

Fiscal Year 2018 Budget

Public Hearing

Wednesday, September 6th 2017

Christopher M. Quinn, MACC, CPA, CFE, CGFO, CGMA
Finance Director

Lina Williams
Budget Coordinator

Helena Alves, CIA, MBA
Chief Accountant



Find Your Florida

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



Find Your Florida

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



Find Your Florida

2018 New 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
 - PT Admin. Assistant
 - Mechanical Technician
- Information Technology:
 - Application Analyst
 - GIS Technician
- Building:
 - Building Inspector
- Admin:
 - Economic Development Coordinator

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



Find Your Florida

General Fund

	Budget 2017	Estimated 2017	Budget 2018	Change 2017-2018	Percentage Change
Property Taxes	17,283,759	17,283,759	19,393,041	2,109,282	12.2%
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	34,992,438	3,004,966	9.4%
Operating Expenditures	31,987,472	32,216,296	34,855,992	2,868,520	9.0%
Reserves	-	-	136,446	136,446	n/a
Total Expenditures	31,987,472	32,216,296	34,992,438	3,004,966	9.4%
	Actual 2017	Proposed 2018	Change 2017-2018		
General Fund Personnel (FTEs)	235	243	8		



Find Your Florida

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	198,590	327,300	120,300	58.1%
Total Revenues	4,616,988	4,640,888	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	474,991	787,106	700,460	808.4%
Total Expenditures	4,616,988	4,640,888	4,964,387	347,399	7.5%



Find Your Florida

Facilities Maintenance Fund

	Budget 2017	Estimated 2017	Budget 2018	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%



Find Your Florida

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%
Subtotal	2,329,540	2,303,430	2,743,647	414,107	18%

*Fiber Study Included

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

*Applications Analyst & GIS Tech



Find Your Florida

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



Find Your Florida

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	22,037,153	4,020,833	22.3%
Subtotal	34,983,707	37,876,551	40,841,348	5,857,641	16.7%
Capital Reserve	1,529,392	2,828,791	425,686	(1,103,706)	-72.2%
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 \$3.5M)

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

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



Find Your Florida

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%



Find Your Florida

2018 Budget Summary

General Fund **\$34,992,438**

Special Revenue Funds **\$3,827,530**

CDBG fund	1,062,981
Police Education Fund	7,750
Special Events Fund	178,545
Developmental Special Projects	270,836
Old Kings Road Special Assessment Fund	427,030
BAC Fund	16,500
SR100 Community Redevelopment Fund	1,863,888

Internal Services Funds **\$10,611,138**

Self Insured Health Fund	4,662,752
Fleet Management Fund	4,964,387
Communications Fund	305,400
Facilities Maintenance Fund	678,599

Enterprise Funds **\$63,463,187**

Utility Fund	41,267,034
Solid Waste Fund	8,367,960
Stormwater Management Fund	8,751,546
Building Permits Fund	2,333,000
Information Technology Fund	2,743,647

Capital Projects Funds **\$43,548,346**

Recreation Impact Fee Fund	425,000
Fire Impact Fee Fund	180,000
Transportation Impact Fee Fund	3,095,000
Utility Capital Projects Fund	26,968,346
Streets Improvement Fund	5,890,000
Capital Projects Fund	6,990,000

2018 Total Proposed Budget \$156,442,639



Find Your Florida

Proposed Millage Rate

2017 Millage Rate	4.2450
2018 TRIM Rate	4.6000
2018 Proposed Rate	4.5937



Find Your Florida

Action Items

- ✓ Adopt SR 100 CRA Tentative Budget for FY 2018 and Revised FY 2017 Budget
- ✓ Adopt Tentative Millage Rate
- ✓ Adopt Tentative Budget for FY 2018 and Revised FY 2017 Budget



Find Your Florida

Looking Ahead

September:

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



Find Your Florida