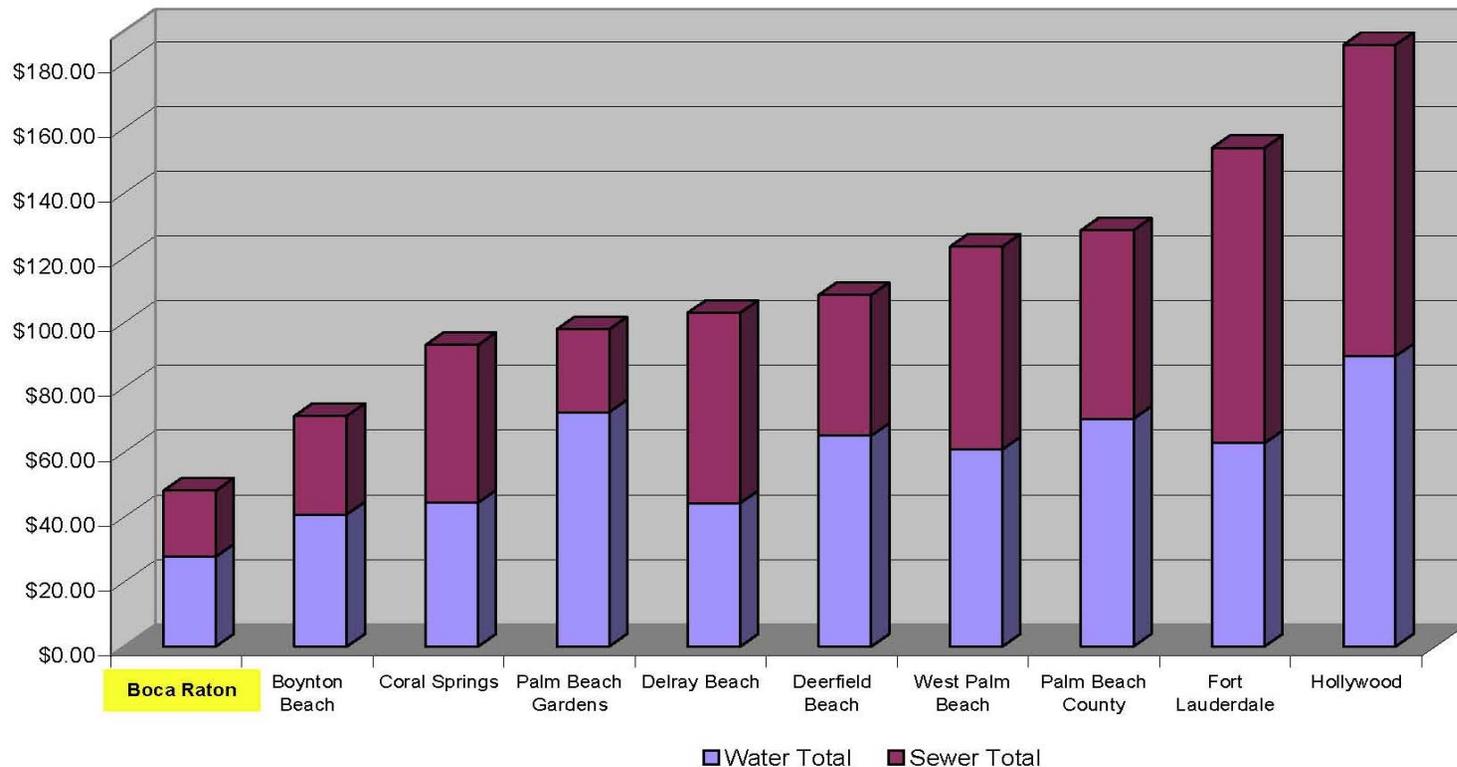


Boca Raton Water & Sewer Rates Compared to Other Cities

Water and Sewer Rates

In addition to having one of the lowest property tax rates of any full service city in Florida, the City of Boca Raton also has one of the lowest water and sewer rates.

Comparison of Water and Sewer Rates
(1-inch residential meter using 15,000 gallons monthly)





City of Boca Raton

Proposed Budget for 2011

WHAT DOES THE FUTURE HOLD?

- Declining and Flat Property Values
- Revenues 0-1.5% growth
- Expenses 3-4% growth



City of Boca Raton

FY 2010-11 Budget Calendar

TENTATIVE BUDGET PUBLIC HEARING

SEPTEMBER 13, 2010 6:00 P.M.

CITY COUNCIL CHAMBERS

FINAL BUDGET PUBLIC HEARING

SEPTEMBER 27, 2010 6:00 P.M.

CITY COUNCIL CHAMBERS



*Prepared by the Office of Management & Budget
Proposed Budget Documents are available for inquiry on
the City's website at*

www.ci.boca-raton.fl.us