

FISCAL YEAR 2021
Proposed
General Fund Budget
Tuesday, July 14, 2020

Helena P. Alves, CGFO, CIA, MBA
Financial Services Director

Gwen E. Ragsdale, MBA
Budget and Procurement Manager



BUDGET PRESENTATION TIMELINE

JAN - MAR

- Survey Results 3/10
- Annual City Council
SAP evaluation 3/18 -3/25

APR - JUNE

- Annual Financial Audit 4/7
- YTD Budget Results Presentation 5/12
- Fund Accounting Presentation 5/12
- Review 10 year CIP Plan & Revenue
Restrictions 5/12
- Property Tax Presentation 6/9
- Adoption of Council Priorities 6/16



BUDGET PRESENTATION TIMELINE

JUL - SEPT

- General Fund Workshop – 7/14
- Adopt Maximum Millage Rate 7/21
- Budget Workshop
Presentations to City Council
- Public Hearings to Adopt Tentative 9/10
and Final Millage Rate & Budget 9/23

OCT - DEC

- FY20 Year End Close-Out
- End of Year Review with
Departments

PRESENTATION OVERVIEW

- 2021 Millage Rate Proposal
- Proposed Personnel Changes
- Summary of General Fund Revenue & Expenditures
- Millage Rate Recommendation

2021 MAXIMUM MILLAGE RATE PROPOSAL

	Millage Rate
FY 2020	4.6989
Proposed FY 2021	4.6989



GENERAL FUND POSITIONS



	Proposed		
	2020	2021	Change
City Manager's Office	3	3	0
Communications & Marketing	4	4	0
Economic Development	3	3	0
City Clerk	3	3	0
City Attorney	0.5	0.5	0
Human Resources	5	5	0
Financial Services	13.5	15.0	1.5
Planning	14.66	17.66	3
Code Enforcement	25.86	25.36	-0.5
Fire	60	63	3
Streets Maintenance	57	56	-1
Parks Maintenance	22	21.5	-0.5
Construction Management & Engineering	9	6	-3
Parks & Recreation	13	14.5	1.5
Total Full Time Positions	233.92	237.92	4.00

PERSONNEL CHANGES

Streets Maintenance

- Transfer - PW Supervisor Facilities move to Facilities Maintenance
- Transfer - PW Inventory Specialist move to Fleet

Financial Services

- Transfer - Compliance Manager split with Building – move 100% to Business Tax
- New - Financial Technician I

Planning

- Transfer - Construction Site Inspector & Senior Construction Inspector from CM&E

Fire

- New - 3 Firefighter / EMT

Budget includes 0% average merit raise and 0% adjustment to cost of living for FY 21

PERSONNEL CHANGES: CONTINUED

Construction
Management &
Engineering

- Transfer - Construction Site Inspector & Senior Construction Inspector to Planning

Code

- Transfer - Code Enforcement Supervisor Split 50 / 50 with Building

Parks & Recreation

- Transfer - Recreation Manager Split 50/50 with Parks Maintenance
- Other - Reclassified Facilities & Guest Attendants seasonal hours to 2 Full Time positions

Parks Maintenance

- Transfer - Recreation Manager Split 50/50 with Parks & Rec

2021 GENERAL FUND SUMMARY

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change
Budgeted Expenditures	39,399,362	37,849,336	40,559,884	1,160,522
Transfer Reserves to UNF MedNex	1,500,000	-	1,500,000	-
Contingency	735,719	666,659	650,000	(85,719)
Total Projected Expenditures	41,635,081	38,515,995	42,709,884	1,074,803
Estimated Revenue	40,135,081	38,515,995	40,625,106	490,025
Fund Balance Appropriation	1,500,000	-	2,084,778	584,778
Total Projected Revenue	41,635,081	38,515,995	42,709,884	1,074,803



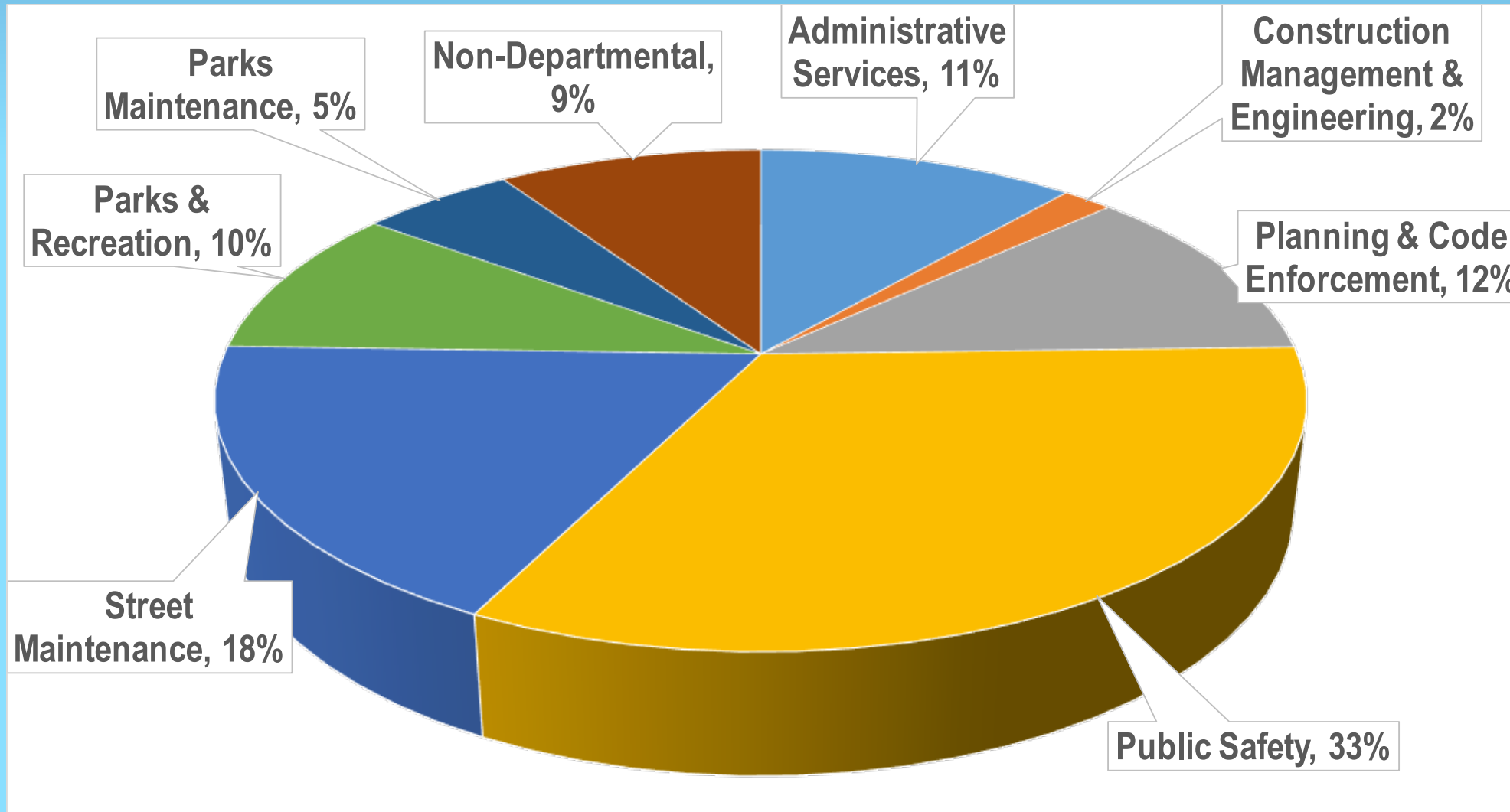
GENERAL FUND REVENUE PROJECTIONS

	Adopted 2020	Revised 2020	Proposed 2021	Change 2020-2021	Percentage Change
Ad Valorem Tax (Property Taxes)*	24,097,878	24,007,879	25,778,616	1,680,738	
1/2 cent Sales Tax**	3,087,474	2,315,606	2,315,606	(771,868)	
Communication Services Tax**	2,279,670	2,279,670	2,279,670	-	
State Revenue Sharing**	1,160,032	870,024	870,024	(290,008)	
Other Taxes	844,175	844,175	844,200	25	
Permits, Fees & Special Exceptions	1,105,650	1,120,246	1,127,350	21,700	
Fines and Forfeitures	411,000	471,000	476,000	65,000	
Charges for Services	5,888,745	5,237,303	5,639,323	(249,422)	
Other Revenue	213,100	353,564	190,200	(22,900)	
Transfers	1,047,357	1,016,528	1,104,117	56,760	
Appropriated Fund Balance	1,500,000	0	2,084,778	584,778	
Total General Fund Revenue	41,635,081	38,515,995	42,709,884	1,074,803	2.8%

*2021 Based on Proposed TRIM Rate

**Pending State Revenue Estimates to be Released July 2020

GENERAL FUND EXPENDITURES FY 21 PROPOSED



ADMINISTRATIVE SERVICES



ADMINISTRATIVE SERVICES

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
City Council	174,531	136,621	156,032	(18,499)	
City Manager's office	484,011	443,100	456,532	(27,479)	
City Clerk's Office	280,490	274,073	305,445	24,955	
City Attorney	542,331	540,579	544,231	1,900	
Communications & Marketing	512,294	440,223	539,083	26,789	
Economic Development	580,484	473,341	511,002	(69,482)	
Human Resources	695,841	651,133	672,160	(23,681)	
Financial Services	1,441,660	1,431,452	1,621,808	180,148	
Total Expenditures	4,711,642	4,390,522	4,806,293	94,651	2.0%

Personnel Changes:

Transfer – 50% of Business Tax Compliance Manager from Building Fund
New Position - Financial Technician I



CONSTRUCTION MANAGEMENT & ENGINEERING

DIRECTOR – CARL COTE



CONSTRUCTION MANAGEMENT & ENGINEERING

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
Total Expenditures	1,075,040	965,889	761,009	(314,031)	-29.2%

Personnel Changes:

Transfer - Construction Site Inspector Lead and Senior Lead moved to Planning

Transfer - Construction Site Inspector moved to Utility CM&E



COMMUNITY DEVELOPMENT DIVISION

CHIEF DEVELOPMENT OFFICER

JASON DELORENZO



PLANNING & CODE ENFORCEMENT

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
Planning	1,651,453	1,557,995	2,054,790	403,337	
Code Enforcement	2,848,482	2,785,094	2,862,032	13,550	
Total Expenditures	4,499,935	4,343,089	4,916,822	416,887	9.3%

Personnel Changes:

Transfer - Code Enforcement Supervisor split 50/50 with Building

Transfer - Construction Site Inspector Lead and Senior Construction Site Inspector moved from CM&E

Transfer - Senior Construction Site Inspector moved from Utility CM&E



PUBLIC SAFETY CHIEF FORTE



PUBLIC SAFETY

	Adopted 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
Fire Department	9,426,294	9,588,552	9,968,010	541,716	
Law Enforcement	3,680,779	3,680,779	4,035,818	355,039	
Total Expenditures	13,107,073	13,269,331	14,003,828	896,755	6.8%

Personnel Changes:

New Position - (3) Firefighter / EMT – 9 months

Other - (2) Sheriff Deputies – 9 months & 5% Increase in contract



PUBLIC WORKS DIVISION DIRECTOR MATT MANCILL



STREETS MAINTENANCE

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
Street Maintenance	7,922,695	7,508,683	7,761,623	(161,072)	
Total Expenditures	7,922,695	7,508,683	7,761,623	(161,072)	-2.0%

Personnel Changes:

Transfer - PW Supervisor of Facilities moved to Facilities Maintenance

Transfer - Inventory Specialist moved to Fleet



PARKS & RECREATION DIVISION DIRECTOR LAUREN JOHNSTON



PARKS & RECREATION

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
Parks & Recreation	1,766,059	1,669,237	1,818,794	52,735	
Palm Coast Aquatics Center	452,262	301,796	423,345	(28,917)	
Palm Coast Tennis Center	364,518	349,497	350,811	(13,707)	
Palm Harbor Golf Club	1,571,205	1,481,097	1,548,984	(22,221)	
Total Expenditures	4,154,044	3,801,627	4,141,934	(12,110)	-0.3%

Personnel Changes:

Other – 2 Facilities / Guest Attendants change from part time to full time



PARKS MAINTENANCE

	Revised 2020	Estimated 2020	Proposed 2021	FY 20-21 Change	Percentage Change
Parks Maintenance	2,459,059	2,107,763	2,325,110	(133,949)	
Total Expenditures	2,459,059	2,107,763	2,325,110	(133,949)	-5.4%

Personnel Changes:

Transfer - Split Recreation Manager 50 /50 with Parks & Recreation

Transfer - Public Works Supervisor moved to Streets



NON-DEPARTMENTAL



NON-DEPARTMENTAL

	2020	2020	2021	Change	Change
Expenditures	737,864	712,864	1,061,031	323,167	
Transfer to CRA	732,010	749,568	782,234	50,224	
UNF MedNex Contribution	1,500,000	-	1,500,000	-	
Contingency	735,719	666,659	650,000	(85,719)	
Total Expenditures	3,705,593	2,129,091	3,993,265	287,672	7.8%

FY 2021 Includes:

CRA TIF	\$782,234
Historical Society Grant	\$3,000



2019 AD VALOREM TAXES BY TAXING AUTHORITY



Flagler County ¢41

School Board ¢31

Palm Coast ¢23

Others ¢4

MILLAGE RATE & PROPERTY TAX HISTORY

Fiscal Year	Property Value	Percent Change	Total Millage	Ad Valorem Receipts	Population
2021	\$5,826,214,849	6.86%	*4.6989	\$26,281,729	
2020	\$5,452,170,314	9.14%	4.6989	\$24,594,435	86,768
2019	\$4,995,651,282	8.30%	4.6989	\$22,535,103	84,575
2018	\$4,612,577,686	6.66%	4.5937	\$20,495,631	82,760
2017	\$4,324,453,760	4.40%	4.2450	\$17,702,201	81,184

*Proposed

FY21 July 1 Certified Taxable Value is \$5,826,214,849 (6.86% increase)

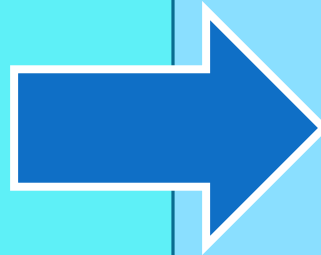
MILLAGE RATE OPTIONS

	Millage Rate
Rolled-Back Rate	4.5236
2021 Majority Vote	6.3454
2021 Two-Thirds Vote	6.9799
FY 2020	4.6989
Proposed FY 2021	4.6989

LEARN MORE!

Visit www.palmcoastgov.com and click the link

Access to the FY21 budget calendar, budget worksheets, and previous Council presentations



2021 BUDGET
PREPARATION

QUESTIONS

