

Fiscal Year 2017 Final Budget Workshop

Tuesday, August 30th 2016

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Budget Preparation Timeline

January - March

- First Quarter Review
- Annual Financial Audit
- Revise 10 Year Infrastructure Plan
- Presentation of Annual Progress Report and Citizen Survey Results to City Council

April

- Second Quarter Review
- Annual Update of the Strategic Action Plan
- Presentation of the Year to Date Budget
- Departments Begin FY 2017 Budget Input



Budget Preparation Timeline

May – June (Budget Preparation Series to City Council)

- Fund Accounting Presentation
- Long Term Financial Planning Presentation
- Revenue Source & Property Tax Presentation

July – August (Budget Workshops)

- General Fund Budget Workshop
- Adopt Maximum Millage Rate
- Third Quarter Review
- Proprietary, Special Revenue & Capital Fund Budget Workshop
- Final Proposed Budget Presentation



2017 New Personnel

➤ Streets:

- Equipment Operator

➤ Finance:

- Chief Accountant

➤ Community Development:

- Construction Inspector
- Survey Technician
- Landscape Architect

➤ Fleet:

- Mechanic

➤ Utility:

- (3) Utility System Operator Trainees
- Utility System Tech

Intern program included in proposed budget.



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2017 Changes to Existing Personnel

- Traffic Engineer moved from Planning to Construction Management & Engineering
- (2) Maintenance Workers moved from Facilities to Streets

**Budget includes existing merit plan and 2% adjustment to starting salaries in January.
No other pay plan changes proposed.**



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General Fund

	Budget 2016	Estimated 2016	Budget 2017	Budget Change 2016-2017	Percentage Change
Ad Valorem Taxes	16,374,630	16,364,630	17,283,759	909,129	5.6%
Communications Services Tax	2,475,000	2,425,000	2,373,966	(101,034)	-4.1%
Intergovernmental	3,748,125	3,795,000	3,931,406	183,281	4.9%
Charges for Service	4,890,218	4,746,715	5,320,566	430,348	8.8%
Other Sources	3,003,742	3,013,847	3,077,775	74,033	2.5%
Appropriated Fund Balance	-	500,000	-	-	
Total Revenues	30,491,715	30,845,192	31,987,472	1,495,757	4.9%
Operating Expenditures	30,491,715	30,198,496	31,987,472	1,495,757	4.9%
Reserves	-	146,696	-	-	-
Transfer Fund Balance to Cap Proj Fund	-	500,000	-	-	-
Total Expenditures	30,491,715	30,845,192	31,987,472	1,495,757	4.9%
	Actual 2016	Proposed 2017	*Change 2016-2017		
General Fund Personnel (FTEs)	228	235	7		

* Chief Accountant, Construction Inspector, Survey Technician, (2) Maintenance Workers, Lanscape Architect, Equipment Operator



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Building Permits Fund

	Budget 2016	Estimated 2016	Budget 2017	Budget Change 2016-2017	Percentage Change
Permits, Fees and Miscellaneous	1,651,247	1,682,000	1,731,650	80,403	4.9%
Interest	-	4,000	-	-	
Total Revenues	1,651,247	1,686,000	1,731,650	80,403	4.9%
Operating Expenditures	1,540,836	1,651,022	1,718,050	177,214	11.5%
Reserves	110,411	34,978	13,600	(96,811)	-87.7%
Total Expenditures	1,651,247	1,686,000	1,731,650	80,403	4.9%



Information Technology Fund

	Budget 2016	Estimated 2016	Budget 2017	Change 2016-2017	Percentage Change
Internal Service Charges	1,646,475	1,646,475	1,742,100	95,625	5.8%
Charges for Services	535,500	535,575	587,440	51,940	9.7%
Appropriated Fund Balance	426,194	423,212	-		
Total Revenues	2,608,169	2,605,262	2,329,540	(278,629)	-10.7%
Operating Expenditures	2,256,169	2,317,262	2,185,540	(70,629)	-3.1%
Capital Outlay	352,000	288,000	144,000	(208,000)	-59.1%
Subtotal	2,608,169	2,605,262	2,329,540	(278,629)	-10.7%



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Utility Fund

	Budget 2016	Estimated 2016	Budget 2017	Budget Change 2016-2017	Percentage Change
Total Revenues	35,820,886	36,012,617	36,513,099	692,213	1.9%
Customer Service	1,637,378	1,372,687	1,479,203	(158,175)	-9.7%
Administration	1,342,281	791,845	848,423	(493,858)	-36.8%
Wastewater Operations	5,628,281	5,488,938	5,860,099	231,818	4.1%
Water Operations	8,298,930	8,171,584	8,779,661	480,731	5.8%
Non-Departmental	17,300,627	18,038,960	18,078,720	778,093	4.5%
Subtotal	34,207,497	33,864,014	35,046,106	838,609	2.5%
Capital Reserve	1,613,389	2,148,603	1,466,993	(146,396)	-
Total Expenditures	35,820,886	36,012,617	36,513,099	692,213	1.9%

	Actual 2016	Proposed 2017	*Change 2016-2017
Personnel (FTE)	120	124	4

* NEW - (3) Utility System Operator Trainee (WWTP 2), (1) Utility System Tech (Water Distribution)



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Stormwater Fund

	Budget 2016	Estimated 2016	Budget 2017	Budget Change 2016-2017	Percentage Change
Charges for Services	7,400,000	7,150,000	7,240,846	(159,154)	-2.2%
Ad Valorem Taxes	363,863	363,863	418,442	54,579	15.0%
Interest	-	2,200	-	-	
SJRWMD Grant	-	-	335,000	335,000	
Appropriated Fund Balance	75,761	40,830	-	(75,761)	
Total Revenues	7,839,624	7,556,893	7,994,288	154,664	2.0%
Operating Expenses	3,077,972	3,090,025	3,126,786	48,814	1.6%
Projects	3,280,411	2,990,627	3,230,316	(50,095)	-1.5%
New Equipment	126,000	121,000	42,000	(84,000)	-66.7%
Debt Service	1,355,241	1,355,241	1,361,275	6,034	0.4%
Reserves	-	-	233,911	233,911	
Total Expenditures	7,839,624	7,556,893	7,994,288	154,664	2.0%

FY 17 Equipment

New F250 with Utility Body



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Facilities Maintenance Fund

	Budget 2016	Estimated 2016	Budget 2017	Budget Change 2016-2017	Percentage Change
Internal Service Charges	640,532	640,532	620,043	(20,489)	-3.2%
Interest	-	200	-	-	
Total Revenues	640,532	640,732	620,043	(20,489)	-3.2%
Operating Expenditures	587,942	585,544	579,196	(8,746)	-1.5%
Capital Outlay	7,000	8,000	-		
Reserves	45,590	47,188	40,847		
Subtotal	640,532	640,732	620,043	(20,489)	-3.2%

	Budget 2016	Budget 2017	*Change 2016-2017
Personnel (FTE)	4	2	-2

*Moved to Streets Division



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Fleet Fund

	Budget 2016	Estimated 2016	Budget 2017	Change 2016-2017	Percentage Change
Internal Charges	3,273,123	3,273,121	3,371,048	97,925	3.0%
Internal Fuel Charges	860,700	640,590	850,940	(9,760)	-1.1%
External Fuel Charges	35,000	18,000	18,000	(17,000)	-48.6%
Interest & Insurance Settlements	20,000	31,000	20,000	-	0.0%
Auction Proceeds	100,000	200,000	150,000	50,000	50.0%
Transfers for New Equipment	351,500	343,000	207,000	(144,500)	-41.1%
Appropriated Fund Balance	323,947	366,683	-	(323,947)	-100.0%
Total Revenues	4,964,270	4,872,394	4,616,988	(347,282)	-7.0%
Operating Expenditures	2,326,670	2,318,394	2,205,842	(120,828)	-5.2%
Capital Outlay	2,637,600	2,554,000	2,324,500	(313,100)	-11.9%
Replacement Reserves	-	-	86,646		
Subtotal	4,964,270	4,872,394	4,616,988	(347,282)	-7.0%
	Budget 2016	Budget 2017	*Change 2016-2017		
Personnel (FTE)	5	6	1		

*NEW - Mechanic



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Fleet Fund FY 2017 Capital Expenditures

New Equipment		Replacements	
<i>Stormwater</i>			
F250 with Utility Body	\$36,000	White Fleet	\$512,000
<i>Streets & Parks Maintenance</i>		Mowers/Mower Decks/Utility vehicles	\$94,000
Remote TREX 44 Mower for Slopes	\$31,000	Heavy Equipment	\$862,500
(2) 'TORO Stand on Spreader/Sprayer	\$20,000	Golf Course	\$334,000
<i>Utility</i>		Commercial Fire Truck	\$275,000
Magnum Light Tower	\$9,000		
Ford F250 (New Utility Systems Tech)	\$35,000		
Trailer Mounted Dry Line Bypass Pump	\$46,000		
<i>Building</i>			
F150 (New Building Inspector)	\$30,000		
<i>Multi-Departmental Use</i>			
Trailer Mounted Boom Lift	\$40,000		
Total New	<u>\$247,000</u>	Total Replacements	<u>\$2,077,500</u>

Total Capital Expenditures	\$2,324,500
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2017 Major Capital Projects

CAPITAL PROJECTS FUND

Seminole Woods Path	\$845,000
Community Center Renovations	\$4,500,000

STREETS IMPROVEMENT FUND

Street Rehab & Renewal	\$1,920,000
Old Kings Road Widening	\$1,375,000
Bridge Rehab and Renewal	\$1,550,000

RECREATION IMPACT FEE FUND

ITMS Restrooms	\$300,000
Town Center Restrooms	\$425,000

TRANSPORTATION IMPACT FEE FUND

Belle Terre Safety Improvements	\$400,000
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UTILITY CAPITAL PROJECTS FUND

WTP 2 - Well field Expansion	\$1,750,000
Citation/OKR/SR100 Water Main	\$1,000,000
US1/PC Park Reclaimed Water Main	\$1,500,000
WWTP 2 - Design & Construction <i>(multi-year project)</i>	\$17,625,000
Belle Terre/Matanzas Master Pump Station	\$2,000,000

STORMWATER MANAGEMENT CAPITAL FUND

Swale Rehab & Pipe Replacements	\$2,385,317
BS-2 Weir Replacement	\$385,000
Modeling Improvements (sec. 30)	\$225,000



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2017 Budget Summary

General Fund	\$31,987,472
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Special Revenue Funds	\$23,409,384
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CDBG fund	979,900
Police Education Fund	14,035
Distaster Reserve Fund	2,212,265
Special Events Fund	165,460
Streets Improvement Fund	6,853,000
Park Impact Fee Fund	955,000
Fire Impact Fee Fund	118,600
Transportation Impact Fee Fund	1,800,000
Neighborhood Stabilization Fund	16,407
Old Kings Road Special Assessment Fund	487,030
BAC Fund	38,630
SR100 Community Redevelopment Fund	1,858,057
Capital Projects Fund	7,911,000



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2017 Budget Summary

Enterprise Funds	\$88,813,386
Utility Fund	36,513,099
Utility Capital Projects Fund	32,707,343
Solid Waste Fund	7,537,466
Stormwater Management Fund	7,994,288
Building Permits Fund	1,731,650
Information Technology Fund	2,329,540
Internal Services Funds	\$10,111,181
Self Insured Health Fund	4,580,750
Fleet Management Fund	4,616,988
Communication Fund	293,400
Facilities Maintenance Fund	620,043



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2017 Budget Summary

	<u>Budget</u>
General Fund	\$ 31,987,472
Special Revenue Funds	23,409,384
Enterprise Funds	88,813,386
Internal Services Funds	<u>10,111,181</u>
2017 Total Proposed Budget	<u>\$154,321,423</u>



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2017 Final Millage Rate Proposal

	Millage Rate	Taxes Generated*	\$ Change FY 16-17	% Change FY 16-17
2016 Millage Rate	4.2450	\$16,916,675		
Stormwater Fund Portion		\$363,863		
General Fund Portion		\$16,268,212		
Capital Projects Fund Portion		\$284,600		
2017 TRIM Rate	4.2450	\$17,803,619	\$886,944	5%
Stormwater Fund Portion		\$418,442	\$54,579	
General Fund Portion		\$17,243,759	\$975,547	
Capital Projects Fund Portion		\$141,418	(\$143,182)	

* Based on City's historical collection rate



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Looking Ahead

September:

7th 5:05pm - Public Hearing to adopt tentative millage rate and budget

21st 5:05pm - Final Public Hearing to adopt final millage and budget



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