



# City Budget and Finances

City Council Meeting Presentations

# Schedule

- ▶ Part I – Regulations and Terminology  
May 17, 2011
- ▶ Part II – Revenues  
June 7, 2011
- ▶ Part III – Fund Descriptions  
June 21, 2011
- ▶ Part IV – Prior Year Budget Reductions  
July 5, 2011

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# Part I – Regulations and Terminology

»» City Council Meeting  
May 17, 2011



# Regulatory Authorities

- ▶ **Governmental Accounting Standards Board – GASB**
  - Exposure Drafts
  - Statements
  - Technical Bulletins

# Regulatory Authorities

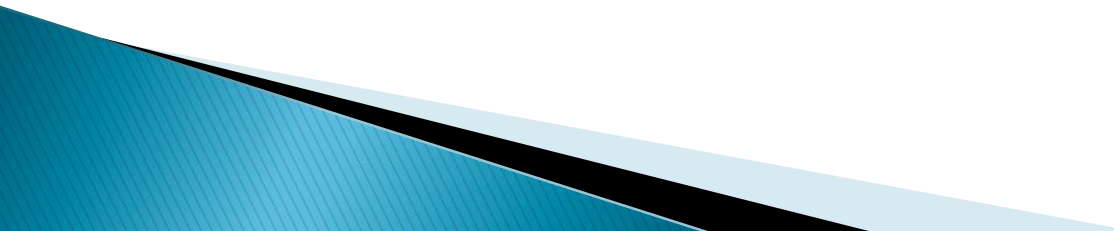
- ▶ Federal Government
  - Payroll taxes
  - Debt issuance
  - Grant compliance
  - 1099 reporting
  - 3% withholding

# Regulatory Authorities

- ▶ **State Government** (Statutes, Department of Revenue, Rules of the Auditor General)
  - Truth in Millage (TRIM)
  - Grant compliance
  - Annual reporting requirements
    - 5401-533-90-90-00-00-00-000-063000-81001

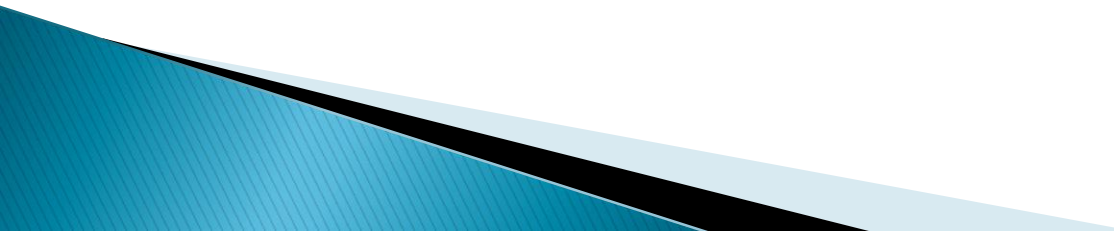
# Fund Accounting – What is it?

Fund accounting is a system for segregating financial resources to ensure and demonstrate legal compliance with restrictions or other special purposes.



# Fund Accounting – What is a Fund?

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or by their uses.





# Fund Accounting – Funds

- ▶ **Governmental**
  - General fund
  - Special revenue funds
  - Capital project funds
  - Debt service funds
  - Permanent funds
- ▶ **Proprietary**
  - Enterprise funds
  - Internal service funds
- ▶ **Fiduciary**
  - Trust funds
  - Agency funds

Pooled Cash and Investments



# Fund Accounting – Fund Balance

- ▶ **Governmental**
  - Non-spendable
  - Restricted
  - Committed
  - Assigned
  - Unassigned
- ▶ **Enterprise**
  - Restricted
  - Unrestricted

# In the News

## ▶ Debt coverage ratios

			Rate					
	Utility	Less:	Stabilization	Net				
Fiscal	Service	Operating	Transfers	Available	Debt Service			
Year	Charges	Expenses	To/(From)	Revenue	Principal	Interest	Coverage	
▶ 2007	26,674,110	14,789,497	1,000,000	10,884,613	1,880,000	4,368,273	1.74	
▶ 2008	24,925,712	16,496,688	-	8,429,024	1,920,000	4,329,873	1.35	
▶ 2009	28,044,523	16,743,299	-	11,301,224	1,955,000	6,445,164	1.35	
▶ 2010	28,132,136	17,170,763	(1,500,000)	12,461,373	2,970,000	6,352,364	1.34	

## ▶ Defined benefit vs. Defined contribution pension plans

## ▶ Other Post Employment Benefits – OPEB



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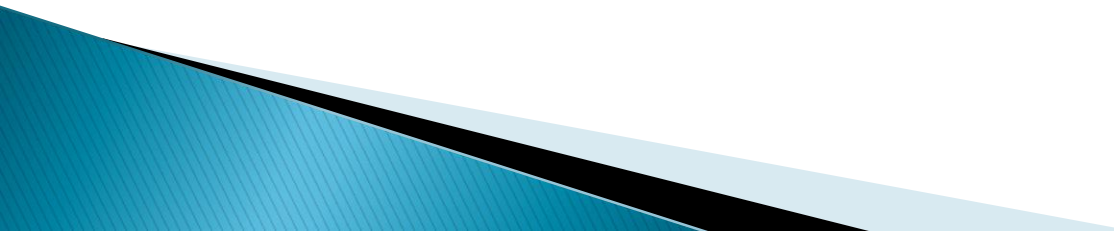
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# Part II – Revenues

»» City Council Meeting  
June 7, 2011



# Revenue Classifications

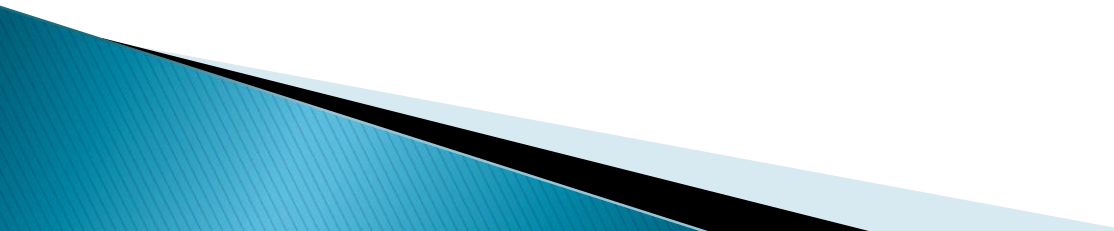
- ▶ Taxes
  - ▶ Permits, Fees and Special Assessments
  - ▶ Intergovernmental Revenue
  - ▶ Charges for Services
  - ▶ Judgments, Fines, and Forfeits
  - ▶ Miscellaneous Revenues
  - ▶ Other Sources
- 

# Revenue – Other Sources

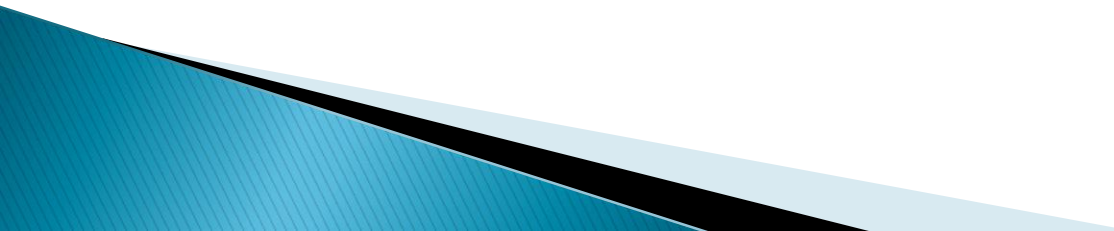
- ▶ Interfund Transfers
  - Payment-In-Lieu-Of-Taxes (PILOT)
  - Interfund loans
  - Tax increment for the CRA
- ▶ Debt Proceeds



# Revenue – Miscellaneous Revenues

- ▶ Interest and Other Earnings
  - ▶ Disposal of Fixed Assets
  - ▶ Contributions and Donations
  - ▶ Other Miscellaneous Revenue
- 

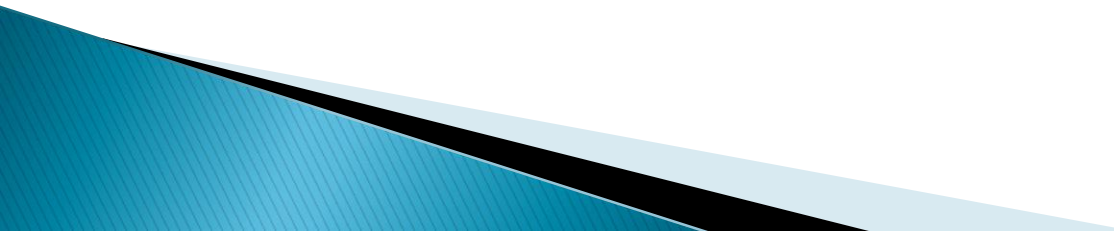
# Revenue – Judgments, Fines, and Forfeits

- ▶ Traffic Citations
  - ▶ Local Ordinance Violations
    - Parking tickets
    - Fire mitigation
    - Code fines
- 

# Revenue – Charges for Services

- ▶ Utility Fees
  - Water and sewer
  - Solid Waste
  - Stormwater
- ▶ Annual Fire Inspections
- ▶ Road Damage Charges
- ▶ State Road Maintenance
- ▶ Recreation Fees
- ▶ Planning Fees
- ▶ General Fund Administrative Charges
- ▶ Internal Service Fund Charges

# Revenue – Intergovernmental Revenue

- ▶ Grants
  - ▶ State Revenue Sharing
  - ▶ Local Government Half-Cent Sales Tax Program
  - ▶ County Business Tax Receipts
  - ▶ Alcoholic Beverage License Tax
- 

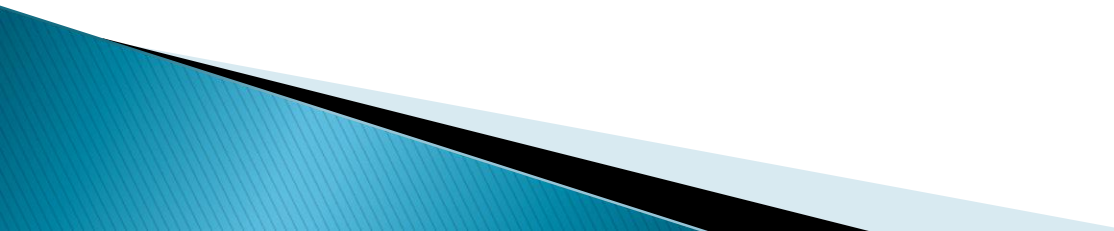
# Revenue – Permits, Fees and Special Assessments

- ▶ Building Permits
- ▶ Solid Waste Franchise Fees
- ▶ Engineering Permits
- ▶ Impact Fees
  - Water and wastewater
  - Transportation
  - Parks
  - Fire
  - School (remitted to Flagler County Schools)
- ▶ Special Assessments
  - Old Kings Road

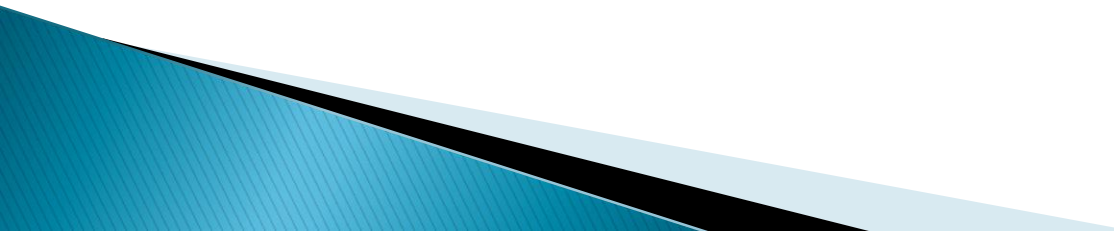
# Revenue – Taxes

- ▶ Ad Valorem (Property) Taxes
- ▶ Local Option Fuel Tax
  - 1 to 6 cents
  - 1 to 5 cents
  - 9<sup>th</sup> cent
- ▶ Insurance Premium Tax
  - Volunteer Firefighters' Pension
- ▶ Discretionary Sales Surtaxes
  - Local Government Infrastructure Surtax
  - Small County Surtax

# Revenue – Taxes

- ▶ Utility Service Taxes
    - Electricity
    - Water
    - Gas
    - Propane
  - ▶ Communications Services Tax
    - 5.22%
  - ▶ Local Business Tax
- 

# Property Tax Terminology

- ▶ Just (Market) Value
  - ▶ Assessed Value
  - ▶ Exempt Value
  - ▶ Taxable Value
  - ▶ Amendment 10 (Save Our Homes) Differential
- 

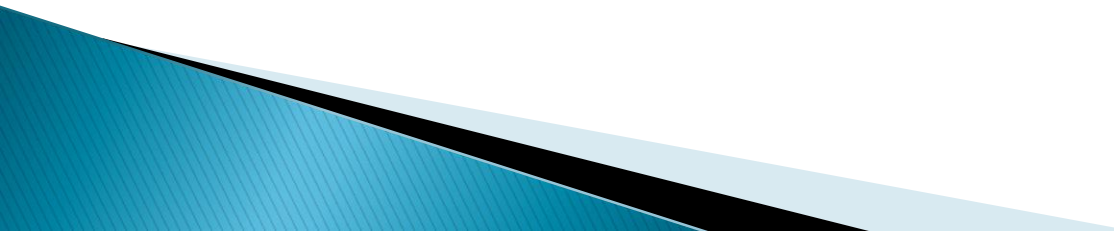


# Property Tax Bill

	Millage Rate	Taxes	
FLAGLER COUNTY			29.9%
GENERAL FUND	5.5337	\$ 545.81	27.3%
REMAINDER ESL	0.0568	5.60	0.3%
2005 ESL BONDS	0.0818	8.07	0.4%
2009 ESL BONDS	0.1114	10.99	0.6%
2005 OBLIGATION BOND	0.2713	26.76	1.3%
FLAGLER COUNTY SCHOOL BOARD			49.6%
GENERAL FUND	5.5150	681.84	34.1%
DISCRETIONARY	0.9980	123.39	6.2%
CAP. OUTLAY	1.5000	185.45	9.3%
ST. JOHNSRIVER WATER MGMT	0.4158	41.01	2.1%
FIND	0.0345	3.40	0.2%
MOSQUITO CONTROL	0.2038	20.10	1.0%
CITY OF PALM COAST	3.5000	345.22	17.3%
	<hr/>		
	18.2221	\$ 1,997.64	

# Property Taxes – Perception

Taxes are hurting a lot of people and they will no longer be able to live here especially the retired. I have been in Palm Coast for nearly 10 years and have to maintain my home by myself and if everything keeps going up pretty soon you will have more people moving out of this city because we can't afford to live here anymore.



# Property Taxes – Reality

Fiscal Year	Millage Rate	#1	#2	#3	#4
2003	3.4000	\$ 631	\$ 834	\$ 798	\$ 33,234
2004	3.4000	643	851	1,030	30,904
2005	3.4000	580	879	1,202	33,086
2006	3.2500	576	868	1,212	31,339
2007	2.9623	468	813	1,328	28,079
2008	2.9623	414	766	1,121	31,665
2009	3.5000	490	906	1,063	35,678
2010	3.5000	513	835	769	27,666

# Revenues vs. Expenditures

## TAX REVENUES

Ad Valorem, Sales, Gas, Communications, Local Business Tax, Solid Waste Franchise Fee, State Revenue Sharing, State & Federal Grants, etc.

City Receives

**\$460**

a year per resident



# Revenues vs. Expenditures

Each Resident Pays

**\$39**

a month in taxes

## WHAT THEY PAY FOR

Code enforcement, Fire & Rescue services, additional Law Enforcement, Streets (including maintenance and resurfacing), Parks, Sidewalks & Bikepaths (including maintenance and construction), indirect costs, and others.

**“The great majority of mankind are satisfied with appearances, as though they were realities, and are often even more influenced by the things that seem than by those that are.”**

**--Niccolo Machiavelli**





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# Part III – Fund Descriptions

»» City Council Meeting  
June 21, 2011



# Fund Types

- ▶ **Governmental**
  - General fund
  - Special revenue funds
  - Capital project funds
- ▶ **Proprietary**
  - Enterprise funds
  - Internal service funds
- ▶ **Fiduciary**
  - Trust funds
  - Agency funds

# Fiduciary Funds

- ▶ Agency funds
  - Coquina Coast Cooperative Fund
- ▶ Trust funds
  - Volunteer Firefighters' Pension Fund

# Proprietary Funds

- ▶ Internal service funds
  - Fleet Management Fund
  - Health Insurance Fund
- ▶ Enterprise funds
  - Information Technology & Communications Fund
  - Tennis Center Fund
  - Golf Course Fund
  - Building Permits and Inspections Fund
  - Stormwater Management Fund
  - Solid Waste Fund
  - Utility Fund
    - Utility Capital Projects Fund

# Governmental Funds

- ▶ Capital project funds
  - Capital Projects Fund
- ▶ Special revenue funds
  - CDBG Fund
  - Police Education Fund
  - Police Automation Fund
  - Disaster Reserve Fund
  - Recycling Revenue Fund
  - Streets Improvement Fund

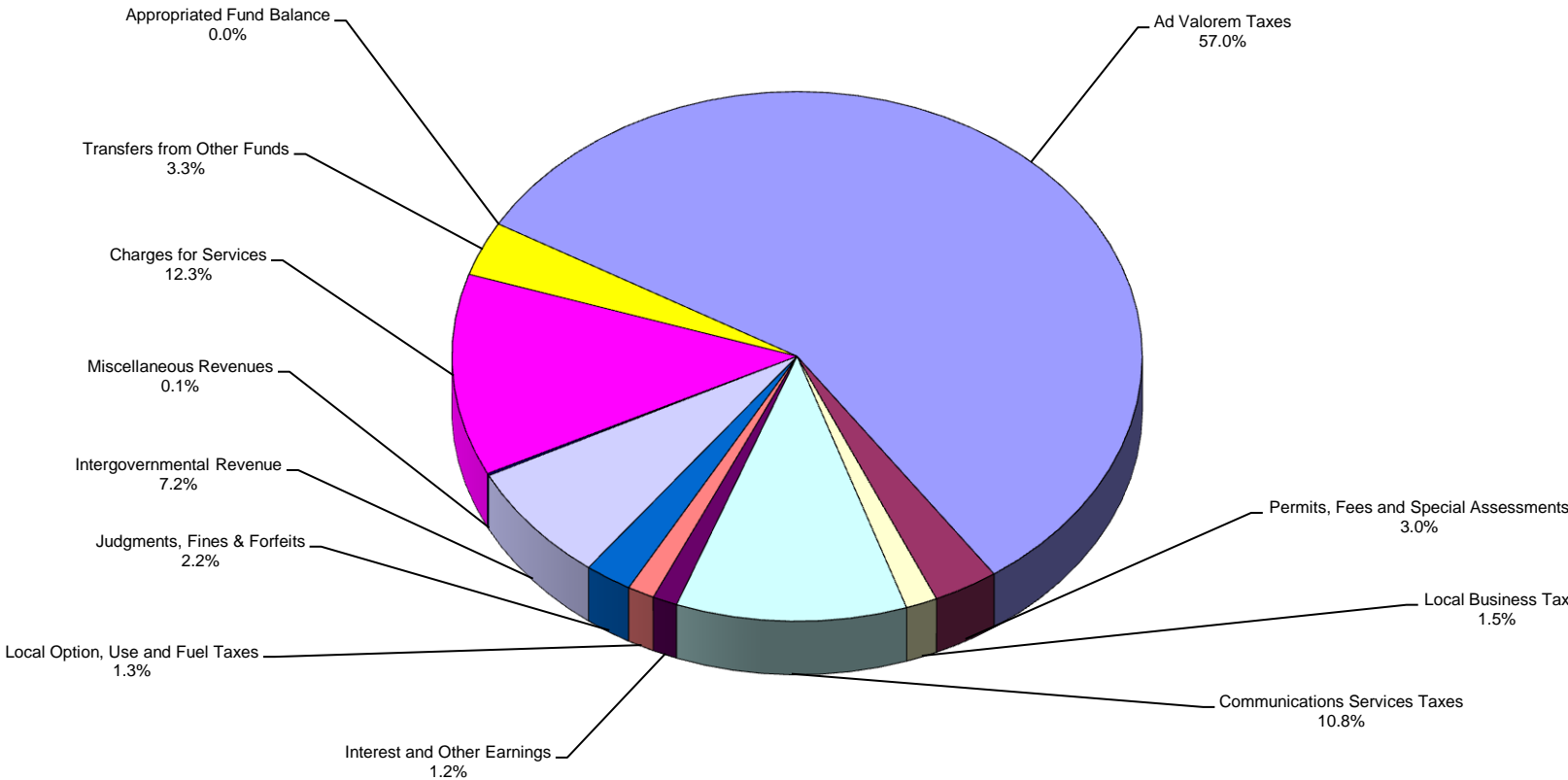
# Governmental Funds

- ▶ Special revenue funds
  - Park Impact Fee Fund
  - Fire Impact Fee Fund
  - Transportation Impact Fee Fund
  - Development Special Projects Fund
  - Neighborhood Stabilization Fund
  - Neighborhood Stabilization 3 Fund
  - Old Kings Road Special Assessment Fund
  - SR100 Community Redevelopment Fund

# Governmental Funds

## General Fund – Revenues

FISCAL YEAR 2011



# Governmental Funds

## ▶ General Fund

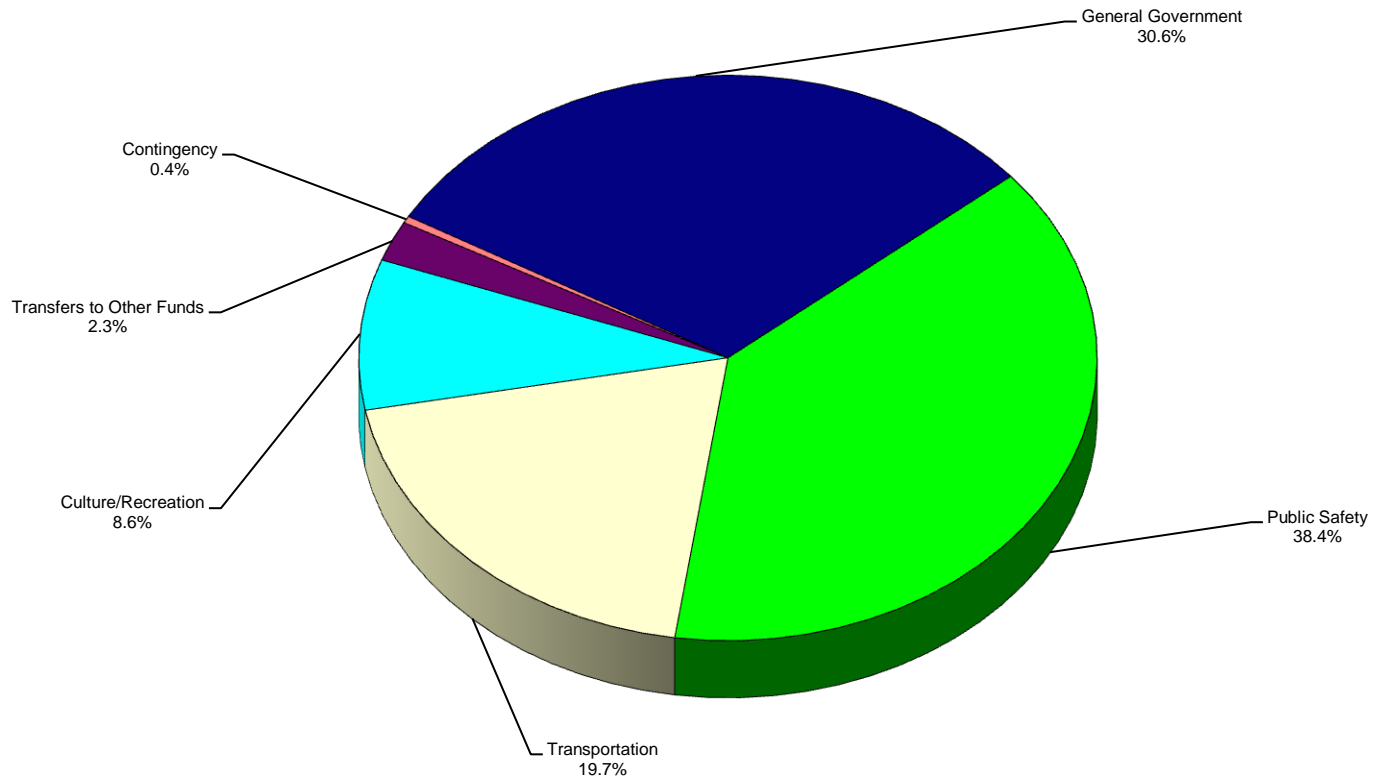
- City Council
- Administration
  - City Manager, Community Relations, Purchasing and Contracts Management, Economic Development, City Clerk, Human Resources
- Financial Services
- Community Development
  - Planning, Code Enforcement
- Fire & Rescue Services
- Law Enforcement
- Public Works
  - Streets & Drainage, Facilities Maintenance, Parks/Facilities
- Engineering
- Recreation/Athletics
- Non-Departmental



# Governmental Funds

## General Fund – Expenditures

FISCAL YEAR 2011





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# Part IV – Prior Year Budget Reductions

»» City Council Meeting  
July 5, 2011





# Millage Rate History

Fiscal Year	Property Value	Operating Millage	Capital Millage	Total Millage	Ad Valorem Receipts
2001	\$ 1,594,214,203	3.1500	-	3.15000	\$ 4,882,939
2002	1,773,378,865	3.1500	0.3500	3.50000	5,981,827
2003	1,983,740,628	3.0500	0.3500	3.40000	6,539,567
2004	2,404,239,111	3.0500	0.3500	3.40000	7,855,523
2005	3,107,581,090	2.9000	0.5000	3.40000	10,207,899
2006	4,444,854,928	2.4000	1.0000	3.40000	14,632,296
2007	6,239,994,489	2.5000	0.7500	3.25000	19,603,806
2008	7,009,877,421	2.2123	0.7500	2.96234	20,184,340
2009	6,131,965,169	2.6123	0.3500	2.9623	17,602,781
2010	5,246,998,187	3.1500	0.3500	3.5000	17,828,406
2011	4,463,085,550	3.5000	-	3.5000	15,048,300
Change 2007-2011	(1,776,908,939)	1.0000	(0.7500)	0.2500	(4,555,506)
Percentage Change	-28.5%	40.0%	-100.0%	7.7%	-23.2%



# Impact on Existing Taxpayers

- ▶ 2007–08 – \$1,430,107
- ▶ 2008–09 – \$3,423,342
- ▶ 2009–10 – \$ 122,686
- ▶ 2010–11 – \$2,969,115
- ▶ 4–Year Decrease – \$7,945,250



# Adjustments to 2007

- ▶ Building Permits and Inspections became an enterprise fund
- ▶ Information Technology & Communications became an enterprise fund
- ▶ Added transfer for Information Technology & Communications services
- ▶ Removed capital expenditures for a large land purchase and city hall expansion at 2 Commerce Blvd.



# General Fund

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	25,433,849	26,074,506	640,657	2.5%
Personnel (FTE)	228.40	216.48	(11.92)	-5.2%
Per 1,000 Population	3.23	2.89	(0.34)	-10.5%





# Administration

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	4,390,303	3,749,586	(640,717)	-14.6%
Personnel (FTE)	30.50	22.63	(7.87)	-25.8%

Includes: City Council, City Manager, Community Relations, Purchasing and Contracts Management, Economic Development, City Clerk, Human Resources, City Attorney, Finance, and Non-Departmental



# Engineering

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,282,121	440,237	(841,884)	-65.7%
Personnel (FTE)	7.00	3.20	(3.80)	-54.3%



# Facilities Maintenance

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	601,960	697,609	95,649	15.9%
Personnel (FTE)	3.00	2.00	(1.00)	-33.3%



# Parks / Facilities

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,073,402	1,020,882	(52,520)	-4.9%
Personnel (FTE)	12.00	12.00	-	0.0%



# Recreation

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,221,183	1,140,776	(80,407)	-6.6%
Personnel (FTE)	28.40	23.90	(4.50)	-15.8%



# Planning

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,512,949	1,565,663	52,714	3.5%
Personnel (FTE)	19.00	15.15	(3.85)	-20.3%



# Code Enforcement

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,969,557	2,147,308	177,751	9.0%
Personnel (FTE)	19.50	26.30	6.80	34.9%



# Law Enforcement

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	2,498,954	2,599,863	100,909	4.0%
Personnel (FTE)	1.00	-	(1.00)	-100.0%





# Streets and Drainage

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	5,385,596	5,238,373	(147,223)	-2.7%
Personnel (FTE)	52.00	45.30	(6.70)	-12.9%



# Fire

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	5,497,824	7,474,209	1,976,385	35.9%
Personnel (FTE)	48.00	66.00	18.00	37.5%



# FUTURE

- Sustainable operating budget if revenue levels out, but capital infrastructure will have to be addressed in the future
- Future cuts, if any, must come from “boots on the streets”



# City Budget and Finances

City Council Workshop Presentation  
July 12, 2011



# General Fund Expenditures



# General Fund

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	26,291,582	25,873,009	(418,573)	-1.6%
Personnel (FTE)	216.48	210.98	(5.50)	-2.5%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	25,433,849	26,074,506	640,657	2.5%
Personnel (FTE)	228.40	216.48	(11.92)	-5.2%
Per 1,000 Population	3.23	2.89	(0.34)	-10.5%



# Administration

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	3,274,682	3,266,900	(7,782)	-0.2%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	4,212,803	3,411,315	(801,488)	-19.0%
Personnel (FTE)	30.50	21.38	(9.12)	-29.9%

Includes: City Council, City Manager, Community Relations, Purchasing and Contracts Management, City Clerk, Human Resources, City Attorney, Finance, and Non-Departmental



# Economic Development

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	330,081	457,141	127,060	38.5%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	177,500	338,271	160,771	90.6%
Personnel (FTE)	-	1.25	1.25	





# Engineering

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	548,150	506,505	(41,645)	-7.6%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,282,121	440,237	(841,884)	-65.7%
Personnel (FTE)	7.00	3.20	(3.80)	-54.3%



# Facilities Maintenance

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	740,592	693,923	(46,669)	-6.3%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	601,960	697,609	95,649	15.9%
Personnel (FTE)	3.00	2.00	(1.00)	-33.3%



# Parks / Facilities

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	999,231	1,096,695	97,464	9.8%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,073,402	1,020,882	(52,520)	-4.9%
Personnel (FTE)	12.00	12.00	-	0.0%



# Recreation

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	1,270,123	1,188,975	(81,148)	-6.4%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,221,183	1,140,776	(80,407)	-6.6%
Personnel (FTE)	28.40	23.90	(4.50)	-15.8%



# Planning

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	1,566,156	1,443,697	(122,459)	-7.8%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,512,949	1,565,663	52,714	3.5%
Personnel (FTE)	19.00	15.15	(3.85)	-20.3%



# Code Enforcement

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	2,219,803	2,151,037	(68,766)	-3.1%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	1,969,557	2,147,308	177,751	9.0%
Personnel (FTE)	19.50	26.30	6.80	34.9%



# Law Enforcement

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	2,599,863	2,599,863	-	0.0%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	2,498,954	2,599,863	100,909	4.0%
Personnel (FTE)	1.00	-	(1.00)	-100.0%



# Streets and Drainage

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	5,206,560	5,127,713	(78,847)	-1.5%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	5,385,596	5,238,373	(147,223)	-2.7%
Personnel (FTE)	52.00	45.30	(6.70)	-12.9%





# Fire

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Expenditures	7,536,341	7,340,560	(195,781)	-2.6%

	Actual 2007	Estimated 2011	Change 2007-2011	Percentage Change
Expenditures	5,497,824	7,474,209	1,976,385	35.9%
Personnel (FTE)	48.00	66.00	18.00	37.5%



# General Fund Revenues



# Revenues

	Budget 2011	Budget 2012	Change 2011-2012	Percentage Change
Property Taxes	15,048,300	15,048,300	-	0.0%
Other Revenue	11,348,389	10,664,400	(683,989)	-6.0%
Total Revenues	26,396,689	25,712,700	(683,989)	-2.6%
Expenditures	26,396,689	25,873,009	(523,680)	-2.0%
Difference	-	(160,309)	(160,309)	



# General Fund Options



# Recurring Revenue Options

- ▶ Increase property tax revenue (maximum revenue available with a simple majority vote = \$21,596,700)
- ▶ Move State Revenue Sharing from the Streets Improvement Fund (up to \$1,307,800)
- ▶ Move Local Option Fuel Tax from the Streets Improvement Fund (up to \$1,571,400)
- ▶ Establish a Utility Tax on electricity (up to \$2,500,000)
- ▶ Establish a Franchise Fee on electricity (up to \$2,500,000)



# Expenditure Reduction Options – Non Big 4

- ▶ Flagler Senior Services, \$25,000
- ▶ Florida Agricultural Museum, \$25,000
- ▶ Palm Coast Historical Society, \$3,000
- ▶ Cultural Arts, \$20,000
- ▶ Enterprise Flagler, \$93,500
- ▶ Economic Development Incentive Program, \$100,000
- ▶ Close the pool from late November to early April
  - This would affect year round swimmers (10–17) and the Daytona Beach Speed swim team
  - Cost savings of \$57,400



# Expenditure Reduction Options – Big 4



# Code Enforcement

- ▶ Reduce Code Enforcement staffing by one team (2 officers and 1 administrative support staff)
  - Results in a 20% reduction in code enforcement activity (code cases 5,358; signs lifted 2,066; red light violations reviewed 5,105)
  - Cost Savings of \$144,000 per team





6 Cole Place 09/07/10

**FIRE HOUSE**



29 Pope Lane 09/08/10

**ABANDONED**



27 Federal Lane 10/20/10

**STAGNANT POOL**



29 WOOD ARBOR LANE 12/16/10

**TARPED ROOF**



# Law Enforcement

- ▶ Reduce the number of law enforcement officers funded from the City of Palm Coast budget
  - Cost savings of \$103,000 per deputy



# Streets and Drainage

- ▶ Reduction of 11 employees out of 44 and a reduction in contractual services
  - There would no longer be a regular rotation of litter pick up. Litter would only be picked up as mowing occurs
  - Neighborhood mowing currently every 3–4 weeks would be done every 6–8 weeks
  - Palm Coast PKWY / Belle Terre rotation currently done every 1–2 weeks would be done every 3–4 weeks (including prison crew)
  - State Rd. 100, U.S. 1 and the I–95 interchange rotation currently done 2 times per month would be done every 6–8 weeks
  - Ditch maintenance currently done twice a year would be done 1 time per year
  - Significantly reduces the ability to complete special projects
  - Reduces landscape maintenance at the City’s entry ways including irrigation and fountain maintenance
  - Increases the amount of time needed to complete pothole and asphalt repairs
  - Increases the amount of time needed to complete sidewalk repairs
  - Reduces the ability to complete other traffic and street projects
  - Cost savings of \$938,000



# Fire

- ▶ **Additional reduction in force**
  - Eliminate 2 firefighter/paramedic positions currently filled
  - Cost savings of \$116,200
- ▶ **Discontinue Emergency Medical Services**
  - Reduces the operation to a Basic Life Support status as needed. Results in EMS response time delays as the County Rescue Units would be the sole provider of this service
  - Costs savings of \$402,600
- ▶ **Close one fire station**
  - EMS and fire response times would increase as the remaining 4 stations would need to cover the closed stations area of response
  - Cost savings of \$1,000,000



# Additional Property Tax Considerations

- ▶ Reinstating capital funding allocation
- ▶ Stormwater maintenance support



# Tentative Schedule

- ▶ July 26 – Workshop on General Fund and property tax discussion
- ▶ August 2 – Set proposed millage rate
- ▶ August 9 – Propriety, special revenue, and capital project funds
- ▶ August 23 – Final proposed budget presentation
- ▶ September 13 – First public hearing and tentative adoption of the 2012 millage rate and budget
- ▶ September 27 – Final public hearing and final adoption of the 2012 millage rate and budget