

# Fiscal Year 2019 Final Budget Workshop

Tuesday, September 4<sup>th</sup> 2018

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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 - May

- Review 10 Year Infrastructure Plan
- Departments Begin FY 2019 Budget Preparation
- Second Quarter Review
- Year to Date Budget Results Presentation



# Budget Preparation Timeline

## May – June

- Fund Accounting & Long Term Planning Presentation
- Property Tax & Other Revenues Presentation

## July - August

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



# Budget Preparation Timeline

## September

- Public Hearing to Tentatively Adopt Millage Rate & Budget
- Public Hearing to Adopt Final Millage Rate & Budget

## October – December

- FY 2018 Year End Close-out
- End of Year Review with Departments



# 2019 Personnel

## ➤ Administration:

- Safety Coordinator (start June 2019)
- Public Relations Coordinator (PT to FT)

## ➤ Finance:

- Business Tax Inspector

## ➤ Streets Maintenance:

- Equipment Operator (Mowing)
- Signal/Traffic Technician

## ➤ Construction Management & Engineering:

- Transportation Project Coordinator
- Construction Site Inspector (Utility)

## ➤ Information Technology:

- Project Manager (Operations) (start April 2019)
- Project Manager (Broadband)

## ➤ Utility:

- Utility System Supervisor
- Utility System Manager
- Utility System Foreman
- Utility System Technician (2)
- Utility System Operator

## ➤ Building:

- Building Inspector
- Plans Examiner

## ➤ Fleet/Facilities Maintenance:

- Staff Assistant
- Mechanic
- Facilities Supervisor
- Lead Equipment Operator (start March 2019)

**Budget includes 3% average merit raise and 2.9% adjustment to starting salaries in January.**



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# General Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Property Taxes*	19,393,041	19,368,041	22,204,799	2,811,758	14.5%
Communication Services Tax	2,373,966	2,289,875	2,279,670	(94,296)	-4.0%
State Shared Revenue	4,055,947	4,028,047	4,216,396	160,449	4.0%
Charges for Services	6,178,740	6,016,074	5,541,317	(637,423)	-10.3%
Other Revenue	2,990,744	3,175,205	3,182,180	191,436	6.4%
Appropriated Fund Balance	-	360,380	-		
<b>Total Revenues</b>	<b>34,992,438</b>	<b>35,237,622</b>	<b>37,424,362</b>	<b>2,431,924</b>	<b>6.9%</b>
<i>*Includes \$500,000 funding for technology improvements</i>					
Operating Expenditures	34,855,992	35,237,622	36,520,118	1,664,126	4.8%
Reserves	136,446	-	154,244	17,798	13.0%
Transfer to IT Fund*	-	-	750,000	750,000	n/a
<b>Total Expenditures</b>	<b>34,992,438</b>	<b>35,237,622</b>	<b>37,424,362</b>	<b>2,431,924</b>	<b>6.9%</b>

*\*To support operational needs and technology improvements*

	Actual 2018	Proposed 2019	*Change 2018-2019
General Fund Personnel (FTEs)	234.00	239.00	5.00

\*Public Relations Coordinator (PT to FT), Safety Coordinator, Move 50% Compliance Manager to Building Fund, Local Business Tax Inspector, EO II, Signal/Traffic Tech, Transportation Project Coordinator



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# Fleet Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Internal Charges	3,607,987	3,607,987	3,454,307		
Internal/External Fuel Charges	784,100	750,287	766,304		
Misc. Revenue	45,000	82,700	45,000		
Auction Proceeds	200,000	149,000	200,000		
Transfers for New Equipment	327,300	313,700	595,515		
Appropriated Fund Balance	-	-	823,397		
<b>Total Revenues</b>	<b>4,964,387</b>	<b>4,903,674</b>	<b>5,884,523</b>	<b>920,136</b>	<b>18.5%</b>
Operating Expenditures	2,169,381	2,226,029	2,489,606		
Capital Outlay	2,007,900	1,919,552	3,070,417		
Transfer to Communications			324,500		
Replacement Reserves	787,106	758,093	-		
<b>Total Expenditures</b>	<b>4,964,387</b>	<b>4,903,674</b>	<b>5,884,523</b>	<b>920,136</b>	<b>18.5%</b>

	Budget 2018	Budget 2019	*Change 2018-2019
Personnel (FTE)	7.5	9.5	2

\*Move 50% of PW Manager, Mechanic, Staff Assistant



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# Facilities Maintenance Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Internal Service Charges	678,599	678,599	936,329		
Appropriated Fund Balance	-	-	74,279		
<b>Total Revenues</b>	<b>678,599</b>	<b>678,599</b>	<b>1,010,608</b>	<b>332,009</b>	<b>48.9%</b>
Operating Expenditures	627,922	654,835	1,010,608		
Replacement Reserves	50,677	23,764	-		
<b>Total Expenditures</b>	<b>678,599</b>	<b>678,599</b>	<b>1,010,608</b>	<b>332,009</b>	<b>48.9%</b>

	Budget 2018	Budget 2019	*Change 2018-2019
Personnel (FTE)	2	4	2

\*Facilities Supervisor, Lead Equipment Operator (March 2019 start date)



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# Information Technology Fund – Internal Services

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Internal Service Charges	2,107,594	2,107,594	1,953,225	(154,369)	-7.3%
Misc. Revenue	2,000	2,418	500	(1,500)	-75.0%
Transfers from Other Funds*	-	-	56,602	56,602	n/a
Transfer from Enterprise Fund	237,239	254,044	200,000	(37,239)	-15.7%
Transfer from General Fund**	-	-	750,000	750,000	n/a
Appropriated Fund Balance	108,053	90,733	226,454	118,401	109.6%
<b>Total Revenues</b>	<b>2,454,886</b>	<b>2,454,789</b>	<b>3,186,781</b>	<b>731,895</b>	<b>30%</b>

\*Transfer from departments for the purchase of new IT equipment

\*\*Transfer of Property Tax revenue for technology improvements and to support operational changes

Operating Expenditures	2,392,886	2,361,789	3,065,781	672,895	28.1%
Capital Outlay	62,000	93,000	121,000	59,000	95.2%
<b>Total Expenditures</b>	<b>2,454,886</b>	<b>2,454,789</b>	<b>3,186,781</b>	<b>731,895</b>	<b>30%</b>

	2018	2019	**2018-2019
Personnel (FTE)	13	13.5	0.5

\*\*Project Manager (start April 2019)

\*\*Move 50% of Shared Staff Assistant to CM&E



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# Information Technology Fund – Enterprise

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Fiber Optic Charges	230,000	286,440	288,440	58,440	25.4%
Cell Tower Consulting	21,000	35,000	20,000	(1,000)	-4.8%
Cell Tower Rentals	275,000	227,684	204,317	(70,683)	-25.7%
Misc. Revenue	-	5,421	-		
<b>Total Revenues</b>	<b>526,000</b>	<b>554,545</b>	<b>512,757</b>	<b>(13,243)</b>	<b>-2.5%</b>
Operating Expenditures	151,630	209,370	225,669	74,039	48.8%
Cell Tower Consulting	21,000	35,000	20,000	(1,000)	-4.8%
Transfer to Internal Service Fund	237,239	254,044	200,000	(37,239)	-15.7%
Other	16,131	16,131	17,088	957	n/a
Capital Outlay	100,000	40,000	50,000	(50,000)	-50.0%
<b>Total Expenditures</b>	<b>526,000</b>	<b>554,545</b>	<b>512,757</b>	<b>(13,243)</b>	<b>-3%</b>
	<b>2018</b>	<b>2019</b>	<b>2018-2019</b>		
Personnel (FTE)	0	1	1		

\*Broadband Project Manager



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# Building Permits Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Permits, Fees and Miscellaneous	2,318,000	2,318,000	2,318,000		
Interest	15,000	15,000	15,000		
Total Revenues	2,333,000	2,333,000	2,333,000	-	0.0%
Operating Expenditures	1,861,675	1,852,707	2,172,291		
Reserves	471,325	480,293	160,709		
Total Expenditures	2,333,000	2,333,000	2,333,000	-	0.0%

	2018	2019	2018-2019
Personnel (FTE)	17.55	20.05	2.50

\*Building Inspector, Plans Examiner, 50% of Compliance Manager



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# Utility Operating Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Revenue*	39,767,034	40,042,310	42,395,540	2,628,506	6.6%
Fund Balance Appropriation	1,500,000	2,071,493	-	(1,500,000)	-100.0%
Total Revenues	41,267,034	42,113,803	42,395,540	1,128,506	2.7%
<i>*2019 assumes 2.9% CPI, 3.1% increase in rates, conservative growth</i>					
Customer Service	1,586,297	1,578,776	1,649,507	63,210	4.0%
Administration	860,149	829,256	876,337	16,188	1.9%
Wastewater Operations	6,615,613	8,059,811	7,741,443	1,125,830	17.0%
Water Operations	9,742,136	9,609,420	10,791,150	1,049,014	10.8%
Construction Management	-	-	530,292	530,292	N/A
Non-Departmental	22,037,153	22,036,540	20,545,811	(1,491,342)	-6.8%
Subtotal	40,841,348	42,113,803	42,134,540	1,293,192	3.2%
Contingency	425,686	-	261,000	(164,686)	-38.7%
Total Expenditures	41,267,034	42,113,803	42,395,540	1,128,506	2.7%

	2018	2019	2018-2019
Personnel (FTE)	137	144	7

Utility System Manager, Utility System Supervisor, Utility System Foreman, Utility Systems Operator, Utility System Technician(2), Construction Site Inspector



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# Stormwater Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Charges for Services*	7,270,000	7,265,627	7,287,423		
Ad Valorem Taxes	502,590	502,590	520,000		
SJRWMD Grant	700,000	700,000	-		
Transfer from General Fund	-	200,000	-		
Appropriated Fund Balance	278,956	261,380	294,361		
<b>Total Revenues</b>	<b>8,751,546</b>	<b>8,929,597</b>	<b>8,101,784</b>	<b>(649,762)</b>	<b>-7.4%</b>
Operating Expenses	4,711,638	4,802,998	5,063,979		
System R&R	1,580,000	1,715,000	1,282,664		
Capital Projects	1,100,000	1,056,691	400,000		
Debt Service	1,359,908	1,354,908	1,355,142		
<b>Total Expenditures</b>	<b>8,751,546</b>	<b>8,929,597</b>	<b>8,101,784</b>	<b>(649,762)</b>	<b>-7.4%</b>

\*Based on current rates



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# 2019 Budget Summary

<b>General Fund</b>	<b>\$37,424,362</b>	<b>Enterprise Funds</b>	<b>\$87,655,934</b>
<b>Special Revenue Funds</b>	<b>\$20,054,367</b>	Utility Fund	42,395,540
CDBG fund	811,673	Utility Capital Projects Fund	25,862,557
Police Education Fund	5,500	Solid Waste Fund	8,450,296
Special Events Fund	187,170	Stormwater Management Fund	8,101,784
Streets Improvement Fund	5,246,100	Building Permits Fund	2,333,000
Recreation Impact Fee Fund	735,800	IT Enterprise Fund	512,757
Fire Impact Fee Fund	207,252	<b>Internal Service Funds</b>	<b>\$17,063,206</b>
Transportation Impact Fee Fund	2,254,735	Self Insured Health Fund	5,356,294
Old Kings Road Special Assessment Fund	427,475	Fleet Management Fund	5,884,523
BAC Fund	16,500	Communications Fund	1,625,000
SR100 Community Redevelopment Fund	2,202,162	Facilities Maintenance Fund	1,010,608
Capital Projects Fund	7,960,000	IT Internal Service Fund	3,186,781

**2019 Total Proposed Budget \$162,197,869**

***Includes \$500,000 funding for Technology Improvements & \$5,000 increase to RSVP.***



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# Millage Rate Consideration

2018 Millage Rate 4.5937

2019 TRIM Rate 4.7000

**2019 Proposed Millage Rate 4.6989**

Increase in Millage FY 18-19	Impact to Avg Tax Bill
0.1052	\$11



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# Looking Ahead

- Sept. 4<sup>th</sup>** Business Meeting - Approval of Water/Wastewater Utility Rate Adjustments
- Sept. 5<sup>th</sup>** Public Hearing to adopt tentative millage rate and Budget
- Sept. 11<sup>th</sup>** Workshop - Final Stormwater Rate Study
- Sept. 18<sup>th</sup>** Business Meeting - Stormwater Rate Consideration
- Sept. 19<sup>th</sup>** Final Public Hearing to adopt final millage and budget
- Future** Amend Budget based on action regarding Stormwater rate



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