
FISCAL YEAR 2027

**BUDGET STRATEGIC
PLANNING SESSION**

Presented By: Peta-Gay Lake, Director
Veronica Munoz, Budget and Grants Manager



VISION 2030 STRATEGIC PLAN

VISION

An innovative and engaged community with a small-town personal touch

MISSION

To provide exceptional, responsive, and resilient services for the Coconut Creek Community

VALUES

Service Excellence

Innovation

Continuous Improvement

Ethics and Integrity

Fiscal Accountability

Community Engagement

KEY AREAS OF FOCUS

Adaptable and Transformative Mobility

Resilience and Resource Stewardship

High Performance Government

Strategic Growth and Economic Vitality

Safety and Quality of Life

BUDGET PROCESS



FEBRUARY

- Goal setting / long-range planning commences

MARCH

- Budget Strategic Planning Workshop
- Department budget development commences

APRIL

- Town Hall Budget Meeting

AUGUST

- City Commission budget workshop

SEPTEMBER

- Commission approves tax millage rate and annual budget

OCTOBER

- Fiscal year begins

MAY

- City Manager/Department Proposed Budget review

JUNE-JULY

- City Manager finalizes budget recommendations
- Proposed Budget delivered to City Commission

CURRENT FISCAL POSITION

- City remains financially solid
- Adequate reserves for emergencies
- Continue to optimize resources and leverage funding
- Continued Commission and Departmental Support
- Strategic, yet conservative approach to FY27 budget
- Concentration on Grant Funding
- **Tax Reform**



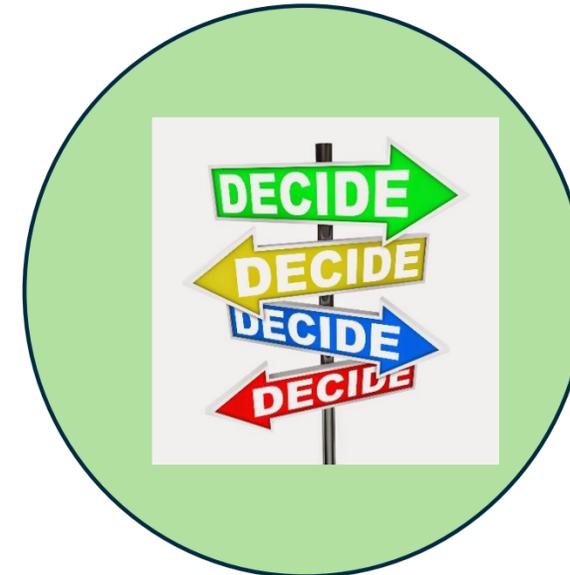
BUDGET & OPERATIONAL CHALLENGES



Department Requests &
Capital Improvement
Projects



Inflation and Tariffs



Competing Priorities



Legislative Mandates

LEGISLATIVE MANDATES

Already Implemented

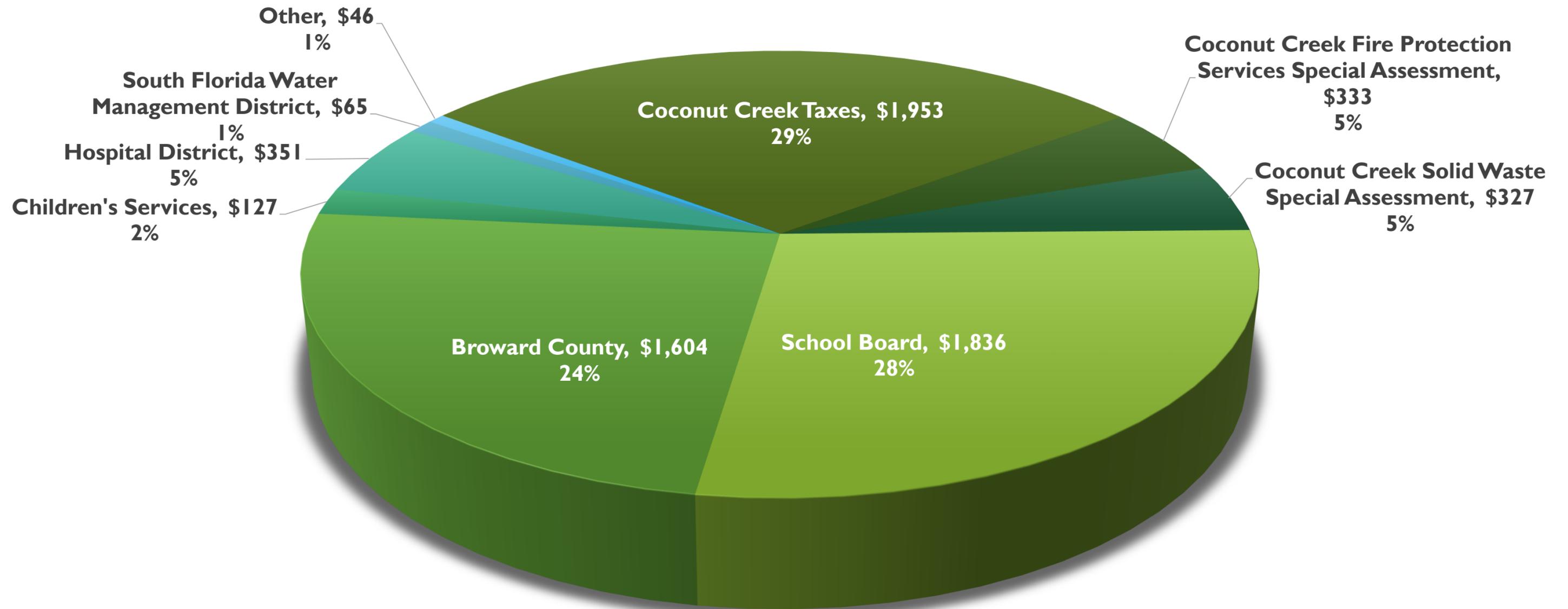
- Live Local Act and subsequent amendments expanding state preemption of local zoning and tax exemptions for qualifying housing developments
- Increased state reporting requirements related to building permit and inspection fees
- Additional statutory limitations and procedural requirements governing impact fee increases
- Prohibition on increasing building permit and inspection fees for 180 days in jurisdictions located within the area covered by a state of emergency declaration

Proposed Legislation (Under Consideration)

- Property tax reform proposals that could significantly affect local government revenues
- Expanded state oversight of local government spending through the Department of Government Efficiency (DOGE)
- Potential restrictions or elimination of Local Business Tax Receipts
- Additional amendments to the Live Local Act expanding state preemption of local land-use authority and tax exemptions
- Expansion of private provider authority for building plan review and inspections
- Sovereign Immunity changes that would increase the liability caps for lawsuits against government entities and allow higher settlements without requiring a legislative claims bills



PROPERTY TAXES AND ASSESSMENTS



Based on an average taxable value of \$283,128

GENERAL FUND FY25-26

BUDGETED REVENUES

Category	FY25-26 Approved Budget (\$)	FY25-26 Approved Budget (%) *
Ad Valorem Taxes - Operating	\$ 42,534,030	43.5%
Franchise Fees/Utility Taxes	13,621,020	13.9%
Licenses and Permits	1,344,690	1.4%
Intergovernmental Revenues	7,218,120	7.4%
Charges for Services	26,133,070	26.7%
Fines and Forfeitures	1,713,170	1.8%
Miscellaneous Revenues	3,810,650	3.9%
Operating Transfers In	1,430,000	1.5%
	<hr/>	
	\$ 97,804,750	100.0%
Appropriated Fund Balance	<hr/>	
	30,500,000	
TOTAL ESTIMATED REVENUES	\$ 128,304,750	

* Percentage represents revenues after deducting fund balance reserves

GENERAL FUND FY25-26 BUDGETED EXPENDITURES

Category	FY25-26 Approved Budget (\$)	FY25-26 Approved Budget (%) *
Police	\$ 36,314,630	34.2%
Fire Rescue	17,537,340	16.5%
Public Works	11,361,200	10.7%
Parks and Recreation	7,219,830	6.8%
Resilient Design and Development	5,898,500	5.5%
Operating Transfers Out	4,667,350	4.4%
Insurance Services/Risk Management	3,941,900	3.7%
City Commission/City Attorney	3,928,890	3.7%
Information Technology	3,799,160	3.6%
Finance and Administrative Services	3,456,440	3.3%
City Manager	3,118,600	2.9%
Human Resources	2,343,800	2.2%
City Clerk	1,138,860	1.1%
Utilities, Streets and Engineering	956,880	0.9%
Non-Departmental	621,370	0.6%
	<hr/>	
	\$ 106,304,750	100.0%
Contingency and Reserves	22,000,000	
TOTAL ESTIMATED REVENUES	<u>\$ 128,304,750</u>	

* Percentage represents expenditures after deducting contingency and fund balance reserves

GENERAL FUND BUDGET IMPACT CS/CS/HJR 203



Category	FY25-26 Approved Budget
Revenue *	\$ 97,804,750
Police and Fire Rescue	(53,851,970)
	\$ 43,952,780
Ad Valorem Loss Due to Homestead Exclusion	(15,772,949)
Remaining	\$ 28,179,831
Non-First Responder General Fund Budget	-35.9%

* Revenues after deducting fund balance reserves of \$30.5M.

- Over 35% of non-first responder General Fund budget would need to be cut to maintain a balanced budget.
- This would require staffing and other adjustments, resulting in significant reductions in service levels throughout the community, including parks, recreation, special events, athletic and senior programs, public infrastructure (facilities and centers), streets and sidewalk repair and maintenance, etc.
- While first responders are exempted from immediate reductions, there would be long-term fiscal impacts to the Police and Fire Rescue Departments, such as future staffing levels, compensation, equipment and building lifecycles, etc.

OPTIONS TO MITIGATE THE IMPACTS

Cost Containment Measures

Phase I (FY2026):

- Review and evaluate vacant positions prior to recruitment to determine operational need
- Reduce travel and training expenditures where feasible
- Explore all possible grant opportunities

Phase II (FY2027):

- Limit new initiatives and program expansion
- Prioritize discretionary initiatives, programs, and projects and eliminate strategically
- Extend useful life of equipment, vehicles, and facilities
- Advance only essential capital projects
- No expansion of services
- Continue to tighten annual spending growth
 - Review and renegotiate contracts at renewal while reassessing service levels

Phase III (FY2028):

- Increase reliance on fees and assessments where appropriate for cost recovery
- Implement remaining operational adjustments identified in FY 2027
- Align staffing levels with available resources through attrition
- Evaluate the potential use of contingencies and reserves to support operations
- Continue to tighten annual spending growth
 - Review pay-for-performance and cost-of-living adjustments



OPTIONS TO MITIGATE THE IMPACTS

- Increase the Non-Ad Valorem Fire Assessment (FY2028)
 - Maximum allowable increase: \$1,801,160 (12.5%), prior to annual cost adjustments
 - Under CS/CS/HJR 203, this would address only 11% of the projected revenue gap
 - Would shift a greater share of the assessment from residential to commercial properties
 - Exceeds the 10% increase threshold, requiring an amendment to the Fire Assessment Ordinance and individual notice to all property owners
- Align City service and user fees more closely with full cost recovery (FY2027 and FY2028)
 - Review and adjust fee structures where appropriate
 - Expand the City's sponsorship program for special events
 - Evaluate and adjust Parks and Recreation program fees
 - Recognize statutory limitations on increases to permit, engineering, and fire inspection fees
 - Explore new revenue opportunities through legally authorized service fees
 - Implement alarm registration and false alarm fees
 - Implement credit card convenience fees
 - Evaluate opportunities to outsource services to private providers or other agencies
 - Identify opportunities to generate revenue from City assets
- Increase the millage rate on non-homesteaded properties (FY2028 - last resort)
 - Florida law caps municipal millage rates at 10 mills
 - Current City millage rate: 6.8988 mills
 - Under CS/CS/HJR 203, increasing the rate to the 10-mill cap would generate approximately \$12,960,115
 - This represents an estimated 55% increase for non-homesteaded properties
 - Even with this increase, projected revenues would still fall short by \$2,812,834



FY2028 POTENTIAL AREAS FOR SERVICE LEVEL ADJUSTMENTS

- Year In Review
- Neighborhood Enhancement Program
- Non-Profit Donations
- Popular Annual Financial Report (PAFR)
- Pressure Cleaning
- Landscaping
- Bus Stop Janitorial
- Tree Trimming
- Fleet Replacement (age and repairs)

- Turnpike Lawsuit
- Butterfly Express
- Economic Development Incentives
- City signs and banners
- Frequency of public relations and marketing outreach
- Training and Travel
- Special Events
- Internships
- Household Hazardous Waste

LONG-TERM PLANNING

- Capital Improvement Program
- Parks and Recreation Master Plan
- MainStreet Development
- Vulnerability Assessment Plan
- Regional Solid Waste System



10-YEAR CAPITAL IMPROVEMENT PROGRAM

TEN YEAR CAPITAL IMPROVEMENT FORECAST							
	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032-FY2036	Total
Governmental Funds							
<i>Capital Improvement Program Fund (General Fund)</i>							
Recurring	7,969,500	6,643,490	6,335,980	8,134,660	8,350,140	41,399,780	78,833,550
Non-Recurring							
Lyons Road Medians Landscape Improvements	220,000	-	-	-	-	-	220,000
Parking Lot Rehabilitation	110,000	350,000	100,000	300,000	450,000	500,000	1,810,000
Pavillion Replacement Program	400,000	200,000	170,000	-	-	-	770,000
Boardwalk and Pathway Rehabilitation	100,000	100,000	100,000	100,000	50,000	1,150,000	1,600,000
Facility Roof Replacement	150,000	150,000	120,000	1,000,000	200,000	800,000	2,420,000
Police Station Improvements	-	37,000,000	1,500,000	-	-	-	38,500,000
Public Art (Government Center)	60,000	60,000	60,000	60,000	-	-	240,000
Fire Station #113	26,000,000	2,000,000	-	-	-	-	28,000,000
Government Center Courtyard and Parking Lot Renovations	3,000,000	-	-	-	-	-	3,000,000
Government Center Rehabilitation	120,000	-	-	-	-	-	120,000
Commission Chambers Renovation	500,000	-	-	-	-	-	500,000
Redundant Fiber Optic Ring	2,051,120	-	-	-	-	-	2,051,120
Vinkemulder Neighborhood Improvements	275,000	-	-	-	-	-	275,000
Future Capital Improvement Projects	-	1,167,550	2,987,710	21,215,020	17,076,840	12,387,530	54,834,650
Total	40,955,620	47,671,040	11,373,690	30,809,680	26,126,980	56,237,310	213,174,320
<i>MainStreet Civic Space</i>							
Village Green Park and Lakeside Plaza	1,730,000	-	-	-	-	-	1,730,000
Parking Garage & Amenities	-	11,000,000	-	-	-	-	11,000,000
Total	1,730,000	11,000,000	-	-	-	-	12,730,000
<i>Transportation Surtax Fund</i>							
South Creek Neighborhood Improvements	-	1,786,400	14,275,000	-	-	-	16,061,400
NW 54th Ave & NW 40th Street Roundabout Project (MainStreet)	336,000	-	-	-	-	-	336,000
NW 40th Street Gap Project (MainStreet)	300,000	2,150,000	-	-	-	-	2,450,000
Comprehensive Street Improvement Program	343,110	343,110	343,110	343,110	343,110	1,715,550	3,431,100
Total	979,110	4,279,510	14,618,110	343,110	343,110	1,715,550	22,278,500
Proprietary Funds							
Recurring	5,555,000	5,920,000	5,995,000	6,250,000	6,440,000	34,580,000	64,740,000
Rehabilitation of Water Storage Tanks	-	-	-	-	75,000	1,700,000	1,775,000
Vinkemulder Infrastructure Improvements	-	4,400,000	-	-	-	-	4,400,000
Northeast Utilities Expansion	550,000	400,000	3,600,000	-	-	-	4,550,000
Total	6,105,000	10,720,000	9,595,000	6,250,000	6,515,000	36,280,000	75,465,000
Grand-Total	49,769,730	73,670,550	35,586,800	37,402,790	32,985,090	94,232,860	323,647,820

Future Non-Recurring Capital Improvement Projects To Be Determined

PARKS AND RECREATION MASTER PLAN

Park	Fiscal Year	Amount *	Status
Lakewood Park	FY2021	\$ 146,350	Completed
Coco Point Park	FY2022	\$ 167,090	Completed
Donaldson Park	FY2022	\$ 294,150	99% Complete
Sunshine Drive Park	FY2024	\$ 521,680	99% Complete
Oak Trails Expansion (Phase I)	FY2024	\$ 2,918,000	Bid for Construction
Lakeside Park Expansion (Phase I)	FY2024	\$ 3,241,530	Mobilization for Construction
	Sub-Total	\$ 7,288,800	
Community Center Park	FY2028-FY2029	\$ 1,866,430	Future Project
George Gerber Park	FY2029-FY2030	\$ 3,335,080	Future Project
Recreation Complex Park	FY2030-FY2031	\$ 1,970,730	Future Project
Lakeside Park Expansion (Phase II)	FY2031	\$ 12,442,820	Future Project
Pond Apple Park	FY2031	\$ 60,640	Future Project
Sabal Pines Park (including Safety Town)	FY2031-FY2032	\$ 4,555,420	Future Project
Veteran's Park	FY2032	\$ 1,212,750	Future Project
Cypress Park	FY2032	\$ 661,500	Future Project
Additional Land	FY2032	\$ 997,500	Future Project
Windmill Park	FY2032-FY2033	\$ 882,000	Future Project
Hosford Park	FY2033	\$ 165,380	Future Project
Winston Park	FY2034	\$ 935,100	Future Project
Oak Trails Park Expansion (Phase II)	FY2036	\$ 3,824,300	Future Project
Greenways and Trails	TBD	\$ -	Future Project
	Sub-Total	\$ 32,909,650	
	Total	\$ 40,198,450	

* Amounts subject to change

MAJOR CAPITAL INVESTMENTS



Fire Station #113 - \$30,664,660



Police Department Improvements- \$41,592,540

MAINSTREET DEVELOPMENT



MainStreet Capital Projects

- Utilities/Infrastructure
\$3,259,370 (*FUNDED*)
- Village Green Park/Lakeside Plaza/Parking Garage Design - \$1,883,370 (*FUNDED*)
- Village Green Park and Lakeside Plaza - \$1,730,000
- Block 12A - Parking Garage with Amenities \$11,000,000
- Block 13 – Future Development

MAINSTREET DEVELOPMENT

ACCOMPLISHMENTS

1. APPROVED COMMUNITY DEVELOPMENT DISTRICT
2. FINALIZED LAND SWAP, DEVELOPER'S AGREEMENT AND COST SHARE TERM SHEET TO INCLUDE WORKFORCE HOUSING PACKAGE AND CONSIDERATIONS FOR CONSTRUCTION FOR VILLAGE GREEN PARK, LAKESIDE PLAZA AND THE PARKING GARAGE

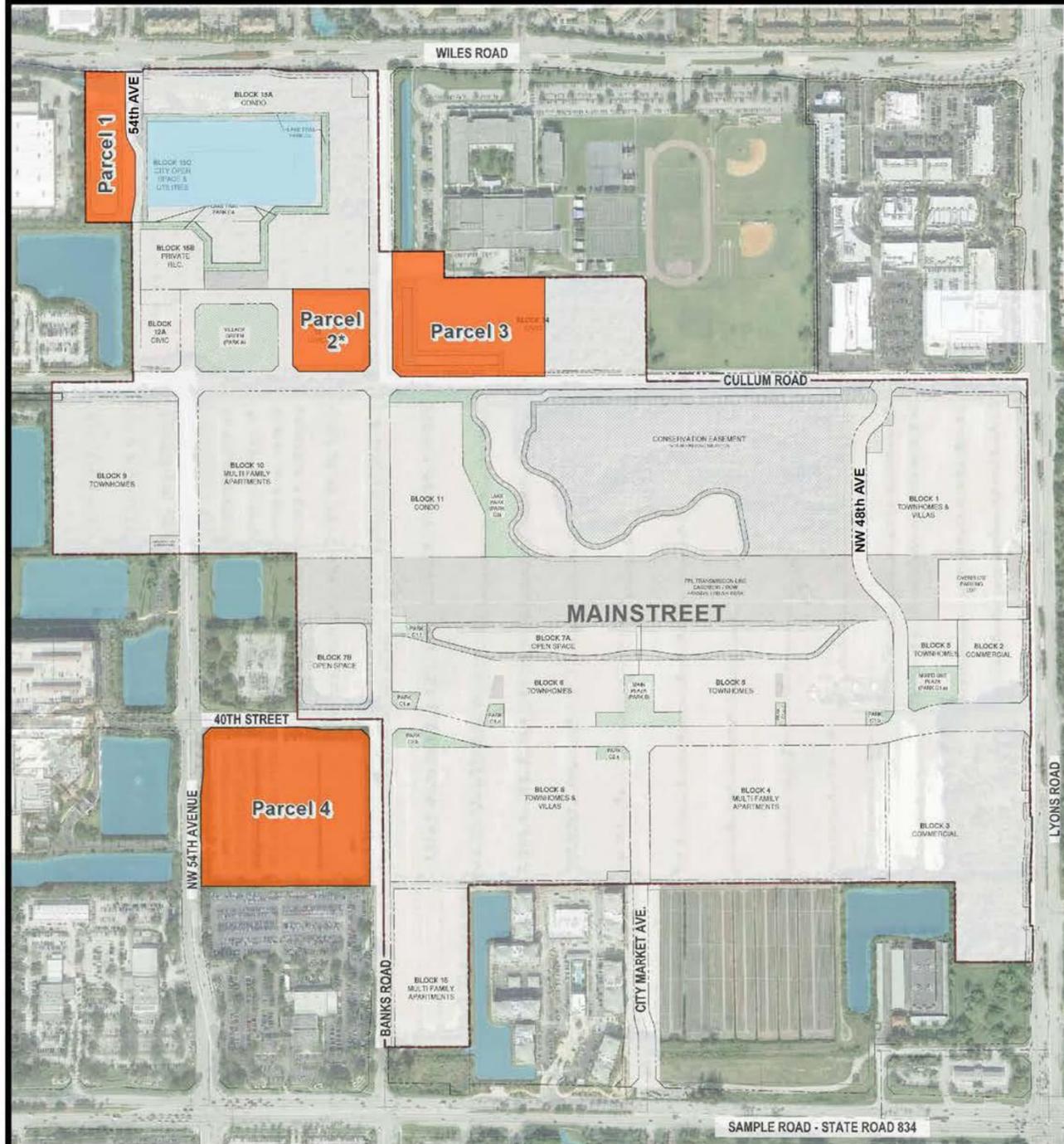
NEXT STEPS

1. PREPARE RFP PACKET FOR THE DESIGN OF VILLAGE GREEN PARK, LAKESIDE PLAZA AND THE PARKING GARAGE
2. FINALIZE LONG-TERM DEVELOPMENT AND FUNDING STRATEGY FOR THE PARKING GARAGE
3. ENTER INTO PROJECT SPECIFIC ILA FOR CULLUM ROAD AND
4. EVALUATE POTENTIAL AMENDMENTS TO THE DEVELOPER AGREEMENT FOR ALIGNMENT WITH CURRENT PROJECT ASSUMPTIONS AND FISCAL CONSIDERATIONS



UNDER
CONSTRUCTION

MAINSTREET CITY OWNED PROPERTIES

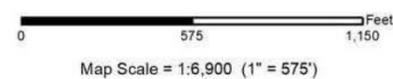


CITY OWNED PROPERTIES

City owned parcels within the MainStreet area:

- Parcel 1 - Block 15A – Temporary Fire Station
- Parcel 2 - Block 13
- Parcel 3 - Block 14 (portion by Fire Station 113)
- Parcel 4 - Butterfly Lot

City of Coconut Creek
March 2025
Exhibit "A"



Coconut Creek G.I.S.
I.T. Department

* - Subject to land swap agreement

OTHER MAJOR ON-GOING CAPITAL PROJECTS

- Improvements to K-9 Training Area - \$40,000
- Sabal Pines Park Sign Replacement Program - \$230,000
- Police Station Improvements – Kennel - \$200,000
- Fleet Building Rehabilitation - \$2,200,000
- Pedestrian Lighting (NW 43rd Avenue) - \$100,000
- Recreation Complex Building Rehabilitation (Interior Offices) - \$2,700,000
- Lakeside Park Improvements (Phase I) - \$3,245,830
- Oak Trails Park (Phase I) - \$4,118,000

- Government Center Courtyard/Parking Lot Renovations
 - \$310,000 for design funded in FY2025/FY2026
 - \$3,000,000 for construction slated for FY2027
 - Will include additional accessible spots and EV charging stations
 - Actively pursuing grant funding
- City Commission Chamber Audio/Visual Enhancements – \$200,000
- Advanced Metering Infrastructure - \$7,600,000
- Lakewood East Resurfacing - \$673,450
- Winston Park Crosswalk- \$275,000

FY2027 CAPITAL PROJECTS

- City Commission Chamber Renovations – \$500,000
 - \$500,000 for minor enhancements for FY2027
- Vinkemulder Neighborhood Improvements - \$275,000
- Comprehensive Street Improvement Program
 - Surtax Funded
 - \$343,110 per year allocation
- Redundant Fiber Optic Ring - \$2,051,120
 - Essential for new Fire Station 113
 - State appropriations approved for \$1,031,000



New Commission Requests

- Pending input

DEFERRED CAPITAL IMPROVEMENT PROGRAM PROJECTS

- Lakeside Park Improvements (Phase II) - \$12,442,820
 - Deferred to FY2031
- Oak Trails Park (Phase II) - \$3,824,300
 - Deferred to FY2036
- Parks and Recreation Master Plan
 - Pond Apple Park - \$60,640 - Deferred to FY2031 or later
 - Community Center - \$1,866,430 - Deferred to FY2028 or later
 - George Gerber Park - \$3,334,080 - Deferred to FY2029 or later
 - Recreation Complex - \$1,970,730 - Deferred to FY2030 or later
 - Sabal Pines Park (including Safety Town) - \$4,555,420 – FY2031 or later
- Vinkemulder Utilities Improvements - \$4,400,000
 - Contingent on special assessment or grant funding
- Commission Chambers Renovations - \$2,000,000

FY2026 BUDGET INPUT AND REQUESTS - NON-CAPITAL

FY2026 New Programs/Initiatives

- Priority Access for Residents on Rides at the Butterfly Festival
- Composting Program – Pilot Program
 - Commercial
 - Multi-Family
- Expanded BHAP Initiatives
- Fencing @ Lyons Creek Middle School (if needed)
- Road Improvements @ Lyons Creek Middle School
- School Zone Safety Enforcement Program

New for FY2027

Commission Requests

- Pending input

Items on Hold

- Public Transportation Enhancements and Micro Transit Program
- New Recycling Drop Off Locations

CURRENT RATES AND FEES

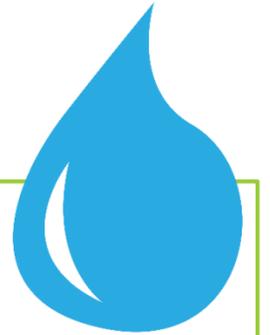
Current Rates

- Property Tax Millage Rate – 6.8988
 - Determined annually
- Fire Assessment Fees
 - Single Family \$333.26 / year
 - Multi-Family \$299.94 / year
 - Mobile Homes \$166.63 / year
 - Determined annually, up to a maximum of 10%
- Solid Waste Collection and Disposal Rate
 - Single Family \$326.54 / year
 - Determined annually



Current Rates (Continued)

- Water and Wastewater Rates
 - Increases annually by 2.5%, CPI, or Broward County increases
 - Anticipated increase of 3.5% effective June 1st
 - Future increases contingent on PFAS requirements
- Stormwater Rates
 - \$5.24 per month
 - Increases annually based on CPI



DONATIONS

- Continue to evaluate options for nonprofit request for donations
- To ensure transparency, fairness, and community trust
- Continue to assess cost implications and feasibility as Property Tax Reform evolves

**QUESTIONS OR
COMMENTS?**



THANK YOU

