

Fiscal Year 2018 Final Budget Workshop

Tuesday, August 29th 2017

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Budget Preparation Timeline

January - March

- First Quarter Review
- Annual Financial Audit
- Presentation of Annual Progress Report
- Survey Results to City Council
- Annual Update of the Strategic Action Plan

April

- Revise 10 Year Infrastructure Plan
- Year to Date Budget Results Presentation
- Fund Accounting & Revenue Presentation
- Second Quarter Review
- Departments Begin FY 2018 Budget Preparation



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Budget Preparation Timeline

May – June

- Long Term Financial Planning Presentation
- Property Tax Review Presentation

July - August

- General Fund Budget Workshop
- Adopt Maximum Millage Rate (August 4th deadline)
- Third Quarter Review
- Capital Funds Budget Workshop
- Special Revenue & Proprietary Funds Budget Workshop
- Final Proposed Budget Presentation



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Adopted Priorities – Directly Funded

- Develop continuous street lighting plan for major roads
- Construct the FP&L easement trail from Old Kings Road to safely connect to Matanzas Woods Pkwy
- Conduct a feasibility study to determine the potential of expanding fiber infrastructure and revising the City's business model through a private – public partnership
- Ensure that all infrastructure is a priority regarding maintenance and performance
- During the capital improvement project planning process, target grant opportunities that can offset capital improvement cost



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Adopted Priorities – Included in Operating Budget

- Study the feasibility of developing a Palm Coast App to promote our amenities and events
- Provide a presentation from the Flagler County Sheriff's office that details statistics and frequency of crimes and how it is being addressed
- Revisit the Parks and Recreation Master Plan and identify future amenities for inclusion in the Capital Improvement Program
- Evaluate and attract special events that have a positive community and economic impact
- Present an update on the implementation of the bus-stop safety plan
- Investigate options to install and maintain informational kiosks at local high-volume shopping locations
- Evaluate fiber initiative with the University of Florida Whitney Lab facilities to determine mutually beneficial opportunities



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Adopted Priorities – Included in Operating Budget

- Evaluate opportunities to incorporate fiber technology into major City infrastructure improvements
- Educate our citizens on the value of “Shop local” and doing business in Palm Coast
- Research and provide presentation of findings for a Special Assessment District for saltwater canal dredging and seawall repair options
- Quarterly inspection performed to ensure that median areas are maintained to a high standard
- Investigate the viability of implementing a maintenance program for vacant lot frontages



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Adopted Priorities – Funding Pending

- Identify gaps and opportunities to foster high tech startups
- Request feedback from local technology companies to better identify marketing recruitment strategies
- Determine feasibility of partnering with Central Florida High-Tech Corridor
- Evaluate and refine vision for Downtown
- Develop strategies to encourage investment in our Downtown



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2018 Additional Personnel

- Parks Facilities Maintenance:
 - (4) Equipment Operators
- Planning:
 - Environmental Planning Technician
- Construction Management & Engineering:
 - Project Coordinator
- Parks & Recreation:
 - Recreation Manager (April start date)
- Utility:
 - Meter Technician Foreman
 - Part Time Admin. Assistant
 - Mechanical Technician
- Information Technology:
 - Application Analyst
 - GIS Technician
- Building:
 - Building Inspector

Budget includes 3% average merit raise and 2.5% adjustment to starting salaries in January.



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General Fund

	Budget 2017	Estimated 2017	*Budget 2018	Change 2017-2018	Percentage Change
Property Taxes	17,283,759	17,283,759	18,440,366	1,156,607	6.7%
Other Taxes	3,073,966	2,948,000	3,098,966	25,000	0.8%
Permits, Fees & Special Exceptions	1,042,625	957,125	1,002,625	(40,000)	-3.8%
Intergovernmental	3,931,406	3,856,426	4,035,822	104,416	2.7%
Fines and Forfeitures	390,000	425,000	405,000	15,000	3.8%
Charges for Services	5,350,566	5,324,066	6,033,240	682,674	12.8%
Other Revenue	75,000	130,270	140,000	65,000	86.7%
Transfers	840,150	840,150	883,744	43,594	5.2%
Appropriated Fund Balance	-	451,500	-	-	n/a
Total Revenues	31,987,472	32,216,296	34,039,763	2,052,291	6.4%
Operating Expenditures	31,987,472	32,216,296	33,903,317	1,915,845	6.0%
Reserves	-	-	136,446	136,446	n/a
Total Expenditures	31,987,472	32,216,296	34,039,763	2,052,291	6.4%

* Based on no millage increase, does not include additional services being discussed

	Actual 2017	Proposed 2018	Change 2017-2018
General Fund Personnel (FTEs)	235	242	7



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Fleet Fund

	Budget 2017	Estimated 2017	Budget 2018	Change 2017-2018	Percentage Change
Internal Charges	3,371,048	3,371,048	3,607,987	236,939	7.0%
Internal Fuel Charges	850,940	609,250	760,100	(90,840)	-10.7%
External Fuel Charges	18,000	22,000	24,000	6,000	33.3%
Interest	-	30,000	25,000	25,000	n/a
Insurance Settlements	20,000	20,000	20,000	-	0.0%
Auction Proceeds	150,000	390,000	200,000	50,000	33.3%
Transfers for New Equipment	207,000	190,852	327,300	120,300	58.1%
Total Revenues	4,616,988	4,633,150	4,964,387	347,399	7.5%
Operating Expenditures	2,205,842	1,963,762	2,169,381	(36,461)	-1.7%
Capital Outlay	2,324,500	2,202,135	2,007,900	(316,600)	-13.6%
Replacement Reserves	86,646	467,253	787,106	700,460	808.4%
Total Expenditures	4,616,988	4,633,150	4,964,387	347,399	7.5%



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Fleet Fund FY 2018 Capital Expenditures

New Equipment	
<u>Parks & Recreation:</u>	
F150	\$22,000
<u>Streets & Parks Maintenance:</u>	
4500 Crew Cab w/Landscape Body (new crew)	\$54,000
John Deere Tractor w/Loader	\$37,500
Groundmaster 4000	\$69,500
Toro Workman	\$19,800
<u>Utility:</u>	
F150 (WWTP 2)	\$27,600
John Deere Gator (WWTP 2)	\$7,600
F350 (Util. Maint., New Position)	\$38,500
Frontier King Cab (Distribution, New Position)	\$24,000
<u>Community Development:</u>	
F150 (New Building Inspector)	\$27,800
Frontier King Cab 4x4 (CM&E, New Position)	\$26,000
<u>Multi-Departmental Use:</u>	
Grapple Truck	\$220,500
Total New	\$574,800

Replacements	
White Fleet	\$426,900
Mowers/Mower Decks/Utility Vehicles	\$382,600
Heavy Equipment	\$329,600
Golf Carts	\$200,000
Fire Truck (deposit)	\$50,000
Upgrade Lowboy	\$44,000
Total Replacements	\$1,433,100

Total Capital Expenditures \$2,007,900



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Facilities Maintenance Fund

	Budget 2017	Estimated 2017	Budget 2018	Budget Change 2017-2018	Percentage Change
Internal Service Charges	620,043	620,043	678,599	58,556	9.4%
Interest	-	600	-	-	0.0%
Total Revenues	620,043	620,643	678,599	58,556	9.4%
Operating Expenditures	579,196	575,461	627,922	48,726	8.4%
Replacement Reserves	40,847	45,182	50,677	9,830	24.1%
Total Expenditures	620,043	620,643	678,599	58,556	9.4%



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Information Technology Fund

	Budget 2017	Estimated 2017	Budget 2018	*Change 2017-2018	Percentage Change
Internal Service Charges	1,742,100	1,742,100	2,107,594	365,494	21.0%
Charges for Services	587,440	561,330	528,000	(59,440)	-10.1%
Appropriated Fund Balance	-	-	108,053	108,053	-
Total Revenues	2,329,540	2,303,430	2,743,647	414,107	17.8%
Operating Expenditures	2,185,540	2,181,942	2,571,147	385,607	17.6%
Capital Outlay	144,000	121,488	172,500	28,500	19.8%
Total Expenditures	2,329,540	2,303,430	2,743,647	414,107	17.8%

*Fiber Study Included

	2017	2018	Change *2017-2018	Percentage Change
Personnel (FTE)	11	13	2	18.2%

*Applications Analyst & GIS Tech



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Building Permits Fund

	Budget 2017	Estimated 2017	Budget 2018	Change 2017-2018	Percentage Change
Permits, Fees and Miscellaneous	1,731,650	2,318,000	2,318,000	586,350	33.9%
Interest	-	14,000	15,000	15,000	100.0%
Total Revenues	1,731,650	2,332,000	2,333,000	601,350	34.7%
Operating Expenditures	1,718,050	1,763,694	1,861,675	143,625	8.4%
Reserves	13,600	568,306	471,325	457,725	3365.6%
Total Expenditures	1,731,650	2,332,000	2,333,000	601,350	34.7%

	2017	2018	*Change 2017-2018	Percentage Change
Personnel (FTE)	16.55	17.55	1.00	6.0%

*Building Inspector



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Utility Fund

	Budget 2017	Estimated 2017	Budget 2018	Change 2017-2018	Percentage Change
Total Revenues	36,513,099	40,705,342	41,267,034	4,753,935	13.0%
Customer Service	1,479,203	1,473,817	1,586,297	107,094	7.2%
Administration	848,423	845,178	860,149	11,726	1.4%
Wastewater Operations	5,860,099	5,829,819	6,615,613	755,514	12.9%
Water Operations	8,779,662	8,785,279	9,742,136	962,474	11.0%
Non-Departmental*	18,016,320	20,942,458	20,037,153	2,020,833	11.2%
Subtotal	34,983,707	37,876,551	38,841,348	3,857,641	11.0%
Capital Reserve	1,529,392	2,828,791	2,425,686	896,294	58.6%
Total Expenditures	36,513,099	40,705,342	41,267,034	4,753,935	13.0%

*Includes transfer of reserves to Utility Capital Projects Fund (FY 17E \$2.5M & FY18B \$1.5M)

	Actual 2017	Proposed 2018	*Change 2017-2018
Personnel (FTE)	124.00	126.50	2.5

* NEW - PT Admin. Assistant, Meter Foreman, Mechanical Technician



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Stormwater Fund

	Budget 2017	Estimated 2017	Budget 2018	Change 2017-2018	Percentage Change
Charges for Services	7,240,846	7,240,846	7,270,000	29,154	0.4%
Ad Valorem Taxes	418,442	418,442	502,590	84,148	20.1%
Interest	-	10,000	-	-	-
SJRWMD Grant	335,000	335,000	700,000	365,000	109.0%
Appropriated Fund Balance	-	-	278,956	278,956	100.0%
Total Revenues	7,994,288	8,004,288	8,751,546	757,258	9.5%
Operating Expenses	3,259,536	3,270,724	3,341,327	81,791	2.5%
Projects	3,097,566	2,994,316	4,050,311	952,745	30.8%
New Equipment	42,000	38,796	-	(42,000)	-100.0%
Debt Service	1,361,275	1,356,275	1,359,908	(1,367)	-0.1%
Reserves	233,911	344,177	-	(233,911)	-100.0%
Total Expenditures	7,994,288	8,004,288	8,751,546	757,258	9.5%



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2018 Budget Summary

General Fund	\$34,039,763	Enterprise Funds	\$90,431,533
Special Revenue Funds	\$20,407,530	Utility Fund	41,267,034
CDBG fund	1,062,981	Utility Capital Projects Fund	26,968,346
Police Education Fund	7,750	Solid Waste Fund	8,367,960
Special Events Fund	178,545	Stormwater Management Fund	8,751,546
Streets Improvement Fund	5,890,000	Building Permits Fund	2,333,000
Recreation Impact Fee Fund	425,000	Information Technology Fund	2,743,647
Fire Impact Fee Fund	180,000	Internal Services Funds	\$10,611,138
Transportation Impact Fee Fund	3,095,000	Self Insured Health Fund	4,662,752
Developmental Special Projects	270,836.00	Fleet Management Fund	4,964,387
Old Kings Road Special Assessment Fund	427,030	Communications Fund	305,400
BAC Fund	16,500	Facilities Maintenance Fund	678,599
SR100 Community Redevelopment Fund	1,863,888		
Capital Projects Fund	6,990,000		

2018 Total Proposed Budget \$155,489,964

Does not include additional services and projects being discussed.



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Millage Rate Options

2017 Millage Rate	4.2450
2018 TRIM Rate	4.6000
2018 Majority Vote Rate	6.6621
2018 Two-thirds Vote Rate	7.3283



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Options Requiring Additional Funding



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Requires Additional Funding

Option	Budget Impact
Additional Deputies	\$110,535/deputy
Additional Streetlighting	\$200,000
Economic Development Coordinator	\$100,000
Environmental Planning Technician	Funded by existing millage
Capital Projects	\$600,000
Executive Search Firm	\$100,000



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Looking Ahead

September:

6th 5:05pm - Public Hearing to adopt tentative millage rate and budget

20th 5:05pm - Final Public Hearing to adopt final millage and budget



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