

MEMORANDUM NO. 97-1881

DATE: October 24, 1997

TO: Mayor Jim Naugle  
 Vice-Mayor Tim Smith  
 Commissioner John E. Aurelius  
 Commissioner Carlton B. Moore  
 Commissioner Jack Latona

FROM: George L. Hanbury, City Manager

BY: Terry Sharp, Assistant Finance Director

SUBJECT: Revised Budget Message

The purpose of this memorandum is to summarize changes which occurred between the City Manager's Budget Message in July and the City Commission's final budget adoption in September. All changes made since July are reflected in the remainder of the budget document. The final budget totals \$292,404,535 compared to the proposed budget of \$292,874,556. The decrease is primarily attributable to refinements made in August with additional revenue and expenditure information offset by purchases which were added to FY 1997/98 that would not be encumbered by September 30, 1997. Pay raises proposed in July for non-union employees were spread to each department. Pay raises for employees represented by the International Association of Fire Fighters were adopted in the budget as part of contingencies because Commission approval of their contract occurred in September and will be spread after budget adoption.

The personnel schedule included in the proposed budget was changed with a reduction of four positions. Two permanent full-time positions were added: a receptionist for the City Clerk and a clerical position for park bond projects. These additions are offset by a change in how the proposed Street Crimes Task Force would be budgeted. The six police officer positions proposed in July will be partially grant funded, and we were advised that we could jeopardize that funding if we showed them in the General Fund. Therefore, the positions will be authorized in the grant fund with a General Fund cash match. Because grant funding is not typically included in the Adopted Operating Budget, grant positions are likewise not shown in the position count. We have removed the six positions from the schedule.

Other specific changes in the budget are outlined by fund below.

General Fund

The Commission authorized funding of the following community groups:

World Famous Rainbow Crusaders	\$ 4,275
Broward Homebound	5,000
House of Hope	<u>5,617</u>
Total	\$14,892

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General Fund contingencies was reduced by that amount.

Community Redevelopment

The budget as adopted includes updated amounts for the tax increment revenue to be received from Broward County and the North Broward Hospital District. The Beach Redevelopment amount is \$152,000. The Northwest Progresso Flagler Heights amount is \$246,000.

Sanitation Fund

The revised numbers reflected the Commission's initial, conceptual approval of a ten percent reduction in rates based upon changes in pickup frequencies. The Commission ultimately decided not to change collection schedules. The adopted budget reflects current service levels on the expenditure side but the revenue projections still reflect the ten percent decrease as originally proposed. During FY 1997/98, the expenditure budget should be fine, but actual revenue collections with no decrease in rates will exceed the adopted budget projections. The amount anticipated over adopted budget revenue estimates will increase the projected ending fund balances.

GLH:TLS:m



CITY OF  
**FORT LAUDERDALE**

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July 15, 1997

Mayor Jim Naugle  
Vice-Mayor Tim Smith  
Commissioner John E. Aurelius  
Commissioner Carlton B. Moore  
Commissioner Jack Latona

Honorable Mayor and Commissioners:

In accordance with Article IX, Section 9.2 of the City Charter, I hereby submit the proposed budget for FY 1997/98. The proposed property tax rate for operating purposes is 5.0633, which is a reduction of 3.8 percent from the present tax rate of 5.2570. Such a tax rate represents a reduction if one discounts the effects of improved values or no tax increase if one takes the “rolled-back rate” into consideration.

**FY 1997/98 BUDGET OVERVIEW**

	<b><u>FY 1996/97</u></b>	<b><u>FY 1997/98</u></b>	<b><u>% Change</u></b>
General Fund	\$141,176,344	\$157,139,428	11.3
All Funds	\$262,267,528	\$292,871,780	11.7

The resources for this proposed budget reflect the healthy economic climate and the return on investment from our community’s economic development efforts. The assessed value of property in Fort Lauderdale has grown five percent over last year. Of that increase, 3.8 percent is growth in all property. The remaining 1.2 percentage points are attributable to new construction of \$120 million and is not subject to the rolled-back provisions. The following table reflects the lack of growth from our recent recession, the period of public investment, and the recent rebound in minor annexations and growth from the completion of such projects as the Las Olas Centre, Regal Trace Apartments, and the first phase of Beach Place. This amount represents the largest new construction number since 1988. However, we have not yet seen the kind of market that occurred from 1985 to 1989 when the City experienced the \$120 million amount as an average over that five-year period. I believe we must be cautious in allocating these resources to ensure a continued, sound, financial foundation.

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<u>Tax Year</u>	<u>July 1st Assessed Value</u>	<u>New Construction/Annexation</u>
1997	\$ 10,148,684,675	\$ 120,482,510
1996	9,635,986,462	70,258,720
1995	9,375,691,485	103,045,126
1994	9,204,530,702	64,842,220
1993	9,059,847,107	49,336,317
1992	8,986,150,191	95,011,682
1991	9,219,741,711	68,936,590
1990	8,758,469,188	76,210,170
1989	8,129,428,863	113,469,930
1988	7,614,260,898	124,466,120
1987	7,283,338,797	136,169,390
1986	6,744,340,170	97,856,330
1985	6,542,725,819	122,654,410

To cite the reasons for my cautious reassessing, we have to go no further than major agreements with significant financial impacts that are expiring in the next few years. The City's agreement with Broward County for emergency medical services expires September 30, 1999. While we hope the agreement can be extended, we must be prepared for its potential expiration. It has helped us transition to an improved service level for our residents and not only includes funding from a special assessment but also includes funding for Riverwalk maintenance, jail booking and Alternative Treatment Against Crack Cocaine (ATACC), and next year's police dispatch. The contracts with City employee unions expire September 30, 2000. The Deferred Retirement Option Plan for police and fire will translate into a major drop in experienced personnel when termination deadlines arrive in 1999. In addition, while we have maintained our AA bond rating, the rating agencies urged us to retain sufficient fund balances to ensure solvency through volatile economic times. Because of these financial implications, we have attempted to prudently allocate resources to protect our financial future.

Police: This proposed budget reflects the goals and objectives established by the Commission and reinforced at your June 25th workshop session at Holiday Park. Police protection continues to be the top priority and this budget includes several enhancements. A total of 27 new positions are added to the Police Department as an indicator of this priority. Sixteen of these positions, which have been funded with grant funds over the last three years, are now included in the budget with funding from the City's General Fund. Six new police officer positions are included in this budget, partially funded by a grant, to serve on a special task force to deal with street crimes and four fire dispatchers have been added to monitor tactical channels during multiple emergency situations. Finally, a detention commander position has been added to facilitate double-bunking in the jail thereby expanding the capacity of our facility by 35 percent. To continue our infusion of the latest technology in the Police Department, I am proposing to utilize short-term financing (seven-year period) for the acquisition of pen-based computers for all patrol officers and replacement of the computer-aided dispatch system along with other necessary equipment, amounting to an approximately \$10 million investment.

Code Enforcement and Building: Quality of life issues involve code enforcement and our aesthetic environment. This proposed budget includes \$200,000 for additional salaries for code enforcement officers to patrol during weekends and holidays when code violations are prevalent. We have included two new building inspectors in the budget in Fire-Rescue and Building, who would also be available for code enforcement support.

Evaluation of our One-stop shop operation has been conducted in an effort to improve and facilitate development requests. Four new full-time positions as well as additional part-time dollars are recommended. The new positions include one “Walmart” type service clerk, one building inspector II, one landscape inspector, and one clerk I.

Park Maintenance: Additional funding for landscape maintenance contracting in new areas such as Holiday Park improvements, Galt Ocean Mile, Las Olas, and Cypress Creek/I-95 has been included in this proposed budget. We will utilize our managed competition approach in these areas and if City employees can perform less expensively than a contractor, then we will approach the Commission to authorize additional staff. Sufficient funding is also being included for existing requirements for water and electricity. We will continue to pursue ways to conserve water and energy consumption.

If we had not reallocated resources or reduced expenditures in other areas, then the cost to add these enhancements and additional positions to our current service levels in accordance with your goals and objectives would have resulted in an 8 percent property tax increase rather than the no tax increase budget as presented.

The position changes are summarized in the following table:

#### GENERAL FUND

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
Dispatchers	Police	4
Police Officers	Police	20
Police Sergeant	Police	1
Police Records Clerk II	Police	1
Detention Commander	Police	1
Senior Telecommunicators	Police	(7)
Building Inspector	Fire-Rescue and Building	2
Service Clerk	Fire-Rescue and Building	1
Building Inspector	Planning and Economic Development	1
Landscape Inspector	Planning and Economic Development	1
Clerk I	Planning and Economic Development	1
Engineer I	Public Services	1
Municipal Maintenance Worker II	Public Services	1
<b>General Fund Total</b>		<u>28</u>

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**OTHER FUNDS**

Municipal Maintenance Worker II	Public Services (Sanitation)	1
Municipal Maintenance Worker III	Public Services (Sanitation)	1
Solid Waste Foreman	Public Services (Sanitation)	1
Stormwater Cleaning Crew	Public Services (Stormwater)	2
Swale Reclamation Crew	Public Services (Stormwater)	4
<b>Other Funds Total</b>		<u>9</u>
<b>All Funds Total</b>		<u>37</u>

Recall that in addition to the above priorities, the Commission had already committed to salary and benefit increases for union and non-union employees as well as pension adjustments for \$4.3 million. The proposed budget also continues the Commission's commitment to increase pay-as-you-go capital improvements with \$3.5 million cash from the General Fund going for capital improvements instead of contemplating future bonding initiatives. Therefore, balancing this no tax increase budget has been a challenge even with the expanded tax base.

***PROPOSED RESOURCES***

The proposed budget calls for no increase in the operating property tax. Due to the voter approved park bond issue, however, there will be a slight increase in the tax bill of City taxpayers. The increase amounts to \$23.25 per year or \$1.94 per month for a house worth \$100,000 last year with the average increase in appreciation and a \$25,000 homestead exemption. In order to keep enterprise funds self-supporting, we are proposing a 6 percent increase in water and sewer rates (4% for the enhanced capital improvement plan and 2% for operating cost increases). This will be the fifth and last year for the rate adjustment for the enhanced capital improvement plan. The Commission has already approved the increase in parking tickets to more fully offset the General Fund cost of school crossing guards. At the July 15th Conference meeting, the Commission will consider the results of the sanitation pilot programs. Based upon direction from that meeting, the necessity of a sanitation rate increase will be evaluated. There is no increase included in this proposed budget. Likewise, there is no increase recommended for stormwater pending a clearer understanding of the full ramifications of national permitting requirements.

The City will receive a reimbursement up to \$300,000 annually for operation of the homeless safe zone until the Broward County facility is operational. The agreement with the County for Riverwalk maintenance, jail booking, and jail beds will increase for cost-of-living adjustments. The Municipal Services Benefit Unit (MSBU) rates will increase by 5 percent consistent with our agreement with Broward County but the distribution of the increase proposed by the County is decidedly in favor of commercial properties and impacts residential properties. The MSBU will also be reimbursing the City for additional firefighter/paramedics as turnover occurs in the in-kind contribution of County personnel and they are replaced with City employees. The Broward Sheriff's Office will assume the cost of our seven senior telecommunicators and reimburse the City for up to \$4 million in other police dispatch costs.

***LOOKING AHEAD***

Since I arrived in Fort Lauderdale in 1990, it seems as though we have had several challenges that have taken extensive amounts of time and energy to overcome. A long-term solution to the homeless problem has involved interim treatment in Holiday Park and the downtown site. Relations with our labor unions have often been strained. A severe economic recession led to a drop in our tax base and sluggish redevelopment of the beach, downtown, and elsewhere. We have spend many hours debating how to cleanup our waterways in order to maintain our presence as the yachting capital and yet maintain the quality of life for our residents. We have spent years grappling with Environmental Protection Agency lawyers over the closure of the Wingate Landfill. We have discovered the significance of the year 2000 as a large organization with many computer systems. We have spent countless hours examining and revising our zoning code with public input to bring it up to date.

I am proud to say that the Commission, our residents and businesses, as well as City staff have made significant progress on many of these issues. After heated debate and heart-felt arguments on both sides, the Commission has approved a permanent site to serve the homeless of our community. Following years of difficult negotiations including public hearings, the City Commission has approved or is near agreement with all three employee unions. Since beginning the 90's with a severe economic downturn, we have seen a rebound in our fortunes with the opening of such developments as Beach Place, the new Las Olas Centre, the soon-to-be completed Las Olas Riverfront, and the Festival Marketplace, and the growth of new businesses such as Galaxy Latin America, Interim Service, Citrix Systems, and Aquagenix. In an effort to protect our waterways and after many hours of debate and deliberation, we have upgraded our sanitary sewers in the Las Olas isles area and require all live aboard vessels and vessels in water whose quality is degraded to hook up to City sewers. With years of permit processing, we have begun construction of a "state of the art" marina under the Las Olas Bridge. After decades of legal wrangling with the Environmental Protection Agency (EPA) we appear to be near a resolution on the appropriate closure of the Wingate Landfill. We have forged a new path of crime prevention with the passage of the park bond program for new recreational facilities, the initiation of several programming initiatives by police and recreation staffs, the expansion of community policing, and the use of civilians and technology to make our police officers more efficient. Upon evaluation of our major information systems, we have converted our financial and payroll/personnel systems to resolve the major operating concerns of the year 2000. We have completed the zoning code reform. And finally, with the aid of our citizens, the City Commission has charted our course with a new vision statement.

While we have not solved all our problems, my sense is that we are less bogged down now than in the past and can now focus our attention on the future. In effect, we are supporting the claim that budgets are a continuum. We are now experiencing the benefits of years of planning, debating, and implementing public policy.

What does the future hold and how can we best achieve the goals you have set? These days, we often hear reference to the year 2000 problem. In Fort Lauderdale, I think it is more appropriate

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to say the year 2000 “opportunity”. We have so much potential with the resources at our disposal that our opportunities are numerous. We can take full advantage of this potential by applying the following:

Technology: There are so many changes occurring in how we deliver services that we must keep on top of the evolving market and acquire improvements when it is prudent for the City. In this proposed budget, I have included funding for a full-scale upgrade in the Police Department (laptop computers, video surveillance, and computer-aided dispatch), a phased-in replacement of fire-rescue equipment heavily used in years prior to the Municipal Services Benefit Unit (MSBU) in providing first-responder service, and resources to more fully take advantage of the internet and its capabilities to bring our customers, our employees, and our world closer together.

Human Touch: While technology can be a good thing, it does not replace people serving people. Many of our programs are inherently labor intensive and require trained professionals to deliver the service. I am proposing additional police officers and code enforcers to tackle the community concerns of public safety and quality of life issues.

Continuous Improvement: We are committed to continued productivity increases. The benefits of such efforts magnify themselves in cost savings, cost avoidance, additional revenue, increased customer satisfaction, and doing more with less. A more detailed summary of our accomplishments in the past year will be provided to you later this month along with a more complete report on performance measures. The proposed budget includes additional support for our successful Cooperative Association of Labor and Management (CALM) process. We and the Budget Advisory Board have found this to be our greatest asset in achieving continuous improvement.

Long-Range Planning: Now that we have made substantial progress on some major challenges of the past, we can become more futuristic. Planning personnel will focus their efforts next year upon the Evaluation Appraisal Report (EAR) related to our Comprehensive Plan. With the completion of the Zoning Code reform, we hope to spend more time with long-range planning. Working with the Budget Advisory Board, Finance plans to develop a long-range financial plan for your consideration. Your strategic planning workshop in April was, I hope, only the beginning of our continued dialogue of looking beyond the next twelve months to a longer-term focus.

Sharing the Wealth: Fort Lauderdale is so gracious in sharing with everyone its amenities -- the beach, Las Olas, Riverwalk, governmental headquarters, cultural facilities and private employment centers. The cost to deliver services to this population, greater than our residential count, has burdened City taxpayers in the past. Slowly, we have begun to tap into outside resources through our agreements with Broward County, the emergency medical service MSBU, the creation of tax-increment financed redevelopment, and radio system pacts with Pompano Beach and Oakland Park. We need to continue our discussions with other jurisdictions to reach the best solutions for Fort Lauderdale and the region. Several years



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ago, I cautioned the Commission that we needed the elasticity of growth and shared financial responsibility. Sharing the County's growth has been difficult; however, our results have been amazingly good.

### ***EMPLOYEE COMPENSATION***

We have reached agreement with the Fraternal Order of Police (FOP) and the American Federation of State, County, and Municipal Employees (AFSCME) for wages and benefits through Fiscal Year 1999/2000. A 3.8 percent cost of living adjustment (COLA) was approved for FOP and a 3.5% increase for AFSCME on top of the full implementation of their pay study. These increases are included in the proposed departmental appropriations for next year. We have a tentative agreement with the International Association of Fire Fighters (IAFF) with a 2.0 percent COLA and a 2.5 percent increase in assignment pay for emergency medical technicians and paramedics. I recommend a 4 percent increase in wages for non-union employees. Increases for IAFF and non-union employees are reflected in the proposed contingencies amount and not yet spread to individual department or fund budgets.

### ***CONCLUSION***

I want to thank you for your guidance and direction from both the strategic planning and the annexation/budget workshops. Those meetings along with your deliberations all year long have significantly influenced what is proposed here. Finally, I thank City staff for their dedication and hard work in delivering services everyday and setting forth their professional judgment as to what should be included in this budget. The public hearings on the City budget will be held on September 3rd and 18th at 6:00 PM in the Commission Chambers. Attached are an executive summary and schedules as well as goals and objectives with selected performance measures for each department. Detailed computer printouts will also be provided to you under separate cover.

Our stepping stones are in place for us to move into the future. You are a newly-elected Commission with three-year terms. You have established a vision for where we want to go. We have labor agreements for three years hence. We have agreements with Broward County for another two years for public safety and financial support of regional programs and facilities. We have or are about to upgrade our major information systems. I have hired a new Fire-Rescue and Building Director to provide a full complement management team. I look forward to your review of these proposals and implementation of your adopted budget in FY 1997/98.

Sincerely,

George L. Hanbury  
City Manager

The FY 1997/98 all funds budget totals \$292.9 million. This represents a increase of approximately \$30.6 million or 11.7% more than the FY 1996/97 budget. This summary describes the budget by fund type.

**GENERAL FUND**

Overall, the General Fund revenue projection, including all sources, is an increase of \$16.0 million or 11.3% over the adopted FY 1996/97 budget. The following table summarizes the revenue picture:

**REVENUE SUMMARY**

<b><u>Resources Available</u></b>	<b><u>FY 1996/97 Original Budget</u></b>	<b><u>FY 1996/97 Estimated Actual</u></b>	<b><u>FY 1997/98 Adopted Budget</u></b>
Ad Valorem Taxes - Operating	\$ 48,578,627	48,520,000	49,221,682
Ad Valorem Taxes - Debt	4,419,916	4,453,200	7,328,856
Franchise Fees	11,040,000	11,870,601	12,002,360
Utility Taxes	24,225,000	24,210,000	24,585,000
Licenses & Permits	6,119,226	6,499,540	6,932,226
Intergovernmental	15,487,732	16,482,427	17,507,056
Charges for Services	10,102,548	11,258,152	15,280,856
Fines & Forfeitures	1,747,928	2,169,357	2,131,088
Miscellaneous:			
Interest	523,467	910,039	821,213
Leases/Rents	1,744,886	1,735,238	1,753,653
Other Miscellaneous	10,864,446	11,556,995	13,373,664
Non-Revenues:			
Working Capital Reserve	1,500,000	1,500,000	1,500,000
Carryforward	4,178,527	6,448,405	5,192,566
Transfers	280,000	374,500	55,633
Loan Repayments	364,041	364,041	0
Total Resources Available	\$ <u>141,176,344</u>	<u>148,352,495</u>	<u>157,685,853</u>

Property Taxes - The property tax millage rate for operating purposes is 5.0633. In addition to the property tax levied for operating purposes, property taxes also include a separate debt levy which is used to pay debt service costs on outstanding General Obligation (G.O.) Bonds like the park bonds authorized by voters in November 1996. Debt service on the 1977, 1987 bonds (refunded in 1992), and 1997 bonds will

be \$283,575, \$4,194,123, and \$2,813,318 and require millage levies of 0.0288, 0.4268, and 0.3020 mills respectively. The combined millage rate for these three issues is 0.7576.

Property taxes from the debt levy are shown as revenue to the General Fund and then transferred to the debt service fund. Accordingly, transfers from the General Fund to the debt service fund are budgeted in the amount of \$7,328,856. The combined operating and debt service millage rate is 5.8209. The cost to the owner of a home appraised at \$100,000 last year is as follows:

**Impact of Property Rates on Average Homeowner**

**Impact of Property Rates on Average Homeowner**

	Levied <u>FY 96/97</u>	Rollback <u>FY 97/98</u>	Proposed <u>FY 97/98</u>
Assessed Value	\$ 100,000	\$ 103,800	\$ 103,800
Homestead Exemption	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Taxable Value	75,000	78,800	78,800
Operating Millage	5.2570	5.0633	5.0633
Operating Tax Bill	\$ 394.28	\$ 398.99	\$ 398.99
Dollar Change Compared to Rolled-Back Rate			\$ 0
Total Millage	5.7373	5.5259	5.8209
Total Tax Bill	\$ 430.30	\$ 435.44	\$ 458.69
Dollar Change Compared to Rolled-Back Rate			\$ 23.25

The operating property tax rate is restricted to no more than 10 mills for municipalities. Advertising of any increase in the total levy beyond new construction or annexation is required to reference the rolled-back rate, which is the rate necessary to generate the same taxes as were received in the prior year. Below is a comparison of current millage rates for Broward County taxing jurisdictions as well as larger Florida cities:

ADOPTED OPERATING MILLAGE RATES FOR 1997/98

<u>JURISDICTION</u>	<u>MILLAGE</u>	<u>PERCENTAGE</u>
Broward County Schools	9.4460	36.9%
Broward County	7.8380	30.6%
<b>FORT LAUDERDALE</b>	<b>5.0633</b>	<b>19.8%</b>
North Broward Hospital	2.4087	9.4%
S. Florida Water Mgmt.	0.6970	2.7%
Hillsboro Inlet District	0.1071	0.4%
Florida Inland Navigation	0.0500	0.2%
	25.6101	100.0%

**FY 1997/98 Operating Millage Rates  
As Adopted per \$100 of Taxable Value  
for Florida Cities over 100,000 Population**

Jacksonville*	10.9883
Miami	9.5995
Miami Beach	7.4990
Hialeah	7.4810
St. Petersburg	7.3500
Tampa	6.5390
Orlando	6.0666
Hollywood	5.9990
<b>FORT LAUDERDALE</b>	<b>5.0633</b>
Clearwater	5.0633
Tallahassee**	3.2000

\*Jacksonville, which is consolidated with Duval County, may levy up to \$2 per \$100 of value.

\*\*Tallahassee operates its own power company. Revenues from that operation heavily subsidize their general fund.

**BROWARD COUNTY CITIES - POPULATION AND MILLAGE RATES**

<u>City</u>	<u>Population</u>	<u>Rank</u>	<b>FY 97/98</b> <u>Operating</u> <u>Millage</u>	<u>Rank</u>
Hallandale	31,458	16	6.9870	1
Miramar	46,490	13	6.9226	2
Margate	48,168	12	6.4766	3
Sunrise	74,766	6	6.3750	4
Pembroke Park	4,949	25	6.2500	5
Dania	17,320	21	6.1000	6
Hollywood	125,689	2	5.9999	7
Wilton Manors	11,886	22	5.6900	8
Deerfield Beach	48,974	11	5.6144	9
Sea Ranch Lakes	619	28	5.4500	10
Oakland Park	28,144	17	5.1323	11
Davie	59,393	8	5.1086	12
<b>FORT LAUDERDALE</b>	<b>150,150</b>	<b>1</b>	<b>5.0633</b>	<b>13</b>
Pompano Beach	74,271	7	5.0230	14
Tamarac	50,051	9	4.9999	15
Cooper City	27,686	19	4.9570	16
Lauderdale Lakes	27,859	18	4.9500	17
Coconut Creek	34,528	15	4.6964	18
North Lauderdale	27,354	20	4.4820	19
Lauderhill	50,020	10	4.4500	20
Parkland	10,378	24	4.1000	21
Hillsboro Beach	1,753	27	4.0390	22
Lighthouse Point	10,470	23	3.9629	23
Pembroke Pines	94,354	4	3.9034	24
Lauderdale-by-the Sea	3,000	26	3.8500	25
Plantation	76,223	5	3.7370	26
Coral Springs	98,553	3	3.4011	27
Lazy Lake	40	29	2.8400	28
Weston	36,000	14	1.5235	29

Franchise Fees - Franchise fees are payments made by utility companies for the privilege of constructing upon and operating within property owned by the City. The basis for the fees is provided for in long-term agreements which do not expire for several years. Florida Power and Light (FPL), which pays 82% of the \$12,002,360 estimated, remits 6% of its gross revenue derived from accounts within the City limits, less property tax and minor fees previously paid to the City. Other franchise fee payers include People's Gas, BellSouth, and Comcast Cable Television. This revenue continues to be a stable source for the City.

Utility Taxes - The City levies a 10% utility tax on electric, gas and water utility bills for customers within the City. The telecommunications rate is 7%. As with franchise fees, FPL is the largest taxpayer comprising 57% of the total. This revenue source has been growing primarily due to the expansion of cellular telephone use and the City's efforts to collect tax from area hotels for telephone fees. The water utility tax revenue would increase by \$100,000 due to the 6 percent water and sewer rate increase.

Charges for Services - This revenue is projected to increase by \$4,982,448 in FY 1997/98. Charges for services includes user fees for police, building inspection, planning, parks and recreation, and docks and waterways services. Among the changes next year over the current operating budget is increasing the lien research fee from \$10 to \$15 in the Finance Department to more properly reflect the cost in providing this service.

License and Permit Fees - License and permit fees represent occupational and development permits. Adjustments are for development permits to recover cost increases in revenue-supported services. In addition, a surcharge will be imposed to expedite new imaging technology to store plans and records for retrieval by the public and staff.

Intergovernmental Revenue - This revenue source is comprised of recurring State and County-shared revenue. The State of Florida shares motor fuel, alcoholic beverage license, cigarette, and sales tax revenue with local government on the basis of population. Broward County provides gasoline and occupational license revenue. In addition, the City receives funding from the County under separate agreement for emergency medical services, Riverwalk maintenance, and jail costs. As turnover has occurred in firefighter/paramedics provided by Broward County, the City has replaced those positions with City employees who will be reimbursed by the MSBU. In FY 1997/98, the City will begin receiving reimbursement from Broward County for police dispatch (\$3,965,000). Per the agreement with Broward County, the City is projected to receive \$300,000 to reimburse operating costs for the homeless safe zone.

Fines and Forfeitures - This revenue category includes fines for traffic violations and other City code violations. The City has experienced significant increases in both revenue sources in the last few years and projects continued growth in FY 1997/98. The budget reflects the approved increase in the surcharge on parking fines from \$2.50 per ticket to \$3.00 per ticket to offset most of the costs associated with the provision of school crossing guards. This is added to the \$15 overtime parking fine bringing the total to \$18.

Miscellaneous Revenue - This category includes interest earnings, rents, and interfund charges. Interest has performed well in FY 1996/97 and we anticipate \$15,329,523 in FY 1997/98. The budget includes \$700,000 in new revenue from the sale of radio channels no longer needed for City use.

Non-Revenues - Non-revenues consist of prior year balance, transfers from other funds, and loan repayments. The estimate for FY 1996/97 includes an increased prior year balance from FY 1995/96 of \$2.2 million due to revenues higher than anticipated and expenditures lower than anticipated. The loan payment from the Airport Fund in FY 1996/97 is the final payment so no amount is budgeted for FY 1997/98. The \$1,500,000 working capital reserve is a set aside to offset economic downturns and serve as additional financial protection for the City's General Fund.

GENERAL FUNDEXPENDITURE SUMMARY BY DEPARTMENT

<u>Resources Allocated</u>	<u>FY 1996/97 Original Budget</u>	<u>FY 1996/97 Estimated Actual</u>	<u>FY 1997/98 Adopted Budget</u>
Administrative Services	\$ 5,983,097	5,751,916	6,771,986
City Attorney	1,437,581	1,434,961	1,504,816
City Clerk	0	0	681,223
City Commission	154,423	146,672	179,784
City Manager	2,007,343	2,025,566	1,410,836
Finance	2,801,009	2,757,876	2,883,750
Fire-Rescue & Building	26,956,783	28,433,979	30,145,499
Parks & Recreation	18,199,230	19,749,641	20,151,967
Planning & Economic Development	2,970,655	3,201,573	3,889,456
Police	53,799,370	54,205,927	57,038,109
Public Services	9,752,165	9,710,782	11,160,207
Other General Government	1,774,518	1,891,725	1,829,205
Operating Debt Service	0	54,781	1,420,946
Contingencies	2,391,633	25,000	2,283,631
Transfers Out	11,448,537	12,269,529	14,834,438
Year End Balance	<u>1,500,000</u>	<u>6,692,566</u>	<u>1,500,000</u>
<i>Total Resources Allocated</i>	<u>\$ 141,176,344</u>	<u>148,352,495</u>	<u>157,685,853</u>

Administrative Services - The budget includes \$325,000 to renew the current three year contract to support the data base software used with the open system Unix environment, and \$200,000 for the purchase of a new payroll/personnel application. A total of \$54,000 has been added to coordinate employee involvement/productivity improvements. The budget also includes an additional \$30,000 to purchase diversity management training materials and \$12,500 to cover contractual increases for the School Crossing Guard program. An additional \$11,000 has been added for an anticipated \$.02 postal rate increase plus \$10,000 for a "Fax Back" system for bid specifications. The Affirmative Action Specialist position has been transferred out to the City Manager's Office.

City Attorney - The capital outlay budget has increased by \$18,000 for the purchase of an office computer system to replace thirteen year old equipment.

City Clerk - This is a new department as a result of a voter referendum to have the City Clerk report directly to the City Commission rather than the City Manager. The department includes the previous divisions in the City Manager's Office of City Clerk and Commission Support. The budget includes \$8,000 for three microcomputers for staff and a new temporary receptionist for Commission support.

City Manager's Office - The budget reflects a \$730,000 reduction over FY 1996/97 due to a reorganization in which the City Clerk and the Commission Support divisions were removed due to the referendum referred to above, as well as the removal of funds for the triennial City elections, that were held in the current year. The Affirmative Action Specialist position has been transferred into this department from Administrative Services.

Finance - Consistent with practices in other departments that oversee more than one fund, \$55,000 of administration's budget is now being charged to the Insurance Fund.

Fire-Rescue and Building - Part time and temporary salaries have been increased by \$200,000 for additional code enforcement officers. A used EMS vehicle and equipment are included for \$124,000. Other additional positions include two Building Inspectors for \$125,000 (with an equal amount added to revenues) and a Service Clerk to assist in the One-Stop Shop for \$30,000. To enhance service delivery, fax permitting equipment has been added at a cost of \$12,000. The Zoning Plans Examiner, Senior Landscape Inspector, and a Building Inspector have been transferred out of this department into Planning and Economic Development, and the Engineering Design Manager and an Engineer I have been transferred out to Public Services.

Parks and Recreation - Funding has been added to maintain newly constructed areas along Las Olas Blvd., Galt Ocean Mile, and the Cypress Creek/I-95 interchange, as well as to drag the ballfields seven days a week and to increase maintenance along the beach, for a total of \$180,000. The intent is to contract out these areas unless employee competition yields a lower cost. In order to maintain the five new bermuda grass football/soccer fields at Holiday Park, \$140,000 has been added to purchase new equipment. A Public Information Specialist has been transferred into this department from Planning and Economic Development, to work on the parks bond projects.

Planning and Economic Development - To improve service delivery in the One-Stop Shop, a Building Inspector II, one upgrade for another Building Inspector II, a Landscape Inspector and a Clerk I have been added to the budget for a cost of \$140,000 and a revenue offset of \$50,000. Money is budgeted for temporary planning staff to complete the required Evaluation Appraisal Report for \$80,000 and \$60,000 is included to operate the new Las Olas Docks with increased revenues added of \$105,000. Other budget additions include a contract for a Webmaster for \$50,000 (of which \$25,000 is being paid for by the Enterprise Funds) and \$45,000 has been added for increased rent at the department's new location. A Public Information Specialist has been transferred out to the Parks and Recreation Department and a Zoning Plans Examiner, a Senior Landscape Inspector and a Building Inspector have been transferred in from Fire-Rescue and Building.

Police Department - Major budget changes in this department include turning over the supervision of police dispatch to the Broward Sheriff's Office (BSO). This has resulted in the deletion of seven Senior



Telecommunicator positions, who will now report to the BSO, which represents a \$425,000 savings. Remaining police dispatch costs in this budget will be offset by approximately \$4 million in revenue from Broward County. A total of \$1,258,000 has been added to pay principal and interest costs for a \$9,568,195 technology bond package. Fourteen Police Officers, one Police Sergeant, and one Records Clerk II were all previously funded by grants that will expire on September 30, 1997. These sixteen positions have been added to the General Fund for a cost of \$883,275. Six Police Officers have been added to form a Tactical Patrol Squad for a cost of \$615,000 offset by \$150,000 coming from a grant, and four Tactical Channel Dispatchers are added for \$158,000. A Detention Commander has been added to the budget to facilitate double-bunking in the jail. New equipment purchases include \$80,000 to replace one boat and six engines, \$30,000 for pace alarms and radios, and \$15,000 for radar and laser guns with an offsetting revenue of \$50,000.

Public Services - An Engineer I has been added to work on airport projects, so the cost of this position, \$45,000, is fully offset by revenue from the Airport Fund. A Municipal Maintenance Worker II is also being added for \$35,000 for supervision of community service workers. An Engineer I and an Engineering Design Review Manager have been transferred in from Fire-Rescue and Building.

Other General Fund Expenditures - This expenditure category includes items that are not attributable to City departments. Funding is provided for various social service, cultural, and promotion organizations in the community. The Community Services Board has evaluated the social and cultural applications for this funding and the Economic Development Advisory Board has reviewed the promotional proposals.

<u>CULTURAL ORGANIZATIONS</u>	<u>Actual</u> <u>FY 95/96</u>	<u>Budget</u> <u>FY 96/97</u>	<u>Request</u> <u>FY 97/98</u>	<u>Adopted</u> <u>FY 97/98</u>
Bonnet House	\$ 2,500	4,535	5,000	4,608
Broward Archaeological Society (See Graves Museum)	0	4,084	0	0
Florida Philharmonic Orchestra	0	2,500	10,000	0
Florida's Singing Sons	2,500	0	0	0
Fort Lauderdale's Children's Theater	5,156	5,385	9,500	7,539
Graves Museum of Archaeology & Natural History	0	0	8,000	0
International Swimming Hall of Fame	0	0	2,500	0
Museum of Art	2,500	0	10,000	7,903
Old Dillard Museum	5,917	4,842	4,842	0
Sailboat Bend Historic Trust	0	0	10,000	0
Sistrunk Historical Festival	4,792	0	0	0
Stranahan House	<u>2,812</u>	<u>3,654</u>	<u>5,000</u>	<u>4,948</u>
<b><u>Cultural Total</u></b>	<b>\$ <u>26,177</u></b>	<b><u>25,000</u></b>	<b><u>64,842</u></b>	<b><u>24,998</u></b>

<u>SOCIAL SERVICE ORGANIZATIONS</u>	<u>Actual</u> <u>FY 95/96</u>	<u>Budget</u> <u>FY 96/97</u>	<u>Request</u> <u>FY 97/98</u>	<u>Adopted</u> <u>FY 97/98</u>
Alzheimer's Association	\$ 0	3,500	5,000	4,545
Area Agency on Aging	38,731	30,492	74,841	31,071
BAND (Business Against Narcotics & Drugs)	0	0	9,600	0
Broward Homebound	4,916	5,000	6,000	5,000
Child Care Connection (See Family Central)	23,036	20,730	0	0
Children's Diagnostic & Treatment Center	3,220	3,500	4,000	3,409
Cooperative Feeding Program, Inc.	0	0	53,700	0
Daughters of the American Revolution	2,500	0	0	0
Family Central (formerly Child Care Connection)	0	0	148,093	40,844 *
First Call for Help (Community Service Council)	0	0	9,978	0
Foundation for Learning	0	0	9,500	0
Friends of Children, Inc.	0	0	30,000	8,409
Girl Scouts of Broward County	2,836	3,000	7,769	3,809
Gold Coast Lady Players	0	0	5,000	0
Healthy Mothers, Healthy Babies	0	0	3,500	0
Henderson Mental Health Center	0	0	9,900	0
House of Hope	0	5,617	8,000	5,617
International Swimming Hall of Fame	0	0	10,000	0
Junior Achievement	3,776	0	8,500	0
Juvenile Services Program	4,408	0	0	0
Kids in Distress	5,942	7,639	10,000	5,909
Lighthouse of Broward County (Lighthouse for Blind)	3,316	5,480	7,000	5,318
Little Haiti Youth Development Center, Inc.	0	0	25,000	0
Lutheran Ministries	0	0	6,000	0
Planned Parenthood	0	0	5,000	0
Starting Place	6,210	6,093	12,000	2,708
Think Life	0	4,230	0	0
United Hearing and Deaf	3,048	4,593	0	0
Urban League	6,517	5,821	20,000	5,455
Wildlife Care Center	0	0	5,000	0
Women in Distress	6,825	4,684	7,500	5,000
World Famous Rainbow Crusaders	0	4,275	10,000	4,275
<b><u>Social Service Total</u></b>	<b>\$ <u>115,281</u></b>	<b><u>114,654</u></b>	<b><u>510,881</u></b>	<b><u>131,369</u></b>

\*Funding pending further discussion.

<u>PROMOTIONAL ORGANIZATIONS</u>	<u>Actual</u> <u>FY 95/96</u>	<u>Budget</u> <u>FY 96/97</u>	<u>Request</u> <u>FY 97/98</u>	<u>Adopted</u> <u>FY 97/98</u>
Art Serve	\$ 0	0	21,800	0
Carquest Bowl	10,000	5,000	10,000	5,000
Dillard High School Task Force	5,900	0	6,500	2,500
Federal Little League	2,500	2,500	12,000	3,000
Florida Philharmonic	2,500	0	25,000	5,000 *
Fort Lauderdale Film Festival	2,500	7,000	14,300	7,000
Fort Lauderdale Historical Society	2,500	0	0	0
Fort Lauderdale Sister Cities	5,000	5,000	43,000	0
Greater Fort Lauderdale Chamber of Commerce	27,500	35,500	0	0 **
Martin Luther King Tribute	0	0	2,500	0
Metro-Broward Economic Development Corp.	0	5000	7,500	5,000
Museum of Art	10,000	0	14,800	5,000
Museum of Discovery and Science	10,000	10,000	0	0
Navy League	5,000	0	5,000	2,500
Promenade in the Park	2,500	0	15,000	0
Whitbread	0	5,000	25,000	10,000
Winterfest	5,000	10,000	25,000	10,000
<b>Promotional Total</b>	<b>\$ 90,900</b>	<b>85,000</b>	<b>227,400</b>	<b>55,000</b>
<b>GRAND TOTAL ALL CONTRIBUTIONS</b>	<b>\$ 232,358</b>	<b>224,654</b>	<b>803,123</b>	<b>211,367</b>

\*Funding informally approved at the October 7, 1997 Commission meeting.

\*\*Contract for Services

Contingencies - This appropriation is designed to cover the need for unanticipated expenditures that may occur during the year. The base level of funding is \$1.5 million plus an amount for cost-of-living pay adjustments for IAFF employees, which has not yet been spread to the Fire-Rescue and Building Department.

Year End Balance/Working Capital: The budgeted and projected year end balance/working capital in the General Fund represents a minimum amount of working capital. The estimated amount includes the working capital plus monies to be carried forward from FY 1996/97 to FY 1997/98 from revenues above budget estimates and expenditures below appropriations.

Transfers - A transfer is an interfund transaction. A transfer into the General Fund is considered a resource. Transfers out of the General Fund represent a financial use, such as the transfer to a debt service fund for payment of principal and interest on the City's general bonded debt. The table below shows the details of the General Fund transfer.

	<b>FY 1996/97</b>	<b>FY 1996/97</b>	<b>FY 1997/98</b>
	<b>Original</b>	<b>Estimated</b>	<b>Adopted</b>
<b><u>Transfers In</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
Airport Loan Payment	\$ 364,041	364,041	0
Sunshine State Const.	0	10,000	55,633
Central Services Fund	0	10,500	0
HUD Grant	280,000	70,000	0
Misc. Grant Funds	<u>0</u>	<u>234,000</u>	<u>0</u>
<i>Total Transfers In</i>	\$ <u>644,041</u>	<u>688,541</u>	<u>55,633</u>
<b><u>Transfers Out</u></b>			
Capital Improvement Plan	\$ 2,500,000	2,250,000	3,500,000
Beach CRA	157,107	159,326	214,646
GOB Debt	4,419,916	4,453,200	7,328,710
Excise Tax	4,177,966	4,220,301	3,243,858
Vehicle Rental Fund	0	232,991	0
Miscellaneous	<u>193,548</u>	<u>953,711</u>	<u>547,224</u>
<i>Total Transfers Out</i>	\$ <u>11,448,537</u>	<u>12,269,529</u>	<u>14,834,438</u>

#### SANITATION FUND

The Sanitation Fund provides the City with refuse collection, trash transfer station, lot clearing, bulk trash collections, recycling and street cleaning services.

In January 1995, we recommended and the Commission approved a 6 percent rate increase effective April 1995 to cover the clean up of the old Wingate landfill and incinerator site. We have reached tentative approval with Environmental Protection Agency (EPA). Therefore, there have been no rate increases for Wingate Remediation since 1995 and there are none budgeted for this year, unless there are changes.

The FY 1997/98 operating budget is \$17,729,934, an increase of \$1,735,838 or 10.8 percent over the FY 1996/97 budget. This increase results primarily from program expansions and changes such as the addition of a needed Solid Waste Foreman to Trash Transfer operations (\$41,081), the purchase of ten cart flippers to modify five collection vehicles for curbside yard waste cart collection service (\$32,500), the purchase of 35,000 yard waste carts plus parts (\$1,400,000), the addition of a truck and driver to collect curbside yardwaste (\$73,776), and two promotional mailings to all our customers to educate them about the new Bulk Trash Program (\$24,000).

Over the past two years, Sanitation Operations has implemented several pilot collection programs in select neighborhoods throughout the City with the goal of reducing cost while increasing customer satisfaction.

The results of these pilot programs were presented to the City Commission, in conference, on July 15, 1997. The Commission ultimately decided not to change collection schedules. The adopted budget reflects current service levels on the expenditure side but the revenue projections still reflect the ten percent decrease as originally proposed. During FY 1997/98, the expenditure budget should be fine, but actual revenue collections with no decrease in rates will exceed the adopted budget projections. The amount anticipated over adopted budget revenue estimates will increase the projected ending fund balances.

WATER AND SEWER FUND

The City of Fort Lauderdale supplies water and sewer services on a regional basis for over 300,000 residents of central Broward County. Areas serviced by the City’s water treatment and distribution system include Fort Lauderdale, Port Everglades, Sea Ranch Lakes, Lauderdale-by-the-Sea, Oakland Park, Wilton Manors, and portions of unincorporated Broward County, Davie, and Tamarac.

The total FY 1997/98 operations budget for the Water and Sewer Fund is \$31,513,122, an increase of \$2,027,772 or 6.9 percent over the FY 1996/97 budget. This increase is the result of miscellaneous inflationary cost increases and a 3.5 percent cost of living salary increase for AFSCME employees.

In FY 1993/94, the Commission agreed to enter into a ten (10) year enhanced Capital Improvement Program (CIP) to upgrade areas of our aging underground infrastructure. Specifically, funding for restoration of the gravity sewer mains was doubled from \$1.1 million per year to \$2.2 million per year and funding for water distribution system restoration was increased from \$1.3 million per year to \$5.0 million per year. To pay for this, it was agreed that water and sewer rates would be increased by 4 percent for five years. This will be the fifth and final year of these agreed upon increases. Historically, water and sewer rate increases for operations have been less than increases in the consumer price index. In FY 1994/95, the 4 percent increase was solely for financing the enhanced CIP. In FY 1995/96 and 1996/97, rates were increased 6 percent (4 percent for the enhanced CIP and 2 percent for inflationary cost increase). The rate increase this year is for the same purpose. The impact of a 6 percent rate increase on an average residential customer using 10,000 gallons of water each month amounts to \$2.60. This is illustrated as follows:

6 % Effect on Rates

<u>5/8 inch meter</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Increase</u>
Water Fixed Charge	\$ 2.48	\$ 2.63	\$ 0.15
Water Commodity			
0-3,000 gallons	0.81	0.86	0.05
4-7,000	1.39	1.47	0.08
> 8,000	2.05	2.17	0.12
Sewer Fixed Charge	2.89	3.06	0.17
Sewer Commodity			
0-3,000 gallons	1.88	1.99	0.11
> 4,000	2.60	2.76	0.16

6% Effect on Average Customer (10,000 gallons/month)

<u>5/8 inch meter</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Increase</u>
Water Charge	\$16.62	\$17.60	\$ 0.98
Sewer Charge	<u>26.73</u>	<u>28.35</u>	<u>1.62</u>
Total	\$43.35	\$45.95	\$ 2.60

As in the past, major capital dollars beyond the “pay-as-you-go” philosophy will be generated from the proceeds of external debt instruments to fund long-range projects such as major water plant modifications for ozone or membrane filtration treatment, sewerage the remainder of Fort Lauderdale’s service area, and finalizing the sludge residuals issue.

CENTRAL REGIONAL WASTEWATER SYSTEM FUND

The City of Fort Lauderdale, through Large User Agreements, operates the Central Wastewater Region to provide treatment services for Fort Lauderdale, Oakland Park, Wilton Manors, Port Everglades, and parts of Tamarac. These agreements, necessitated by federal funding requirements, establish the methodology for setting rates to large users. The City Commission approves a billing rate based upon estimated expenses for the coming fiscal year. At the close of each fiscal year, the fund is audited and the actual rate determined. If necessary, lump sum rebates or charges are made to adjust the amounts paid during the year. In the past, the rate calculated at year end has been less than the budgeted rate resulting in rebates instead of charges.

The FY 1997/98 operating budget for the Central Region Wastewater System is \$8,221,348, an increase of \$40,388 or 0.5 percent over the FY 1996/97 budget. This increase is due primarily to minor cost savings offset by inflationary and labor cost increases. A rate reduction from \$0.85 to \$0.80 has been approved for FY 1997/98. This rate will provide adequate revenues for the Region’s needs through the end of the fiscal year.

STORMWATER MANAGEMENT SYSTEM FUND

The City’s Stormwater Management program is entering its fifth year of operation. Revenues collected are used for operating expenses and capital improvements directly related to the management of stormwater.

The FY 1997/98 Stormwater operating budget is \$2,440,630, an increase of \$864,839 or 54.8 percent over the FY 1996/97 budget. Fueling this increase are two service level expansions: \$296,609 for an additional two-person stormwater cleaning crew and equipment to allow us to comply with the National Pollution Discharge Elimination System permit and \$627,909 for an additional four-person swale restoration crew. Swale reclamation has been a highly popular program and this increase hopefully will allow the City to keep pace with demand. This budget will be funded directly from \$2,965,000 in stormwater fees collected from property owners. The revenue surplus will be set aside for capital replacement and improvement

projects pending the establishment of applicable standards. No change is recommended in stormwater rates pending a clear understanding of the full ramifications of the permitting requirements.

#### PARKING SYSTEM FUND

The City's parking system is comprised of three parking garages, various parking lots, and street spaces with a total of 8,891 spaces. The FY 1997/98 Parking System operating budget is \$4,229,621, an increase of \$369,957 or 10.4 percent over the FY 1996/97 budget.

Parking Services is exploring the feasibility of converting the South Beach Parking Lot from its current operation as an attendant-based lot to a multi-space parking metered lot with additional access points in the south end of the lot, and enhanced parking lot lighting. These changes are expected to increase customer usage of the parking lot along with revenues and reduce operating expenses. These changes should also help reduce northbound traffic congestion on A1A and Seabreeze.

Further enhancements such as to the Parking Administration System will improve customer service and staff productivity. These enhancements, together with the electronic citation writers, will ensure citation accuracy and improve the payment posting process.

Parking Services is working on a number of new initiatives designed to not only increase public parking spaces in the City, but to improve the overall appearance of the facilities. The City has hired an outside engineering firm to inspect the City garages and to develop an action plan for the necessary maintenance and repairs. This will then be developed into an annual maintenance and facilities recapitalization plan. Funding in the amount of \$300,000 is included for the recapitalization and major maintenance of the system's infrastructure. Sufficient and convenient public parking is a key factor in successful economic development.

#### AIRPORT FUND

The Executive Airport Division of the Planning and Economic Development Department develops, operates, and maintains Fort Lauderdale Executive Airport and Industrial Airpark and the Downtown Heliport. The FY 1997/98 Airport operating budget is \$3,251,299, an increase of \$359,159 or 12.4 percent over the FY 1996/97 budget.

The Airport is self-sustaining, with revenue generated by land leases and fuel flowage fees. Six fixed-based operators provide fueling, maintenance, and other services to over 850 based aircraft, including 70 jets and 30 helicopters. Executive Airport's 200 acre Industrial Airpark contains approximately 1.3 million square feet of office and warehouse space. Major tenants include JM Family Enterprises, Elite Panel Products, Telematics, and Citicorp. Fort Lauderdale and Lockhart Stadiums are located on Airport property. The Airport operates a state-of-the-art Noise and Operations Monitoring System to implement and monitor noise abatement procedures.

**SUNRISE KEY NEIGHBORHOOD IMPROVEMENT DISTRICT**

In accordance with State Statute regarding safe neighborhood districts, the following budget is based upon a millage rate of 1 mill.

Professional Services	\$ 3,000	
Security Services	20,100	
Landscape Maintenance	1,800	
Other Services	600	
Repair and Maintenance	2,500	
Contingencies	<u>4,500</u>	
Total		\$32,500



# EXPLANATION OF BUDGETARY POLICIES AND BASIS

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## INTRODUCTION

The City of Fort Lauderdale is a municipality chartered under the laws of the State of Florida in 1911, with the Charter being replaced by a special act of the Florida Legislature in 1957 and substantially revised in 1984.

The Annual Operating Budget is the result of efforts by the Mayor and four City Commissioners as well as City staff to allocate limited resources to best serve the needs of the City of Fort Lauderdale. The Budget therefore reflects the policies adopted by the Commission in response to the needs and concerns communicated to them by the residents of Fort Lauderdale. A vision statement has been adopted by the Commission (page 32) which summarizes the City's long-term aspirations. The City Commission has appointed a Budget Advisory Board of residents who provide recommendations to the Commission prior to adoption of the Annual Operating Budget.

## FINANCIAL STRUCTURE

The Budget is designed to coordinate with the City's accounting system in order to facilitate an orderly and expeditious transition from budget adoption to financial control. A brief explanation of the types and purposes of budgeted funds is presented below.

### Governmental Fund Types

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than net income.

The following are the City's governmental fund types:

*General Fund* - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

*Special Revenue Funds* - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Funds of this type in the Annual Operating Budget are the Fort Lauderdale Community Redevelopment Agency and Sunrise Key Safe Neighborhood District.

*Debt Service Funds* - Debt service funds are used to account for the annual payment of principal, interest, and other expenditures on general long-term debt, other than bonds payable from the operations of the enterprise funds. Funds of this type in the Annual Operating Budget are General Obligation Bonds, Excise Tax Bonds, Sunshine State Governmental Financing Commission, and Tax Increment Revenue Bonds.

## **EXPLANATION OF BUDGETARY POLICIES AND BASIS**

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Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. While the Annual Operating Budget includes the contribution to these funds from operating sources, the specific appropriations for these funds are only summarized in this document and are included in detail in a separate Capital Improvement Plan which is separately adopted by the City Commission.

### Proprietary Fund Types

Proprietary funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is on determination of net income. The following are the City's proprietary fund types:

Enterprise Funds - Enterprise funds are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Funds of this type in the Annual Operating Budget include Sanitation, Water and Sewer, Central Regional Wastewater System, Parking System, Executive Airport, and Stormwater Management.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City or to other governmental units. Funds of this type in the Annual Operating Budget are Insurance (Risk Management), Central Services (Print Shop, Radio and Telecommunications, and Central Stores), and Vehicle Rental. (Fleet Management).

### Other Fund Types

In the City's accounting system, there are other fund types which are not included in the Annual Operating Budget. These funds are fiduciary funds and account groups.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governmental units, and/or other funds. Funds of this type include the Cemeteries General Reserve Endowment and Perpetual Care Funds, General Employees' and Police/Fire Pension Funds, the Arts and Science District Garage, and Deferred Compensation. The Annual Operating Budget reflects the operating budget contributions to the pension plans and deferred compensation. The City contributes no money to the cemeteries funds because the function has been privatized and the Arts and Science District Garage, while managed by the Parking staff in Administrative Services, is handled as a separate function on behalf of the Performing Arts Center Authority and the Downtown Development Authority.

Account Groups - Account groups are used to establish accounting controls and accountability for the City's general fixed assets and its general long-term debt. The City's account groups are General Fixed Assets and General Long-Term Debt. The Annual Operating Budget provides for the initial purchase and on-going maintenance of fixed assets. The Annual Operating Budget does not include compensated absences but does reflect the annual principal and interest amounts (debt service) on bonded debt.

## **BASIS OF BUDGETING**

## **EXPLANATION OF BUDGETARY POLICIES AND BASIS**

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) with the following exceptions:

- Advances from other funds are presented as revenues.
- Encumbrances, advances to other funds, and principal on long-term debt of the proprietary funds are presented as expenditures or expenses.
- Depreciation and compensated absences are not budgeted.

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e., measurable and available to finance the City's operations. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (decreases in net financial resources) are recognized in the accounting period in which the related fund liabilities are incurred as long as it is measurable. An exception to this is long-term debt and the long-term portion of accumulated compensated absences and longevity pay, which are recognized when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as a guide. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt or earlier if susceptible to accrual.

The major utility and franchise taxes are recorded as revenues when earned. Licenses and permits, fines and forfeitures, charges for services, and other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are recorded as revenues in the fiscal year levied, provided they are collected in the current period or within sixty days thereafter. Those remaining uncollected are recorded as deferred revenues. Investment income is recorded as revenue when earned. Special assessments are recorded as revenues only to the extent that individual installments are considered available.

The accrual basis of accounting is utilized by proprietary funds and pension and nonexpendable trust funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of costs incurred are deemed to have been consumed or expired. Long-term liabilities are accounted for through those funds. Depreciation of fixed assets are recorded in the accounts of these funds as well.

### **DEVELOPMENT PROCESS**

The budget process is guided by direction from the City Commission as it strives to meet the needs of the community at a reasonable price. Every Commission meeting involves deliberation about what services the City should provide, at what level, and at what price. The decisions made by the Commission throughout the year provide a general path for the budget deliberations to follow. City employees provide the

## **EXPLANATION OF BUDGETARY POLICIES AND BASIS**

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perspective of professionals as to the most efficient and effective way to implement Commission policy. Residents have the opportunity to express their preferences for City services and funding mechanisms through formal budget public hearings as well as individual agenda items during the year. In addition, a Budget Advisory Board, comprised of residents and appointed by the Commission, meets regularly to develop recommendations for the budget.

The budget process is comprised of five stages: forecast, request, review, adoption, and monitoring. These steps often overlap one another because we are always operating in one fiscal year while working on the next and there are many participants involved in the process.

The forecast stage is the beginning step in the development of the next year's budget. In December, budget staff outline the options for the upcoming budget process using the City's Vision Statement (page 32) as an overall guide of the City's general direction. After review by the Assistant City Managers, a forecast of the General Fund for the next fiscal year is prepared. That forecast is typically presented to department heads and the City Manager in February. Based upon their review, the forecast is refined and the budget process is finalized with input from departmental budget coordinators. The forecast is presented to the City Commission traditionally in April or May at the same time that the Commission provides their priorities for budget development.

The request stage involves many participants. The Commission has delegated responsibility for recommendations related to community groups to the Community Services Board and the Economic Development Advisory Board. Budget staff meets with these advisory bodies in January to outline the options for the request process and establish a timetable. In February for social /cultural requests and in March for promotional projects, the boards solicit requests from community groups. In February, departments are asked to submit proposals for reorganizing or utilizing temporary and part-time help. In March, budget staff provide training to approximately one hundred employees who will be involved in preparing their own department's budget requests. In April, all departments prepare their proposals using on-line budget preparation software and completing justifications on electronic forms. The information assembled also includes revenue projections for each department's area of responsibility.

The review stage provides for the evaluation of budget requests that have been submitted. Budget staff review the reorganization and position change proposals in March and load any changes into the automated payroll projection system. At this same time, the advisory boards are reviewing the community group proposals. In May, the City Manager conducts formal budget reviews with each department to better understand their priorities and requests. In June, the management team (City Manager, Assistant City Managers, and department heads) meet, sometimes frequently, to hammer out the decisions necessary to prepare a proposed, balanced budget. Final decisions are made in July so that the City Manager can present his Budget Message to the Commission per City Charter requirements. The Budget Advisory Board, appointed by the Commission, reviews the City Manager's budget and applies the results of their year-long research in making their recommendations to the Commission in August. In September, the Commission may hold a special budget workshop or discuss budget options at their first public hearing.

The adoption stage is the final step in the development of the budget. It begins with the recommendation of the advisory boards for funding community groups. These generally are transmitted in May or June. The City Manager presents a comprehensive proposal for the coming fiscal year. In July, the Commission accepts the City Manager's proposal and directs that a preliminary millage rate be calculated and forwarded to Broward County for inclusion in the State-required "Truth in Millage" (TRIM) notice sent to all property owners. The TRIM notice is sent in August and provides the taxpayer with the taxable value

## **EXPLANATION OF BUDGETARY POLICIES AND BASIS**

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of their property, the proposed millage rates for all taxing jurisdictions, and the date, time, and location for the first public hearings. The City Commission holds the first hearing and tentatively adopts the millage rates and the budget. A TRIM advertisement is placed in the City's newspaper of record before the final public hearing. That advertisement provides a budget summary, information about the final public hearing, and a notice of tax increase if applicable. The Commission holds the final public hearing and then adopts the final millage rates and the budget.

The monitoring stage really occurs year round. In October, staff load the adopted budget amounts into the automated financial system for implementation of the budget. In addition, authorized positions are rolled into the payroll/personnel system to provide the guideposts for hiring. The budget document is prepared to reflect the plans approved by the Commission. The adopted millage rate is transmitted to Broward County for preparation of billing and collection. The City Manager's Office in conjunction with budget staff determine the appropriate monitoring procedures for the fiscal year (i.e. approval process for budgeted purchases, review of budget shifts within a single department's budget). All during the fiscal year, departmental and Finance Department staff review purchase and personnel requisitions, have access to financial information on-line real-time, and monitor Commission agendas for financial impacts. During this past fiscal year, staff prepared periodic budget status reports which highlighted revenue, expenditure, and performance measure status to date. Toward the end of the fiscal year, the Commission considers budget amendments to reflect adjustments in appropriations necessary based upon actual expenditures during the year.

Refer to pages 33 and 34 for a summary of the budget process and calendar.

### **AMENDMENT PROCESS**

After the budget has been adopted in September, there are two ways that it can be modified during the fiscal year.

For changes within a department's appropriation within the same fund, the City Manager has the authority to authorize changes. The Assistant City Managers review all purchases which require an adjustment of \$1,000 or more. A formal process has been utilized for many years for capital outlay in particular. An administrative adjustment process is being implemented which will require similar review of all expenditures. As the budget process gets underway, departments prepare estimates for current year expenditures. As they are submitted to the budget office, they become the guidepost for all subsequent purchases regardless of the original appropriation. Such estimates are prepared initially in April and revised in June and August.

For modifications which cross departmental and/or fund lines, only the City Commission can approve such changes. This process includes allocation of budgeted General Fund contingencies. The request is placed on a regular consent agenda and requires a majority vote of the Commission.

### **CAPITAL IMPROVEMENT PLAN**

Expenditures for capital improvements are not included directly in the operating budget. The Annual Operating Budget includes and identifies amounts to be transferred to capital project funds from operating sources. The appropriations for capital improvements are budgeted as part of the Capital Improvement

## **EXPLANATION OF BUDGETARY POLICIES AND BASIS**

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Plan (CIP) and prepared and approved separately. A Capital Improvement Program Committee, consisting of department heads and the Assistant City Managers, meets on a regular basis to oversee a five-year CIP, which is updated and presented yearly to the City Commission for approval. A separate CIP document is available which details each project, its purpose, funding sources, timetable, and its effect on future operating budgets. The first year of the CIP is referred to as the capital budget. The CIP and Annual Operating Budget are closely linked as the budget assumes the cost of maintaining and operating new facilities as they are constructed within the CIP. The department representative on the CIP Committee is responsible for incorporating any needed funding for completed projects into the operating budget. Capital projects are budgeted and accounted for in a number of funds. A summary of the CIP is provided beginning on page 135.

There are many differences between the operating budget and the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all City services, but does not result in the addition of major, physical assets for the community. The capital budget includes one-time costs for projects that may last several years and result in major physical assets being added in the community.

### **DEBT POLICY AND ADMINISTRATION**

There is no statutory or charter debt limitation. The City has established its own policies regarding the utilization of debt instruments. Debt is used for a variety of purposes and in a variety of ways. The principal use of debt by the City has been for making capital expenditures. Because the use of public capital stretches over many years, it is appropriate that those who enjoy the benefits should also pay the costs. This general principle of intergenerational equity, however, must be applied cautiously. The public capital of one generation may be regarded as a dubious asset by the next. Why should those who did not choose to make the expenditures pay for them? Any capital expenditures, the continuing merit of which is in doubt, might more appropriately be paid for by those who chose to make the expenditure. Moreover, this reservation accords with financial conservatism as a public debt based on unwanted capital expenditures is not of very good quality. Another more pragmatic qualification to this general principle is that short-lived capital expenditures may be more easily and appropriately fitted into current budgets than paid for by borrowing.

The solid financial position of the City along with application of the most current financial management practices has permitted the City to obtain very favorable bond ratings and, consequently, lower interest rates. The City has adopted the following policy statements as guidelines for the use of debt:

1. No borrowing of short-term debt for support of routine operations is to be used unless borrowing can be obtained at a lower rate of interest than invested funds and funds are not available for the routine operations.
2. Debt payment shall not exceed the anticipated useful life of an improvement and in no case exceed 30 years.
3. Bond issues shall be scheduled to level annual debt service requirements so that borrowing costs are minimized. This may be modified based on the express purpose of spreading improvement costs equally over a long period of time so that future citizens become responsible for portions of the cost.
4. Efforts shall be made to maintain or improve the City's bond rating.
5. With each bond offering and at least annually, the City shall fully disclose its financial position and fiscal management practices.

## EXPLANATION OF BUDGETARY POLICIES AND BASIS

The following policy statements have been adopted by the City as operating guidelines for the level of debt for all direct non-self-supported debt:

1. Direct, non-self-supported debt shall not exceed 3% of assessed valuation.
2. Direct, non-self-supported debt shall not exceed \$750 per capita.
3. Direct, non-self-supported and overlapping debt shall not exceed 5% of assessed valuation.
4. Annual debt service requirements shall not exceed 10% of the annual budget.
5. Average annual bond maturities shall not exceed 15 years.
6. Where required, debt services equal to the highest scheduled principal and interest payment shall be maintained (except assessment debt) or debt service reserve insurance will be obtained.

A summary of the City's outstanding long term debt related to capital improvement (except assessment debt) as of October 1, 1997 is as follows :

	Bonds <u>Outstanding</u>	Interest Rate <u>Range</u>	Final <u>Maturity</u>	<u>BOND RATING</u>	
				<u>Standard &amp; Poor's</u>	<u>Moody's</u>
General Obligation	\$ 65,750,000	4.00 - 7.00	2017	AA	Aa3
Excise Tax	27,995,000	2.50 - 6.60	2007	A+	A1
Water and Sewer	24,800,000	7.60 - 8.70	2001	AA-	Aa2
Tax Increment	5,850,000	4.70 - 6.20	2012	AAA	Aaa
Sunshine State Loan	<u>7,570,000</u>	Variable	2018	N/A	N/A
<b>TOTAL</b>	<b>\$131,965,000</b>				

General Obligation Bonds are secured by the full faith and credit of the City. The outstanding General Obligation Bonds will be repaid from ad valorem taxes or by the Water and Sewer Fund since a portion of the bonds in this latter category were issued to finance a portion of the City sewer system. The Excise Tax Bonds are secured by a pledge of certain utility service, cigarette, and franchise taxes. Water and Sewer Bonds are secured by a pledge of net revenues of the City's Water and Sewer System. Tax increment bonds are secured by property taxes and a secondary pledge of Parking revenue. Their bond rating is insured.

### FUND BALANCE POLICY

The City of Fort Lauderdale has established a practice of maintaining and ensuring minimum levels of fund balance. In the General Fund, the City budgets \$1.5 million as working capital in addition to a base level of \$1.5 million for contingencies. The amount of the budgeted fund balance is set by the Commission considering the need for unreserved, undesignated amounts against the political consideration of a reasonable property tax levy. In the enterprise funds, provision is made for operating working capital on top of amounts for debt service and replacement reserves.

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# VISION STATEMENT

## CITY OF FORT LAUDERDALE

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*In 1995, Fort Lauderdale citizens met as an American Assembly to take part in the process to develop the strategic guide for the City into the 21st century. The Assembly's objectives, to continue the forward momentum gained by the City's 1994 mission and to address current and future challenges, resulted in this vision:*

Fort Lauderdale, the "Venice of America," is a tropical paradise. Its beauty makes it truly distinctive, and the City offers residents and visitors a lasting warm and congenial lifestyle. Fort Lauderdale has become a model for other communities, which emulate not only its citizen involvement, but also its commitment to communication and participation in community planning.

Working relationships with other municipalities and agencies are strong, as we share information and resources for our mutual benefit, coordinate key services, and resolve current and future social service issues. Fort Lauderdale is a model of intergovernmental cooperation.

As the region's natural leader, Fort Lauderdale's prosperous commerce center is considered the hub of South Florida. The City is the governmental, financial and cultural center of the region. Its environment attracts and retains desired business and industry through well-trained, educated workers, available facilities, and other enhancements that encourage desirable development. Our downtown, with corporate headquarters, cultural aspects and amenities along the New River, uptown's dynamic business center, executive airport, an industrial commerce center, as well as our world renowned beach, provide a desirable setting for families to live, work and play.

Partnerships make it possible for Fort Lauderdale to achieve its successes. The high level of cooperation among residents, businesses, schools, religious organizations and the City allow the planning and implementation of programs that enhance the quality of life. Innovative projects have provided solutions to social and safety issues, such as homelessness and community policing. Quality of life, growth management and resource identification and allocation strategies have also been developed. Neighborhood organizations provide a voice for every household throughout the City. The network of neighborhood associations is a family that shares resources, collaborates with other organizations, and provides leadership to empower our entire City. Revitalization of the northwest and other areas of the City has transformed neighborhoods at risk into vibrant centers of economic and cultural richness.

Fort Lauderdale has attracted a diverse population and maintained a hometown feeling even as it provides improved access into and through the City. Neighborhoods are preserved and connected through improved streets and a network of pedestrian and bike paths. Our streetscape and natural habitat are sustained through our urban tree canopy, a source of great pride to the City. Public parks and recreation open space needs are met as we continue our focus on environmental awareness and responsibility. With unsurpassed natural beauty, our waterways provide commerce, employment and recreational activities. Water quality standards are among the highest in the country.

The unique needs of Fort Lauderdale's neighborhoods are met by a highly competitive urban school system, with facilities and resources which reflect the community's total commitment to excellence in education. Standards of excellence ensure students are prepared for life outside the classroom; parents and administrators are accountable for success. The City and the community, through commitments and bonds with educational institutions at all levels, have ensured a quality education is available to everyone.

The City is using rapidly changing technology to provide instant access to information and increased citizen awareness on many levels. We are recognized as one of the safest and cleanest cities in the United States, with residents and businesses creating a clean, safe environment in partnership with the City. Fort Lauderdale is truly a model City for the 21st century.





## Budget Process

<u>Month</u>	<u>Forecast Stage</u>	<u>Request Stage</u>	<u>Review Stage</u>	<u>Adoption Stage</u>	<u>Monitoring Stage</u>
OCT					Load Budget/FAMIS Roll Positions Prepare Budget Document Transmit Millage Monitoring Procedures Budget Adv. Board Mtgs
NOV					On-Line Review Review Requisitions Commission Agendas Publish Budget Document Budget Adv. Board Mtgs
DEC	Outline Process				On-Line Review Review Requisitions Commission Agendas Budget Adv. Board Mtgs
JAN	Prepare Forecast	Staff Meets with Advisory Boards for Community Group Funding Procedures			Budget Adv. Board Mtgs Budget Coordinators Mtg Review Requisitions Commission Agendas
FEB	Present Forecast to Department Heads	Reorganizations Position Changes Community Group Proposals			On-Line Review Review Requisitions Commission Agendas Budget Adv. Board Mtgs
MAR	Firm up Process Refine Forecast	Train Staff Load Reorganizations	Review Reorgs Community Group Presentations		On-Line Review Review Requisitions Budget Adv. Board Mtgs
APR	Prepare for Commission Workshop	Department Requests		Advisory Boards Recommendations	On-Line Review Review Requisitions Budget Adv. Board Mtgs
MAY	Commission Workshop		City Mgr Reviews Adjust for Commission Priorities	Commission Hears Advisory Boards Recommendations	On-Line Review Review Requisitions Budget Adv. Board Mtgs
JUN			Management Team Meetings		Revised Dept Projections Budget Adv. Board Mtgs
JUL			Balance the Budget	City Mgr Message Tentative Adoption	Budget Adv. Board Mtgs
AUG			Budget Adv. Board Recommendations	TRIM Notice	Revised Departmental Projections
SEP			Commission Workshop	Public Hearings TRIM Ad Final Adoption	Budget Amendments

**BUDGET PREPARATION AND IMPLEMENTATION CALENDAR  
FY 1997/98 OPERATING BUDGET**

<u>Date: 1996</u>	<u>Activity</u>
December 12	Departmental Budget Coordinators meeting to outline FY 1997/98 process
<u>Date: 1997</u>	
January 13	Community Services Board discusses upcoming social/cultural funding process
January 27	Economic Development Advisory Board discusses upcoming promotional process
February 10	Departments begin preparation of reorganizations, position changes, and temporary/part-time requests for FY 1997/98
February 12	Budget Office presents preliminary budget forecast to department heads
February 18	Commission approves new Fraternal Order of Police contract
March	Training for budget preparers
April	Departments prepare budget requests
April 14	Community Services Board adopts recommendations for social/cultural funding
April 15	City Commission approves new AFSCME contract
April 25	City Commission Strategic Planning Workshop at Mills Pond Park
May	City Manager conducts budget reviews with each department
June 23	Economic Development Advisory Board adopts recommendations for promotional funding
June 25	City Commission Budget Workshop at Holiday Park
July 1	Broward County Property Appraiser certifies the property tax roll
July 15	City Manager presents his proposed budget
August	Broward County distributes Truth in Millage (TRIM) notices to all property owners
August 26	Budget Advisory Board adopts recommendation to support City Manager's budget
September 3	City Commission holds first public hearing and tentatively adopts millage rate and budget City Commission approves new Int'l Association of Fire Fighters contract
September 13	City advertises budget in newspaper of record to meet TRIM requirements
September 18	City Commission holds second public hearing and adopts final millage rate and budget
October 1	Beginning of the FY 1997/98 fiscal year