



2018

Annual  
Budget Report



city of  
**PALM COAST**



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# City Officials

## CITY COUNCIL



**Mayor, Milissa Holland (center)**

**District 2 Heidi Shipley, District 3 Nick Klufas, District 4 Steven Nobile, District 1 Robert Cuff**

## APPOINTED OFFICIALS

**City Manager, Jim Landon**

**City Attorney, William E. Reischmann, Jr.**

**City Clerk, Virginia Smith**

**Admin. Services & Econ. Dev. Director, Beau Falgout**

**Finance Director, Helena P. Alves**

**Information Technology Director, Steve Viscardi**

**Utility Director, Richard H. Adams**

**Fire Chief, Michael C. Beadle**

**Parks & Recreation Director, Alex Boyer**

**Community Development Director, Stephen Flanagan**

**Public Works Director, Nestor Abreu**

**Human Resources Director, Wendy Cullen**

## CONTACT INFO

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**City Offices 386-986-3700**

**Customer Service 386-986-2360**

**Code Enforcement 386-986-3764**

**Animal Control 386-986-2520**

**Building Services 386-986-3780**

**Parks & Recreation 386-986-2323**



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# *Distinguished Budget Award*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Palm Coast  
Florida**

For the Fiscal Year Beginning

**October 1, 2016**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Palm Coast, Florida** for the Annual Budget beginning October 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is the 14th consecutive year that the City of Palm Coast has received this award.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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# CORE BELIEFS

# City of PALM COAST

## our vision

A multigenerational community recognized as one of Florida's premier cities that values...

- Building a diverse, sustainable economic base to support innovation while providing necessary infrastructure and services
- Providing exceptional amenities and standards that support a high quality lifestyle
- Protecting the environment and beauty of Palm Coast while conserving natural resources

## our mission

To provide our residents, visitors, and business community with exceptional government services in order to improve the quality of life, grow the local economy, and protect the natural environment through a planned, integrative approach using available technology

## our values

**Pride** - Passion in working together for a better tomorrow  
**Accountability** - Accept responsibility for our actions and decisions  
**Leadership** - Courage to shape our City today and into the future in a transparent manner  
**Motivated** - Seek continuous improvement in all services  
**Collaborative** - Dedicated to building partnerships that address community concerns and needs  
**Ownership** - Responsible for our actions and inactions  
**Achievement** - Seek excellence in all that we do  
**Stewardship** - Protectors of our natural environment  
**Trust** - Mindful of our responsibility, we pledge to use taxpayer resources (time, talent, money) efficiently



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# City of PALM COAST

## LONG TERM GOALS

### Goal 1 - Expansion

To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment

### Goal 2 - Economic

To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values

### Goal 3 - Finance

To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses

### Goal 4 - Environmental

To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife

### Goal 5 - Quality of Life

To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events

### Goal 6 - Workforce Talent

To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities

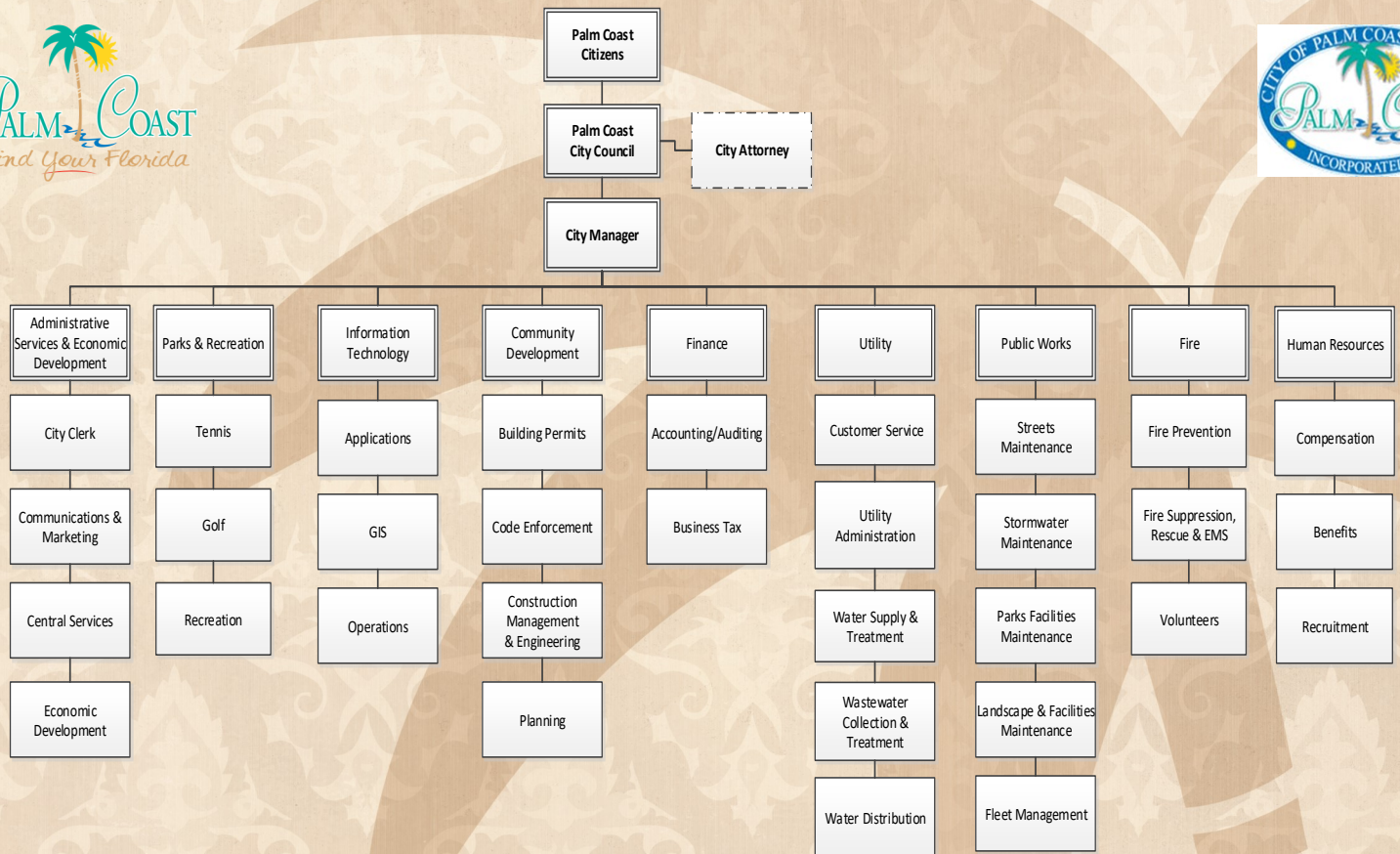
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# Organizational Chart

## City-Wide



**Please Note:** Police protection is provided by contract with the Flagler County Sheriffs Office.





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# Introduction

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# City of PALM COAST

## City Manager's Office

September 30, 2017

### To the Honorable Mayor and Members of City Council:

I am honored to present to you the adopted budget of \$156,442,639 for Fiscal Year 2018, which promotes City Council's Strategic Action Plan mission statement, operating values, and goals. The Fiscal Year 2018 budget includes adopted City Council priorities and outlines programs and projects that support the Strategic Action Plan. I believe this budget reflects a commitment by staff to focus on new strategies to improve economic growth, diversify our economy, and attract and retain a skilled workforce in order to serve the citizens of Palm Coast now and in the future. This letter highlights areas of emphasis related to each goal of the Strategic Action Plan.

### STRATEGIC ACTION PLAN




The Strategic Action Plan is the guiding policy document for the City Council and City staff. The budget is driven by the long-term vision, mission statement and goals contained within the Strategic Action Plan. The annual budget cycle includes an opportunity for the City Council to re-evaluate the City's Strategic Action Plan on an annual basis. Following extensive efforts to re-evaluate the Strategic Action Plan this past year, the City Council revised the long-term vision and made adjustments to reflect new priorities.

### LONG-TERM VISION:





#### *A multigenerational community recognized as one of Florida's premier cities that values:*





- *Building a diverse, sustainable economic base to support innovation while providing necessary infrastructure services*
- *Providing exceptional amenities and standards that support a high quality lifestyle*
- *Protecting the environment and beauty of Palm Coast while conserving natural resources*

### Adopted Priorities – Directly Funded:

-  Develop continuous street lighting plan for major roads
-  Conduct a feasibility study to determine the potential of expanding fiber infrastructure and revising the City's business model through a private – public partnership
-  Construct a path along the FP&L easement from Old Kings Road to safely connect to Matanzas High School

### Adopted Priorities – Indirectly Funded (included in operating costs):

-  Ensure that all infrastructure is a priority regarding maintenance and performance
-  Target grant opportunities that can offset capital improvement cost
-  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
-  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
-  Perform quarterly inspections to ensure that median areas are maintained to a high standard
-  Investigate the viability of implementing a maintenance program for vacant lot frontages
-  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

## ECONOMIC OUTLOOK

In 2017, the economic conditions and trends in Palm Coast continued to improve. Here are a few examples:

- **Growth** – A total of 610 single-family permits were issued in FY2017, 129 more than FY2016 representing a 27% increase. Palm Coast is projected to be one of the fastest growing areas in the coming years.
- **Employment** – Palm Coast had 5,743 more people employed than five years ago and the unemployment rate dropped from 9.6% five years ago to 3.9% at the end of FY2017.
- **Taxable Sales** – Palm Coast’s taxable sales grew 5.57% from 2015 to 2016 and has grown 34%, or \$185 million, since 2011.
- **Tourism** – Tourism has grown significantly with bed tax collections up 4.8% over FY2016.
- **Capital Investment** – \$312 million was invested during last fiscal year in private construction.
- **Real Estate Values** – Palm Coast’s median selling price is up 7.4% from FY2016.
- **Economic Outlook** – Palm Coast was recognized nationally by two national publications for being one of the “7 best places to retire” by *MONEY* magazine and among “best cities to live in” by 24/7 Wall St. In addition, Palm Coast was named as one of “The Top Boomtowns of 2017” by SmartAsset Website.

Two areas that could be negatively affected by improving economic conditions are the rising construction costs for capital projects and the City’s ability to retain and attract the necessary workforce talent. If rising construction costs cause capital projects to exceed their projections, it may be necessary to secure



additional funding sources, delay projects, or eliminate capital projects in the future. The City has made significant strides in implementing programs and changes to ensure our salaries, benefits, and employee development programs remain competitive in the marketplace. We will need to continue to monitor both

**Goal 1  
Expansion**

*To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.*

these issues and respond accordingly to ensure a successful capital improvement program and a quality workforce.

In the upcoming fiscal year, we will continue rehabilitating our older infrastructure and constructing new infrastructure needed to accommodate anticipated growth. The City has experienced an increase in population year after year and we anticipate this growth to continue. The University of Florida Bureau of Economic and Business Research projects that by 2035, the City of Palm Coast will almost double in population, exceeding 150,000 people. During the past fiscal year, City Council made prudent financial decisions to ensure the City maintains a strong financial position and the ability to fund necessary projects to keep up with growth and maintain aging infrastructure.

**Old Kings Road Widening Design** – In the upcoming fiscal year, the City, through grant funding from the Florida Department of Transportation, will complete the design and right-of-way acquisitions for the Old Kings Road Widening Project. This is an important project to provide a parallel road to I-95 and also provide capacity for future growth.

**Whiteview Safety Improvements** – This past fiscal year, City staff presented findings from the Whiteview Parkway Corridor Study to City Council and made recommendations to improve safety and add capacity along this major roadway in Palm Coast. Based on the results of this study and City Council support, the 2018 budget includes funding to begin making some of the necessary improvements.

**Wastewater Treatment Plant #2** – The City began construction of Wastewater Treatment Plant #2 in order to keep pace with growth and ensure that this important facility is ready for the future. This plant will be an advanced wastewater treatment (AWT) facility capable of treating wastewater to reuse standards. In the upcoming fiscal year, funds are budgeted to complete construction of this important project and begin operations of the City's second wastewater treatment facility.

**Goal 2  
Economic**

*To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.*

This past fiscal year, City Council made changes to the City's Strategic Action Plan with regards to Goal 2. While the City will continue to implement programs and projects that have been successful, City Council is focused on downtown development, innovation, and new programs and projects to encourage economic growth in the coming years. The improving local economy enables the City and its partners to maintain our neighborhoods, support existing businesses, and encourage investment by attracting residents, visitors and businesses.

**Focus on Downtown, Innovation, and Economic Growth** – During the Strategic Action Planning and Budget processes this past fiscal year, City Council emphasized a new focus on downtown development, innovation, and economic growth. In the FY2018 approved budget, City Council included funding for a dedicated position to further these efforts along with funding to update the City's business plan for the City's Fiber Optic Network. While the economy continues to grow, there is still more work to be done to diversify and accelerate economic growth. City staff will continue to focus on projects and programs within the Strategic Action Plan to help our local economy.

**Business Assistance Center** – The Palm Coast Business Assistance Center (BAC) was established in May 2011 to help our existing businesses grow through a unique partnership with the Florida Small Business Development Center at the University of Central Florida (FSBDC at UCF). Since its inception, the BAC has helped businesses invest approximately \$31.5 million in our local economy through capital investment, increased sales, and salaries. Because of the continued positive economic impact of the Palm Coast BAC, City Council has continued the grant funding with the FSBDC at UCF in the FY2018 budget for these important services.

**State Road 100 CRA** – Consistent with the City Council focus to help grow the local economy and develop our downtown, this past year the State Road 100 Community Redevelopment Agency entered into a public-private partnership to develop the Bulldog Drive area. If redevelopment ultimately occurs, the economic impact will result in additional private investment and tax revenue to the CRA. In the upcoming fiscal year, the City will continue to work on attracting capital investment to the CRA and our future downtown, known as Town Center.

**Goal 3  
Finance**

*To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.*

While we continue to project revenues conservatively, the improving economy is expected to have a positive effect on some revenue sources. However, due to the current rate structure of our stormwater fee, our stormwater improvement and maintenance program will require additional funding in the near future. Without additional revenue sources, increased fees or tax rates, or shifting funding from existing projects, programs, or services, the City will be limited in its ability to fund additional projects, programs, or services that might be desired by the community.

**Millage Rate** – During the budget process, the City Council was able to sustain existing levels of service, within the 2017 millage rate of 4.2450. However, after considering citizen feedback, City Council took action to increase the millage rate for 2018 to 4.5937 mills in order to add additional services and accelerate important projects. The increase of .3487 mills will fund five additional deputies, additional street lighting, an executive search firm to assist with hiring our next City Manager, an Economic Development Coordinator and beginning the construction of phase II of our Holland Park renovations sooner than originally scheduled. The increase in the millage rate will result in an estimated increase of \$1.5 million of property taxes collected over the previous year.

**Fund Balance Reserve Policy** – This past year, the City was able to improve its combined fund balance reserves for the General Fund and Utility Fund to \$27 million and exceed compliance with the individual fund balance reserve requirements. The combined fund balance reserves, including any disaster reserve funds, provides the City with fund reserves to use if unexpected emergencies arise, or to fund capital projects. This past fiscal year, the reserves in the Disaster Reserve Fund were depleted in order to cover the operational costs of two hurricanes. This was largely related to the cost of debris removal. FEMA reimbursement in fiscal year 2018 is anticipated for at least one of the two hurricanes and will be used to replenish the Disaster Reserve Fund.

**Debt Refinancing** – This past fiscal year, staff presented City Council with options for refinancing Utility State Revolving Fund loans and the State Road 100 Corridor Community Redevelopment Agency (SR 100 CRA) Note issued in 2014. The City received an offer to reduce the interest rates applicable to various SRF loans. As a result, City Council took action to authorize a loan in order to refund certain State Revolving Fund loans from the Florida Department of Environmental Protection. In addition, the SR 100 CRA received an offer to substantially lower the current interest rate while eliminating the uncertainty and

inflationary risks associated with resetting the interest rate in 2024. City Council authorized modifications to the existing loan achieving a significant interest savings to the Agency over the term of the Note. This savings is reflected in the budgeted debt service amount for fiscal year 2018.

**Stormwater Rate Study** - The last stormwater rate increase went into effect in 2013. Due to the current rate structure of our stormwater fee, rising costs are not being offset by increases in revenue. As a result, future stormwater projects will require additional funding. Without additional revenue sources, an increase in fees or tax rates, or shifting funding from existing projects, programs, or services, the City will be limited in its ability to fund additional projects, programs, or services. The 2018 budget includes funding for a stormwater fee rate study.

**Goal 4  
Environmental**

*To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife.*

The City's commitment to environmental sustainability has been recognized by our re-designation this fiscal year as a Gold Level Green City by the Florida Green Building Coalition and numerous other awards and recognitions. In this upcoming fiscal year, City staff will look for even more opportunities to conserve natural resources and become more efficient with the resources currently in use.

**LED Lighting** – Light Emitting Diode (LED) lighting reduces the amount of electricity used compared to traditional lighting, which is more environmentally friendly and also saves money. City staff has been upgrading facilities with LED fixtures when the cost/benefit makes financial sense. With the City Council's continuing support of this program, these upgrades are once again included in this year's budget.

**CRS Rating** - On May 1, 2017, the City of Palm Coast citizens began benefiting from an additional discount to an already robust reduction in flood insurance premiums. For insurance holders located within a special flood hazard area (A and AE zones), a 30% reduction will be applied at renewal which is an average savings of \$120 per policy. For properties outside SFHA, 10% discount will remain the same. No discounts are applicable to those holders of preferred risk policies which are already significantly discounted. As a result of Palm Coast's CRS participation, policy holders realize an annual savings of \$103,236. At the time of achieving the improved class, Palm Coast joined only 12 other communities that have achieved a Class 4 or better in the entire U.S. This fiscal year, the City will be required to recertify in order to ensure that activities are maintained to a class "4" designation.

**Reuse Improvements** – Use of lower quality water sources for irrigation, such as reuse water, continues to be a focus of the City in order to make better use of all available water resources. In the upcoming fiscal year, the budget includes the cost of conducting a discharge study and to begin design work to provide future opportunities for customers to use reuse water instead of potable water.

**Goal 5  
Quality of Life**

*To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.*

The important services the City provides and the City's numerous amenities, such as parks, trails, events and activities truly make our community a special place. In the upcoming year, a priority continues to be to maintain and improve these facilities, in addition to looking for new ways to help residents and visitors "Find *their* Florida" here in Palm Coast.

**Holland Park Renovations** – James F. Holland Memorial Park was one of the original park properties transferred to the City of Palm Coast by Flagler County and offers athletic fields and courts as well as pavilions, grills and a playground. In 2014 the City Council took action to begin renovations to this popular park. The first phase of this project, which was completed in 2017, included a number of site

improvements including additional parking, lighting, pavilion areas, a paved pathway around the perimeter of the park, expansion of the dog park, improved athletic courts, new restrooms and a new playground. Phase II of this project will include a new splash park in addition to other improvements as well. As a result of action taken by City Council to accelerate the completion of this project, the 2018 budget includes funds to begin this next phase of construction.

**Community Center** – The Palm Coast Community Center was originally built from 1975-1977 by ITT and has served as the community’s primary public gathering space. Previously, the facility had several deficiencies, yet continued to be a popular venue for community activities and meetings. During the upcoming fiscal year, the construction for the renovation and expansion project will be completed and the anticipated operating costs of this much larger and improved facility have been included in the budget.

**Continuous Street Lighting** – Through the City’s Strategic Action Plan, City Council directed City staff to develop a master plan to increase the amount of continuous street lighting on thoroughfares throughout the City, especially along major corridors. The master plan includes LED lighting fixtures consistent with the City’s standard for new street light installation and FPL’s proposed tariff. The cost for some design services and installation is included in this year’s budget along with the operating costs associated with expanding this service.

**Seminole Woods Multi-Use Paths** – With assistance from the Community Development Block Grant (CDBG) and River to Sea Transportation Planning Organization(TPO), the City will be continuing the multi-use path improvements in the Seminole Woods Neighborhood started several years ago. This upcoming fiscal year includes \$880,000 to complete the final sections of the trail network in this area.

**Goal 6  
Workforce  
Talent** *To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.*

The Strategic Action Plan adopted by City Council includes a goal specifically focused on employee development, which represents a strong commitment to maintain a dedicated and skilled workforce. In the upcoming fiscal year, City staff will work toward this goal by continuing to develop our workforce, so the City can continue to retain and attract a talented workforce to continue to provide a high level of service to citizens.

**Internship Program** – With 14 paid internship positions filled by college students this past summer, and 11 anticipated for 2018, the City of Palm Coast and Flagler Schools hopes to bring our talent back home following their high school graduation. The City internship program gives qualified candidates the opportunity to build their resume, explore career interests, engage in professional networking, and make a difference in their community. In addition, the City is hoping to recruit a multitude of strong candidates to fulfill identified needs within City departments. With the success of this program over the last two years, and strong support from the City Council, the internship program is once again included in this year’s budget.

**Employee Certification and Education Incentive Pay** – As the economy continues to improve, the City is challenged to retain our talented workforce. Last year, the pay plan was adjusted for several positions, especially at the lower end of the pay scale, to identify areas where the City was no longer competitive in the changing labor market. In addition, an employee certification and education incentive pay program was developed. This program, reflected in this year’s budget, along with continued maintenance of our pay plan should hopefully help mitigate the loss of our skilled workforce.

**Employee Development** – The budget continues to include funding to offer valuable training programs to employees. Specialized training in customer service and management skills continues to be offered

through a partnership with Daytona State College. In addition, the Employee Academy continues with three sessions offered each year. In an effort to improve services to the citizens of the City of Palm Coast and encourage employees to complete courses of instruction which may increase their productivity and efficiency in their present positions and contribute to advancement and promotional potential within the City, the City of Palm Coast continues to fund the tuition reimbursement program. These efforts are all aimed at meeting the City Council goal focused on workforce talent.

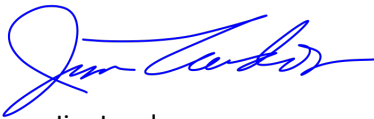
#### LOOKING FORWARD TO THE FUTURE

I am encouraged and excited about the future of Palm Coast. This past fiscal year, City staff met the challenge of delivering quality services to our residents while recovering from the impact of not one, but two hurricanes. I am optimistic we will continue to meet new challenges while maintaining high citizen satisfaction with City programs and services.

The City will have the ability this year to invest in needed infrastructure improvements due to our strong financial position and prudent City Council fiscal policy. In addition, City Council continues to appropriate funds to invest in maintaining our pay plan, employee training and development programs, and the Internship Program, which will aid in retaining and attracting a talented workforce as the economy continues to grow.

While the future will certainly bring change, I am confident that with our City Council vision, mission statement and goals as our guide, 2018 will provide continued economic growth and prosperity. On behalf of all City employees, we look forward to a prosperous and successful year, as we continue to make Palm Coast Florida's premier city in which to live, work and play.

Sincerely,



Jim Landon  
City Manager



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# *The Perfect Place to Live...*

Before 1969, land that would eventually become the City of Palm Coast was considered by some as nothing more than a “big pine-covered swamp.” But when the corporate eyes of ITT/Levitt looked upon the virtually uninhabited land, they saw 22,000 acres of golf courses, marinas, oceanfront motels, scenic drives, and house lots awaiting the arrival of sun-seeking “pioneers.” Marketing strategies targeting urban residents in the north and Midwest offered slices of land cut out of miles of forests, and soon a 500-mile infrastructure of roads, utilities, and sewer lines bound Palm Coast to a future that included becoming the largest planned unit development in Florida history.

International Telephone and Telegraph Corporation (ITT) began as an international communications firm in the 1930s. It grew to become a multinational corporation by 1968 with an income estimated over \$7 billion. From the outset ITT provided the financial muscle to purchase large tracts of land and pay the enormous cost of constructing an infrastructure to create a huge development in rural Flagler County, Florida. The man in charge of the Palm Coast development from its inception until 1975 was Levitt and Son's Dr. Norman Young whose marketing group planned and named this project.

In a February 1970 report to the Flagler Chamber, Dr. Young projected the completion of a sales/model center, a golf course, and homes for the residents by the end of the year. The first building erected, the Welcome Center, served as the hub for sales activities and was surrounded by pleasant walkways leading to a dozen model

homes. The 64-foot high observation tower provided panoramic views of the surrounding woods, lakes, streams, Intracoastal Waterway (ICW), and Atlantic Ocean. It presided over a golf course, model homes, canals, and early home construction that was to become the “core area” of Palm Coast.



At first there were no public roads. Earliest visitors came from Route A1A to a small dock on the east side of the ICW and proceeded by boat to the Welcome Center on the main canal. When the prospective buyers arrived, they were taken by elevator to the top of the tower. Much of the land was sold sight unseen from a platted map for as low as \$3,500 by the sales person, pointing away from the tower and saying, “It’s out there somewhere.”

The Welcome Center was the only public building in Palm Coast for almost two years after the earliest “pioneers” occupied their homes in January 1972. In later years the building, models, boat docks, and road access were updated. The center hosted a continuous stream of visitors and buyers who received their first look at an area being advertised as possibly “the perfect place to live.”

Much of the tremendous growth in Palm Coast through the early 1990s came from sales generated at the Welcome Center. It was sold after ITT left the community in 1995 and the building was torn down.

From their start in 1969 until ITT withdrew in 1995, the corporation essentially provided most of the services and leadership in Palm Coast. They planned, built, and maintained a model environmental community. In a unique private/government relationship, ITT had financed Palm Coast's most necessary improvements. The interchange at I-95 and the Hammock Dunes bridge were funded at relatively unnoticeable cost to local taxpayers and the state.



The complicated and often contentious process of incorporation began. Flagler County residents' opposition groups debated. The county authorized a feasibility study, the state legislative delegation sponsored incorporation, and the Florida state government approved the referendum.

On September 21 1999, one week after Hurricane Floyd postponed the vote, more than 60% of the nearly 12,000 voters casting ballots in the referendum had opted to turn the unincorporated population center of Flagler County into a city. On December 31, 1999 residents of Palm Coast not only celebrated the end of a millennium and a century, but a new year and a new city.

The City of Palm Coast's population on January 1, 2000 is estimated at 29,360. The mayor, city council, and city manager all seemed to agree that this first year's emphasis should be on planning rather than forging ahead without giving sufficient thought to the complicated problems facing a new city.

Originally, city business was done in two-and-a-half rooms of the Community Center. In March, newly chosen city manager Richard Kelton arranged to rent office space at the former ITT headquarters building at One Corporate Drive. By May, the Flagler County Commission turned over the former county library to be renovated and used by the city as its first "permanent" city hall. A public opening celebration was held on October 26, 2000.

In 2001, providing residents with essential government services and promoting the community's economic growth were two major goals. As a result of joint meetings of Palm Coast City Council and Flagler County Commissioners, the county turned over many parcels of land to the city benefiting fire, public works, recreation and parks, and the locating of new schools by the board of education. The city also began studying the acquisition of its water sources.



In 2003, Palm Coast purchased their own water company, relocated their city hall after selling their building to bring in a new business and annexed 5,800 acres in the northwest corner of Flagler County near the St. John's County line. Most significant to the city's future was the approval of a large site for Town Center which would provide the city with 1 million feet of office space, 2 million feet of retail/commercial space, 750,000 feet of institutional buildings, a 2,400-seat movie theater, and 240 nursing home beds.

By 2004, Palm Coast residents numbered 50,000 and its designation as a micropolitan city was announced.

By the end of 2005, Palm Coast was officially designated as the "fastest growing micropolitan area" in the country by the United States Census Bureau. The population had more than doubled to over 64,500 in the six years since incorporation

In 2006 Palm Coast was named "Tree City USA" by the National Arbor Day Foundation. The city also saw an increase in the amount of commercial activity, especially in the new Town Center. Town Center is to be the "heart of Palm Coast."

Palm Coast started the year 2013 with approximately 76,450 residents. Newspapers reported a 2% drop in the unemployment rate and home sales were reported to be at a seven-year high.

In Oct 29th 2014, we commemorated the groundbreaking for Palm Coast's City Hall in Town Center. The very first City Hall in Town Center, completed in October 2015, has become a gather-

ing place for residents and future generations and a one-stop shop for everything city-related.



City Hall will stand out as an outstanding example of green building, being LEED certified by the US Green Building Council as environmentally sustainable and energy efficient. .

Today, Palm Coast has approximately 82,760 residents. Vibrant lifestyle and the natural environment go hand-in-hand, with 13 beautiful parks, 125+ miles of connecting trails and paths for walking/bicycling, abundant fishing and boating and world-class tennis and golf. The community offers excellent schools, a business assistance center that promotes local businesses, and extensive City services that continue to make Palm Coast the perfect place to live, work and play. We invite you to join us – Find Your Florida in Palm Coast!

-Adapted from "The Brief History of Palm Coast," by City Historian Arthur E. Dycke, author of "Images of America: Palm Coast" and "Alan Smolen: Father of Palm Coast, 1975-85."

# About Palm Coast



INITIAL INCORPORATION:

December 31, 1999

FORM OF GOVERNMENT:

Council / Manager

CITY POPULATION:

82,760

AREA: Square Miles

89

LEISURE SERVICE FACILITIES:

Community Centers	1
Swimming Pools	1
Dog Parks	2
Horseshoes Courts	2
Baseball / Softball Fields	6
Basketball Courts	5
Bocce Ball Courts	4
Handball / Racquetball Courts	2
Shuffleboard Courts	2
Soccer/Lacrosse Fields	19
Tennis Courts	17
Volleyball Courts (Sand)	2
Playgrounds	8

PUBLIC SAFETY:

Fire Stations	5
Firefighters / Volunteers	51 / 25
Law Enforcement (Contract Service)	-

FACILITIES:

Miles of Paved Streets	550
Miles of Unpaved Streets	0.5
Miles of Sidewalks, Walkways, and Bikepaths	96
Number of Street Lights	2,942
Number of Traffic Signals	53

CITY UTILITIES:

Water Customers	39,943
Wastewater Customers	37,967
Solid Waste Customers	34,269
Stormwater Customers	50,513



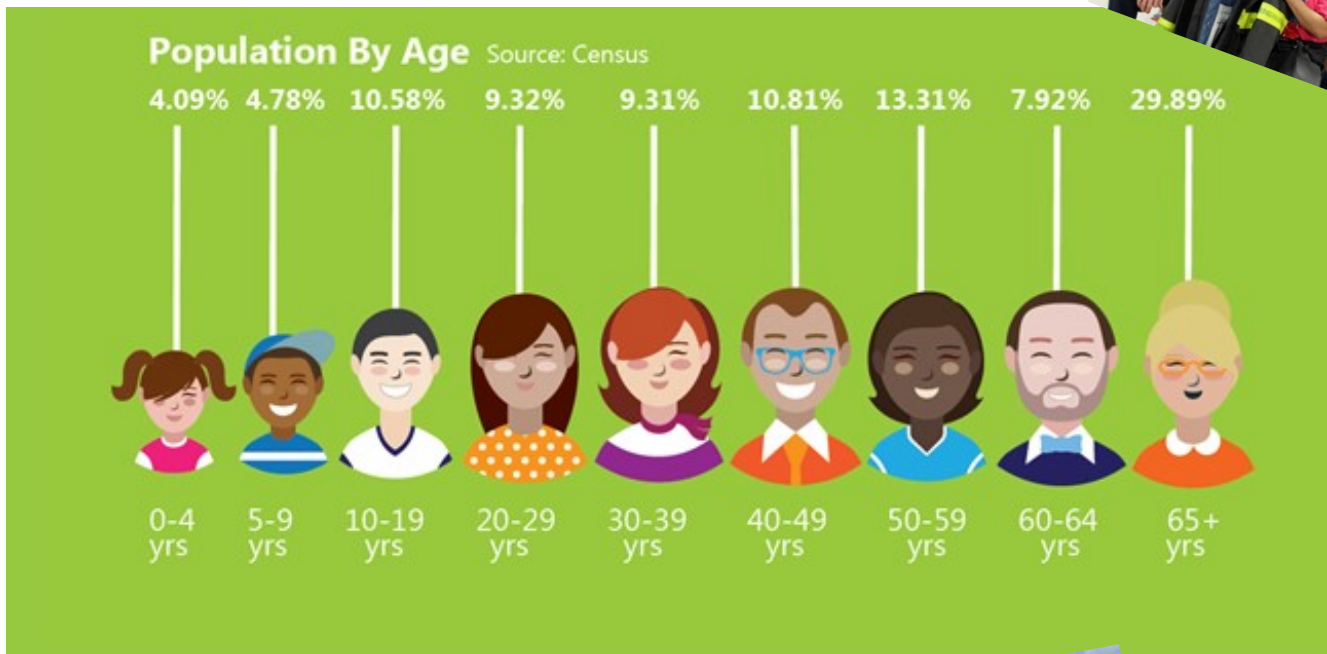
# Population

## Flagler County Population

County/City	April 1 2010 (Census)	1-Apr 2017 (Estimate)	Total Change
<b>Flagler County</b>	<b>95,696</b>	<b>105,157</b>	<b>9,461</b>
Beverly Beach	338	376	38
Bunnell	2,676	2,927	251
Flagler Beach (part)	4,424	4,625	201
Marineland (part)	16	6	(10)
<b>Palm Coast</b>	<b>75,180</b>	<b>82,760</b>	<b>7,580</b>
UNINCORPORATED	13,062	14,463	1,401

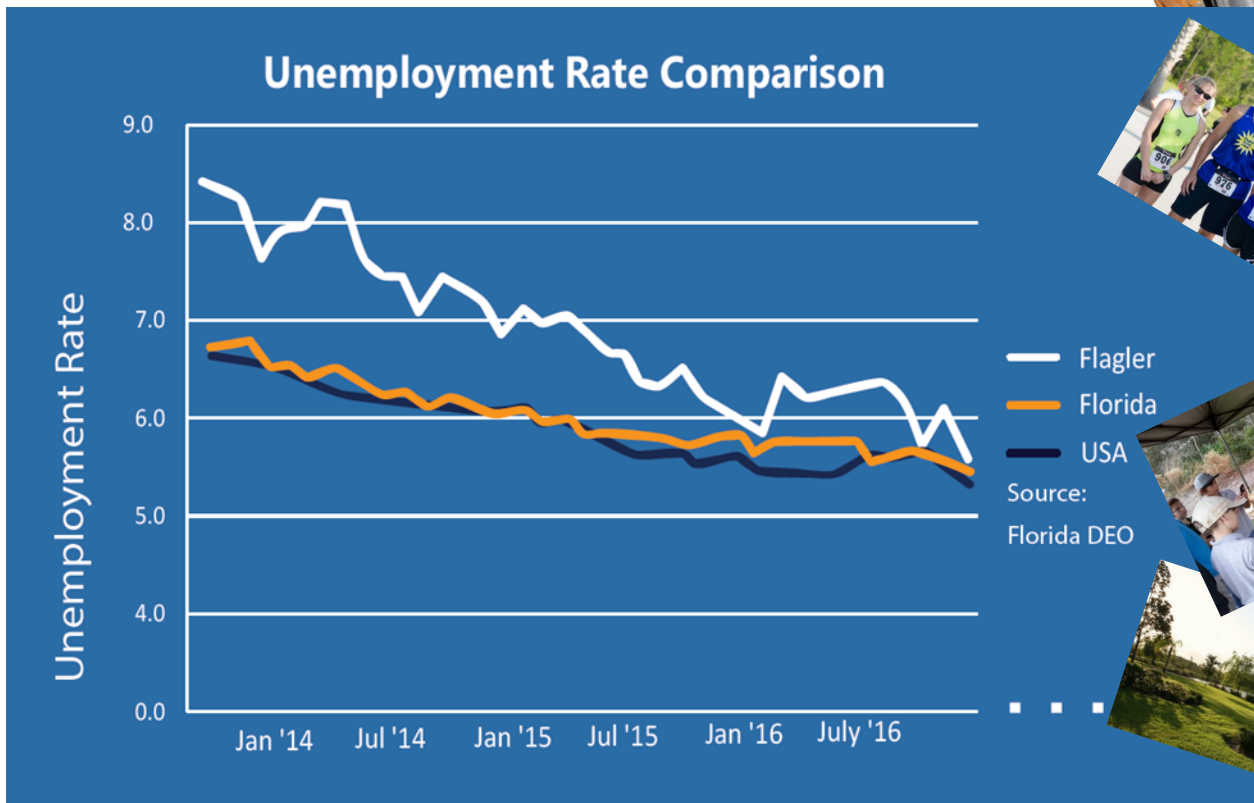
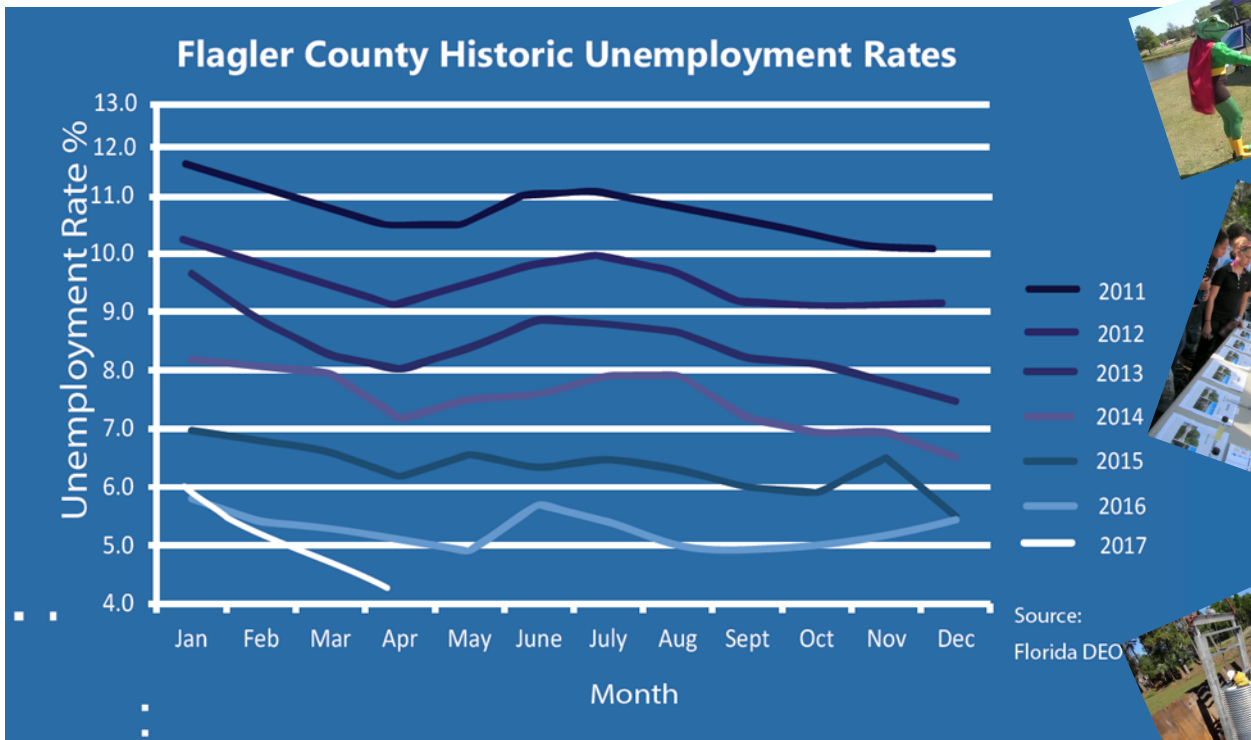
*\*This information provided by Bureau of Economic and Business Research*

## Flagler County Age Distribution

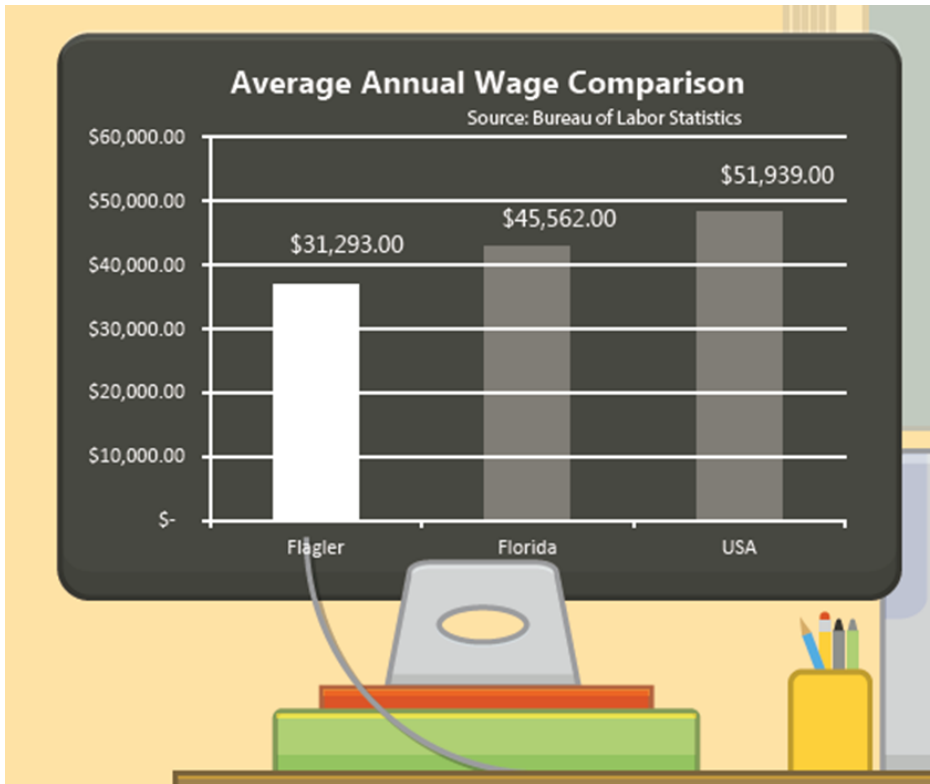


# Flagler County Employment

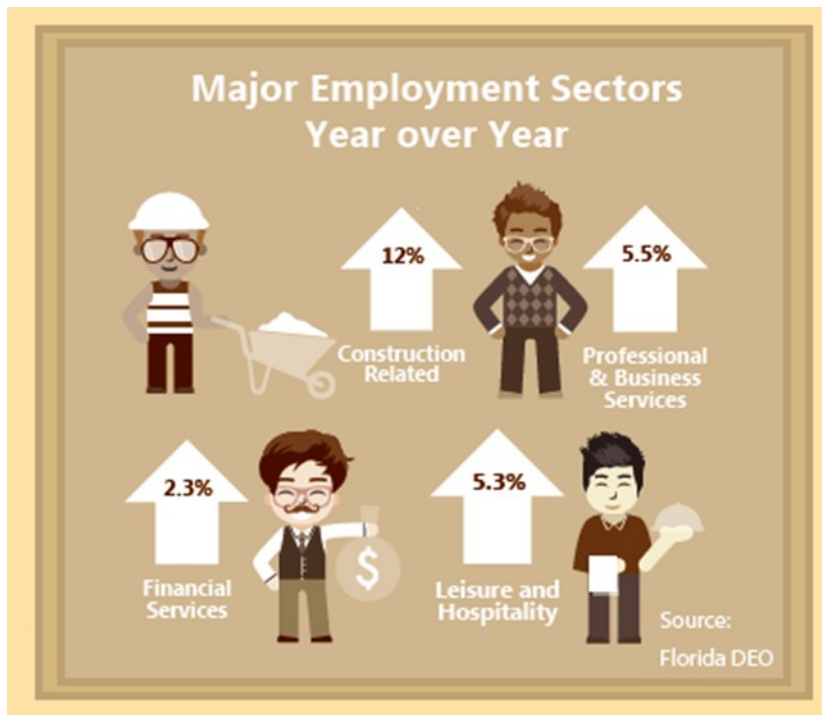
## Unemployment Rates



# Average Annual Wage



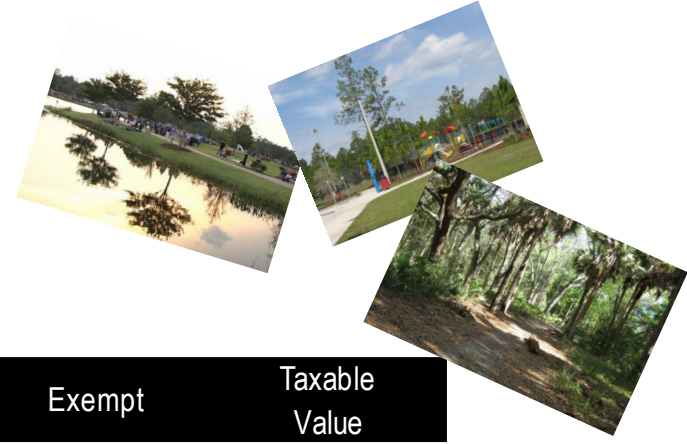
# Major Employment Sectors



# Property Information

## Property Value by Class

### Tax Roll Recapitulation



Class of Property	# of Parcels	Assessed Value	Exempt	Taxable Value
Agriculture	139	\$ 6,397,986	\$ 14,000	\$ 6,383,986
Centrally Assessed	1	5,231,775	-	5,231,775
Government	926	302,274,225	301,949,935	324,290
Improved Commercial	735	401,087,178	11,283,089	389,804,089
Industrial Other	37	23,546,598	119,102	23,427,496
Institutional	45	78,454,660	53,005,875	25,448,785
Other Real Property	504	21,910,543	2,813,042	19,097,501
Residential Mobile Home	2	36,257	18,910	17,347
Residential Other	3,422	452,845,533	26,070,240	426,775,293
Residential Vacant Land	17,085	269,378,202	513,100	268,865,102
Single Family Residential	31,997	3,982,096,253	640,918,147	3,341,178,106
Vacant Commercial	291	101,337,830	1,983,522	99,354,308
Vacant Industrial	45	6,669,608	-	6,669,608
<b>Total</b>	<b>55,229</b>	<b>\$ 5,651,266,648</b>	<b>\$ 1,038,688,962</b>	<b>\$ 4,612,577,686</b>

## Property Value Per Capita



Fiscal Year	Property Value	Percent Change	Population	Percent Change	Property Value Per Resident	Percent Change
2018	4,612,577,686	6.66%	82,760	1.94%	55,734	4.63%
2017	4,324,453,760	4.40%	81,184	1.71%	53,267	2.65%
2016	4,142,103,986	6.42%	79,821	2.27%	51,892	4.05%
2015	3,892,358,641	5.48%	78,046	1.27%	49,873	4.15%
2014	3,690,312,857	1.21%	77,068	0.81%	47,884	0.40%
2013	3,646,122,021	-6.31%	76,450	1.10%	47,693	-7.33%

The property value per capita (per resident) is calculated by dividing this fiscal year's gross taxable value (property value) by the population.



# Millage Rate & Property Value History

Fiscal Year	Property Value	% Change over Prev. Year	Operating Millage	Capital Millage	Total Millage	Ad Valorem Receipts
2008	7,009,877,421	12.34%	2.2123	0.75	2.96234	20,184,340
2009	6,131,965,169	-12.52%	2.6123	0.35	2.9623	17,602,781
2010	5,246,998,187	-14.43%	3.15	0.35	3.5	17,828,406
2011	4,463,085,550	-14.94%	3.5	-	3.5	15,048,300
2012	3,891,594,126	-12.80%	3.54	0.45	3.99	15,000,700
2013	3,646,122,021	-6.31%	4.1502	0.1456	4.2958	15,120,750
2014	3,690,312,857	1.21%	4.1932	0.0773	4.2705	15,203,633
2015	3,892,358,641	5.48%	4.1609	0.0841	4.245	15,963,477
2016	4,142,103,986	6.42%	4.0828	0.1622	4.245	16,973,093
2017	4,324,453,760	4.40%	4.112	0.133	4.245	17,714,800
2018	4,612,577,686	6.66%	4.3461	0.2476	4.5937	20,447,190
Change 2008-2018	-2,397,299,735	-34%	2.1338	-0.617	1.28266	-2,469,540

## Tax Districts & Tax Rates

Taxing Authority	Tax Rate
<b>Flagler County BCC</b>	
Operating	8.11670
Voted	0.49500
<b>Total</b>	<b>8.61170</b>
<b>Flagler County School Board</b>	
RLE	4.39100
Discretionary	0.74800
Capital Outlay	1.50000
Voted	0.00000
Critical Operating Needs	0.00000
<b>Total</b>	<b>6.63900</b>
<b>St. Johns River Water Mgt.</b>	0.27240
<b>Florida Inland Navigation Dist.</b>	0.03200
<b>East Flagler Mosquito Control</b>	0.24030
<b>City of Palm Coast</b>	4.59370
<b>City of Flagler Beach</b>	5.36000
<b>City of Bunnell</b>	7.39900
<b>Town of Beverly Beach</b>	2.30000
<b>Town of Marineland</b>	10.00000





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# Measuring Results

*Find Your Florida*



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# *Citizen Survey*

## **BACKGROUND**

The citizen survey is conducted every other year by the International City/County Management Association (ICMA) and National Research Center, Inc. (NRC). The survey is customized and developed in coordination with City staff. The survey is mailed out randomly to 1,200 households and the typical response rate is 39% or 426 responses. The results are statistically weighted to reflect demographic composition and a 5% margin of error is used to compare results.

In previous years the citizen survey was conducted annually. In fiscal year 2016, City Council made the decision to move the citizen survey to every other year and pursue other methods of citizen engagement in the years in between.

## **PURPOSE**

The citizen survey helps to assist with the assessment of the Strategic Action Planning process and to provide a statistically valid overview of resident opinions about the quality of life, City services, civic participation and issues of local interests. Benchmark comparisons are used to compare results with other municipalities and Year to Year Comparison is used to identify “strategically significant” changes. The results of the survey are one of the many tools used to develop the annual budget.

## **GOALS**

The goal of the citizen survey is to identify strengths and weaknesses and to assist the City in planning, allocating resources and evaluating programs for improved services, more civic engagement, better community, quality of life and stronger public trust.

## **FOCUS**

- √ Community Quality
- √ Community Design
- √ Environmental Sustainability
- √ Public Safety
- √ Recreation and Wellness
- √ Community Inclusiveness
- √ Civic Engagement
- √ Public Trust



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# *Performance Management Process*

## **PERFORMANCE MEASURES**

Through a team approach, a group of employees developed a performance measurement and reporting system to align department services and programs with City Council's Strategic Action Plan (SAP). The electronic system was developed in-house and allows departments to measure, track and report results in order to make operational changes during the year to ensure success.

Performance measures were created to track departments on an individual basis and to show the progress (or lack-of) being made towards the six goals established by City Council in the Strategic Action Plan. These measures can range from monitoring operational efficiency to completing a project.

## **PROGRESS REPORTS**

Departments meet with the City Manager on a quarterly basis to review budget results and performance measures. Departments are required to provide a progress report discussing the state of the department and to highlight progress made during the previous quarter. These quarterly reviews provide an opportunity to discuss the direction of the department and to make operational adjustments if needed to ensure the City's success in achieving the six goals set forth in the Strategic Action Plan.

## **ANNUAL STRATEGIC ACTION PLAN REVIEW**

An annual review of the Strategic Action Plan (SAP) is conducted each year by City Council . This evaluation is done prior to the preparation of the next year's budget. Priorities are identified and adopted by City Council through a resolution. After the review, departments meet with the City Manager to identify performance measures for the next fiscal year. Budgetary impacts resulting from new priorities are then included by departments in the next year's budget.

## **END OF YEAR REPORT**

Departments provide an end of year progress report to the City Manager highlighting accomplishments from the year as a whole. The report also discusses the year end budget results. This end of year report serves as a "report card" for departments and shows City Council the progress that was made towards the goals and objectives in the SAP. This report also plays a large role in the Department Director's annual evaluation.



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# City of PALM COAST

Administration Department  
Office of the City Manager

160 Lake Avenue  
Palm Coast, FL 32164  
386-986-3710

**To:** Mayor and City Council  
**From:** Jim Landon, City Manager

The City of Palm Coast's innovative Strategic Action Plan (SAP) uses a team approach to implement a Vision for the City through long-term Goals and short-term Objectives and Strategies. Through performance management, the SAP Process is a comprehensive and systematic approach to improving results through evidence-based decision making, continuous organizational learning, and a focus on accountability. Each year the Palm Coast City Council evaluates the organization's progress within a multitude of service areas. City Council aligns action areas into budget commitments and, ultimately, adopts a budget that supports the City's Vision.

*Our Vision is to be a multigenerational community recognized as one of Florida's premier cities that values...*

- *Building a diverse, sustainable economic base to support innovation while providing necessary infrastructure and services*
- *Providing exceptional amenities and standards that support a high quality lifestyle*
- *Protecting the environment and beauty of Palm Coast while conserving natural resources*

The Strategic Action Plan is comprised of six long-term Goals – Expansion, Economic, Finance, Environmental, Quality of Life and Workforce Talent.

Each of the Goals has dozens of objectives and strategies that serve as a roadmap for City staff. To ensure we stay on-course toward success, City departments, divisions and teams have "performance measures" that are tracked throughout the year. Some performance measures continue from year-to-year, while others are added or updated as City Council sets new priorities.

As one of many steps in the SAP process, a report is compiled at the end of each fiscal year, and I am pleased to present the Fiscal Year 2017 End of Year Progress Report to you now. This document details all of the great accomplishments, achievements and progress we made as a City this past year, and as you review the report, I believe you will agree this was an extraordinary year. Our staff met the challenge of delivering quality programs and services to our residents while experiencing not one, but two hurricanes in Fiscal 2017. Especially in light of those challenges, I believe we had a very successful year! Reflecting on this success is a good place to start as you embark on a new year of Strategic Action Planning.

These are some highlights of our greatest accomplishments, by Goal:

**Goal 1: Expansion – To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services and employment.**

A major highlight for expansion this year was the Grand Reopening of James F. Holland Memorial Park. The park reopened in June after a massive renovation and has quickly become a favorite Palm Coast park, with a sugar mill-themed playground, picnic pavilions, twin dog parks, and athletic courts and fields. Other projects supporting Goal 1: Expansion include:



- Intersection improvements including a new traffic signal and crosswalk at the intersection of Old Kings Road and Town Center Boulevard.
- Reconstruction of the BS-2 water control structure in the B Section
- Addition of shade sails at the playgrounds at Waterfront Park, Seminole Woods Neighborhood Park, Belle Terre Park and Ralph Carter Park.
- New lighting for three sports fields at Indian Trails Sports Complex.
- Construction of the Southern Wellfield raw water main, Phase 2, and addition of five wells in the Southern Wellfield.
- Construction of a reclaimed water main along U.S. 1 for aquifer recharge.
- Development of a master plan for future improvements to the Palm Coast Public Works facility.
- Completion of two phases in the Seminole Woods Boulevard Multi-Use Pathway, from Citation Boulevard to Sesame Boulevard and Sesame Boulevard to U.S. 1, and completion of the new Forest Branch Multi-Use Pathway in the F Section.
- Rehabilitation of the Colorado Bridge at College Waterway.
- Addition of a second phase to the City's Signal Optimization program, covering various locations throughout the City.
- Ongoing renovation and expansion of the Palm Coast Community Center, to reopen spring 2018.
- Odor-control improvements for the Old Kings Road and Ravenwood Master Pump Stations.
- Reconstruction of Pine Lakes Pathway pedestrian bridge, including pipe replacement.
- Reconstruction of the St. Joe Walkway Pathway from Palm Coast Parkway to the Intracoastal Waterway.
- Ongoing construction of Wastewater Treatment Plant 2 off U.S. 1 in northwestern Palm Coast, to open in early 2018.
- Beautification of the medians on Belle Terre Parkway, from S.R. 100 to Royal Palms Parkway.
- Addition of electronic monitoring systems to four water control structures that are part of the stormwater drainage system. A feature displaying canal levels was added to the City website: [www.palmcoastgov.com/canals](http://www.palmcoastgov.com/canals).

**Goal 2: Economic – To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.**

New home construction in Palm Coast is booming again, bringing an increase in City reviews and approvals that go with it. There were 633 new homes built in fiscal 2017, a 31-percent over the year before, with the value of single-family construction (\$175.2 million) up at the same rate. The number of permits issued (13,149) went up 33 percent, and building inspections (33,576) increased 30 percent. On the Utility side, 758 new water meters were added – a 26-percent increase over last year. Other factors supporting Goal 2: Economic were:

- Consultants in the Palm Coast Business Assistance Center, a City partnership with the Florida Small Business Development Center hosted by the University of Central Florida, met with 462 individual clients, providing 1,416 hours of consulting services and helping 21 businesses start and grow.
- In fiscal 2017, just over \$3 million was invested by BAC clients in the form of capital investment and added wages.
- The Parks & Recreation Department took over management of the municipal Palm Harbor Golf Club and the Palm Coast Tennis Center. A new general manager was hired for the golf course, and a new tennis pro for the Tennis Center.



- City staff completed the solicitation for public/private partnerships for new commercial development along Bulldog Drive in the Community Redevelopment Area. City Council approved a contract with Unicorp for redevelopment of CRA and private property, and City staff continues to work with Unicorp with the goal to bring new businesses to Town Center.
- Record growth was realized in recreation programs, attendance at Frieda Zamba Swimming Pool, participation in summer camp and sports tournaments at Indian Trails Sports Complex. Thirty-four sporting events were held at the sports complex in Fiscal 2017, having an economic impact of \$8.68 million.
- City Council approved an economic incentive agreement with Gioia Sails to expand its business in Palm Coast.

**Goal 3: Finance – To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

A major initiative within the Finance goal this year was implementation of an innovative and more efficient Electronic Permitting Process so that all building permits can now be accepted electronically. As of the end of the year the City had 640 registered users (most are contractors, but 55 are homeowners who pulled their own permit), and 3,768 permits had been created online. Top online permits are: 1,338 HVAC change-outs, 823 roofing, 461 fences and 180 single-family homes. Other accomplishments supporting Goal 3: Finance include:

- City Council authorized the refinancing of Utility State Revolving Fund loans and the S.R.100 Corridor CRA Note resulting in lower interest rates and loan modifications estimated to save the City \$500,000.
- Palm Coast hosted its first MUNIS User Conference, bringing together fellow users of MUNIS's budget, human resources and payroll functions for training and updates.
- The City implemented an array of digital processes related to purchasing, bid management and contracts, bringing great efficiency and saving staff time. One side benefit: 43,014 pages of paper were saved.
- Completion of the fiscal year 2016 audit results with no audit comments received.
- For the 14<sup>th</sup> consecutive year, the Finance Department earned the Government Finance Officers Association Distinguished Budget Presentation Award.
- The City was recognized for the fourth straight year by the ICMA Center for Performance Analytics for the City's performance management efforts.
- Finance also earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2016 Comprehensive Annual Financial Report; the City has received this award for 16 straight years.
- For the fourth year in a row, the Finance Department received the GFOA Award for Outstanding Achievement for Popular Annual Financial Reporting for the FY2016 Popular Annual Financial Report.
- A special agent from the U.S. Secret Service trained City staff on how to recognize and handle counterfeit currency. The training included identify theft and other types of personal fraud.
- The St. Johns River Water Management District awarded a \$700,000 grant for reconstruction of two aging flood control structures to be built in fiscal 2018.

**Goal 4: Environmental – To blend our residential and commercial properties with our “City of Parks and Trails” image to create a sustainable framework of visual appeal while caring for our land, water, air and wildlife.**

We are “Rooted in Nature!” This year, the Green Team and the Brand Plus Team partnered to launch a new green brand that spreads the word on Palm Coast’s commitment to environmental sustainability and the “natural” attributes that make us so special. Learn more about the campaign at [www.palmcoastgov.com/discover](http://www.palmcoastgov.com/discover). Other initiatives supporting Goal 4: Environmental include:

- Installation of the first public Electric Vehicle Charging Station in Flagler County – right in front of Palm Coast City Hall.
- Two major environmental accomplishments related to construction of City Hall were celebrated at our Green City Hall Day – a Silver-level certification in Leadership in Energy and Environmental Design (LEED) and certification as a Florida Water Star building. Palm Coast was the first City Hall in Florida and the first commercial building in Flagler County to achieve Florida Water Star certification.
- Wastewater Treatment Plant 1 received the Florida Department of Environmental Protection Operators Excellence Award, and the plant staff received the Florida Water Environment Association’s Safety Award.
- Four special events were offered focusing on the environment: Arbor Day, the Intracoastal Waterway Cleanup, the Christmas Tree Recycling Event and Birds of a Feather Fest.
- For the 12th straight year, the City of Palm Coast was named a Tree City USA by the National Arbor Day Foundation in recognition of the urban forestry program. The City also received the Tree City USA Growth Award.
- 1,351 area schoolchildren were served through the CHIRP (Children Helping in Resource Protection) program. The children learn about nature and the importance of protecting natural resources through the field trip program at City parks.
- An aquifer performance test and first round of groundwater modeling was completed as part of long-range water supply planning.
- Building on a successful pilot project in Palm Coast a few years back, Florida Power & Light has begun offering energy-saving LED streetlights to local governments. FPL has started to convert our approximately 2,700 street lights to LED and expects to finish in 2018. All new streetlights installed will be LED.
- For the fourth time, the City hosted Youth Leadership Flagler’s Natural Resources Day.
- Conversion to LED lighting at Water Treatment Plants 2 and 3, Wastewater Treatment Plant 1, the Utility Department office, well sites and pump stations.

**Goal 5: Quality of Life – To ensure a safe community for our citizens and visitors while providing affordable and enjoyable options for cultural, educational and leisure-time events.**

Vibrant lifestyle and the natural environment combine to provide a high quality of life to Palm Coasters! In addition to our dozen parks and 125+ miles of connecting trails and paths, the City provides a full schedule of special events all year long. The City also is very proactive in its floodplain management efforts, with the goal of reducing the risk of flooding during hurricanes and other rain events. Some accomplishments this year for Goal 5: Quality of Life include:

- Increasing Palm Coast’s floodplain management rating to among the best in the nation – a measure that shows how well a City is prepared for flooding and a rating that provides residents deeper discounts on flood insurance. The National Flood Insurance Program increased Palm Coast’s rating in the Community Rating System (CRS) to a Class 4. Extensive public outreach was provided for Flood Awareness Week and throughout the year.
- Recognition as a StormReady Community, another part of the City’s floodplain management activities.
- Special events for recreation were plentiful – from 5Ks and patriotic ceremonies to Movies in the Park and Food Truck Tuesdays. Adults 50+ enjoy friendly competition at the Palm

Coast & the Flagler Beaches Senior Games, and the Tour de Palm Coast is an annual guided bicycle ride for all ages. Celebrate Independence Day with Fireworks in the Park. Halloween is a special time with Boo Bash and Hall of Terror. Little ones enjoy the annual Egg'Stravaganza, and there's a Flashlight Egg Hunt for older children. The winter holidays are a special time with the Tree Lighting Ceremony and the Starlight Event & Parade. Frieda Zamba Pool hosts events all summer long. Nature takes center stage at environmental events including Arbor Day, the Birds of a Feather Fest and the Intracoastal Waterway Cleanup. Palm Coasters enjoy life!

- Introduction of a new logo and branding for the Palm Coast Tennis Center and a digital, seasonal Recreation Guide.
- Creation of the Discover Palm Coast radio show, which covers a wide range of topics and is distributed as a podcast after initial airing.
- With assistance from St. Johns River Water Management District, LiDAR (Light Detection & Ranging) was collected for the entire City in March 2017 to provide elevation data resources for flood control, restoration projects, water storage and water supply planning. The data will be available in spring 2018.
- Successfully completed the fifth annual Find Your Florida Photo Contest, which brought in hundreds of photos for marketing materials such as advertising, the website and brochures.
- Expanded the City's social media outreach during hurricanes Matthew and Irma to include Facebook Live videos. The busiest month ever for the City's social media accounts was September 2017, with more than double the average Facebook posts and tweets. The Facebook posts with the largest reach and engagement were two live video updates during Irma, each with over 16,000 viewers and over 1,000 combined comments.

**Goal 6: Workforce Talent – To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

Ongoing training and performance management to develop our workforce talent is a key focus to help the City achieve all of its other Goals. With comprehensive training, our employees have the knowledge and skills to complete many projects in-house, and having highly trained crews has the added bonus of providing greater coverage during hurricanes and other weather emergencies. Some of this year's accomplishments for Goal 6: Workforce Talent include:

- Expansion of the college internship program, with 14 paid interns working on special projects designed to meet current needs within City departments while also gaining experience in their fields of study.
- Some of the intern projects completed this year: update to the Utility's Reuse Master Plan and start of new SCADA (Supervisory Control and Data Acquisition) Master Plan; a white paper on a strategy for the new downtown high-tech innovation district concept; a new online Virtual Citizen's Academy ([www.palmcoastgov.com/vca](http://www.palmcoastgov.com/vca)); and Standard Operating Procedures (manuals) for Athletic Field Turf Management and Landscape Management.
- A restructuring of the Palm Coast Fire Department's rank system, with two new ranks added, led to a special Pinning Ceremony for 25 firefighters.
- Development of Palm Coast Fire Department's innovative internship program for volunteer firefighters, which allows participants to train to become full-time career firefighters. The new program received the Regional Award for Excellence in Public Safety from the Northeast Florida Regional Council.
- Palm Coast Fire also supports the Flagler Palm Coast High School Fire Academy by providing job-shadowing opportunities, equipment and apparatus with the goal of bringing graduates into the fire service as volunteers and/or career firefighter.

- A variety of morale-building activities were offered for employees including the Winter Wonderland Dinner/Dance, Employee Family Fun N Fit Day, Employee Appreciation Week, the Employee Photo Contest and the Annual Wellness Fair. There was a Health and Safety Calendar Contest, Fitness Challenges, Wellness Room opening, Blue Cross and Blue Shield Blood Pressure Program and new certification/education pay was implemented.
- Winning both the State and the National Top-Ops competitions for water operators by Palm Coast Utility's Water Buoys team.
- Wastewater Treatment Plant 1 received the 1st Place 2017 FWEA Safety Award for Class B facilities.
- Two Water Treatment Plant operators served as adjunct instructors at the Flagler Technical Institute teaching classes to students seeking to become licensed water treatment plant operators.
- Water Treatment Plant 3 was awarded the 2017 "Outstanding Membrane Plant Award" by the Southeast Desalting Association.
- The Communications & Marketing Division earned seven national and state awards for video during 2017, for the "Find Your Future – Internships with the City of Palm Coast," the "Zombie Survival Guide to Bicycle Safety" and the "Holiday Fire Safety Trips – Meet Joey Christmas" videos.
- The SAP Team completed the annual citizen survey through in-house resources. It was the first time the survey was created and administered directly by City staff. Participation was strong, with about 4,000 residents completing the survey.

As you can see from these highlights, FY2017 was a year of growth, expansion and new initiatives and projects. We're attracting more and more residents and businesses, and we're seeing a surge in development, and I am proud of how our City staff has kept up our high level of service up during this time of growth.

Palm Coast has long been recognized as a premier place to live, across generations and many cultural backgrounds. We work hard on economic progress while also preserving the natural beauty we treasure. Providing a high-quality lifestyle for our residents guides everything we do, and we're committed to doing that while also maintaining the lowest taxes for cities our size (population between 70,000 and 100,000) in Florida.

Now it's time to build on our progress. Through the Strategic Action Planning process, we will revisit these efforts and look toward the future on keeping the City of Palm Coast on a strong course as the best place in Florida to live, work and play.

# 2017 Results

Before looking forward to the next year, it's important to look back at the results of the previous year. This approach allows departments to plan accordingly and to ensure that City Council goals will be met. The annual results of the performance measures are one of the many tools used to develop the annual budget. A comprehensive report is published each year titled "Measuring Results" which contains a detailed look at performance by goal and by department. This report is available on the City's website at [www.palmcoastgov.com](http://www.palmcoastgov.com). The "Measuring Results" document is also used by City Council during the annual strategic action plan review which takes place before the annual budget is developed allowing departments to plan accordingly for the next year's budget.

A closer look at departmental objectives, tied to City Council goals, can be found in the "Budget Detail by Department" section of this document. Below is a summary of performance measurement progress by goal and how it compares to the previous year.



## Goal 1 Infrastructure

To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

**2017 Results: 78.46% Complete**



## Goal 2 Economic

To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values

**2017 Results: 91.31% Complete**



### Goal 3 Finance

To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses

**2017 Results: 85.79% Complete**



### Goal 4 Environmental

To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife

**2017 Results: 86.15% Complete**



### Goal 5 Quality of Life

To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events

**2017 Results: 79.54% Complete**



### Goal 6 Workforce Talent

To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities

**2017 Results: 92.53% Complete**

# Performance Metrics

**Department:** Financial Services

**Goal 3:** To leverage our financial strengths while insuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses

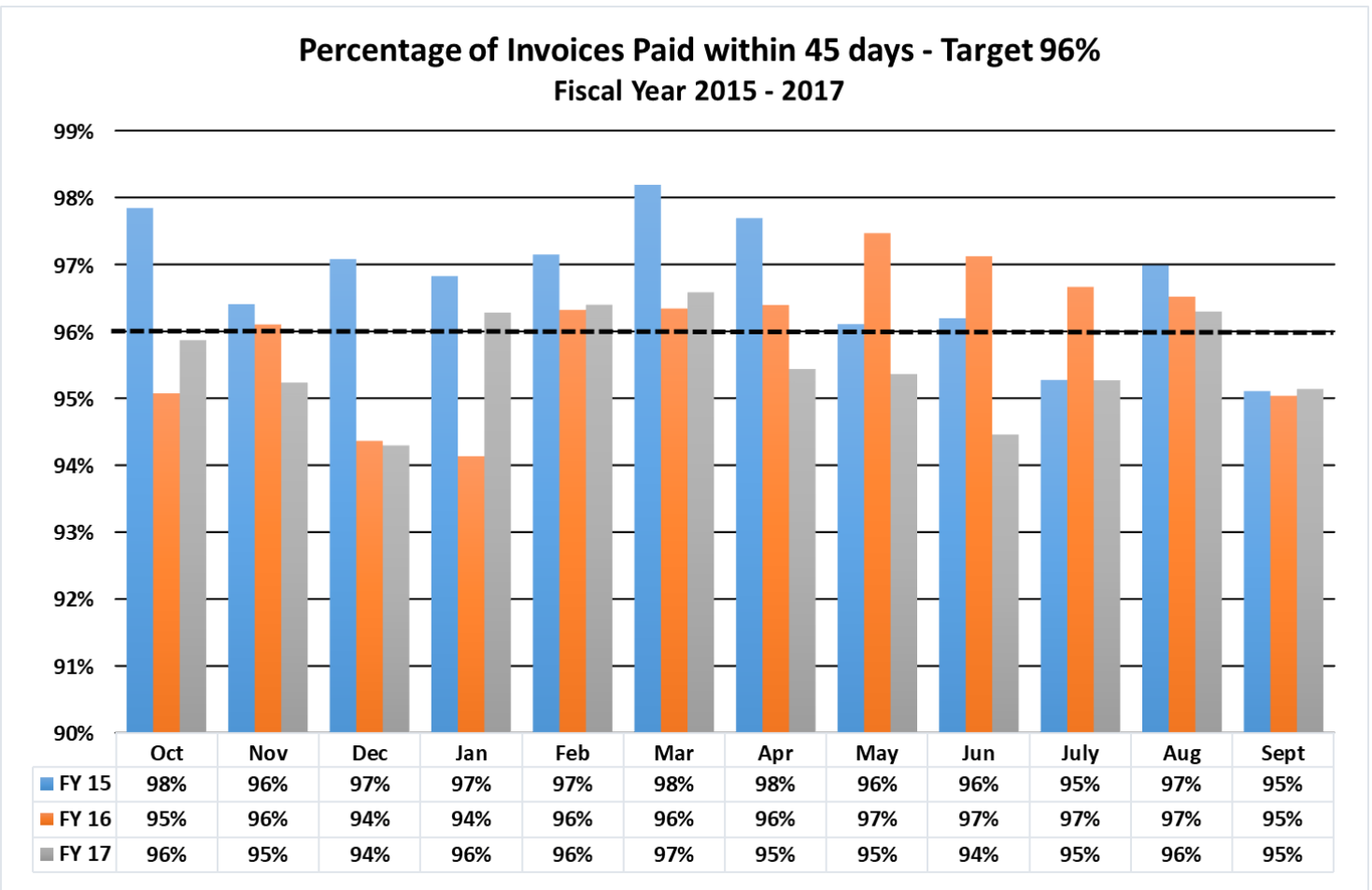
**Objective 3.2:** Increase efficiency through enhanced operations and technological advancements

**Strategy 3.2.1:** Review existing operational procedures and policies

**Approach: 3.2.1.5:** Pay all vendor invoices within 45 days of receipt within 96% of the time (reported monthly)

**Results:** Accounts payable continues to see swings during different months of the year in regards to this measure. Falling below 96% is most common during the month of November when the work load increases due to invoices being paid for the previous year as well as the next fiscal year. The annual average however, for fiscal year 2017, remains at 96%.

**2018 Target:** The target remains at 96%



**Department / Division:** Community Development / Planning

**Goal 2:** To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values

**Objective 2.2:** To develop a "branding and marketing strategy" and establish criteria to measure success

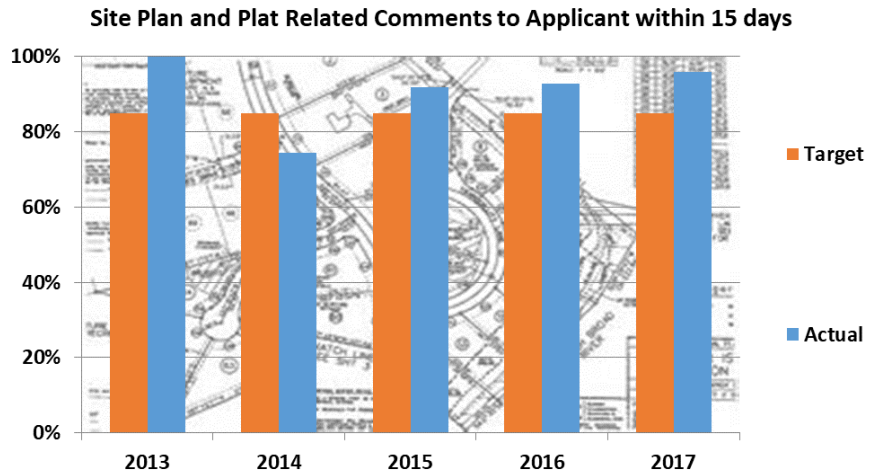
**Strategy 2.2.2:** Develop a campaign to highlight the City's economic strengths and opportunities

**Approach: 2.2.2.7:** Monitor permit review time

**Measure:** Provide initial site plan and plat related COPC comments to the applicant within 15 working days 85% of the time.

**Results:** Site plan and plat related comments were returned to the applicant within 15 working days 96% of the time for fiscal year 2017.

**2018 Target:** Same as 2017



**Department / Division:** Community Development / Building Permits

**Goal 2:** To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.

**Objective 2.2:** To develop a "branding and marketing strategy" and establish criteria to measure success.

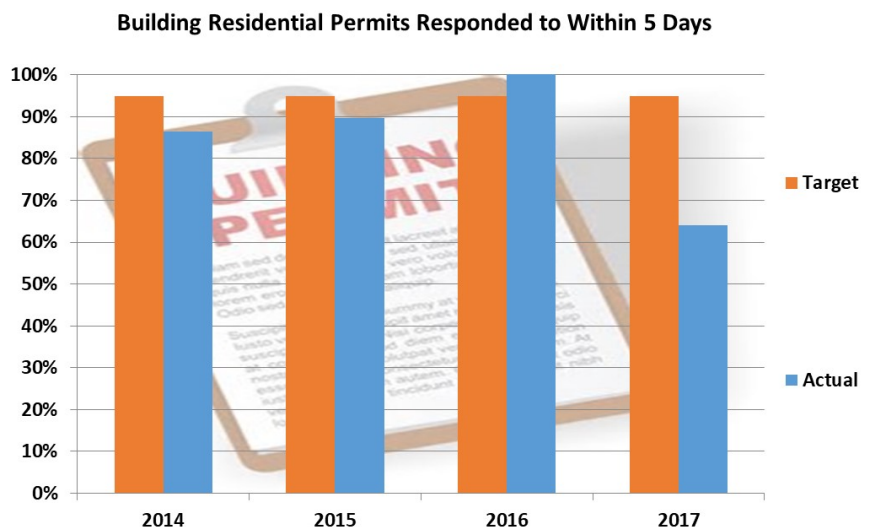
**Strategy 2.2.2:** Develop a campaign to highlight the City's economic strengths and opportunities

**Approach: 2.2.2.8:** Provide proper response time for inquiries

**Measure:** Provide initial response to new building residential permits within 5 working days (single family residence) from the time the permit is received 95% of the time.

**Results:** The fiscal year 2017 target was not met. As development increases this measure remains a priority but is more difficult to meet.

**2018 Target:** Same as 2017





**Department / Division:** Community Development / Building Permits

**Goal 2:** To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.

**Objective 2.2:** To develop a "branding and marketing strategy" and establish criteria to measure success.

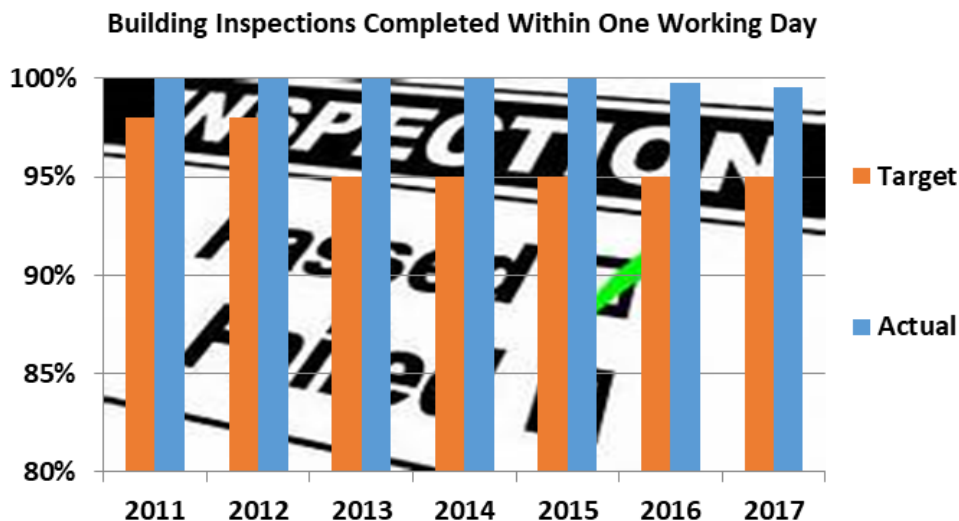
**Strategy 2.2.2:** Develop a campaign to highlight the City's economic strengths and opportunities

**Approach: 2.2.2.9:** Provide proper response time for inspections

**Measure:** Complete building inspections within one working day from the time the inspection is called in 95% of the time.

**Results:** The fiscal year 2017 target was met.

**2018 Target:** Same as 2017



**Department / Division:** Public Works / Facilities Maintenance

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

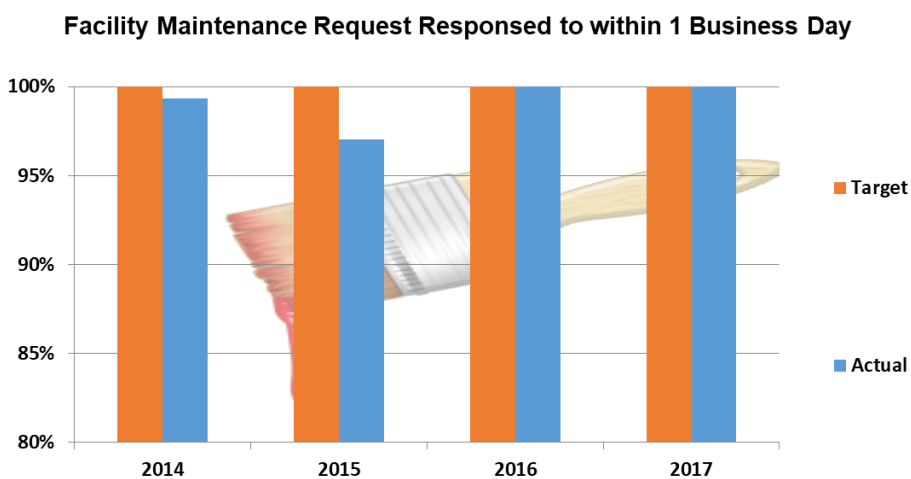
**Objective 1.2:** To assess the need to expand infrastructure for sustainable growth

**Strategy 1.2.2:** Coordinate facility capacity upgrades to meet the City's growth needs appropriately

**Approach: 1.2.2.12:** Inspect and maintain City facilities

**Results:** 842 out of 842 facility requests were responded to within 1 day.

**2018 Target:** Same as 2017



**Department / Division:** Public Works / Parks Maintenance

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

**Objective 1.1:** To enhance infrastructure in order to maintain quality neighborhoods and business districts

**Strategy 1.1.1:** Projects targeted as highest priority shall be evaluated for potential upgrade or enhancement

**Approach: 1.1.1.8:** Inspect and maintain park facilities monthly

**Results:** 33 out of 33 parks were inspected monthly.

**2018 Target:** Same as 2017



**Department / Division:** Utility / Customer Service

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

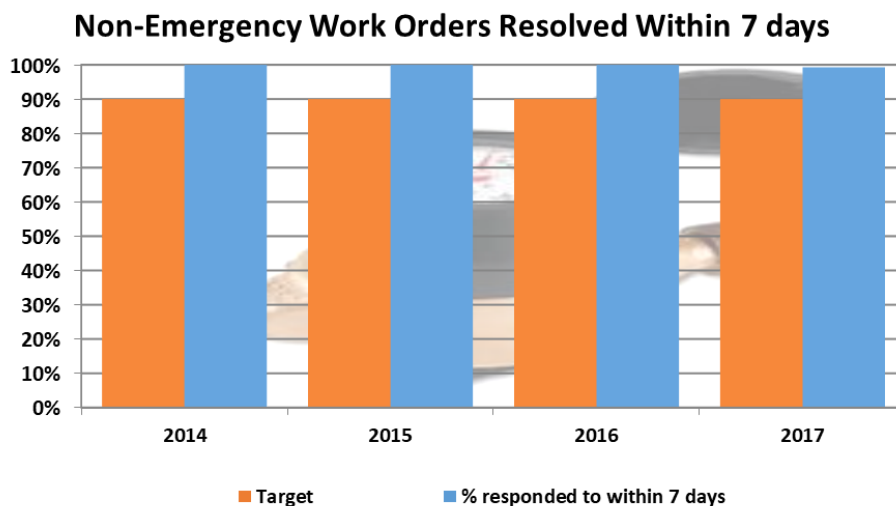
**Objective 1.2:** To assess the need to expand infrastructure for sustainable growth

**Strategy 1.2.1:** Maintain an inventory of the condition and priority rating of infrastructure projects

**Approach 1.2.1.8** Resolve 90% of all "Non-emergency Utility Customer Service" work orders within 7 days of the time it was received.

**Results:** 9,554 out of 9,625 (99%) of non-emergency service orders were resolved to within 7 days

**2018 Target:** Same as 2017



**Department / Division:** Utility / Utility Maintenance

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

**Objective 1.2:** To assess the need to expand infrastructure for sustainable growth

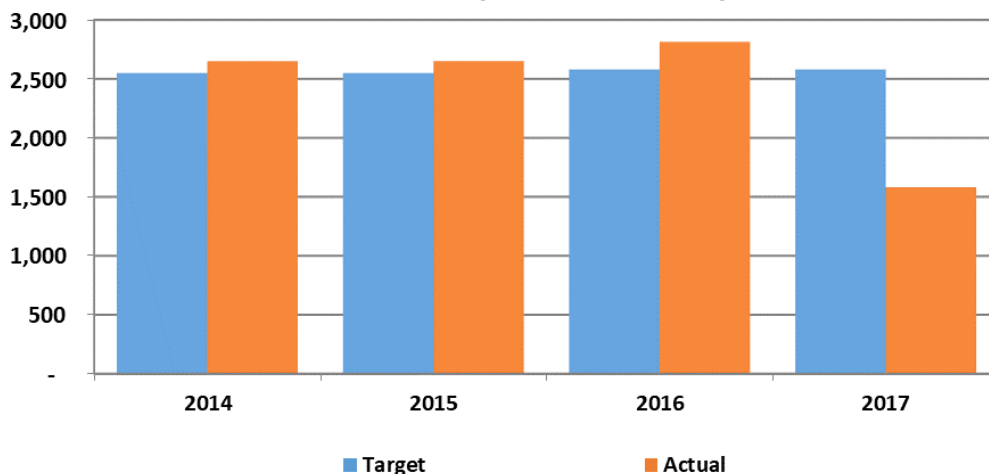
**Strategy 1.2.1:** Maintain an inventory of the condition and priority rating of infrastructure projects

**Approach 1.2.1.8** Inspect 20% of PEP tanks annually

**Results:** 1,581 out of 2,580 PEP tanks were inspected, falling short of the target. Recovery efforts from two hurricanes this fiscal year caused this measure to fall behind.

**2018 Target:** Same as 2017

**PEP Tanks Inspected Annually**



**Department / Division:** Utility / Wastewater Collection

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

**Objective 1.2:** To assess the need to expand infrastructure for sustainable growth

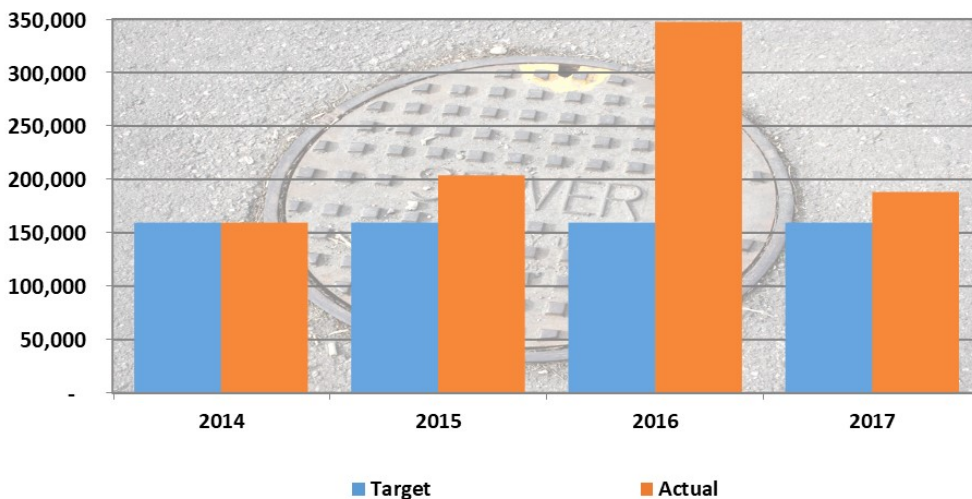
**Strategy 1.2.1:** Maintain an inventory of the condition and priority rating of infrastructure projects

**Approach 1.2.1.8** Inspect 10% of gravity sewer systems annually (CCTV inspection)

**Results:** The target was surpassed.

**2018 Target:** Same as 2017

**Inspect 10% of Gravity Sewer System Annually**



**Department / Division:** Public Works / Stormwater Operations

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

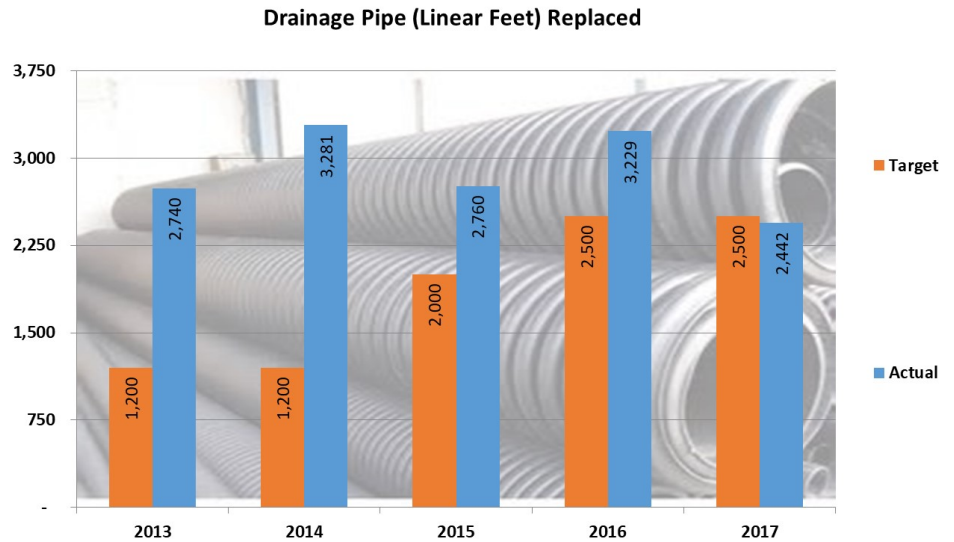
**Objective 1.1:** To enhance infrastructure in order to maintain quality neighborhoods and business districts

**Strategy 1.1.1:** Projects targeted as highest priority shall be evaluated for potential upgrade or enhancement

**Approach: 1.1.1.5:** Replace 2,500 LF of drainage pipe per year. (Budget Based)

**Results:** A significant amount of Public Works staff time was spent on storm cleanup after two hurricanes this year and as a result, the 2017 the target was not met.

**2018 Target:** In fiscal year 2018 the target is to replace 2,500 linear feet of drainage pipe.



**Department / Division:** Utility / Water Quality

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

**Objective 1.2:** To assess the need to expand infrastructure for sustainable growth

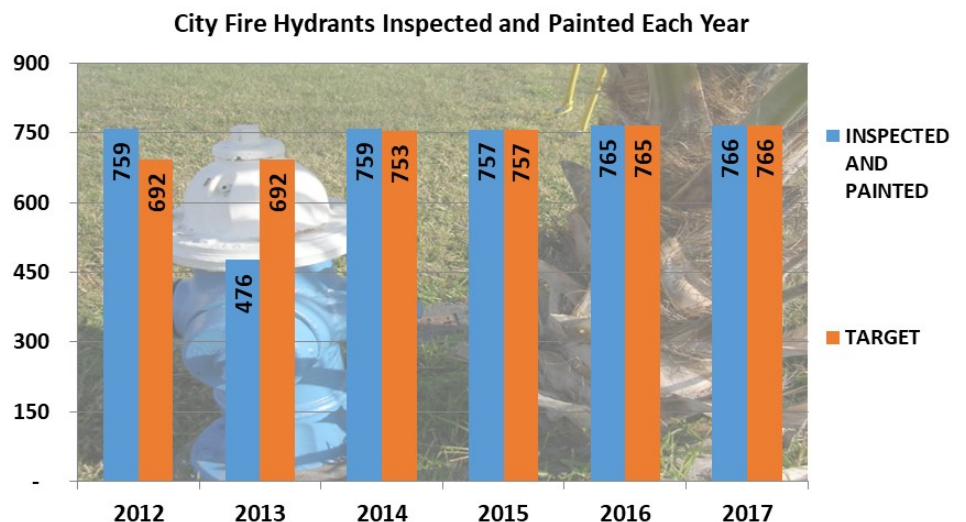
**Strategy 1.2.3:** Keeping older neighborhoods attractive and relevant

**Approach: 1.2.3.9:** Maintain Fire Hydrants

(a) *Inspect and paint 20% of all City fire hydrants each year.*

**Results:** 20% of all City owned fire hydrants were inspected and painted in fiscal year 2017

**2018 Target:** Same as 2017



**Department / Division:** Utility / Water Quality

**Goal 1:** To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.

**Objective 1.2:** To assess the need to expand infrastructure for sustainable growth

**Strategy 1.2.3:** Keeping older neighborhoods attractive and relevant

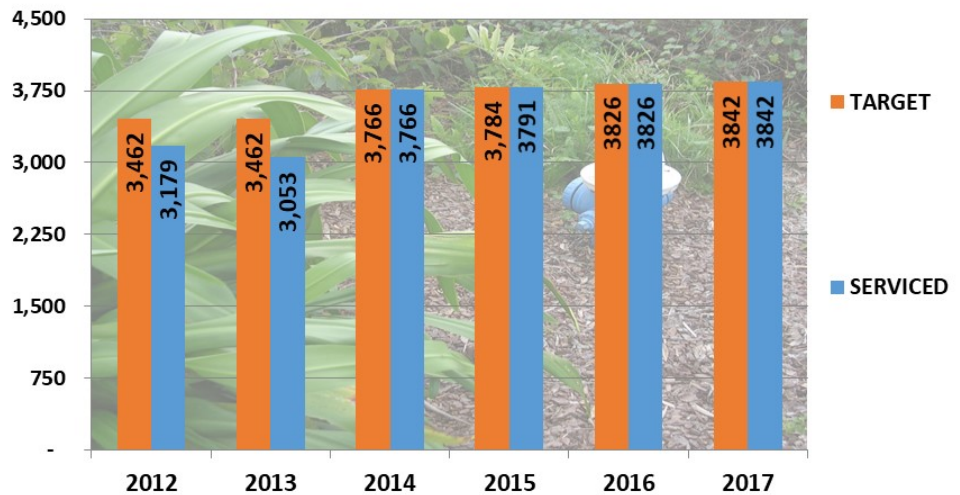
**Approach: 1.2.3.9:** Maintain Fire Hydrants

*(b) Service 100% of all City fire hydrants each year.*

**Results:** All City owned fire hydrants were serviced in fiscal year 2017

**2018 Target:** Same as 2017

**City Fire Hydrants Serviced Each Year**



**Department / Division:** Utility / Water Distribution

**Goal 3:** To leverage our financial strengths while insuring the City remains committed to fiscal responsibility in delivering value added services to residents and businesses

**Objective 3.2:** Increase efficiency through enhanced operations and technological advancements

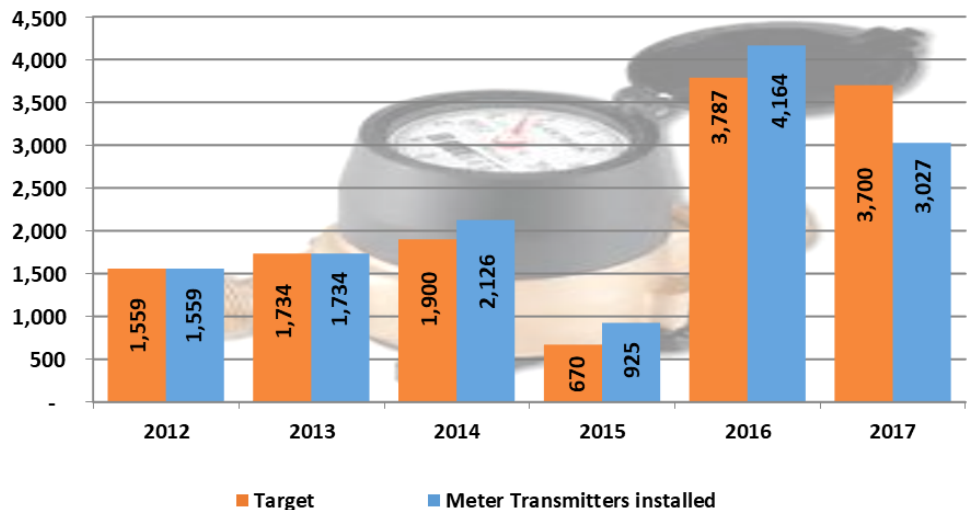
**Strategy 3.2.1:** Review existing operational procedures and policies

**Approach: 3.2.1.14:** Install meter transmitters to reduce meter reading time, improve efficiencies and record water consumption

**Results:** This measure fell slightly short of the fiscal year 2017 target

Note: The number of meter transmitters installed in fiscal year 2015 was targeted significantly less than previous years due to budgetary constraints as a result of brass pricing increases. This became a larger priority in fiscal year 2016.

**Meter Transmitters Installed**



**Department :** Human Resources

**Goal 6:** To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities

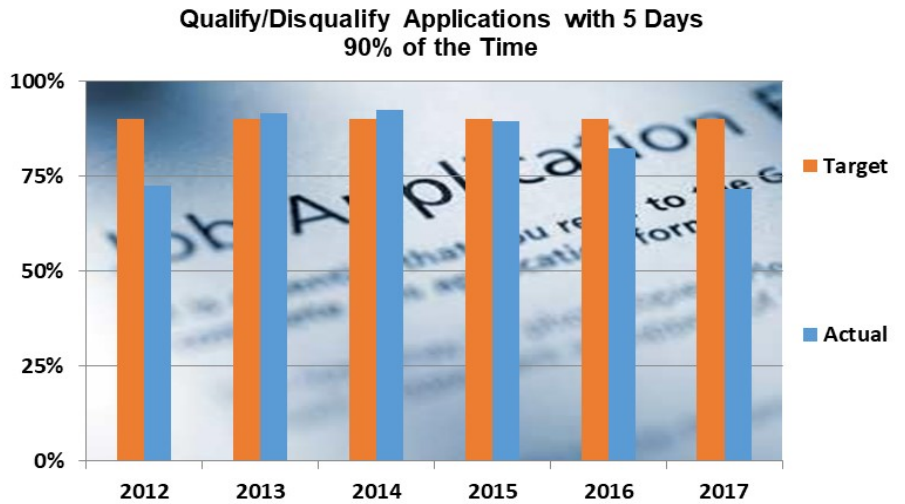
**Objective 6.1:** To develop a program to improve staff retention and recognize individual skill and talents

**Strategy: 6.1.1:** A program to identify individual skills and foster improvement of professional skills

**Approach: 6.1.1.9:** Ensure efficient processing of employee applications

**Results:** For fiscal year 2017, 2,171 applications out of 3,031 were qualified or disqualified within 5 days, 90% of the time, falling slightly short of the goal of this measure.

**2018 Target:** Same as 2017



**Department / Division:** Administrative Services & Economic Development / City Clerk's Office

**Goal 3:** To leverage our financial strengths while insuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.

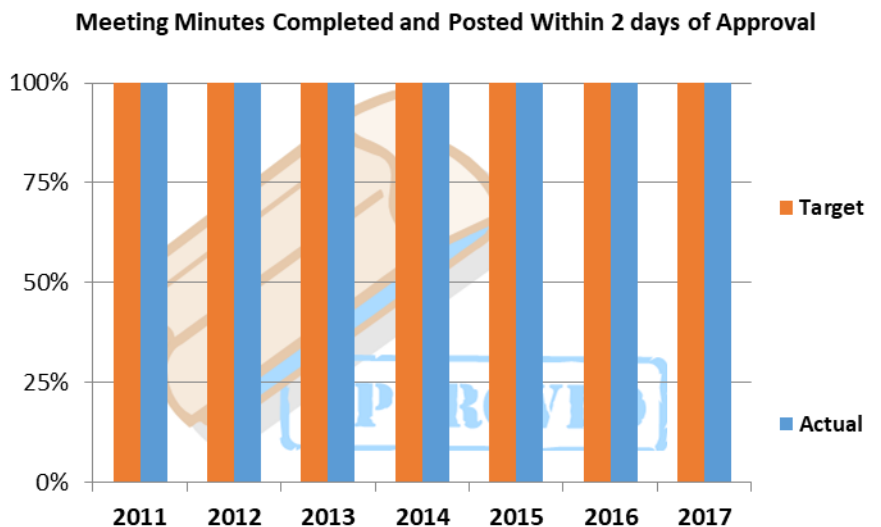
**Objective 3.2:** Increase efficiency through enhanced operations and technological advancements

**Strategy 3.2.1:** Review existing operational procedures and policies

**Approach: 3.2.1.18:** Deliver services in an efficient, cost - effective manner

**Results:** All meeting minutes were completed with 2 days of approval.

**2018 Target:** Same as 2017



# Budget Overview





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# Budget Process

## Focusing on the Outcome

### BUDGETARY BASIS

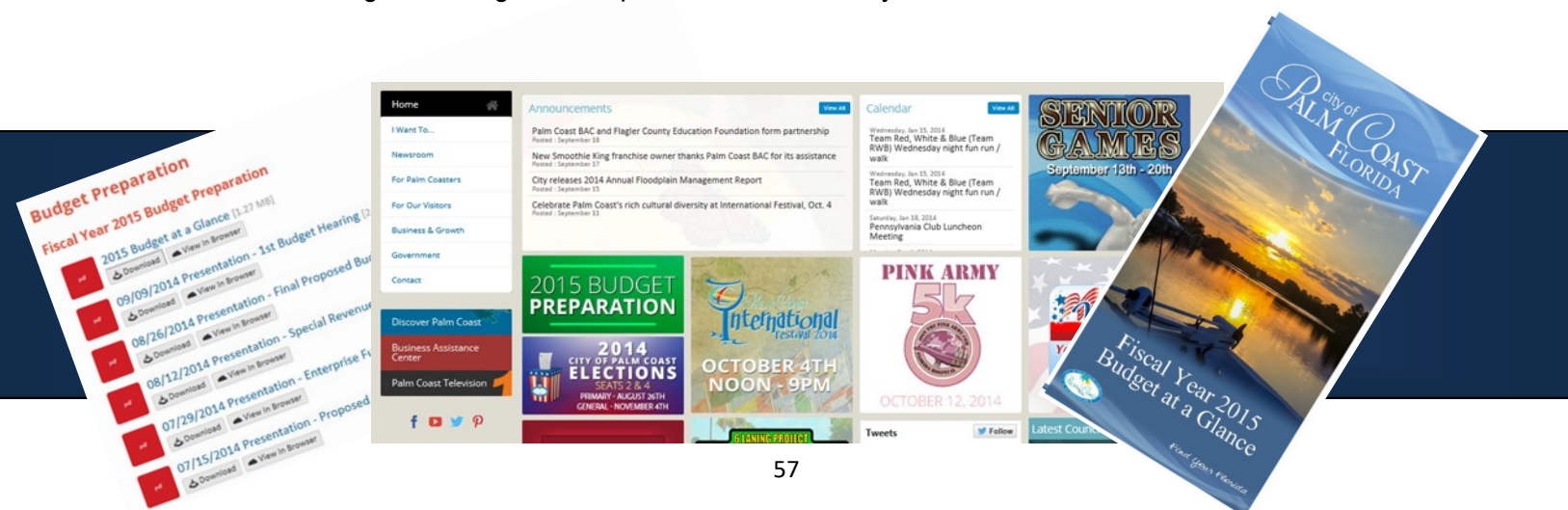
Governmental Funds are budgeted using the modified accrual basis of accounting. Revenues are recognized when they become available and measurable. An example would be sales tax or state revenue sharing that is measurable but may not be received until after the end of the fiscal year. Expenditures are recognized when the liability has occurred and is measurable. This would be charges for work that has been completed and invoiced but not paid at year-end. Estimated expenditures for capital outlay and debt service payments are budgeted in all funds; however, the actual expenditure for capital and principal on debt is applied to balance sheet accounts and is not expensed in the proprietary funds. Depreciation is not budgeted in any fund but is recorded in proprietary funds. Revenue in the proprietary funds is recognized when due and expensed when they are incurred.

### METHODOLGY

The preparation and adoption of the Annual Budget is one of the most important actions carried out by the City Council, citizens and staff of Palm Coast. To achieve the best results in the planning and delivery of community services, key financial decisions must be made. The budget process provides a forum to accumulate financial and performance information concerning local services into a common format; analyze and debate the merits of each service; and make decisions about the level and cost of service which will be provided. The budget is designed to provide the citizens of Palm Coast with the full complement of municipal services. This budget aims at providing the highest quality municipal service to the community in an efficient and effective manner.

### PUBLIC PARTICIPATION

Ensuring ample opportunity for public input is an important part of the budget preparation process. A series of presentations over the course of six months are provided to City Council in public workshops where citizens can not only view the information at the workshop but also can obtain copies of all presentations and other helpful documents on the City website by clicking on the "Budget Preparation" link on the City's homepage. To further assist the public with this process a budget glossary is available at all workshops and City Council meetings. In addition, a budget at a glance document is available at the first and second budget hearings and is published on the City's website.



## PREPARATION

Budgeting with an outcome in mind requires a direct link between departmental spending and the Strategic Action Plan (SAP). The SAP is reviewed on an annual basis and adjustments are made according to City Council direction. This review is done just prior to the departmental budget preparation period and after the presentation to City Council of the Annual Progress Report. This allows staff time to budget accordingly in order to meet City Council goals for the following year. This approach helps to bridge the gap between the SAP and the annual budget.

During budget preparation time, each department first outlines functions and goals to accomplish in the coming fiscal year. A detailed estimate of resources required to provide these services, including personnel, is then prepared by the department. These requests are then reviewed by the City Manager and the Finance department. Upon completion of this review, and matching with the projected revenues available, a balanced budget, where revenues are equal to expenditures, is prepared.

During the months of July and August, the City Manager presents the proposed budget to the City Council. This takes place over the course of several City Council workshop sessions. During each session the City Council reviews the proposed budgets by department and by fund.

## ADOPTION

During the month of September, in accordance with the timing specified in State Law (F.S. 200.065), two public hearings are held. The time of the first hearing is advertised on the “Notice of Proposed Property Taxes” sent to property owners and by the usual procedure for advertising a public hearing. The first meeting is to tentatively adopt the budget and millage rate. For the second hearing, in addition to normal advertising procedure, a general summary of the proposed budget is advertised in the newspaper along with a date for the statutory public hearing to adopt the budget and millage rate. The City’s fiscal year is October 1 through September 30.



## REVIEW

Once the budget is approved, departments begin meeting with the Finance Department and the City Manager on a quarterly basis to review the year to date budget and overall performance results. These quarterly reviews provide an opportunity for the department to highlight achievements from the previous quarter and to discuss progress to date. This process allows management to make adjustments during the year to ensure success towards meeting City Council goals. Each department head provides a formal report which is made available to both City Council and to the public each quarter via the City's website. This report gives City Council a birds eye view of the progress being made throughout the fiscal year.



The end of year performance and budget results are reviewed in December. These results provide the foundation for the Annual Progress Report which is presented to City Council in February. In January, each Department Director receives their annual performance evaluation. The evaluation includes a review of the previous fiscal year's budget results, Citizen Survey results, the Annual Progress Report and a self-evaluation. The timing of this evaluation provides the Department Director with an opportunity to plan for the upcoming fiscal year prior to the start of the budget preparation period. This final step brings the overall strategic planning process full circle again.



For the fourth consecutive year the International City/County Management Association has recognized the City of Palm Coast's performance management process which aligns department spending with the City Council's Strategic Action Plan. The ICMA certificates are awarded at three levels, Achievement, Distinction, and Excellence.

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# Budget Calendar

## Focusing on the Outcome

### HELPFUL HINT!

Click here to be taken to the City's website where budget preparation documents can be found.

### January

- ◆ Current year 1st quarter results provided to City Council

### March

- ◆ Annual Audit Report and final operating results submitted to City Council
- ◆ Annual Progress Report and Citizen Survey Results provided to City Council
- ◆ Strategic Action Plan Annual Evaluation

### April

- ◆ 10 Year Infrastructure Capital Improvement Program (CIP) project schedule and funding report submitted to City Council
- ◆ Year to Date budget presentation to City Council
- ◆ Budget planning meeting (refresher) with staff
- ◆ Budget system opened for department input
- ◆ Current year 2nd quarter results provided to City Council

### May

- ◆ Fund Accounting Overview presentation provided to City Council
- ◆ Budgets prepared by departments and reviewed with Finance Department
- ◆ Long Term Financial Planning presentation provided to City Council

### June

- ◆ Revenue Source Overview presentation provided to City Council
- ◆ Department Budgets reviewed with City Manager
- ◆ Property Tax Overview presentation provided to City Council

### July

- ◆ Preliminary General Fund budget and Maximum Millage Rate presentation to City Council
- ◆ Maximum Millage Rate (TRIM rate) adopted
- ◆ Current year 3rd quarter results provided to City Council
- ◆ 5 Year Capital Improvement Program (CIP) finalized

### August

- ◆ TRIM notices issued by Flagler County Property Appraiser
- ◆ Proprietary, Internal Services, Special Revenue and Capital Projects funds budget workshops
- ◆ Final Budget presentation to City Council

### September

- ◆ Public hearings to adopt tentative and final budget and millage rate

### December

- ◆ Finalize year-end budget results
- ◆ End of year review for departments with the City Manager
- ◆ End of year results provided to City Council

# *Budget Amendment Process*

## **SUPPLEMENTAL APPROPRIATION AMENDMENTS AFTER ADOPTION**

If, during the fiscal year the City Manager certifies that there are revenues in excess of those estimated in the budget, available for appropriation, the City Council by resolution may make supplemental appropriations for the year up to the amount of such excess.

## **EMERGENCY APPROPRIATIONS**

To meet a public emergency affecting, life, health, property, or the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance to the extent that there are no available unappropriated revenues to meet such appropriations.

## **REDUCTION OF APPROPRIATIONS**

If, at any time during the fiscal year, it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him, and his recommendations as to any other steps to be taken. The City Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by resolution reduce one or more appropriations.

## **TRANSFER OF APPROPRIATIONS**

At any time during the fiscal year the City Manager or his designee may transfer part or all of any unencumbered appropriation balance among programs within a department. The City Council may by resolution transfer part or all of any unencumbered appropriation balance from one department to another.

## **LIMITATIONS; EFFECTIVE DATE**

No appropriation may be reduced below that amount required by law to be appropriated, if any. No appropriation may be reduced below the amount of the encumbered balance. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized may be made effective immediately upon adoption.

## **LAPSE OF AN APPROPRIATION**

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.

# Long Term Financial Plan

## PLANNING PROCESS

The long-term financial plan is the foundation of the strategic planning process. The plan provides direction for the allocation of resources and ensures fiscal responsibility. The long-term plan is reviewed and revised each year after the annual financial audit and during the preparation of the annual budget. The timing of this allows staff an opportunity to evaluate existing policies in order to implement new strategies before fiscal constraints impact the budget. This practice has allowed the City to remain fiscally sound during the past recessionary period.

The General Fund, Utility Fund and Stormwater Fund are the City's main operating funds and therefore a priority when evaluating the long-term financial plan. Long-range planning for capital funds is discussed in the Capital Improvement Program section later in this document.

## PERSONNEL

As economic conditions improve, the job market is becoming more competitive. This has been apparent over the past two years as long-time employees have left employment with the City to pursue new endeavors. In an effort to mitigate the loss of talented staff, and to remain competitive in the current job market, the budget includes a base salary adjustment of 2.5% as well as provisions for merit increases not to exceed an average of 3% department wide. For the third year, City Council also approved an additional 2% merit increase in the budget to recognize high performing employees.

Last year, the pay plan was adjusted for several positions, especially at the lower end of the pay scale, to identify areas where the City was no longer competitive in the changing labor market. In addition, an employee certification and education incentive pay program was developed. This program, reflected in this year's budget, along with continued maintenance of our pay plan should hopefully help mitigate the loss of our skilled workforce in the future.

The budget also continues to include funding to offer valuable training programs to employees. In an effort to improve services to the citizens of the City of Palm Coast and encourage employees to complete courses of instruction which may increase their productivity and efficiency in their present positions and contribute to advancement and promotional potential within the City, the tuition reimbursement program continues to be funded.

## **MAJOR REVENUE TRENDS:**

There are 11 major revenue sources that account for 57 percent of the City's estimated revenues for fiscal year 2018. Appropriated fund balance accounts for another 12 percent of the revenue. The following is a more detailed analysis of the trends for these major revenue sources.

**AD VALOREM TAXES:** After several years of decreases, property values increased in fiscal year 2014 a modest 1.21%. Values have since continued to increase an average of 5.75% per year. We anticipate a continuing increase in the next several years.

**TELECOMMUNICATION SERVICES TAX:** Decreases in this revenue have averaged about 4% over past years. Recent changes in the delivery of these services have decreased collections and the taxable base. We expect additional decreases of 1% to 2% in future years.

**HALF-CENT SALES TAX:** This revenue source has increased an average of \$150,000 per year since 2013. We expect to continue to see increases over the next few years.

**LOCAL OPTION FUEL TAX:** This funding source has seen significant fluctuations from year to year and even month to month. Since 2013, this revenue source has increased an average of \$60,000 per year. We expect this trend to continue over the next few years.

### **SMALL COUNTY SURTAX**

The Small County Surtax is levied at the rate of .5 percent pursuant to an ordinance enacted by a majority vote of the county's governing body. The proceeds are currently being allocated to the Capital Projects Fund. This tax replaced the Discretionary Sales Surtax which expired in December 2012. Since fiscal year 2014, the first full year for this revenue, there has been an increase of 21% or \$493,000. With the consistent increase in taxable sales in Palm Coast, this trend is expected to continue.

### **STATE REVENUE SHARING**

This revenue source has been fairly consistent. Overall from fiscal year 2013 to 2017 this revenue source increased 11% or \$174,000. This is expected to continue.

**SOLID WASTE CHARGES:** This charge is expected to mirror the population growth of about 1% to 2%. During fiscal year 2013 a rate reduction was possible due to the conversion of our solid waste trucks to natural gas. The City of Palm Coast went out to bid for residential solid waste services in 2017 and Waste Pro, our existing waste hauling contractor, was once again awarded the bid. Our current contract ends in 2022.

**TRANSPORTATION IMPACT FEES:** The number of Single Family Residential Building permits being issued have more than doubled since 2013. The increase in the number of building permits has a direct impact on this revenue source. All construction related revenues are expected to increase 4% annually for the next three years.

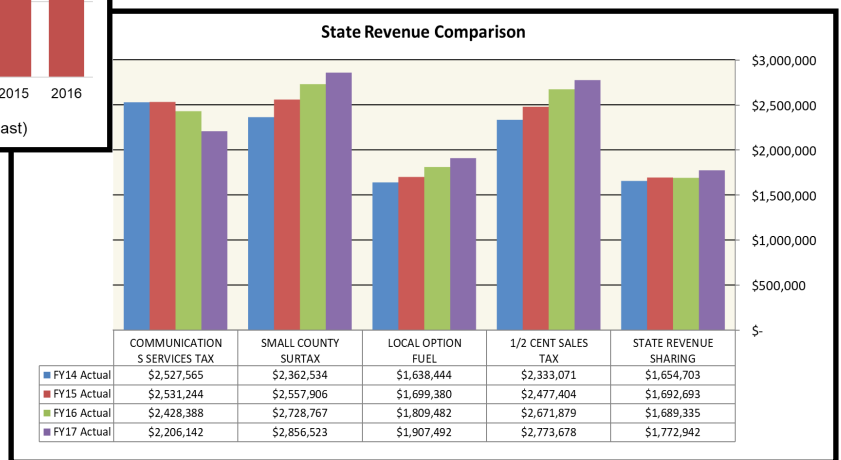
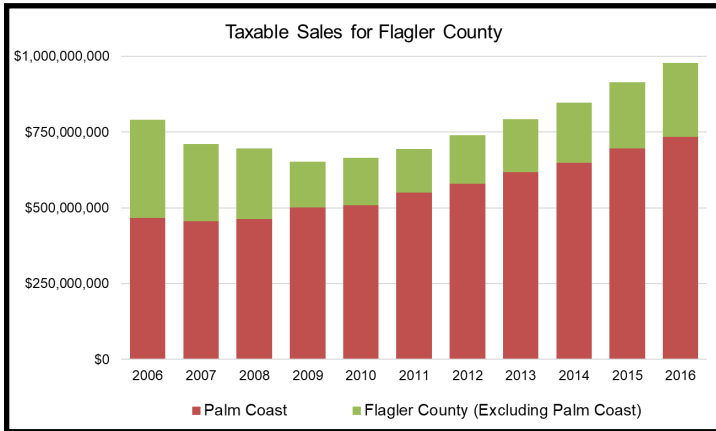
### **REVENUE DIVERSIFICATION**

In an ongoing effort to keep City Council well informed, staff provides an annual review of all funding sources. This includes information about restrictions on revenue sources and funding options available for future needs.

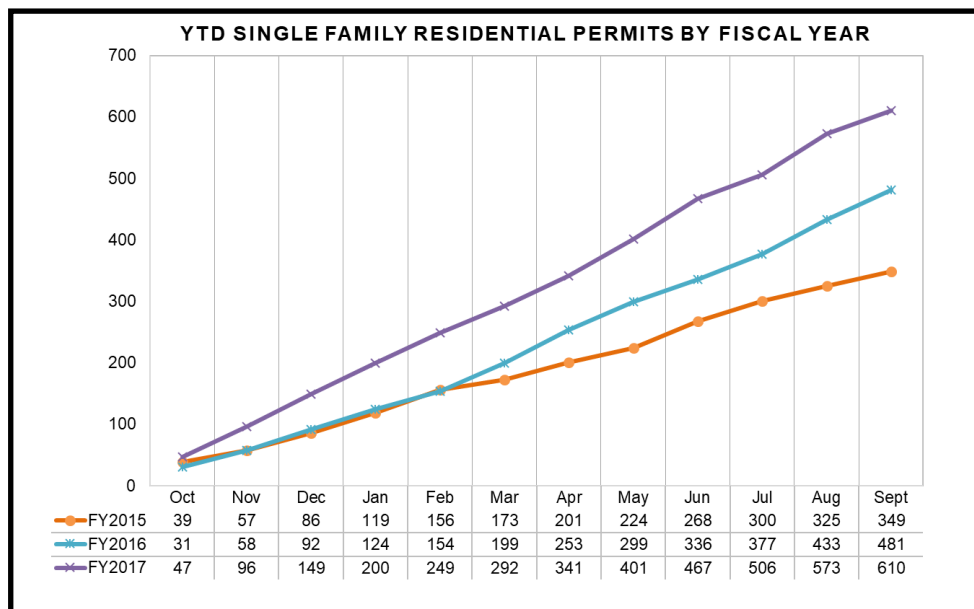
There are two funding sources which are not currently in use and are available for future funding. These include the Public Service Tax and Utility Franchise Fees. Both of these funding sources represent the potential for nearly \$8 million of new revenue annually. This discussion takes place each year during the budget preparation process.

## LOCAL ECONOMY

A strong local economic environment is critical to the long term financial health of the City. Taxable sales continue to rise indicating that athletic tourism efforts, as described in City Council's goal 2 of the strategic action plan, have had a positive impact on the community. Increases in taxable sales has shown a positive impact on state revenue collections including the local option fuel tax, 1/2 cent sales tax and the small county surtax. As the popularity of our Indian Trails sports complex continues to grow, these trends are expected to continue.



New home construction continues to increase and the number of single family residential permits are at an all time high since 2009. After several years of declining property values during the recession, property values have increased once again and the trend is expected to continue. Improving economic conditions as well as City Council's focus on beautification and strengthening neighborhoods is believed to have contributed to the continuing increase in property values.





## FORECAST ASSUMPTIONS

<u>Statistical Data</u>	<u>Source</u>
POPULATION	Based on Bureau of Economic Business Research (BEBR) annual estimates
CONSUMER PRICE INDEX (CPI)	US Bureau of Labor statistics, www.bls.gov, based on 10-year avg.
MARKET VALUE CHANGE	Estimated increase in assessed value in addition to new construction for current fiscal year
TAXABLE SALES	State of Florida, Department of Revenue

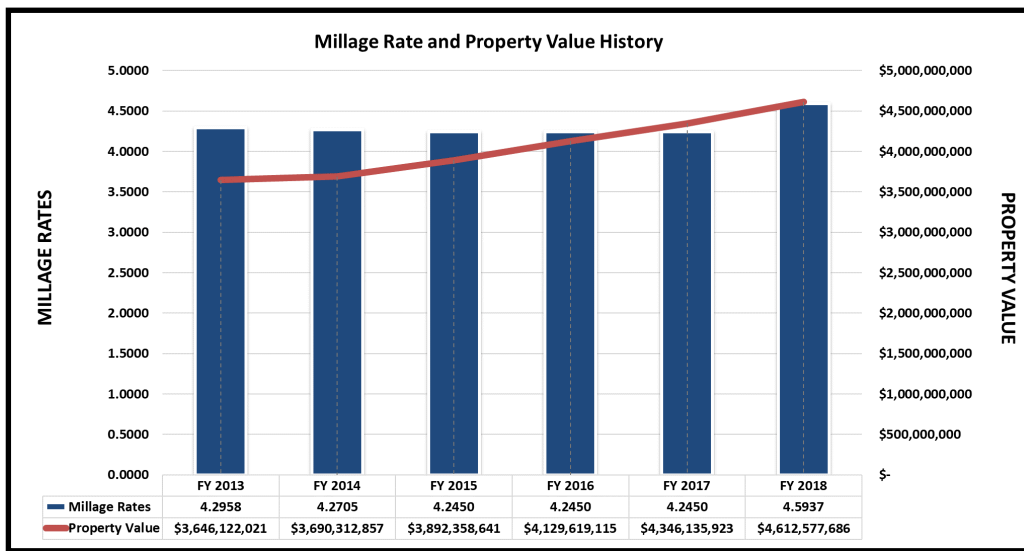
<u>Revenue Source</u>	<u>Assumption</u>
AD VALOREM TAXES	Assume average increase of new construction of 1.25% over prior year, 1% annual market value change, and flat millage rate
SMALL COUNTY SURTAX	Based on historical data increase 4% per year
LOCAL OPTION FUEL TAX	Based on historical data keep flat
COMMUNICATION SERVICE TAX	Due to a continuing decline in this revenue source, assume decrease of 1% per year
PERMITS, FEES AND SPECIAL ASSESSMENTS	Increase 3% per year based on residential permitting trend
STATE REVENUE SHARING	Based on historical data, increase 4% per year
1/2 CENT SALES	Based on historical data, increase 4% per year
CHARGES FOR SERVICES	Based on historical data, increase 4% per year
STORMWATER FEES	A .5% increase per year has been assumed based on an estimate of potential commercial properties being developed each year.

<u>Expenditures Type</u>	<u>Assumption</u>
PERSONNEL SERVICES	4% increase per year based on currently approved staffing level
PROFESSIONAL AND CONTRACT SERVICES	Increase by CPI
OPERATING EXPENDITURES	Increase by CPI
STREET LIGHTS EXPENSES	Based on historical data, increase by 5% per year
CAPITAL OUTLAY	Based on 5 year CIP and 10 year infrastructure funding plan which is revised annually
PROPERTY, LIABILITY AND AUTO INSURANCE	Based on historical data, increase by 15% per year

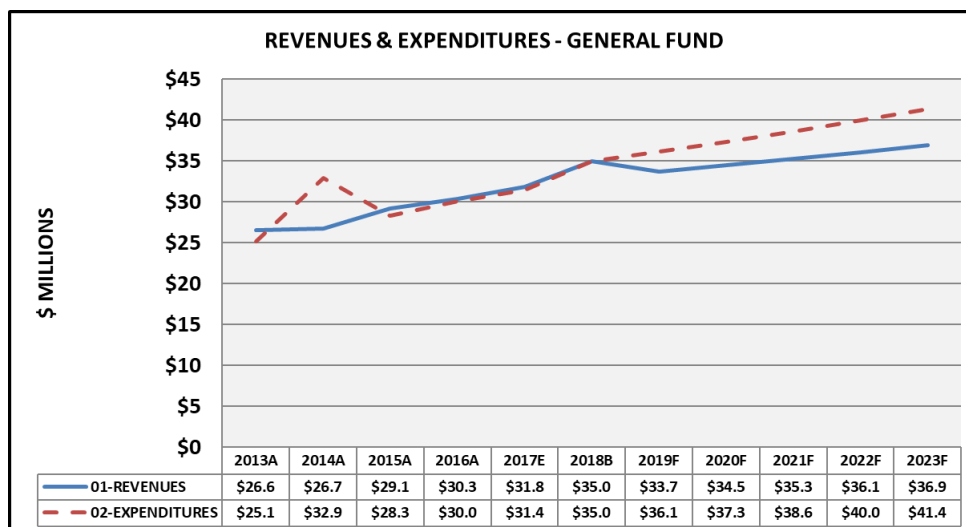
## GENERAL FUND

During the budget process, the City Council was able to sustain existing levels of service, within the 2017 millage rate of 4.2450. However, after considering citizen feedback, City Council took action to increase the millage rate for 2018 to 4.5937 mills in order to add additional services and accelerate important projects. The increase in the millage rate will result in an additional \$1.5 million of property taxes collected over the previous year.

Property taxes account for approximately 12% of the total City revenue. However, it is the largest single revenue source for the General Fund. City Council is sensitive to the public's desire to maintain level property taxes, but inflationary pressure and future infrastructure needs will continue to have an effect on future millage rates. After several years of decreases, property values increased in fiscal year 2014 a modest 1.21%. Values have since continued to increase an average of 5.75% per year. We anticipate a continuing increase in the next several years.

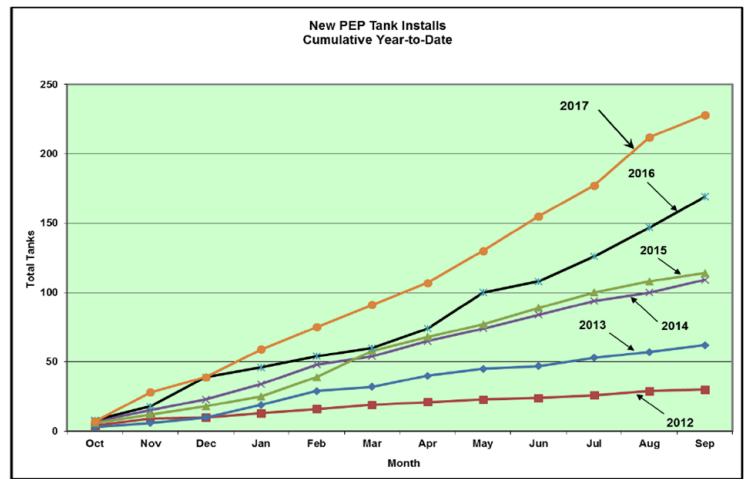
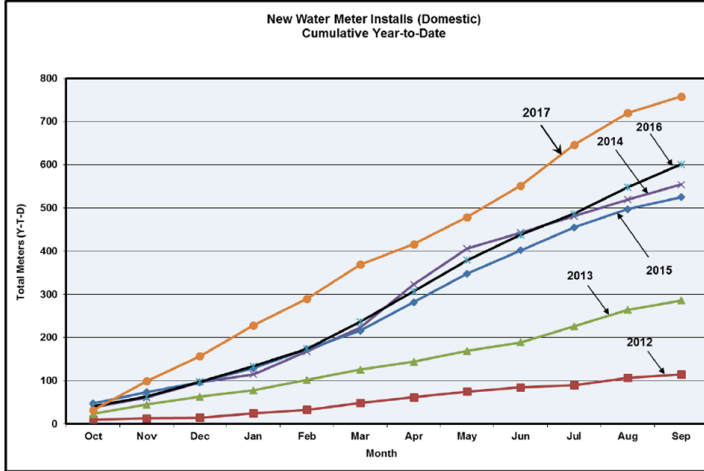


Other major sources of tax revenue for the General Fund include the Communication Services Tax and the Half-Cent Sales Tax. Although sales tax revenue has been increasing, the Communications Services Tax has been steadily declining. Continued pressure on General Fund revenue raises concerns about the ability to remain in compliance with the fund balance policy in future years.

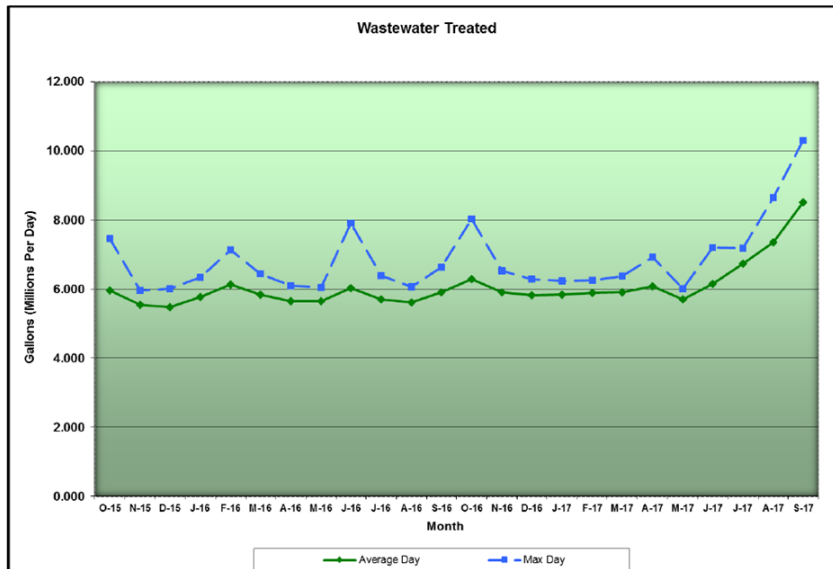


# UTILITY FUND

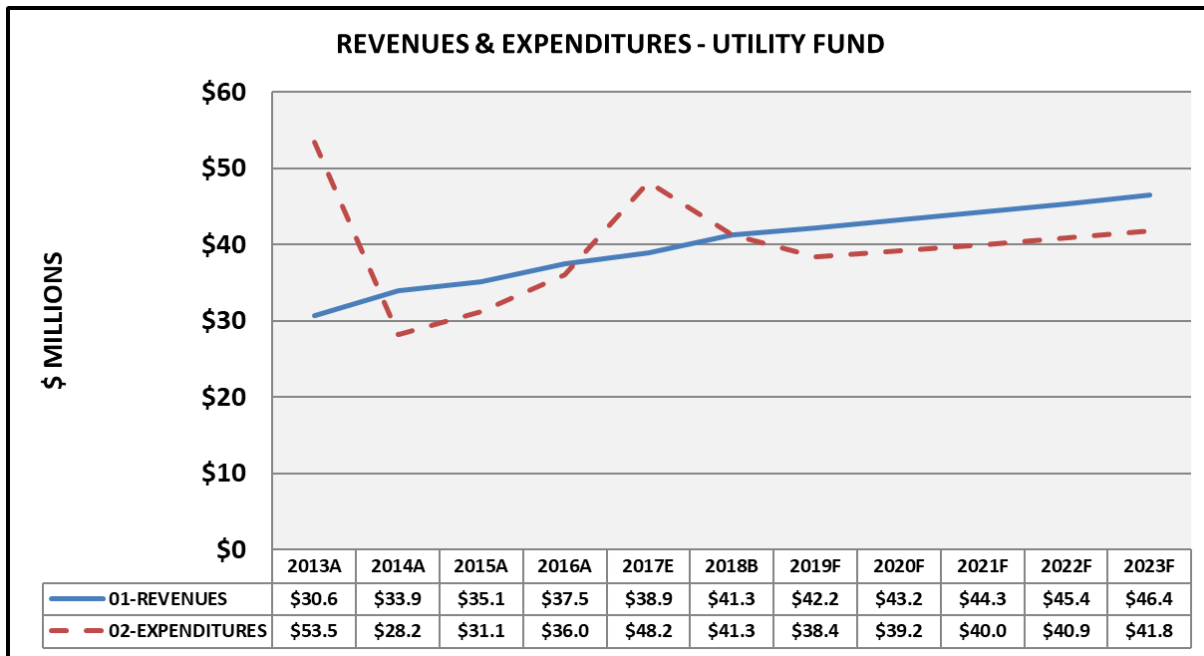
During the recession, growth within the Utility service area decreased significantly. Growth is now at an all time high since the recession and the Utility Fund is feeling the impact of increased needs in utility services. Based on recent trends for new utility service accounts, residential building permits and population projections, an increase in growth in the current water and wastewater customer base is expected.



In order to continue to meet capacity needs, construction of a second Wastewater Treatment facility has begun and is expected to be completed this year. This \$30 million project is being funded through state loan program proceeds at an interest rate of only 0.67%. This will save over \$6 million in interest costs over the life of the loan. The facility is expected to be operating at the end of fiscal year 2018.



As a result of a 2013 rate study, a series of rate increases took place ending in October 2014. This allowed for contributions to the Utility Capital Projects fund to be increased from 5% of gross revenues to 10% for the repair and renewal (R&R) of aging infrastructure. These rate increases have helped stabilize the fund balance in the Utility Fund and will support future debt service resulting from the additional Wastewater Treatment facility without increasing utility rates. To stay ahead of rising operating costs and capital infrastructure needs, City Council has instituted a new program of updating the rate study every few years. Long-range planning for utility capital projects is further discussed in the Capital Improvement Program section of this document.



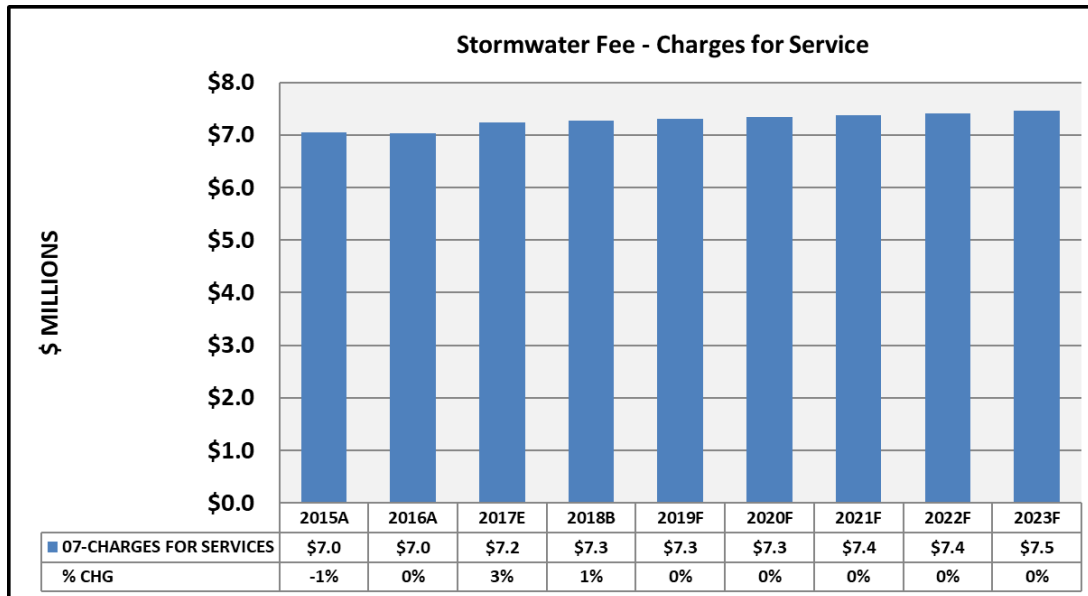
Water and wastewater rates are indexed annually based on the June 30th consumer price index. Like transportation impact fees, water and wastewater impact fees are expected to increase 4% annually for the next three years as a result of an increase in new construction.

### STORMWATER FUND

In 2004, the City of Palm Coast established the Stormwater Fund in order to support the maintenance and improvement needs of the City’s stormwater system. Residential developed properties within the stormwater service area are currently billed a flat fee monthly while residential undeveloped properties are billed annually. For commercial and larger parcels, the fee is calculated based on a combination of factors including impervious and pervious area, the size of the parcel and the property’s use. Some of these properties may also qualify for a reduced service credit.

Revenue generated by the stormwater fee is used solely for the maintenance and rehabilitation of the stormwater drainage system. Improvements and maintenance of the system is supported primarily by charges for service however, due to constricted revenue in this fund, a small portion of property taxes are used to help support the fund as well. Because both developed and undeveloped property being charged a stormwater fee, revenue increases resulting from an increase in stormwater fees as a result of new development has historically been less than 1% per year. As operating costs continue to increase, the fund’s ability to support the current level of service without additional revenue is diminishing.

The last stormwater rate increase went into effect in 2013. Due to the current rate structure of our stormwater fee, rising costs are not being offset by increases in revenue. As a result, future stormwater projects will require additional funding. Without additional revenue sources, an increase in fees or tax rates, or shifting funding from existing projects, programs, or services, the City will be limited in its ability to fund additional projects, programs, or services. The 2018 budget includes the cost of a stormwater fee rate study.



## CONCLUSION

Two areas that could be negatively affected by improving economic conditions, and as a result are a priority for our City Council, are the rising construction costs for capital projects and the City’s ability to retain and attract the necessary workforce talent. If rising construction costs cause capital projects to exceed their projections, it may be necessary to secure additional funding sources, delay projects, or eliminate capital projects in the future. The City has made significant strides in implementing programs and changes to ensure our salaries, benefits, and employee development programs remain competitive in the marketplace. We will need to continue to monitor both these issues and respond accordingly to ensure a successful capital improvement program and a quality workforce.

Maintaining a conservative long range financial plan is a critical component of the City’s long term planning process. To ensure financial sustainability, staff regularly looks for ways to expand the use of grants, maintain lean operating costs and manage long-term fixed costs. With rising demands for City services, coupled with the continued increase in the cost of services, an annual evaluation of the long-term financial plan is key to the long term fiscal sustainability of the City.



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# Executive Summary





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# *Summary of Major Budgetary Changes*

## *Fiscal Year 2017 Budget vs. 2018 Budget*

- ⇒ The FY 2018 Approved Budget is \$2,121,216 higher than that of FY 2017. This is an increase of 1%.
- ⇒ The FY 2018 Ad Valorem Tax Receipt revenue is budgeted 15% or \$2,652,012 higher than FY 2017. This is due to an increase in property values as well as additional services being funded. To fund these additional services, and to expedite a second phase of a current project, the millage rate has been increased from 4.2450 for 2017 to 4.5937 for 2018.

### Additional Services/Projects Funded by Increase:

- 5 Additional Deputies (\$110,535 per deputy)
  - Economic Development Coordinator (\$100,000)
  - Expedite Holland Park Phase II (\$600,000)
  - Additional Streetlights (\$200,000)
  - Executive Search Firm (\$100,000)
- ⇒ Construction of a second Wastewater Treatment Plant began during fiscal year 2016. and is expected to be completed in fiscal year 2018. Therefore, an operating budget is included for Wastewater Treatment Plant 2 for fiscal year 2018.
  - ⇒ Management of the Palm Harbor Golf Course and the Palm Coast Tennis Center have been assumed by the City. Previously the management of both facilities was being managed through a contract with Kemper Sports. This change occurred in late fiscal year 2017.

# Budget Overview

<b>FUND</b>	<b>Proposed FY 18</b>
<b>General Fund</b>	\$34,992,438
<b>Special Revenue Funds</b>	
CDBG fund	1,062,981
Police Education Fund	7,750
Special Events Fund	178,545
Development Special Projects Fund	270,836
Old Kings Road Special Assessment Fund	427,030
BAC Fund	16,500
Streets Improvement Fund	5,890,000
SR100 Community Redevelopment Fund	1,863,888
<b>Capital Project Funds</b>	
Park Impact Fee Fund	425,000
Fire Impact Fee Fund	180,000
Transportation Impact Fee Fund	3,095,000
Capital Projects Fund	6,990,000
<b>Enterprise Funds</b>	
Utility Fund	41,267,034
Utility Capital Projects Fund	26,968,346
Solid Waste Fund	8,367,960
Stormwater Management Fund	8,751,546
Building Permits Fund	2,333,000
Information Technology Fund	2,743,647
<b>Internal Services Funds</b>	
Self Insured Health Fund	4,662,752
Fleet Management Fund	4,964,387
Fleet Communication Fund	305,400
Facilities Maintenance Fund	678,599
<b>Subtotal Budget All Funds</b>	<b>\$156,442,639</b>
Less: Interfund Transfers	23,053,119
<b>Total</b>	<b>\$ 133,389,520</b>

# Budget Summary

## By Fund Type

Fund Type	Estimated Revenue	Operating Expenditures & Contingency	Capital Expenditures	Operating Transfers	Total Expenditures
General Fund	\$ 34,992,438	\$ 34,151,207	\$ 53,000	\$ 788,231	\$ 34,992,438
Special Revenue Funds					
CDBG Fund	1,062,981	456,769	-	606,212	1,062,981
Police Education Fund	7,750	7,750	-	-	7,750
Special Events Fund	178,545	178,545	-	-	178,545
Streets Improvement Fund	5,890,000	2,060,000	3,830,000	-	5,890,000
Development Special Projects Fund	270,836	270,836	-	-	270,836
Neighborhood Stabilization Fund	-	-	-	-	-
OKR Special Assessment Fund	427,030	427,030	-	-	427,030
BAC Fund	16,500	16,500	-	-	16,500
SR100 Community Redevelopment Fund	1,863,888	1,063,888	200,000	600,000	1,863,888
Sub-Total	9,717,530	4,481,318	4,030,000	1,206,212	9,717,530
Capital Project Funds					
Recreation Impact Fee Fund	425,000	115,000	75,000	235,000	425,000
Fire Impact Fee Fund	180,000	180,000	-	-	180,000
Transportation Impact Fee Fund	3,095,000	10,000	2,985,000	100,000	3,095,000
Capital Projects Fund	6,990,000	395,000	6,595,000	-	6,990,000
Sub-Total	10,690,000	700,000	9,655,000	335,000	10,690,000
Enterprise Funds					
Utility Fund	41,267,034	32,296,472	792,100	8,178,462	41,267,034
Utility Capital Projects Fund	26,968,346	1,013,346	25,955,000	-	26,968,346
Solid Waste Fund	8,367,960	8,367,960	-	-	8,367,960
Stormwater Management Fund	8,751,546	6,941,695	1,705,000	104,851	8,751,546
Building Permits & Inspections Fund	2,333,000	2,305,200	-	27,800	2,333,000
Information Technology Fund	2,743,647	2,565,516	162,000	16,131	2,743,647
Sub-Total	90,431,533	53,490,189	28,614,100	8,327,244	90,431,533
Internal Service Funds					
Self Insured Health Fund	4,662,752	4,662,752	-	-	4,662,752
Fleet Management Fund	4,964,387	2,956,487	2,007,900	-	4,964,387
Fleet Communications Fund	305,400	281,400	24,000	-	305,400
Facilities Maintenance Fund	678,599	678,599	-	-	678,599
Sub-Total All Funds	156,442,639	\$ 101,401,952	\$ 44,384,000	\$ 10,656,687	156,442,639
Less: Interfund Charges and Transfers	23,053,119				23,053,119
<b>Total</b>	<b>\$ 133,389,520</b>				<b>\$ 133,389,520</b>

# Budget Summary

## By Function

	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	Capital Projects Funds	Total Funds
CASH BALANCES BROUGHT FORWARD	\$ -	\$ 11,781,326	\$ -	\$ 1,481,429	\$ 2,899,508	\$ 16,162,263
<b>ESTIMATED REVENUES</b>						
TAXES: Millage Per \$1,000						
Advalorem Taxes: 4.5937	\$ 19,393,041	\$ 502,590	\$ -	\$ -	\$ 600,000	\$ 20,495,631
Sales, Use, and Fuel Taxes	325,000	-	-	1,937,552	3,050,000	5,312,552
Telecommunication Service Tax	2,373,966	-	-	-	-	2,373,966
Local Business Tax	400,000	-	-	-	-	400,000
Permits, Fees and Special Assessments	831,000	-	-	327,030	-	1,158,030
Intergovernmental Revenue	4,085,947	1,550,000	-	4,531,957	420,116	10,588,020
Charges for Services	6,178,740	61,906,553	24,000	163,545	2,550,000	70,822,838
Fines & Forfeitures	381,000	-	-	4,750	-	385,750
Interest Revenue	85,000	435,470	47,000	-	-	567,470
Miscellaneous Revenues	55,000	10,000	220,000	-	-	285,000
Non Revenues	-	2,107,594	9,968,838	-	-	12,076,432
Transfers from Other Funds	883,744	7,300,000	351,300	1,000,431	1,441,212	10,976,687
Debt Proceeds	-	4,838,000	-	-	-	4,838,000
Total Revenues and other Financing Sources	\$ 34,992,438	\$ 78,650,207	\$ 10,611,138	\$ 7,965,265	\$ 8,061,328	\$ 140,280,376
Total Estimated Revenues and Balances	\$ 34,992,438	\$ 90,431,533	\$ 10,611,138	\$ 9,446,694	\$ 10,960,836	\$ 156,442,639
Less: Interfund Transfers						23,053,119
<b>Net Revenues</b>						<b>\$ 133,389,520</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	\$ 9,933,411	\$ 2,565,516	\$ -	\$ 340,837	\$ 570,251	\$ 13,410,015
Public Safety	11,987,055	1,833,875	-	7,750	-	13,828,680
Physical Environment	-	64,360,174	-	-	-	64,360,174
Transportation	6,262,754	-	-	5,890,000	3,070,000	15,222,754
Economic Environment	433,447	10,000	-	461,769	-	905,216
Culture/Recreation	5,451,094	-	-	178,545	6,135,000	11,764,639
Internal Service	-	-	9,511,955	-	-	9,511,955
Debt Service	-	12,437,713	-	1,256,681	-	13,694,394
Transfers to Other Funds	788,231	8,327,244	-	1,206,212	655,000	10,976,687
Total Expenditures/Expenses	\$ 34,855,992	\$ 89,534,522	\$ 9,511,955	\$ 9,341,794	\$ 10,430,251	\$ 153,674,514
Reserves	136,446	897,011	1,099,183	104,900	530,585	2,768,125
Total Appropriated Expenditures and Reserves	\$ 34,992,438	\$ 90,431,533	\$ 10,611,138	\$ 9,446,694	\$ 10,960,836	\$ 156,442,639
Less: Interfund Transfers						23,053,119
<b>Net Expenditures</b>						<b>\$ 133,389,520</b>

# Budget Summary

## By Division

FUND/DIVISION	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18
General Fund				
City Council	\$ 97,005	\$ 100,487	\$ 107,614	\$ 218,815
City Manager	349,058	361,633	367,100	381,009
Communications and Marketing	350,623	331,572	407,006	426,734
Central Services	259,263	340,329	329,718	350,794
Economic Development	255,273	247,178	316,082	433,447
City Clerk	130,965	136,864	147,045	182,286
Human Resources	426,104	455,788	494,436	556,102
Law Enforcement	2,623,433	2,702,136	2,702,137	3,338,578
City Attorney	375,543	426,680	453,284	470,391
Financial Services	716,125	778,122	923,643	938,231
Fire	7,844,398	7,859,396	8,403,235	8,648,477
Construction Management & Engineering	433,312	1,382,093	1,726,645	1,973,900
Tennis Center	257,847	301,304	285,000	292,398
Golf Course	1,536,675	1,610,659	1,605,000	1,546,037
Parks and Recreation	1,016,646	1,153,600	1,474,202	1,613,432
Non-Departmental	612,178	1,346,673	1,065,223	1,249,491
Planning	1,640,951	1,405,345	1,456,595	1,585,015
Code Enforcement	2,039,788	2,003,442	2,248,932	2,343,520
Streets	5,476,269	5,599,304	6,067,131	6,332,254
Facilities Maintenance	636,032	-	-	-
Parks/Facilities	1,244,126	1,504,382	1,636,268	2,111,527
Total General Fund	\$ 28,321,616	\$ 30,046,990	\$ 32,216,296	\$ 34,992,438
Utility Fund				
Utility Customer Service	1,292,798	1,388,941	1,473,817	1,586,297
Utility Administration	1,102,586	695,334	845,178	860,149
Utility Maintenance	638,599	712,442	773,025	903,680
Wastewater Collection	2,466,052	2,670,841	2,956,240	2,879,484
Wastewater Treatment Plant #1	-	1,771,576	1,963,111	1,932,892
Wastewater Treatment Plant #2	-	-	-	899,557
Water Plant #1	975,471	1,088,682	1,222,622	1,340,910
Water Plant #2	1,692,810	1,747,372	2,021,587	2,264,817
Water Plant #3	1,413,584	1,390,106	1,760,037	1,953,776
Water Quality	465,132	458,224	484,137	503,882
Water Distribution	2,699,300	2,954,038	3,296,896	3,678,751
Non-Departmental	20,618,229	21,697,600	23,771,249	22,462,839
Total Utility Fund	\$ 33,364,561	\$ 36,575,154	\$ 40,567,899	\$ 41,267,034

<b>FUND/DIVISION</b>	<b>Actual FY 15</b>	<b>Actual FY 16</b>	<b>Projected FY 17</b>	<b>Proposed FY 18</b>
CDBG Fund	680,084	178,971	505,540	1,062,981
Police Education Fund	9,880	10,000	10,000	7,750
Police Automation Fund	135,000	10,577	-	-
Distaster Reserve Fund	-	-	4,456,200	-
Special Events Fund	189,320	243,528	157,686	178,545
Streets Improvement Fund	11,370,459	7,891,724	5,272,285	5,890,000
Recreation Impact Fee Fund	500,000	243,893	1,290,000	425,000
Fire Impact Fee Fund	-	-	182,800	180,000
Development Special Projects Fund	352,341	-	346,601	270,836
Transportation Impact Fee Fund	188,747	118,904	1,955,000	3,095,000
Neighborhood Stabilization Fund	89,970	-	24,732	-
Old Kings Road Special Assessment Fund	260,625	252,773	420,030	427,030
BAC Fund	17,522	22,500	38,630	16,500
SR100 Community Redevelopment Fund	1,847,995	1,599,596	1,718,318	1,863,888
Capital Projects Fund	10,447,015	3,838,327	7,695,074	6,990,000
Utility Capital Projects Fund	93,383	33,014	30,563,278	26,968,346
Solid Waste Fund	7,239,055	7,349,686	7,803,217	8,367,960
Stormwater Management Fund	5,134,192	6,929,790	8,004,288	8,751,546
Building Permits & Inspections Fund	2,429,062	1,575,210	2,332,000	2,333,000
Golf Course Fund	2,740	-	-	-
Tennis Center Fund	-	-	-	-
Information Technology Fund	2,295,526	2,692,296	2,303,430	2,743,647
Self Insured Health Fund	3,440,231	3,219,813	4,565,750	4,662,752
Fleet Management Fund	3,142,028	3,418,127	4,640,888	4,964,387
Communications Fund	-	6,317	293,400	305,400
Facilities Maintenance Fund	-	575,582	620,643	678,599
<b>Total All Funds</b>	<b>\$ 111,551,353</b>	<b>\$ 106,832,774</b>	<b>\$ 157,983,985</b>	<b>\$ 156,442,639</b>
Less: Interfund Transfers	17,597,233	17,444,655	20,809,480	23,053,119
<b>Total</b>	<b>\$ 93,954,120</b>	<b>\$ 89,388,119</b>	<b>\$ 137,174,505</b>	<b>\$ 133,389,520</b>

# Revenues

**AD VALOREM TAXES:** The property tax is based on the value of real and personal property. Each year the county property appraiser determines the total assessed value of each parcel of property in Palm Coast. After subtracting all lawful exemptions, the remaining value is the taxable value. Ad valorem property taxes are based on the taxable value. The property tax is calculated by multiplying the taxable value by .001 and then multiplying this number by the rate of taxation, or the millage rate. The Flagler County Tax Collector collects and distributes the taxes to each taxing authority. This is considered to be general revenue for general purposes of the government entity.

**CHARGES FOR SERVICES:** These are also called “user fees.” They are defined as “voluntary payments based on direct, measurable consumption of publicly provided goods and services.” User fees are derived from charges for water and wastewater services, solid waste collection, recreation and athletic activities, and various other City services.

**COMMUNICATIONS SERVICES TAXES:** This tax is collected by the State. The tax revenues, less the DOR’s administrative cost deduction are distributed monthly to the appropriate jurisdictions. The tax is charged on telecommunications, video, direct-to-home satellite and related services. This tax may be used for any public purpose.

**INTERGOVERNMENTAL REVENUE:** These revenues are collected by one government and shared with other governmental units. This includes state sales tax, revenue sharing, grants, and various other state taxes and licenses.

**JUDGMENTS, FINES & FORFEITS:** This revenue comes from code enforcement fines, red light camera violations and settlement of criminal cases taken to court. It includes a portion of monetary penalties and recovery of costs incurred by the City.

**LOCAL OPTION, USE, AND FUEL TAXES:** These are local option taxes, including gas tax and the Small County Surtax collected within the county by retailers and paid to the State. The proceeds are distributed monthly by the Department of Revenue based on a State mandated formula or an inter-local agreement between the cities and the county.

**MISCELLANEOUS REVENUES:** These are revenues that do not fit into one of the other revenue categories.

**NON REVENUES:** These are Internal Service Fund revenues that are derived from other City funds where they are shown as operating expenditures. They include fleet leases, vehicle maintenance, facilities maintenance and communications as well as contributions towards the Self Insured Health Fund.

**OTHER FINANCING SOURCES:** This is most often an appropriation of previous surplus, and proceeds from issuing debt.

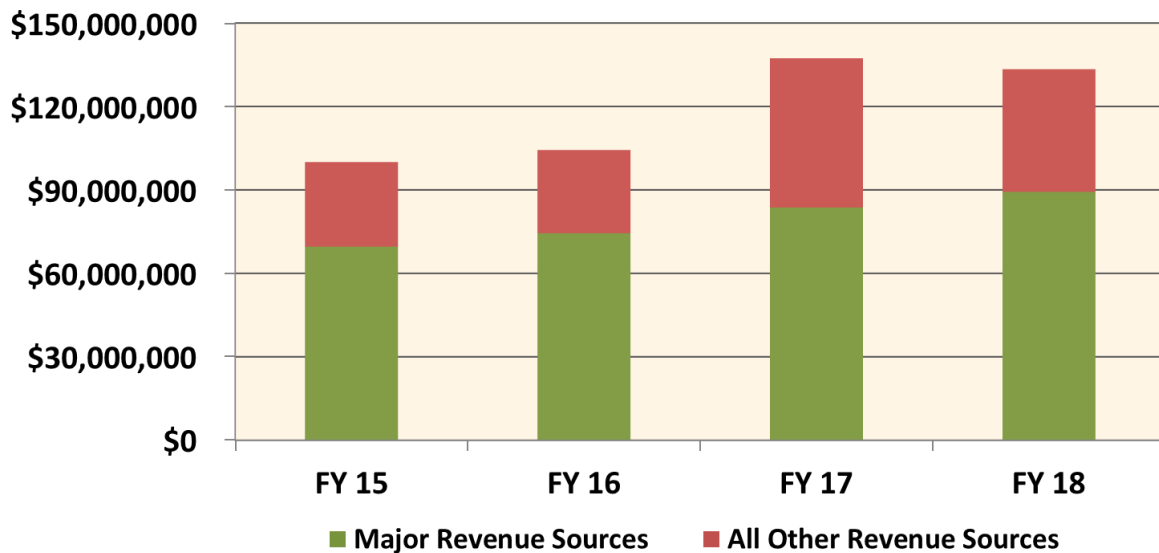
**PERMITS, FEES AND SPECIAL ASSESSMENTS:** According to Section 205.042, Florida Statutes, a municipality may levy a local business tax receipt for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. This revenue also includes the Old King’s Road special assessment and animal licenses.

**TRANSFERS FROM OTHER FUNDS:** Transfers are made from one fund to another for various reasons. Some transfers are simply contributions and some are based on services provided by another fund. Still others are based on need, such as transfers to a capital fund.

# Major Revenue Sources

SOURCE	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18
Ad Valorem Taxes	\$ 15,978,534	\$ 16,938,942	\$ 17,702,201	\$ 20,495,631
Local Option, Use and Fuel Taxes	5,253,461	5,393,953	5,000,000	5,312,552
Telecommunication Service Tax	2,529,845	2,390,508	2,223,000	2,373,966
Half-Cent Sales Tax	1,947,655	2,074,462	2,760,864	2,860,639
Transportation Impact Fees	1,246,201	2,139,002	1,945,000	1,945,000
Water Sales	17,445,894	17,789,590	21,247,359	22,428,543
Wastewater Charges	10,421,240	11,817,305	14,904,509	15,277,121
Water Impact Fee	191,818	697,513	1,425,000	1,758,780
Wastewater Impact Fee	199,766	480,546	1,425,000	2,008,779
Solid Waste Charges	7,349,016	7,634,487	7,799,217	8,367,960
Stormwater Utility Fee	7,047,910	7,076,133	7,240,846	7,270,000
Debt Proceeds	-	-	19,625,000	4,838,000
Appropriated Fund Balance	-	-	9,092,009	16,162,263
All Other Sources	48,000,451	47,348,864	45,731,423	45,343,405
<b>TOTAL</b>	<b>\$ 117,611,791</b>	<b>\$ 121,781,304</b>	<b>\$ 158,121,428</b>	<b>\$ 156,442,639</b>
Less: Interfund Transfers	17,597,233	17,444,655	20,809,480	23,053,119
	<b>\$ 100,014,559</b>	<b>\$ 104,336,649</b>	<b>\$ 137,311,948</b>	<b>\$ 133,389,520</b>

Major Revenue Sources	69,611,340	74,432,440	83,672,996	90,098,971
All Other Revenue Sources	30,403,218	29,904,209	53,638,952	43,290,549
	<b>\$ 100,014,559</b>	<b>\$ 104,336,649</b>	<b>\$ 137,311,948</b>	<b>\$ 133,389,520</b>

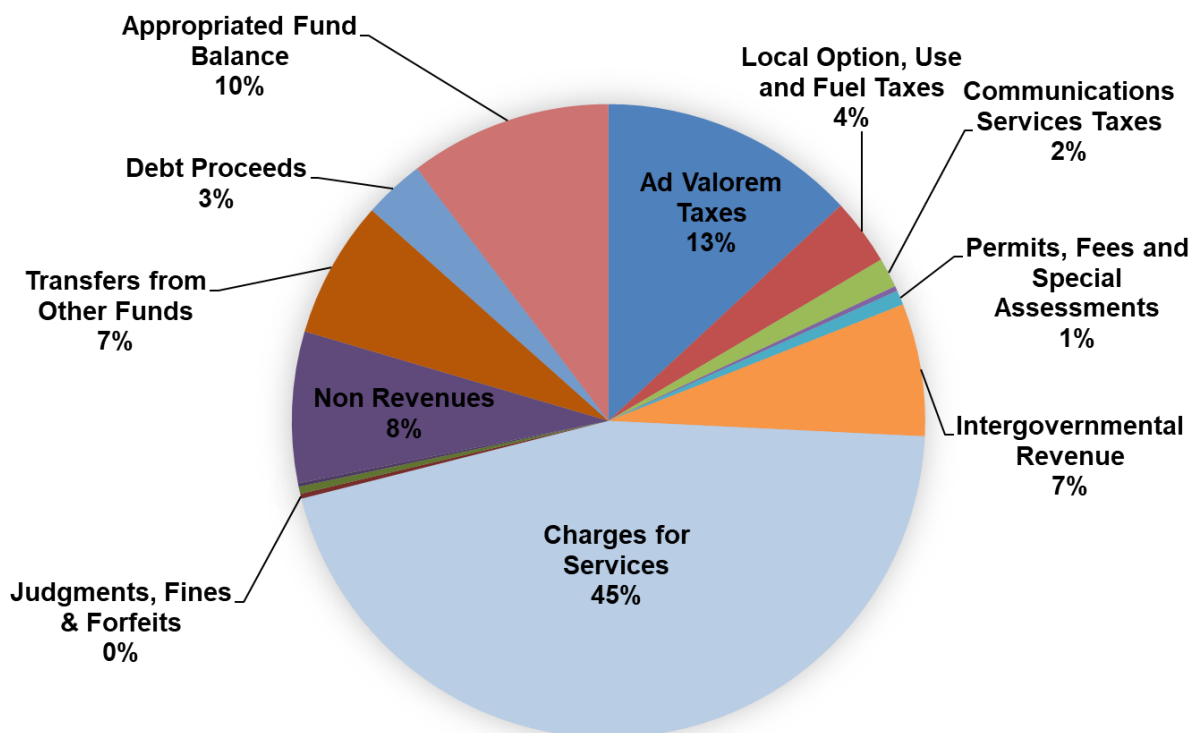




# Revenues by Source

SOURCE	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18
Ad Valorem Taxes	\$15,978,534	\$16,938,942	\$17,702,201	\$20,495,631
Local Option, Use and Fuel Taxes	5,253,461	5,393,953	5,000,000	5,312,552
Communications Services Taxes	2,529,845	2,390,508	2,223,000	2,373,966
Local Business Tax	448,611	431,683	400,000	400,000
Permits, Fees and Special Assessments	1,204,441	1,270,956	1,132,530	1,158,030
Intergovernmental Revenue	13,336,575	9,575,255	13,468,211	10,588,020
Charges for Services	59,716,286	66,707,965	66,984,767	70,822,838
Judgments, Fines & Forfeits	877,295	574,494	565,750	385,750
Interest and Other Earnings	374,939	703,802	643,200	567,470
Miscellaneous Revenues	294,570	349,091	475,280	285,000
Non Revenues	9,378,565	10,590,943	11,169,591	12,076,432
Transfers from Other Funds	8,218,668	6,853,712	9,639,889	10,976,687
Debt Proceeds	-	-	19,625,000	4,838,000
Appropriated Fund Balance	-	-	9,092,009	16,162,263
<b>TOTAL</b>	<b>\$ 117,611,791</b>	<b>\$ 121,781,304</b>	<b>\$ 158,121,428</b>	<b>\$ 156,442,639</b>
Less: Interfund Transfers	17,597,233	17,444,655	20,809,480	23,053,119
	<b>\$ 100,014,559</b>	<b>\$ 104,336,649</b>	<b>\$ 137,311,948</b>	<b>\$ 133,389,520</b>

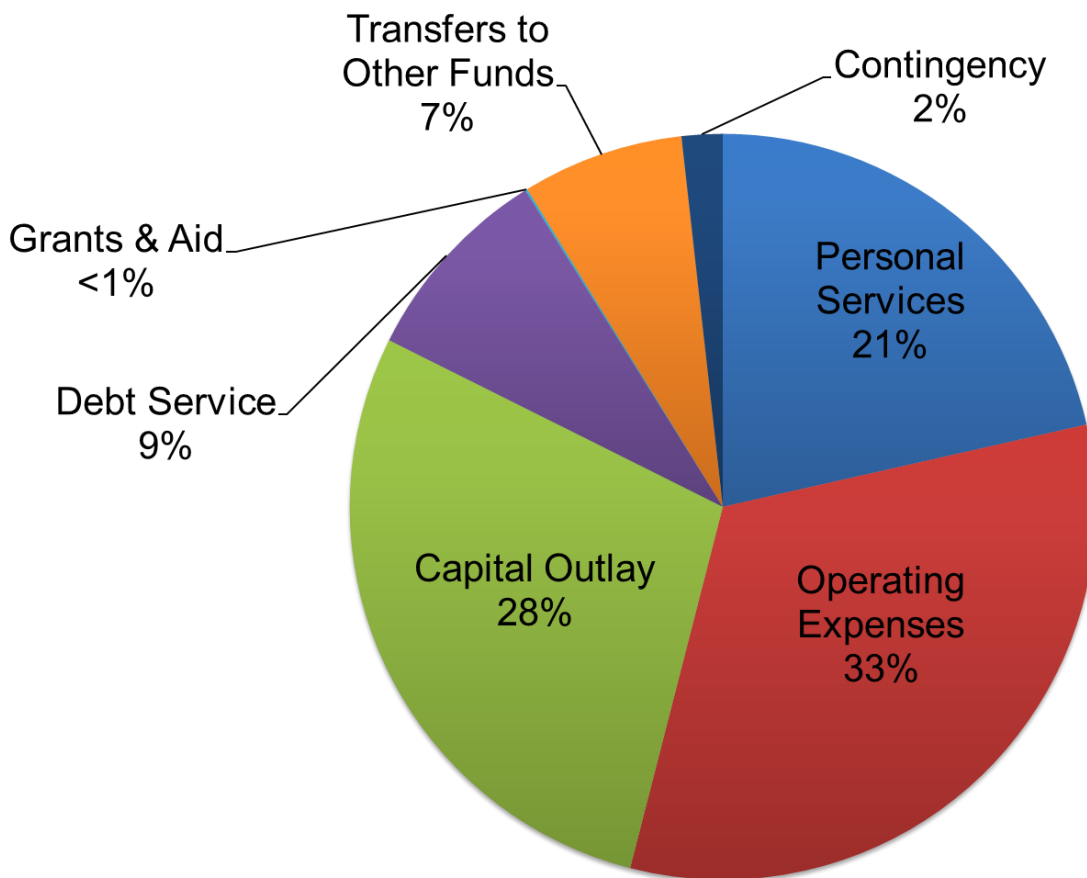
## Fiscal Year 2018



# Expenditures by Category

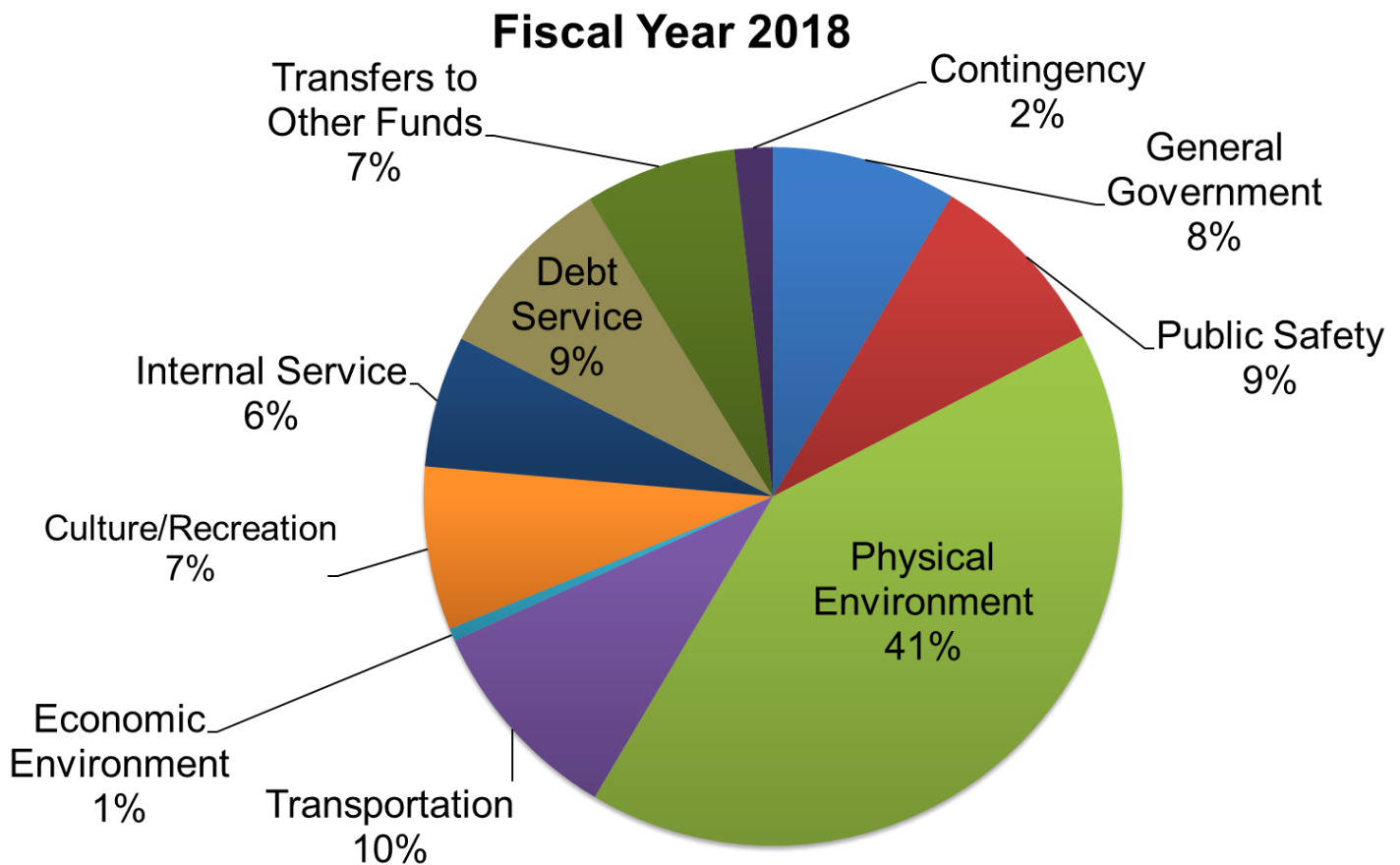
CATEGORY	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18
Personal Services	\$26,025,035	\$31,196,832	\$31,760,857	\$33,574,517
Operating Expenses	49,780,415	50,351,167	49,430,892	50,901,916
Capital Outlay	21,984,289	11,605,895	46,630,279	44,384,000
Debt Service	7,202,418	6,767,339	14,040,441	13,694,394
Grants & Aide	67,783	57,829	118,000	143,000
Transfers to Other Funds	8,218,667	6,853,712	9,639,889	10,976,687
Contingency	-	-	6,501,070	2,768,125
<b>TOTAL</b>	<b>\$113,278,607</b>	<b>\$106,832,774</b>	<b>\$158,121,428</b>	<b>\$156,442,639</b>
Less: Interfund Transfers	17,597,233	17,444,655	20,809,480	23,053,119
	<b>\$95,681,374</b>	<b>\$89,388,119</b>	<b>\$137,311,948</b>	<b>\$133,389,520</b>

## Fiscal Year 2018



# Expenditures by Function

<b>FUNCTION</b>	<b>Actual FY 15</b>	<b>Actual FY 16</b>	<b>Projected FY 17</b>	<b>Proposed FY 18</b>
General Government	\$17,657,914	\$12,102,698	\$12,135,597	\$13,360,015
Public Safety	11,920,889	12,239,132	12,873,832	13,828,680
Physical Environment	37,311,194	40,682,621	68,636,808	64,360,174
Transportation	17,157,800	13,507,857	11,513,378	15,197,754
Economic Environment	653,950	458,648	882,507	905,216
Culture/Recreation	6,573,515	7,248,682	13,659,221	11,839,639
Internal Service	6,582,259	7,219,840	8,666,890	9,511,955
Debt Service	7,202,418	6,767,339	14,040,441	13,694,394
Transfers to Other Funds	8,218,667	6,605,957	9,639,889	10,976,687
Contingency	-	-	6,072,865	2,768,125
<b>TOTAL</b>	<b>\$113,278,607</b>	<b>\$106,832,774</b>	<b>\$158,121,428</b>	<b>\$156,442,639</b>
Less: Interfund Transfers	\$17,597,233	\$17,444,655	\$20,809,480	\$23,053,119
	<b>\$95,681,375</b>	<b>\$89,388,119</b>	<b>\$137,311,948</b>	<b>\$133,389,520</b>



# Long-Term Debt

The City of Palm Coast has limited debt, both because of City Charter restrictions and a pay-as-you-go philosophy of the City Council. The City Charter states that “unfunded multiyear contracts, the repayment of which extends in excess of 36 months or exceeds \$15 million” must be approved by the electorate of the City.

The rate covenant for the Utility System Revenue Bonds provides that net revenues must be sufficient to pay 110% of the bond debt service requirement for the year or 105% and 120% when impact fees are included. The City has no other legal debt limits.

Issue	Final Maturity	Original Amount	Outstanding Principal as of 09/30/17
Lease Purchases	2019	\$ 479,015	\$ 33,546
Bank Loans	2025	78,283,000	67,395,000
State Revolving Fund Loans	2030	42,276,165	35,260,626
Utility System Revenue Bonds	2036	89,600,000	81,250,000
<b>Totals</b>		<b>\$ 210,638,180</b>	<b>\$ 183,939,172</b>

Fund	Outstanding Principal as of 09/30/17
Utility Fund	\$ 166,425,400
Stormwater Fund	9,115,226
Information Technology Fund	33,546
SR100 CRA Fund	8,365,000
<b>Totals not including interfund loans:</b>	<b>\$ 183,939,172</b>
Utility interfund loan to the OKR SAD	4,700,616
<b>Total:</b>	<b>\$ 188,639,788</b>

Year	Principal	Interest	Total
2018	\$ 4,893,555	\$ 5,218,239	\$ 10,111,794
2019	8,800,989	5,375,280	14,176,269
2020	9,817,269	5,076,086	14,893,356
2021	10,121,803	4,765,274	14,887,076
2022	10,438,701	4,442,322	14,881,023
2023-2027	52,306,315	17,069,823	69,376,138
2028-2032	49,729,696	8,361,875	58,091,571
2033-2037	36,192,637	1,592,080	37,784,717
2038-2042	1,638,206	8,219	1,646,425
2043-2047	-	-	-
<b>Totals:</b>	<b>\$ 183,939,172</b>	<b>\$ 51,909,197</b>	<b>\$ 235,848,370</b>

# Budget Detail by Fund

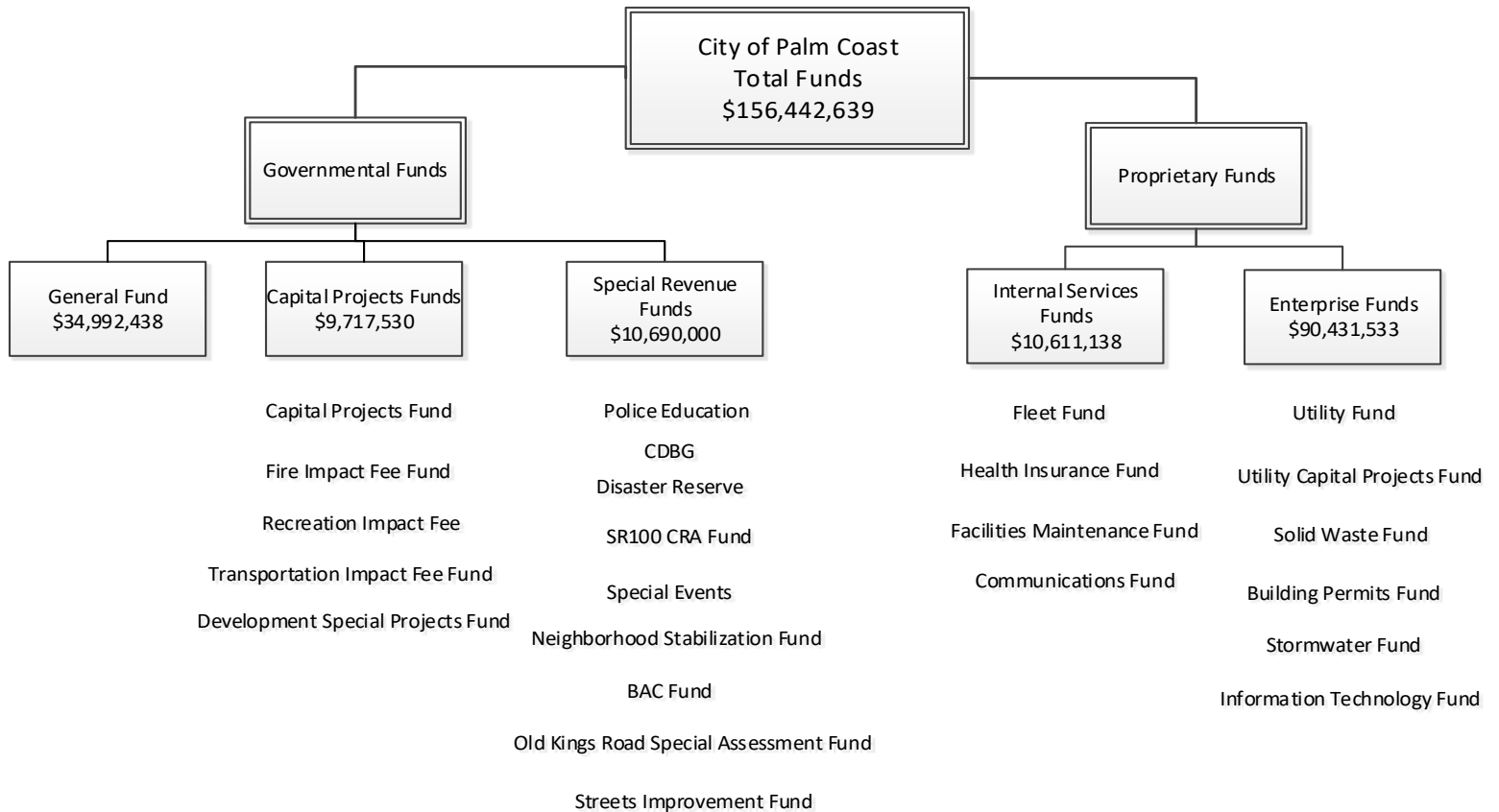




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# Funds

The City of Palm Coast utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity which is 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 TYPES:**

Funds described on the pages that follow are consistent with the Comprehensive Annual Financial Report.

### **GOVERNMENTAL FUNDS**

Accounted for on a “spending” or “financial flow” measurement focus. Accordingly, the budgeted fund balances provide an indicator of available spendable, or appropriated resources.

1. General Fund The general fund of a government unit serves as the primary reporting vehicle for current government operations. The general fund is used to account for all current financial resources, with the exception of those required to be accounted for in another fund. Historically, less than 1% of the total expenditures in the General Fund are allocated for capital purchases. The largest impact to this fund as it relates to expenditures is in operating costs.
2. Capital Project Funds The capital projects funds account for the cost of new and expanded facilities, rehabilitation or replacement of existing facilities and other associated costs related to expansion and increasing capacity. This includes the Fire, Recreation and Transportation Impact Fee funds and the Capital Projects Funds.
3. Special Revenue Funds The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. These include funds for Police Education, the CDBG program, the Business Assistance Center, our Disaster Reserve, funding of the Streets Improvement program as well as several others.

### **PROPRIETARY FUNDS**

Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth. The City’s proprietary funds include groups of both enterprise (business-type) and internal services funds. The largest budgetary contributor among all funds is the Utility Fund, which is an enterprise fund.

1. Enterprise Funds The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The Utility Fund and the Utility Capital Projects Fund were established in conjunction with the utility purchase. Other funds include Solid Waste, Stormwater Management, Building Permits and Information Technology.



2. Internal Service Funds The internal service funds account for financing goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis. The internal service funds in this budget are the Fleet Management, Facilities Maintenance, Communications and the Self Insured Health Fund.

### **FUND BALANCES:**

Fund balances/retained earnings referred to on the following page of this document do not necessarily represent cash and investment balances in the respective funds. It does, however, represent the net of the total fund assets, less total fund liabilities and contributed capital in the respective fund types.

### **GENERAL FUND**

In the General Fund, the primary purpose of reserve retention is to fund unforeseen occurrences. These unforeseen occurrences are funded only upon specific appropriation by the City Council. City policy is to maintain General Fund reserves between 10% and 20% of the annual budget.

### **ENTERPRISE FUNDS**

In the Enterprise Funds, reserves are planned to meet operating expenses and future capital needs. Each enterprise fund has a separate rate structure. These rates are reviewed annually to insure that adequate funding will be available to meet the needs of the individual enterprise's budgetary requirements.

### **INTERNAL SERVICE FUNDS**

Internal Service Funds differ from other fund types in that funds remaining at year-end are normally redistributed back to the originating funds. An exception to this rule is made when timing differences exist and/or reserves for capital purchases are maintained.

### **SPECIAL REVENUE FUNDS**

There are no fund equity reserve requirements for Special Revenue Funds. The purpose of these funds is to fund specific programs and capital improvement projects included in the City's budget. Funding sources include taxes, grants, fines and forfeitures, impact fees, interest earnings, and fund equity.

# Computation of Estimated Fund Balances

FUND	Available Fund Balance 09/30/16	Estimated Fund Balance 09/30/17	Net Annual Revenues (Expenditures)	Available Fund Balance 09/30/18
General	\$ 6,333,925	\$ 6,501,983	\$ 136,446	\$ 6,638,429
Police Education	8,324	3,108	(3,000)	108
Disaster Reserve	2,244,922	2,826,717	-	2,826,717
Special Events	297,289	282,535	-	282,535
Streets Improvement	2,819,225	3,560,496	(1,293,291)	2,267,205
Recreation Impact Fee	569,452	632,778	115,000	747,778
Fire Impact Fee	518,329	719,396	180,000	899,396
Development Special Projects	342,217	303,999	(35,251)	268,748
Transportation Impact Fee	1,063,773	2,430,520	(1,004,200)	1,426,320
Neighborhood Stabilization	16,407	41,124	(41,124)	0
Old Kings Road Special Assessment	295,853	388,343	93,400	481,743
BAC	33,918	11,596	11,500	23,096
SR 100 Community Redevelopment	165,964	251,220	(173,638)	77,582
Capital Projects	5,432,117	2,109,964	(1,624,472)	485,492
Utility / Utility Capital Projects	25,308,378	30,743,139	(10,968,631)	19,774,508
Solid Waste	1,410,454	1,460,850	-	1,460,850
Stormwater Management	19,634,808	21,695,045	(278,956)	21,416,089
Building Permits	2,268,676	2,884,232	471,325	3,355,557
Information Technology	489,004	687,356	(108,053)	579,303
Health Insurance	2,055,455	3,418,092	-	3,418,092
Facilities Fund	65,698	165,877	50,677	216,554
Communications Fund	511,014	780,073	261,400	1,041,473
Fleet Management	6,215,097	6,485,879	787,106	7,272,985
	<b>\$ 78,100,298</b>	<b>\$ 88,384,324</b>	<b>\$ (13,423,762)</b>	<b>\$ 74,960,562</b>

## CHANGES IN FUND BALANCES

There is an overall decrease of approximately \$13.5 million projected from fiscal year 2017 to 2018. This is primarily due to an increase in capital spending as a result of higher collections of impact fees and other revenues fueled by development. The Streets Improvement and the Capital Projects funds combined are expected to decrease approximately \$3 million due to planned use of accumulated revenues for various construction and renewal projects. The decrease in the Utility/Utility Capital Projects Fund is related to the completion of the construction of a second wastewater treatment plant. The General Fund is estimated to remain relatively level.

# General Fund

The City of Palm Coast's primary governmental fund is the General Fund. The largest impact to this fund as it relates to expenditures is in personnel and operating costs. The single largest revenue source is ad valorem taxes.

## REVENUES

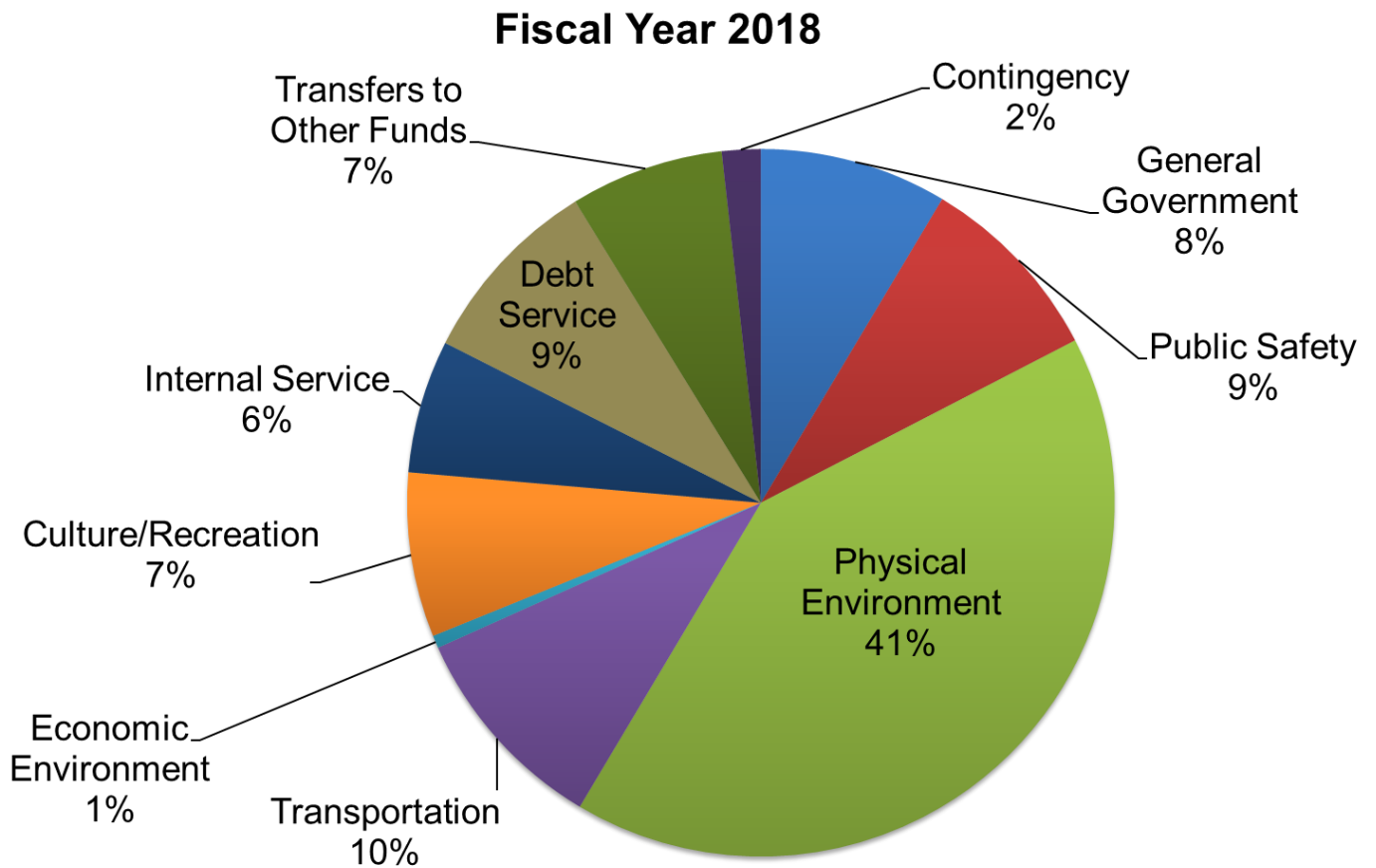
SOURCE	Actual FY 15	Actual FY 16	Estimated FY 17	Proposed FY 18
Ad Valorem Taxes	\$15,662,131	\$16,290,479	\$17,283,759	\$19,393,041
Local Option, Use and Fuel Taxes	324,642	273,487	325,000	325,000
Communications Services Taxes	2,529,845	2,390,508	2,223,000	2,373,966
Local Business Tax	448,611	431,683	400,000	400,000
Permits, Fees and Special Assessments	956,882	943,385	805,500	831,000
Intergovernmental Revenue	3,909,053	3,898,952	3,906,551	4,085,947
Charges for Services	3,922,213	4,760,309	5,449,556	6,178,740
Judgments, Fines & Forfeits	560,509	363,852	401,000	381,000
Interest and Other Earnings	3,092	80,333	75,000	85,000
Miscellaneous Revenues	41,427	70,498	55,280	55,000
Transfers from Other Funds	769,740	813,319	840,150	883,744
Appropriated Fund Balance	-	-	451,500	-
<b>TOTAL</b>	<b>\$29,128,145</b>	<b>\$30,316,805</b>	<b>\$32,216,296</b>	<b>\$34,992,438</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Estimated FY 17	Budget FY 18
Personal Services	\$15,606,756	\$17,428,328	\$18,975,120	\$19,810,077
Operating Expenses	11,817,922	11,497,621	12,369,931	14,071,684
Capital Outlay	31,324	29,213	98,947	53,000
Transfers to Other Funds	57,783	47,829	108,000	133,000
Contingency	807,832	1,044,000	664,298	788,231
	-	-	-	136,446
<b>TOTAL</b>	<b>\$28,321,616</b>	<b>\$30,046,990</b>	<b>\$32,216,296</b>	<b>\$34,992,438</b>

# General Fund Expenditures by Function

FUNCTION	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18
General Government	\$7,259,117	\$8,025,030	\$9,132,319	\$9,933,411
Public Safety	10,467,831	10,561,532	11,105,372	11,987,055
Economic Environment	255,273	247,178	316,082	433,447
Transportation	5,476,269	5,599,304	6,006,093	6,262,754
Culture/Recreation	4,055,294	4,569,946	4,992,132	5,451,094
Transfers to Other Funds	807,832	1,044,000	664,298	788,231
Contingency	-	-	-	136,446
<b>TOTAL</b>	<b>\$28,321,616</b>	<b>\$30,046,990</b>	<b>\$32,216,296</b>	<b>\$34,992,438</b>



# Capital Projects Fund

The purpose of this fund is to account for revenues provided for major capital projects and to track the expenditures of those funds.

SOURCE	REVENUES			
	Actual FY 15	Actual FY 16	Estimated FY 17	Proposed Budget FY 18
Ad Valorem Taxes	\$ -	\$ 284,600	\$ -	\$ 600,000
Local Option, Use and Fuel Taxes	2,587,863	2,749,805	2,800,000	3,050,000
Intergovernmental Revenue	5,589	162,913	312,087	274,316
Interest and Other Earnings	5,973	37,533	23,000	-
Transfers from Other Funds	2,608,574	1,275,000	838,514	1,441,212
Appropriated Fund Balance	-	-	3,721,473	1,624,472
<b>TOTAL</b>	<b>\$ 5,207,999</b>	<b>\$ 4,509,851</b>	<b>\$ 7,695,074</b>	<b>\$ 6,990,000</b>

SOURCE	EXPENDITURES			
	Actual FY 15	Actual FY 16	Estimated FY 17	Proposed Budget FY 18
Capital Outlay	\$ 10,447,015	\$ 3,838,327	\$ 7,565,074	\$ 6,595,000
Transfers to Other Funds	-	-	130,000	320,000
<b>TOTAL</b>	<b>\$ 10,447,015</b>	<b>\$ 3,838,327</b>	<b>\$ 7,695,074</b>	<b>\$ 6,990,000</b>

# CDBG Fund

The purpose of this fund is to account for expenditures for the CDBG entitlement program.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Intergovernmental Revenue	\$ 719,509	\$ 139,546	\$ 979,900	\$ 505,540	\$ 1,062,981
Appropriated Fund Balance	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 719,509</b>	<b>\$ 139,546</b>	<b>\$ 979,900</b>	<b>\$ 505,540</b>	<b>\$ 1,062,981</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Operating Expenses	\$ 281,186	\$ 178,971	\$ 448,675	\$ 505,540	\$ 456,769
Transfers to Other Funds	398,898	-	531,225	-	606,212
<b>TOTAL</b>	<b>\$ 680,084</b>	<b>\$ 178,971</b>	<b>\$ 979,900</b>	<b>\$ 505,540</b>	<b>\$ 1,062,981</b>

# Police Education Fund

The purpose of this fund is to account for the revenue and expenditures associated with police officer education. Revenues represent a portion of the collections from fines and forfeitures.

## REVENUES

SOURCE	Actual	Actual	Original	Proposed
	FY 15	FY 16	Budget FY 17	Budget FY 18
Judgments, Fines & Forfeits	\$6,058	\$ 4,339	\$ 5,000	\$ 4,750
Appropriated Fund Balance	-	-	9,035	3,000
<b>TOTAL</b>	<b>\$6,058</b>	<b>\$ 4,339</b>	<b>\$14,035</b>	<b>\$ 7,750</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Proposed
	FY 15	FY 16	Budget FY 17	Budget FY 18
Operating Expenses	\$9,880	\$10,000	\$10,000	\$ 7,750
Contingency	-	-	4,035	-
<b>TOTAL</b>	<b>\$9,880</b>	<b>\$10,000</b>	<b>\$14,035</b>	<b>\$ 7,750</b>

# Disaster Reserve Fund

The purpose of this fund is to establish a reserve to cover the potential costs of a hurricane or other disaster.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Intergovernmental Revenue	\$ 26,401	\$ 26,481	\$ -	\$ 4,455,000	\$ -
Interest and Other Earnings	534	17,836	5,000	1,200	-
Appropriated Fund Balance	-	-	2,207,265	-	-
<b>TOTAL</b>	<b>\$ 26,936</b>	<b>\$ 44,317</b>	<b>\$ 2,212,265</b>	<b>\$ 4,456,200</b>	<b>\$ -</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Operating Expenses	\$ -	\$ -	\$ -	\$ 4,455,000	\$ -
Contingency	-	-	2,212,265	1,200	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,212,265</b>	<b>\$ 4,456,200</b>	<b>\$ -</b>



# Special Events Fund

The purpose of this fund is to account for the receipt and expenditure of money received from the sale of recyclable materials collected as a part of the solid waste program. This fund is also used to account for the results of special events within the community.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Intergovernmental Revenue	\$ 22,500	\$ 20,109	\$ 20,000	\$ 20,000	\$ 20,000
Charges for Services	134,285	117,340	105,675	94,692	158,545
Interest and Other Earnings	-	2,514	-	1,200	-
Appropriated Fund Balance	-	-	39,785	41,794	-
<b>TOTAL</b>	<b>\$ 156,785</b>	<b>\$ 139,964</b>	<b>\$ 165,460</b>	<b>\$ 157,686</b>	<b>\$ 178,545</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Operating Expenses	\$ 189,320	\$ 228,694	\$ 165,460	\$ 157,686	\$ 178,545
Capital Outlay	-	14,834	-	-	-
<b>TOTAL</b>	<b>\$ 189,320</b>	<b>\$ 243,528</b>	<b>\$ 165,460</b>	<b>\$ 157,686</b>	<b>\$ 178,545</b>

# Streets Improvement Fund

The Streets Improvement Fund is used to track revenue associated with Gas Taxes and the expenditures of those funds on the street improvement program. State Revenue Sharing monies have also been placed in this fund. Approximately 30% of State Revenue Sharing comes from fuel taxes. Grants related to roadway expansion are also accounted for in this fund.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Local Option, Use and Fuel Taxes	\$ 2,340,956	\$ 2,370,661	\$ 1,875,000	\$ 1,937,552
Intergovernmental Revenue	6,864,800	3,591,359	1,107,540	2,339,157
Judgments, Fines & Forfeits	310,728	206,303	160,000	-
Interest and Other Earnings	-	13,063	15,000	-
Transfers from Other Funds	300,000	-	700,000	320,000
Appropriated Fund Balance	-	-	1,414,745	1,293,291
<b>TOTAL</b>	<b>\$9,816,484</b>	<b>\$6,181,386</b>	<b>\$5,272,285</b>	<b>\$5,890,000</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Operating Expenses	\$ 169,125	\$ 187,096	\$ 1,995,000	\$ 2,060,000
Capital Outlay	11,201,334	7,704,628	3,277,285	3,830,000
<b>TOTAL</b>	<b>\$11,370,459</b>	<b>\$7,891,724</b>	<b>\$5,272,285</b>	<b>\$5,890,000</b>

# Recreation Impact Fee Fund

The purpose of this fund is to account for revenues from recreation impact fees and the expenditures of those funds. Recreation impact fees may be used to acquire land for parks and to construct parks. It may not be used for the operation of the parks. An impact fee study was completed in fiscal year 2014. This fund was previously known as the Park Impact Fee Fund.

## REVENUES

SOURCE				Proposed
	Actual FY 15	Actual FY 16	Estimated FY 17	Budget FY 18
Intergovernmental Revenue	\$ -	\$ -	\$ 150,000	\$ -
Charges for Services	346,587	391,400	425,000	425,000
Interest and Other Earnings	135	4,451	3,600	-
Appropriated Fund Balance	-	-	581,400	-
<b>TOTAL</b>	<b>\$346,722</b>	<b>\$395,851</b>	<b>\$1,160,000</b>	<b>\$425,000</b>

## EXPENDITURES

SOURCE				Proposed
	Actual FY 15	Actual FY 16	Estimated FY 17	Budget FY 18
Capital Outlay	\$ -	\$ 18,893	\$ 1,060,000	\$ 75,000
Transfers to Other Funds	500,000	225,000	230,000	235,000
Contingency	-	-	-	115,000
<b>TOTAL</b>	<b>\$500,000</b>	<b>\$243,893</b>	<b>\$1,290,000</b>	<b>\$425,000</b>

# Fire Impact Fee Fund

The purpose of this fund is to account for revenues from fire impact fees and the expenditures of those funds. Fire impact fees may be used to acquire land for fire stations, to construct stations, or to purchase additional equipment. It may not be used for operations or to replace existing facilities or equipment.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Charges for Services	\$ 106,431	\$ 146,925	\$ 180,000	180,000
Interest and Other Earnings	228	3,776	2,800	-
<b>TOTAL</b>	<b>\$106,659</b>	<b>\$150,701</b>	<b>\$182,800</b>	<b>\$180,000</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Contingency	\$ -	\$ -	\$ 182,800	\$ 180,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 182,800</b>	<b>\$ 180,000</b>

# Development Special Projects Fund

The purpose of this fund is to account for revenues from developer contributions and the expenditures of those funds. Developer contributions are for specific purposes such as traffic signals, street lights, or sidewalks, and may not be used to cover other expenditures.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Charges for Services	\$ -	\$ 113,282	\$ 2,784	\$ -
Appropriated Fund Balance	-	-	342,217	270,836
Interest and Other Earnings	-	2,336	1,600	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 115,618</b>	<b>\$ 346,601</b>	<b>\$ 270,836</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Operating Expenses	\$ -	\$ -	\$ 42,251	\$ 35,251
Transfers to Other Funds	352,341	-	33,514	-
Contingency	-	-	270,836	235,585
<b>TOTAL</b>	<b>\$ 352,341</b>	<b>\$ -</b>	<b>\$ 346,601</b>	<b>\$ 270,836</b>

# Transportation Impact Fee Fund

The purpose of this fund is to account for revenues from transportation impact fees. Prior to October 1, 2004 these fees were administered by Flagler County. Transportation impact fees may be used to increase transportation capacity and may not be used for maintenance or repairs.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Charges for Services	\$ 1,246,201	\$ 2,139,002	\$ 1,945,000	\$ 1,945,000
Intergovernmental Revenue	-	-	-	145,800
Appropriated Fund Balance	-	-	-	1,004,200
Interest and Other Earnings	1,771	4,383	10,000	-
<b>TOTAL</b>	<b>\$ 1,247,972</b>	<b>\$ 2,143,385</b>	<b>\$ 1,955,000</b>	<b>\$ 3,095,000</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Operating Expenses	\$ -	\$ 4,090	\$ 40,000	\$ 10,000
Capital Outlay	-	-	195,000	2,985,000
Transfers to Other Funds	188,747	114,814	790,000	100,000
Contingency	-	-	930,000	-
<b>TOTAL</b>	<b>\$ 188,747</b>	<b>\$ 118,904</b>	<b>\$ 1,955,000</b>	<b>\$ 3,095,000</b>

# Neighborhood Stabilization Fund

The purpose of this fund is to track the revenue and expenditures associated with amounts received from federal grants for housing programs.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Intergovernmental Revenue	\$ 26,500	\$ -	\$ -	\$ 24,732	\$ -
Appropriated Fund Balance	-	-	16,407	-	-
<b>TOTAL</b>	<b>\$ 26,500</b>	<b>\$ -</b>	<b>\$ 16,407</b>	<b>\$ 24,732</b>	<b>\$ -</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Operating Expenses	\$ 89,970	\$ -	\$ -	\$ 23,385	\$ -
Contingency	-	-	16,407	1,347	-
<b>TOTAL</b>	<b>\$ 89,970</b>	<b>\$ -</b>	<b>\$ 16,407</b>	<b>\$ 24,732</b>	<b>\$ -</b>

# *Business Assistance Center Fund*

This fund accounts for the activities of the Palm Coast Business Assistance Center (BAC). The BAC was started in 2011 through a unique partnership between the City of Palm Coast and the University of Central Florida Small Business Development Center. The Center's mission is to help grow local businesses.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Charges for Services	\$ 17,900	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Interest	27	413	-	-	-
Appropriated Fund Balance	-	-	33,630	33,630	11,500
<b>TOTAL</b>	<b>\$ 17,927</b>	<b>\$ 413</b>	<b>\$ 38,630</b>	<b>\$ 38,630</b>	<b>\$ 16,500</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Operating Expenses	\$ 17,522	\$ 22,500	\$ 27,500	\$ 27,500	\$ 5,000
Contingency	-	-	11,130	11,130	11,500
<b>TOTAL</b>	<b>\$ 17,522</b>	<b>\$ 22,500</b>	<b>\$ 38,630</b>	<b>\$ 38,630</b>	<b>\$ 16,500</b>



# Old Kings Road Special Assessment Fund

The purpose of this fund is to account for revenues from assessments to property owners and the expenditures of those funds to four-lane Old Kings Road from Palm Coast Parkway south to State Road 100.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Permits, Fees and Special Assessments	\$ 247,559	\$ 327,571	\$ 327,030	\$ 327,030
Interest and Other Earnings	746	3,772	3,000	-
Transfer from Other Funds	-	114,814	90,000	100,000
<b>TOTAL</b>	<b>\$ 248,305</b>	<b>\$ 446,157</b>	<b>\$ 420,030</b>	<b>\$ 427,030</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Operating Expenses	\$ 13,573	\$ 12,739	\$ 6,600	\$ 6,600
Debt Service	247,053	240,035	327,030	327,030
Contingency	-	-	86,400	93,400
<b>TOTAL</b>	<b>\$ 260,625</b>	<b>\$ 252,773</b>	<b>\$ 420,030</b>	<b>\$ 427,030</b>

# SR100 Community Redevelopment Fund

The City established a redevelopment area in June 2004. This fund will track revenues and expenditures related to redevelopment.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Intergovernmental Revenue	\$ 947,538	\$ 1,017,131	\$ 1,119,196	\$ 1,109,819
Interest and Other Earnings	-	5,587	4,200	-
Miscellaneous Revenues	18,900	-	-	-
Transfers from Other Funds	523,000	544,000	594,922	580,431
Appropriated Fund Balance	-	-	-	173,638
<b>TOTAL</b>	<b>\$ 1,489,438</b>	<b>\$ 1,566,718</b>	<b>\$ 1,718,318</b>	<b>\$ 1,863,888</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Operating Expenses	\$ 17,397	\$ 70,401	\$ 123,939	\$ 134,237
Capital Outlay	304,617	-	15,000	200,000
Debt Service	979,981	979,196	979,118	929,651
Contingency	-	-	25,261	-
Transfers to Other Funds	546,000	550,000	575,000	600,000
<b>TOTAL</b>	<b>\$ 1,847,995</b>	<b>\$ 1,599,596</b>	<b>\$ 1,718,318</b>	<b>\$ 1,863,888</b>

# Utility Fund

The Utility Fund is an enterprise fund used to account for the City's water and wastewater utility activities. The Utility provides services to all city residents and some portions of the surrounding county.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Water Sales	\$ 17,445,894	\$ 17,789,590	\$ 20,563,900	\$ 21,247,359	\$ 22,428,543
Sewer Service	10,421,240	11,817,305	14,637,849	14,904,509	15,277,121
Other Charges for Service	7,767,197	9,353,377	1,311,350	1,953,474	1,961,370
Appropriated Fund Balance	-	-	-	2,500,000	1,500,000
Interest and Other Earnings	-	127,950	-	100,000	100,000
<b>TOTAL</b>	<b>\$ 35,634,331</b>	<b>\$ 39,088,222</b>	<b>\$ 36,513,099</b>	<b>\$ 40,705,342</b>	<b>\$ 41,267,034</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Personal Services	\$ 7,410,219	\$ 7,600,521	\$ 8,352,825	\$ 8,395,285	\$ 9,017,655
Operating Expenses	17,793,648	19,252,118	10,585,366	10,455,428	11,765,326
Capital Outlay	-	-	577,500	635,500	792,100
Debt Service	5,702,373	5,281,842	11,098,018	11,378,018	11,077,805
Grants & Aide	10,000	10,000	10,000	10,000	10,000
Transfers to Other Funds	4,175,575	4,430,673	4,359,998	7,038,033	8,178,462
Contingency	-	-	1,529,392	2,793,078	425,686
<b>TOTAL</b>	<b>\$ 35,091,815</b>	<b>\$ 36,575,154</b>	<b>\$ 36,513,099</b>	<b>\$ 40,705,342</b>	<b>\$ 41,267,034</b>

# Utility Capital Projects Fund

This fund is used to record revenues and expenditures related to impact fees, renewal and replacement transfers from the Utility Fund, and bond proceeds.

## REVENUES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Intergovernmental Revenue	\$ 813,569	\$ 717,081	\$ 1,532,565	\$ 850,000
Charges for Service	1,527,402	2,761,434	2,850,000	3,767,559
Interest and other Earnings	353,258	287,197	320,000	318,470
Transfers from other Funds	3,249,075	3,503,824	6,235,713	7,300,000
Debt Proceeds	-	-	19,625,000	4,838,000
Appropriated Fund Balance	-	-	-	9,894,317
<b>TOTAL</b>	<b>\$ 5,943,305</b>	<b>\$ 7,269,536</b>	<b>\$ 30,563,278</b>	<b>\$ 26,968,346</b>

## EXPENDITURES

SOURCE	Actual	Actual	Estimated	Proposed
	FY 15	FY 16	FY 17	Budget FY 18
Operating Expenses	\$ 93,383	\$ 33,014	\$ 635,343	\$ 1,013,346
Capital Outlay	3,587,739	5,354,357	29,499,730	25,955,000
Contingency	-	-	428,205	-
<b>TOTAL</b>	<b>\$ 3,681,122</b>	<b>\$ 5,387,371</b>	<b>\$ 30,563,278</b>	<b>\$ 26,968,346</b>

# Stormwater Management Fund

In July 2004 the City Council approved the establishment of a stormwater utility, effective October 1, 2004. In June 2005, the Palm Coast Community Service Corporation's responsibilities for a portion of the stormwater system were brought under the City as the Stormwater Management Department and unified the entire system.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Ad Valorem Taxes	\$ 316,403	\$ 363,863	\$ 418,442	\$ 418,442	\$ 502,590
Intergovernmental Revenue	1,116	1,684	335,000	335,000	700,000
Charges for Services	7,047,910	7,076,133	7,240,846	7,240,846	7,270,000
Interest and Other Earnings	1,166	10,279	-	10,000	-
Miscellaneous Revenues	90	-	-	-	-
Appropriated Fund Balance	-	-	-	-	278,956
<b>TOTAL</b>	<b>\$ 7,366,685</b>	<b>\$ 7,451,958</b>	<b>\$ 7,994,288</b>	<b>\$ 8,004,288</b>	<b>\$ 8,751,546</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Personal Services	\$ 928,094	\$ 1,098,239	\$ 1,245,882	\$ 1,596,910	\$ 1,681,844
Operating Expenses	3,839,677	5,349,043	3,400,513	2,613,451	3,899,943
Capital Outlay	3,299,477	1,411,686	1,611,028	1,955,000	1,705,000
Debt Service	268,522	266,267	1,361,275	1,356,275	1,359,908
Transfers to Other Funds	97,900	216,241	141,679	138,475	104,851
Contingency	-	-	233,911	344,177	-
<b>TOTAL</b>	<b>\$ 8,433,669</b>	<b>\$ 8,341,476</b>	<b>\$ 7,994,288</b>	<b>\$ 8,004,288</b>	<b>\$ 8,751,546</b>

# Solid Waste Fund

The City contracts for solid waste services. This fund is used to track the revenues and contract costs for this service. In 2017 a new contract will take effect raising the monthly rate from \$18.62 per household to \$20.16.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Charges for Services	\$ 7,349,016	\$ 7,634,487	\$ 7,537,466	\$ 7,799,217	\$ 8,367,960
Interest and Other Earnings	626	6,890	-	4,000	-
<b>TOTAL</b>	<b>\$ 7,349,642</b>	<b>\$ 7,641,376</b>	<b>\$ 7,537,466</b>	<b>\$ 7,803,217</b>	<b>\$ 8,367,960</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Operating Expenses	\$ 7,239,055	\$ 7,349,686	\$ 7,537,466	\$ 7,803,217	\$ 8,367,960
Contingency	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 7,239,055</b>	<b>\$ 7,349,686</b>	<b>\$ 7,537,466</b>	<b>\$ 7,803,217</b>	<b>\$ 8,367,960</b>

# Building Permits Fund

This is a fund that was created during fiscal year 2010 to track revenues and expenses for the Building Permits Department. Previously this function was recorded in the General Fund.

## REVENUES

SOURCE	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Charges for Service	\$ 1,695,623	\$ 2,007,280	\$ 1,709,650	\$ 2,308,000	\$ 2,308,000
Interest and Other Earnings	388	18,352	-	14,000	15,000
Miscellaneous Revenues	21,680	23,723	22,000	10,000	10,000
<b>TOTAL</b>	<b>\$ 1,717,691</b>	<b>\$ 2,049,355</b>	<b>\$ 1,731,650</b>	<b>\$ 2,332,000</b>	<b>\$ 2,333,000</b>

## EXPENDITURES

CATEGORY	Actual	Actual	Original	Estimated	Proposed
	FY 15	FY 16	Budget FY 17	FY 17	Budget FY 18
Personal Services	\$ 1,008,081	\$ 1,155,953	\$ 1,290,932	\$ 1,292,932	\$ 1,377,172
Operating Expenses	286,347	419,257	397,118	445,528	456,703
Transfers to Other Funds	1,134,634	-	30,000	25,234	27,800
Contingency	-	-	13,600	568,306	471,325
<b>TOTAL</b>	<b>\$ 2,429,062</b>	<b>\$ 1,575,210</b>	<b>\$ 1,731,650</b>	<b>\$ 2,332,000</b>	<b>\$ 2,333,000</b>

# Information Technology Fund

Information Technology was moved from the General Fund to an enterprise fund to begin operation of the City's fiber optic network. Capacity on the network will be marketed to service providers with the revenue being used for the maintenance and expansion of the network, and general technology operations.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Charges for Services	\$ 669,141	\$ 584,703	\$ 585,440	\$ 557,330	\$ 526,000
Interest and Other Earnings	1,603	7,397	2,000	4,000	2,000
Miscellaneous Revenues	-	24,103	-	-	-
Non Revenues	1,909,605	1,646,475	1,742,100	1,742,100	2,107,594
Appropriated Fund Balance	-	-	-	-	108,053
<b>TOTAL</b>	<b>\$ 2,580,349</b>	<b>\$ 2,262,679</b>	<b>\$ 2,329,540</b>	<b>\$ 2,303,430</b>	<b>\$ 2,743,647</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Personal Services	\$ 738,656	\$ 840,362	\$ 948,465	\$ 931,818	\$ 1,088,842
Operating Expenses	1,538,380	1,837,282	1,221,740	1,234,789	1,476,674
Capital Outlay	-	-	144,000	121,488	162,000
Debt Service	4,490	-	-	-	-
Transfers to Other Funds	14,000	14,652	15,335	15,335	16,131
<b>TOTAL</b>	<b>\$ 2,295,526</b>	<b>\$ 2,692,296</b>	<b>\$ 2,329,540</b>	<b>\$ 2,303,430</b>	<b>\$ 2,743,647</b>



# Self Insured Health Fund

The Self Insured Health Fund is an Internal Service Fund that is designed to accumulate employer and employee insurance premiums for the purpose of funding health benefits for eligible participants. Transfers from the user departments provide the revenue necessary to accomplish this task.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Non Revenues	\$ 3,567,875	\$ 4,403,964	\$ 4,551,750	\$ 4,551,750	\$ 4,646,752
Miscellaneous Revenues	3,910	-	-	-	-
Interest and Other Earnings	-	15,473	4,000	14,000	16,000
<b>TOTAL</b>	<b>\$ 3,571,785</b>	<b>\$ 4,419,438</b>	<b>\$ 4,555,750</b>	<b>\$ 4,565,750</b>	<b>\$ 4,662,752</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Operating Expenses	\$ 3,440,231	\$ 3,219,813	\$ 4,500,993	\$ 4,500,993	\$ 4,662,752
Contingency	-	-	79,757	64,757	-
<b>TOTAL</b>	<b>\$ 3,440,231</b>	<b>\$ 3,219,813</b>	<b>\$ 4,580,750</b>	<b>\$ 4,565,750</b>	<b>\$ 4,662,752</b>

# Fleet Management Fund

The Fleet Management Fund is an Internal Service Fund that is designed to maintain the City's fleet of vehicles and equipment and to accumulate reserves for the acquisition of replacements for the fleet when the useful life has expired. Transfers from the user departments provide the revenue necessary to accomplish this task.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Charges for Services	\$ 19,247	\$ 15,398	\$ 18,000	\$ 22,000	\$ 24,000
Interest and Other Earnings	5,391	45,042	-	30,000	25,000
Miscellaneous Revenues	208,563	213,336	170,000	410,000	220,000
Non Revenues	3,901,085	3,650,872	4,221,988	3,980,298	4,368,087
Transfers from Other Funds	576,770	343,000	207,000	198,590	327,300
Appropriated Fund Balance	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,711,056</b>	<b>\$ 4,267,647</b>	<b>\$ 4,616,988</b>	<b>\$ 4,640,888</b>	<b>\$ 4,964,387</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Personal Services	\$ 333,229	\$ 394,734	\$ 452,540	\$ 446,540	\$ 474,487
Operating Expenses	2,808,799	2,775,639	1,753,302	1,517,222	1,694,894
Capital Outlay	1,109,805	1,176,782	2,324,500	2,202,135	2,007,900
Transfers to Other Funds	-	247,755	-	-	-
Contingency	-	-	86,646	474,991	787,106
<b>TOTAL</b>	<b>\$ 4,251,834</b>	<b>\$ 4,594,910</b>	<b>\$ 4,616,988</b>	<b>\$ 4,640,888</b>	<b>\$ 4,964,387</b>

# Facilities Maintenance Fund

The Facilities Maintenance Fund was created in fiscal year 2016 and is an internal service fund that is designed to provide maintenance services to City facilities. Transfers from the user departments support this fund.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Non Revenues	\$ -	\$ 640,532	\$ 620,043	\$ 620,043	\$ 678,599
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 640,532</b>	<b>\$ 620,043</b>	<b>\$ 620,043</b>	<b>\$ 678,599</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Personal Services	\$ -	\$ 233,163	\$ 122,252	\$ 122,252	\$ 124,440
Operating Expenses	-	342,419	456,944	448,089	503,482
Capital Outlay	-	-	-	5,120	-
Contingency	-	-	40,847	45,182	50,677
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 575,582</b>	<b>\$ 620,043</b>	<b>\$ 620,643</b>	<b>\$ 678,599</b>

# Communications Fund

The Communications Fund is an internal service fund that was created in fiscal year 2016 and is designed to secure future funding for the 800 MHz communication system. Transfers from the user departments support this fund.

## REVENUES

SOURCE	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Interest	\$ -	\$ 8,475	\$ 6,000	\$ 6,000	\$ 6,000
Non Revenues	-	249,100	275,400	275,400	275,400
Transfers from Other Funds	-	259,755	12,000	12,000	24,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 517,330</b>	<b>\$ 293,400</b>	<b>\$ 293,400</b>	<b>\$ 305,400</b>

## EXPENDITURES

CATEGORY	Actual FY 15	Actual FY 16	Original Budget FY 17	Estimated FY 17	Proposed Budget FY 18
Operating Expenses	\$ -	\$ 6,317	\$ 10,000	\$ 20,000	\$ 20,000
Capital Outlay	-	-	12,000	-	24,000
Contingency	-	-	271,400	273,400	261,400
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 6,317</b>	<b>\$ 293,400</b>	<b>\$ 293,400</b>	<b>\$ 305,400</b>

# Budget Detail by Department





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# Personnel

## 2018 Pay Plan

This plan has a salary range established for each position in the City with the exception of the City Manager. The 2018 pay plan includes an annual base salary adjustment of 2.5% that occurs on January 1.

Merit increases, based on employee performance, range from 0% to 5%, with a department average not to exceed 3%.

	SALARIED		HOURLY	
	2018 Minimum	2018 MAX	2018 Min	2018 Max
Paygrade 4	\$27,410	\$39,745	\$13.1780	\$19.1080
Paygrade 5	\$28,867	\$41,715	\$13.8783	\$20.0552
Paygrade 6	\$30,322	\$43,889	\$14.5778	\$21.1007
Paygrade 7	\$32,620	\$46,103	\$15.6825	\$22.1647
Paygrade 8	\$33,707	\$48,377	\$16.2053	\$23.2580
Paygrade 9	\$34,794	\$50,402	\$16.7280	\$24.2318
Paygrade 10	\$36,350	\$52,899	\$17.4761	\$25.4322
Paygrade 11	\$38,150	\$55,520	\$18.3412	\$26.6924
Paygrade 12	\$40,070	\$58,263	\$19.2643	\$28.0111
Paygrade 13	\$42,109	\$61,227	\$20.2445	\$29.4360
Paygrade 14	\$45,107	\$65,562	\$21.6860	\$31.5203
Paygrade 15	\$48,227	\$70,121	\$23.1858	\$33.7120
Paygrade 16	\$51,586	\$75,022	\$24.8010	\$36.0681
Paygrade 17	\$55,185	\$80,265	\$26.5313	\$38.5891
Paygrade 18	\$59,023	\$85,851	\$28.3765	\$41.2744
Paygrade 19	\$63,223	\$91,900	\$30.3957	\$44.1827
Paygrade 20	\$67,662	\$98,292	\$32.5299	\$47.2557
Paygrade 22	\$81,818	\$118,924	\$39.3354	\$57.1749

### 2756 HOURS PER YEAR -- FIRE DEPARTMENT

Paygrade 11	\$38,150	\$55,520	\$13.8424	\$20.1452
Paygrade 12	\$40,070	\$58,263	\$14.5391	\$21.1405
Paygrade 13	\$42,109	\$61,227	\$15.2789	\$22.2158
Paygrade 14	\$45,107	\$65,562	\$16.3668	\$23.7889
Paygrade 16	\$51,586	\$75,022	\$18.7178	\$27.2212
Paygrade 17	\$55,185	\$80,265	\$20.0237	\$29.1238
Paygrade 18	\$59,023	\$85,851	\$21.4163	\$31.1505
Paygrade 19	\$63,223	\$91,900	\$22.9402	\$33.3455

# Summary of Fiscal Year 2018 Personnel Changes

All new positions approved for the budget must go through an additional approval process through Human Resources before being filled. The changes below simply reflect that the budgetary impact of these changes has been included in the adopted budget. It does not guarantee that the position will be filled.

## ***New Positions:***

<b>Department</b>	<b>Position</b>	<b>Fund</b>	<b>**Estimated impact to the budget</b>
Administrative Services & Economic Development	Economic Development Coordinator	General Fund	\$ 75,000
Community Development/Planning	Environmental Planning Technician	General Fund	69,000
Community Development/Building	Building Inspector	Building Permits Fund	72,000
Community Development/Construction Management	Project Coordinator	General Fund	78,000
Parks & Recreation*	Recreation Manager	General Fund	38,000
Public Works/Parks Maintenance	Equipment Operator (4)	General Fund	226,500
Utility/Water Distribution	Meter Technician Foreman	Utility Fund	57,000
Utility/Utility Maintenance	Mechanical Technician	Utility Fund	55,000
Utility/Administration	Staff Assistant (PT)	Utility Fund	20,000

\*Budgeted 50% for FY 18

\*\*Estimated impact to the budget includes benefits.

## ***Other Noteworthy Changes:***

Operations of the Tennis Center & Palm Habor Golf Course have been assumed by the City. These employees are now accounted for in our FTE.



# Full Time Equivalent Positions (FTE)

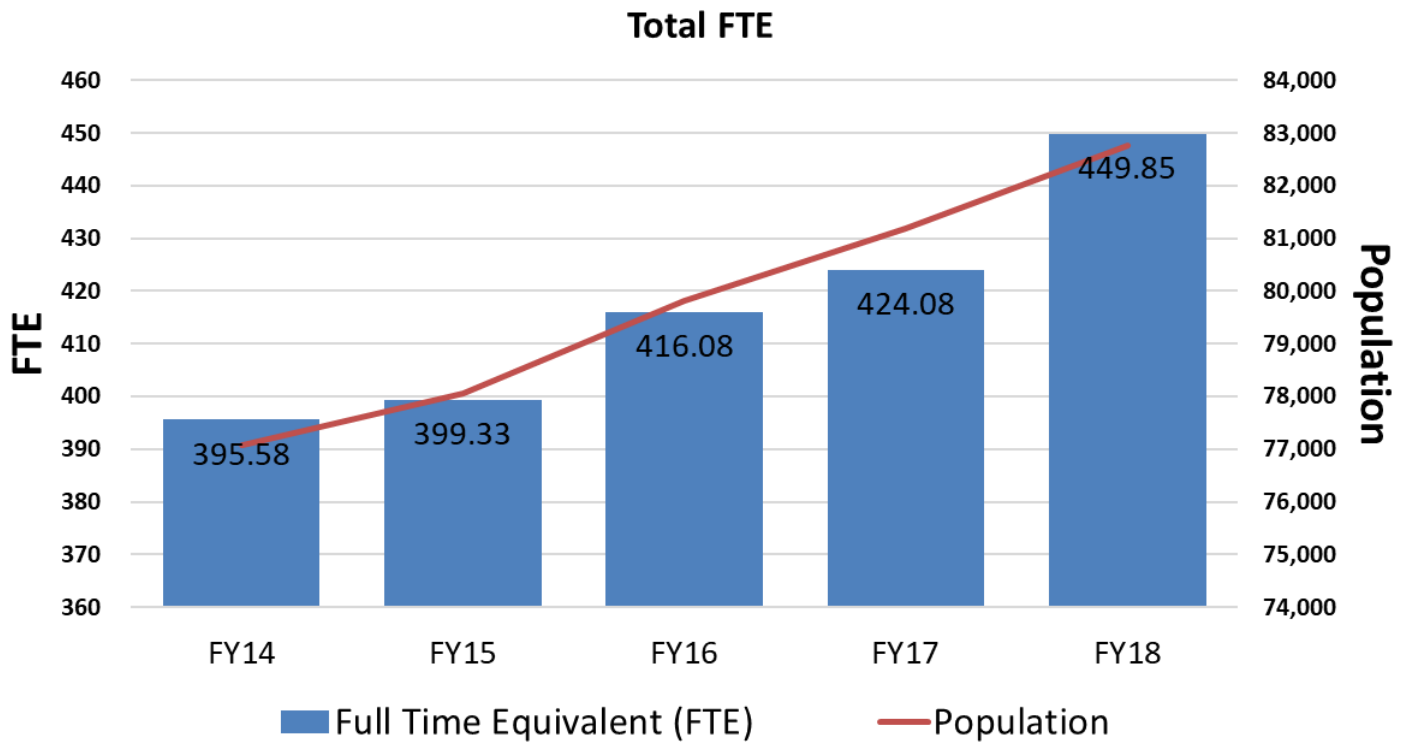
DEPARTMENT	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18	CHANGE
Mayor and Council	0.00	0.00	0.00	0.00	0.00	0.00
City Manager	2.50	2.50	2.50	2.50	2.50	0.00
Communications & Marketing	3.50	3.50	3.50	3.50	3.50	0.00
Central Services	3.00	3.00	4.00	4.00	4.00	0.00
Economic Development	0.50	1.00	1.00	1.00	2.00	1.00
City Clerk	1.50	1.50	1.50	1.50	1.50	0.00
Human Resources	4.00	5.00	5.00	5.00	5.00	0.00
City Attorney	0.50	0.50	0.50	0.50	0.50	0.00
Financial Services	8.00	8.00	8.00	9.00	9.00	0.00
Planning	16.00	16.30	14.25	14.25	15.25	1.00
Code Enforcement	25.80	25.50	25.45	25.45	25.45	0.00
Fire	59.00	58.00	58.00	58.00	58.00	0.00
Streets	50.30	50.30	53.00	54.00	54.00	0.00
Facilities Maintenance	2.00	0.00	0.00	0.00	0.00	0.00
Parks Maintenance	13.00	14.00	16.50	16.50	20.50	4.00
Engineering	5.95	3.95	0.00	0.00	0.00	0.00
Construction Management & Engineering	0.00	0.00	16.25	19.25	20.25	1.00
Golf Course	0.00	0.00	0.00	0.00	9.63	9.63
Tennis Center	0.00	0.00	0.00	0.00	3.68	3.68
Parks & Recreation	19.08	20.08	21.08	21.08	21.05	(0.03)
<b>GENERAL FUND</b>	<b>214.63</b>	<b>213.13</b>	<b>230.53</b>	<b>235.53</b>	<b>255.80</b>	<b>20.27</b>
<b>UTILITY FUND</b>	<b>118.00</b>	<b>121.00</b>	<b>122.00</b>	<b>125.00</b>	<b>127.50</b>	<b>2.50</b>
<b>STORMWATER MANAGEMENT FUND</b>	<b>32.05</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>0.00</b>
<b>BUILDING PERMITS &amp; INSPECTIONS</b>	<b>14.40</b>	<b>16.70</b>	<b>16.55</b>	<b>16.55</b>	<b>17.55</b>	<b>1.00</b>
<b>INFORMATION TECHNOLOGY FUND</b>	<b>10.50</b>	<b>11.50</b>	<b>11.00</b>	<b>11.00</b>	<b>13.00</b>	<b>2.00</b>
<b>FACILITIES MANAGEMENT FUND</b>	<b>0.00</b>	<b>4.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>FLEET MANAGEMENT FUND</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
<b>FULL-TIME EQUIVALENT POSITIONS (FTE)</b>	<b>382.93</b>	<b>392.78</b>	<b>403.58</b>	<b>413.08</b>	<b>423.08</b>	<b>10.00</b>

\*Law Enforcement services are contracted with Flagler County Sheriff's office.

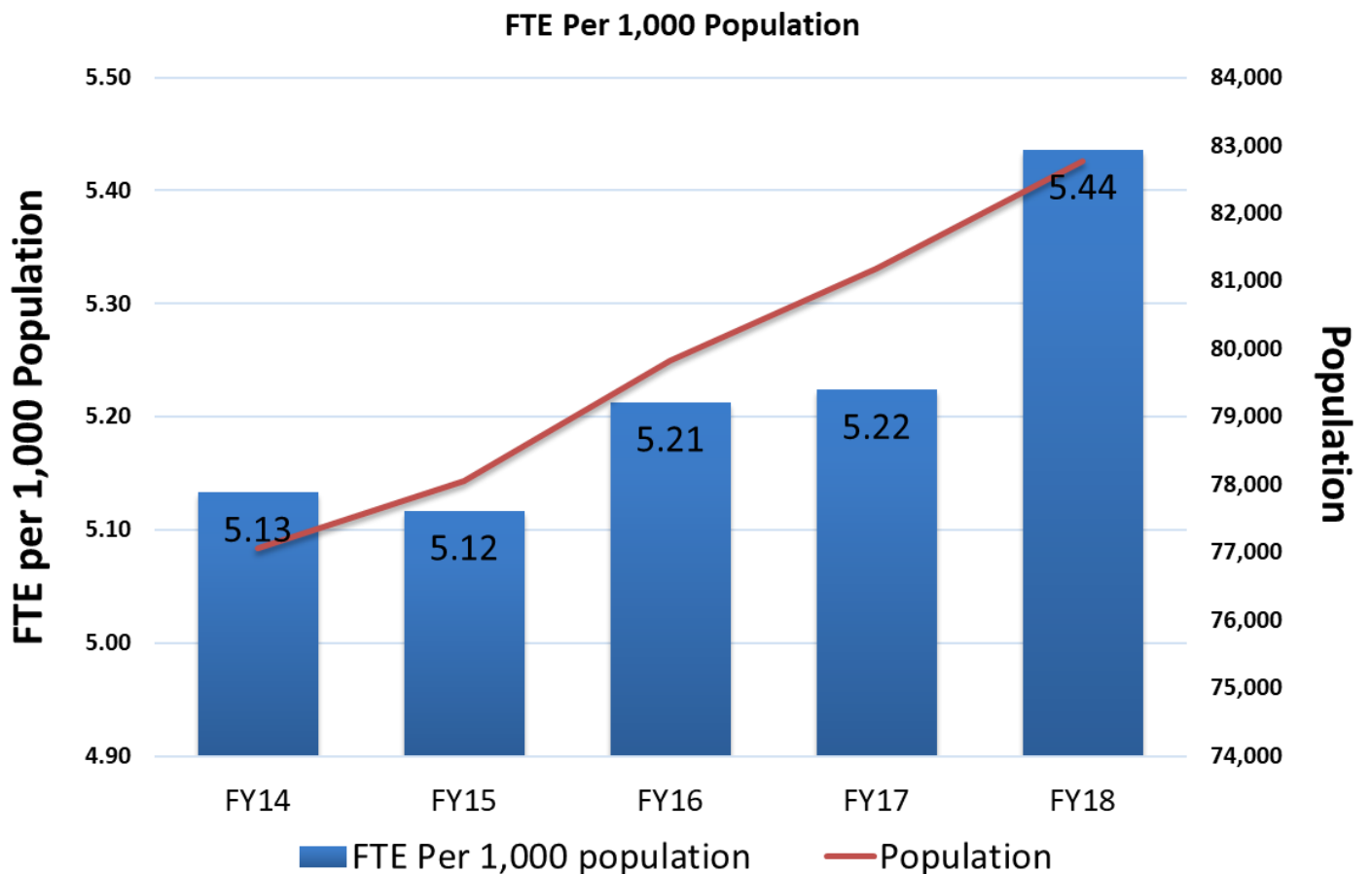
# *Personnel (FTE) Per 1,000 Population*

DEPARTMENT	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
Population	77,068	78,046	79,821	81,184	82,760
City Manager	0.03	0.03	0.03	0.03	0.03
Communications & Marketing	0.05	0.04	0.04	0.04	0.04
Purchasing and Contracts Management	0.04	0.04	0.05	0.05	0.05
Economic Development	0.01	0.01	0.01	0.01	0.02
City Clerk	0.02	0.02	0.02	0.02	0.02
Human Resources	0.05	0.06	0.06	0.06	0.06
City Attorney	0.01	0.01	0.01	0.01	0.01
Financial Services	0.10	0.10	0.10	0.11	0.11
Planning	0.21	0.21	0.18	0.18	0.18
Code Enforcement	0.33	0.33	0.32	0.31	0.31
Fire	0.77	0.74	0.73	0.71	0.70
Streets	0.65	0.64	0.66	0.67	0.65
Facilities Maintenance	0.03	0.00	0.00	0.00	0.00
Parks Maintenance	0.17	0.18	0.21	0.20	0.25
Engineering	0.08	0.05	0.00	0.00	0.00
Construction Management & Engineering	0.00	0.00	0.20	0.24	0.24
Golf Course	0.00	0.00	0.00	0.00	0.12
Tennis Center	0.00	0.00	0.00	0.00	0.04
Recreation	0.25	0.26	0.26	0.26	0.25
<b>TOTAL GENERAL FUND</b>	<b>2.78</b>	<b>2.73</b>	<b>2.89</b>	<b>2.90</b>	<b>3.09</b>
 UTILITY FUND	 1.53	 1.55	 1.53	 1.54	 1.54
 STORMWATER MANAGEMENT FUND	 0.42	 0.35	 0.34	 0.33	 0.33
 BUILDING PERMITS	 0.19	 0.21	 0.21	 0.20	 0.21
 INFORMATION TECHNOLOGY	 0.14	 0.15	 0.14	 0.14	 0.16
 FACILITIES MAINTENANCE FUND	 0.00	 0.05	 0.03	 0.02	 0.02
 FLEET MANAGEMENT FUND	 0.08	 0.08	 0.09	 0.09	 0.08
 <b>FULL-TIME EQUIVALENT POSITIONS</b>	 <b>5.13</b>	 <b>5.12</b>	 <b>5.21</b>	 <b>5.22</b>	 <b>5.44</b>

# Total Full Time Equivalent (FTE)



# Total FTE Per 1,000 Population



# Department Funding

As shown below and on the following page, some departmental responsibility may cross funds.

Department / Division	General Fund	Enterprise Funds	Capital Project Funds	Internal Service Fund	Special Revenue Funds
<b>City Council</b>	\$ 218,815	\$ -	\$ -	\$ -	\$ -
<b>Administration</b>					
City Manager	381,009	-	-	-	-
Communications & Marketing	426,734	-	-	-	-
Central Services	350,794	-	-	-	-
Solid Waste		8,367,960	-	-	-
Economic Development	433,447	-	-	-	-
City Clerk	182,286	-	-	-	-
Human Resources	556,102	-	-	-	-
Self Insured Health	-	-	-	4,662,752	-
Non-Departmental	1,249,491	-	-	-	-
Law Enforcement	3,338,578	-	-	-	-
Police Education	-	-	-	-	7,750
Police Automation	-	-	-	-	-
Disaster Reserve	-	-	-	-	-
Special Events Revenue	-	-	-	-	178,545
<b>City Attorney</b>	470,391	-	-	-	-
<b>Financial Services</b>	938,231	-	-	-	-
<b>Community Development</b>					
Building Permits	-	2,333,000	-	-	-
Planning	1,585,015	-	-	-	-
Code Enforcement	2,343,520	-	-	-	-
Construction Management & Engineering	1,973,900	-	-	-	-
CDBG	-	-	-	-	1,062,981
Neighborhood Stabilization	-	-	-	-	-
Business Assistance Center (BAC)	-	-	-	-	16,500
SR100 Community Redevelopment	-	-	-	-	1,863,888
<b>Capital Projects</b>	-	-	6,990,000	-	-
Development Special Projects	-	-	-	-	270,836
Transportation Impact Fee	-	-	3,095,000	-	-
<b>Old Kings Road Special Assessment</b>	-	-	-	-	427,030
<b>Fire</b>					
Fire	8,648,477	-	-	-	-
Fire Impact Fee	-	-	180,000	-	-

<b>Department / Division</b>	<b>General Fund</b>	<b>Enterprise Funds</b>	<b>Capital Project Funds</b>	<b>Internal Service Fund</b>	<b>Special Revenue Funds</b>
<b>Utility</b>					
Customer Service	-	1,586,297	-	-	-
Administration	-	860,149	-	-	-
Utility Maintenance	-	903,680	-	-	-
Wastewater Collection	-	2,879,484	-	-	-
Wastewater Treatment Plant #1	-	1,932,892	-	-	-
Wastewater Treatment Plant #2	-	899,557	-	-	-
Water Plant #1	-	2,264,817	-	-	-
Water Plant #2	-	1,953,776	-	-	-
Water Plant #3	-	1,340,910	-	-	-
Water Quality	-	503,882	-	-	-
Water Distribution	-	3,678,751	-	-	-
Non-Departmental	-	22,462,839	-	-	-
Utility Capital Projects	-	-	26,968,346	-	-
<b>Public Works</b>					
Streets	6,332,254	-	-	-	-
Parks / Facilities	2,111,527	-	-	-	-
Streets Improvement	-	-	-	-	5,890,000
Stormwater Maintenance	-	8,751,546	-	-	-
Facilities Maintenance	-	-	-	678,599	-
Fleet Management	-	-	-	4,964,387	-
<b>Recreation and Parks</b>					
Parks & Recreation	1,613,432	-	-	-	-
Tennis Center	292,398	-	-	-	-
Golf Course	1,546,037	-	-	-	-
Recreation Impact Fee	-	-	425,000	-	-
<b>Information Technology</b>					
Information Technology	-	2,743,647	-	-	-
Communications	-	-	-	305,400	-
<b>Total</b>	<b>\$ 34,992,438</b>	<b>\$ 63,463,187</b>	<b>\$ 37,658,346</b>	<b>\$ 10,611,138</b>	<b>\$ 9,717,530</b>
			<b>Total</b>	<b>\$</b>	<b>156,442,639</b>

# *City Council*

## *Department Summary*

The City Council is the elected legislative and policy body for the City of Palm Coast. City Council establishes policies that will provide for the protection, safety, and general welfare of the citizens of Palm Coast. These policies help create a quality environment, insure that municipal services are provided at an economic cost and that future needs of the City can be met. The City Council appoints the City Manager, City Attorney, and the external auditors who perform the annual audit of the City finances.

### **Milissa Holland, Mayor**

Milissa Holland was elected Palm Coast Mayor in November 2016. She is just the third Mayor in Palm Coast's history and the first woman Mayor. Her father, the late James Holland, was a member of the inaugural Palm Coast City Council. Mayor Holland served six years as a Flagler County Commissioner, from 2006 to 2012, and was the first woman County Commissioner. Mayor Holland is on the Board of Directors of the prestigious organization 1000 Friends of Florida, which promotes healthy urban and natural places by wise management of growth change. She also founded the James F. Holland Foundation, named for her father, which raises money and initiates programs that benefit the children and youth of Flagler County through the formation of partnerships with local, state and national agencies and organizations.

### **Robert Cuff, City Council Member, District #1**

Mr. Cuff is a practicing attorney with 40 years of experience in real estate, land use, business development and estate planning. He served as a member of the City's Planning and Land Development Review Board from 2009 until 2016, helping oversee major commercial and residential developments in Palm Coast.

### **Heidi Shipley, City Council Member, District #2**

Heidi Shipley was elected to the District 2 seat of the Palm Coast City Council in November 2014. On the Council, she has been an advocate for Trap, Neuter and Return for free-roaming cats. She serves as the City Council's liaison for the Florida Department of Juvenile Justice Circuit 7 Juvenile Justice Council and the Drug Court program. Shipley is a 14-year resident of Palm Coast who moved here from Revere, Massachusetts. Her most recent professional experience was as lead mammographer at a Central Florida hospital.

### **Nick Klufas City Council Member, District #3**

Nick Klufas was elected to the District 3 seat of the Palm Coast City Council in November 2016. At age 28 at the time of the election, Council Member Klufas is the youngest-ever member of the Palm Coast City Council. He is a Senior Development Engineer at ACI, a real estate appraisal software company located in Palm Coast's Town Center. He began programming at age 13 on a Commodore 64. Today he is proficient in several programming languages.

### **Steven Nobile, Council Member – District #4**

Steven Nobile was elected to the District 4 seat of the Palm Coast City Council in November 2014. Nobile has lived in Palm Coast for 33 years, coming here from Brooklyn, New York. He works in the Information Technology field, providing senior systems engineering service support for Florida corporations, the U.S. Navy and the U.S. Air Force.

# City Council

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 65,086	\$ 64,721	\$ 65,081	\$ 65,049	\$ (32)
Operating Expenditures	31,919	35,766	42,533	153,766	111,233
<b>Total Expenditures</b>	<b>\$ 97,005</b>	<b>\$ 100,487</b>	<b>\$ 107,614</b>	<b>\$ 218,815</b>	<b>\$ 111,201</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					-
N/A		-	-	-	-
Total Full-time		-	-	-	-
<u>Part-time/Temporary</u>					
Mayor *		1.00	1.00	1.00	-
Vice - Mayor **		1.00	1.00	1.00	-
Council Member **		3.00	3.00	3.00	-
Total Part-time/Temporary		5.00	5.00	5.00	-
Total Personnel		5.00	5.00	5.00	-

\* Budgeted at \$11,400 per year.

\*\* Budgeted at \$9,600 per year.

# *City Manager's Office*

## *Department Summary*

The City Manager's office is responsible for implementation of all policies established by the City Council and for directing the operations of the City government. The City Manager's office also provides guidance to all City departments and clerical services for the Mayor and Council.

In addition, the City Manager's office is responsible for overseeing the strategic action planning process. The Strategic Action Plan (SAP), which is evaluated on an annual basis by City Council, sets the foundation for city operations. City Council goals are identified in the SAP and provide direction to departments to ensure the City's vision to be recognized as one of Florida's premier cities in which to live, work and play becomes a reality.

### **Jim Landon, City Manager**

Jim Landon became City Manager of the City of Palm Coast in January 2007. Before coming to Palm Coast, Landon served as city manager of Lancaster, Texas, for nearly five years and previously held city manager positions in Missouri and Oregon. He began his career as a land use planner for Clark County (Las Vegas), Nevada, then held planning positions in Colorado and Oklahoma.

With a strong background in planning, Landon now specializes in development, infrastructure and planning – all important issues for fast-growing Palm Coast. In May 2013, Landon received the Florida City and County Management Association's Award for Career Excellence. He also received the Credentialed Manager designation from the International City/County Management Association. Landon is one of more than 1,300 local government management professionals currently credentialed through the ICMA Voluntary Credentialing Program.

A native of Arizona, he grew up in Klamath Falls, Oregon. He received his undergraduate degree in geography from Oregon State University and earned a Master of Public Administration from the University of Colorado Denver. He and his wife, Tresea, have two grown children and a granddaughter.





# City Manager's Office

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 311,954	\$ 334,941	\$ 339,541	\$ 352,092	\$ 12,551
Operating Expenditures	37,104	26,692	27,559	28,917	1,358
<b>Total Expenditures</b>	<b>\$ 349,058</b>	<b>\$ 361,633</b>	<b>\$ 367,100</b>	<b>\$ 381,009</b>	<b>\$ 13,909</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
City Manager	52	1.00	1.00	1.00	-
Executive Assistant to the City Manager	13	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Customer Service Rep	6	1.00	1.00	-	(1.00)
<b>Total Part-time/Temporary</b>		<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>
<b>Total Personnel</b>		<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>

# *City Attorney*

## *Department Summary*

The City utilizes the services of a legal firm, which in accordance with the City Charter, is directly responsible to the City Council and is the City's legal representative. The City's legal representative shall be responsible for advising and representing the City Council, the City Manager and all City departments, officers and advisory boards and agencies of City government in all legal matters relating to their official responsibilities.

The City's legal representative serves as general counsel to the City and handles its legal matters. The legal representative defends and prosecutes for the City in civil litigation, ordinance violations and administrative proceedings. Litigation in State and Federal courts includes, but is not limited to, eminent domain, civil rights actions, inverse condemnations, mortgage and lien foreclosures, property assessment disputes, challenges to City codes and ordinances, appeals for review of City Council decisions, and code enforcement lien foreclosures. Administrative proceedings include, but are not limited to, internal hearings of the Planning and Land Development Regulation Board; Code Enforcement Board hearings; and hearings before State administrative law judges in growth management, labor cases and environmental cases.

The City's legal representative is responsible for conducting legal research, drafting, reviewing and revising ordinances, resolutions, contracts, real property instruments, and proposed legislation. The City's legal representative is an integral part of the City's Land Development Code process and the City's comprehensive planning program. The City's legal representative assists City staff in bankruptcy cases; assists in the collection of code enforcement fines, costs, fees and special assessments; and files claims when necessary.

The City's legal representative continues to reduce the costs associated with representation of the City by keeping to a minimum the reliance on outside counsel for both litigated and non-litigated matters. The City's legal representative is also working on a system of standard City legal forms to be used by City staff and the public.

The Paralegal position was created to assist city staff with the preparation of ordinances, resolutions and other legal documents that are then reviewed and approved by the city attorney.

# City Attorney

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 39,085	\$ 42,052	\$ 44,329	\$ 51,727	\$ 7,398
Operating Expenditures	336,458	384,629	408,955	418,664	9,709
Total Expenditures	<u>\$ 375,543</u>	<u>\$ 426,680</u>	<u>\$ 453,284</u>	<u>\$ 470,391</u>	<u>\$ 17,107</u>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Paralegal	17	0.50	0.50	0.50	-
Total Full-time		0.50	0.50	0.50	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
Total Part-time/Temporary		-	-	-	-
Total Personnel		<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>-</u>

# Law Enforcement

## General Fund

The Flagler County Sheriff's Office has the solemn duty of serving and protecting the citizens of our great county. Additional law enforcement services are provided to the City of Palm Coast citizens through a contract with the Flagler County Sheriff's Office (FCSO). FCSO is dedicated to providing full-time law enforcement services to the city of Palm Coast, and all unincorporated areas of Flagler County. The Uniform Patrol Section is the backbone of the agency and is the most visible section at the Sheriff's Office. These deputies are specially trained and equipped with cutting edge technology allowing them to handle all situations which may affect our community. The Sheriff's Office prides itself on providing our citizens with the highest level of law enforcement services.



1001 Justice Lane  
Bunnell, FL 32110  
(386) 437-4116  
FAX: (386) 586-4820

**Flagler County Sheriff's Office**  
**James L. Manfre**  
**Accountability – Integrity - Respect**



# Law Enforcement

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Contractual Services	\$ 2,623,433	\$ 2,702,136	\$ 2,702,137	\$ 3,338,578	\$ 636,441
Total Expenditures	\$ 2,623,433	\$ 2,702,136	\$ 2,702,137	\$ 3,338,578	\$ 636,441

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
N/A		-	-	-	-
Total Full-time		-	-	-	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
Total Part-time/Temporary		-	-	-	-
Total Personnel		-	-	-	-

Law enforcement services are provided through a contract with the Flagler County Sherriff's Office.

# *Administrative Services & Economic Development*

## *Department Summary*

The Administrative Services & Economic Development Department consists of Communications and Marketing, the City Clerk's Office, Central Services and Economic Development.

### **Communications and Marketing Division**

The Communications and Marketing Division oversees a variety of communications including public relations, media relations, video, graphic design, social media, reports and presentations to City Council, as well as operating and managing PCTV, the City's local government cable television channel. The team supports special events, coordinates the Palm Coast Citizens Academy, and handles many aspects of community relations for the City. All Division staff have an active role on the Branding Team, whose mission is to promote the city's "Find Your Florida" brand.

### **City Clerk's Office**

This division is responsible for records management, land management and oversees the City's elections. The division prepares the agendas and minutes for City Council meetings, and processes all City ordinances, resolutions, and proclamations adopted and/or approved by City Council. The City Clerk's office is the official record keeper for all City documents setting guidelines for the management and retention of these documents and also handles citizens' requests for public information and records.

### **Central Services Division**

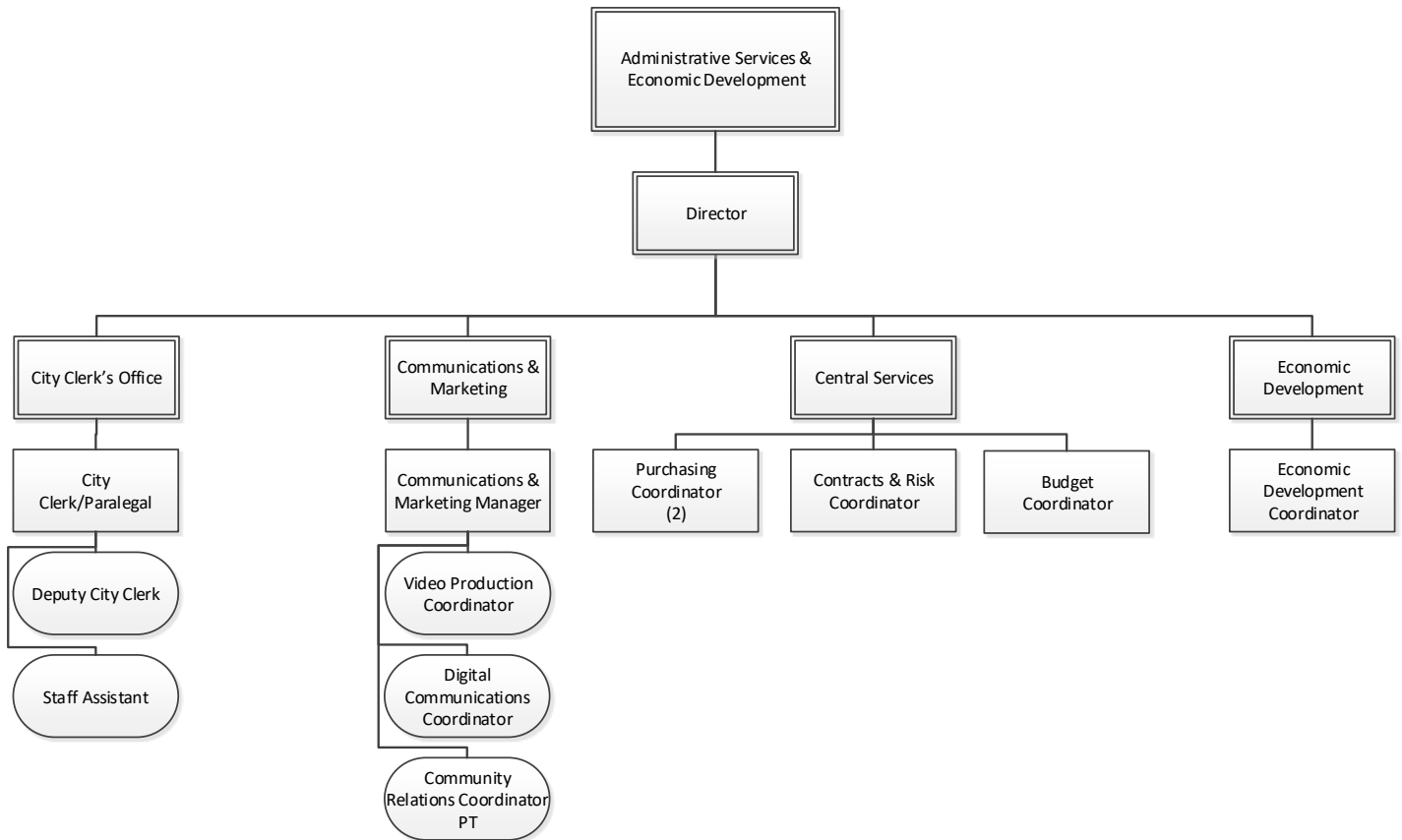
The Central Services division is responsible for overseeing a decentralized purchasing process in addition to contract and risk management. The division is also responsible for the coordination of the budget and performance management process .

### **Economic Development**

This division is responsible for the development and implementation of the City Economic Development and Incentive Policy, in an effort to grow the City's economy. The division partners with other public and private entities to identify funding sources, create a branding and marketing strategy for the City, to coordinate and promote local events, and to improve the economic well-being of our community through efforts that include job creation, job retention and quality of life.

This division also oversees the Business Assistance Center (BAC) which provides information and guidance to local businesses through a partnership with the Small Business Development Center at the University of Central Florida. The BAC serves as a liaison between essential resources and also assists with training, growth, expansion and navigating regulatory requirements for all companies who are looking for help. The BAC is housed in City Hall however, services are implemented by the SBDC UCF Area Manager with support from community partners.

# Administrative Services & Economic Development Organizational Chart



# *Administrative Services & Economic Development*

## *Department Objectives*

**Goal 2 Economic - To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values**

- Assess, evaluate & update Economic Development Strategies Progress
- Evaluate Private/Public Partnerships for public benefit and equity
- Strengthen City's involvement support in economic efforts
- Strengthen the brands of both the BAC and SBDC to demonstrate the unique partnership that exists and the capabilities that are available to all small businesses through this partnership
- Evaluate and refine vision for Downtown
- Foster high-tech companies and talent to locate and grow in Palm Coast Develop strategies to encourage investment in our Downtown
- Evaluate and report on existing focus of the BAC
- Enhance the "Find Your Florida" branding campaign
- Educate our citizens on the value of "Shop Local" and doing business in Palm Coast
- Strengthen the brands of both the BAC and SBDC to demonstrate the unique partnership that exists and the capabilities that are available to all small businesses through this partnership

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Deliver Purchasing and Contract services in an efficient, cost - effective manner
- Deliver services in an efficient, cost-effective manner
- Complete/Update All Safety Manuals
- Develop Best Practices for Workers Compensation Loss Ratios and Experience Mod.
- Develop post accident procedures and maintain policies and procedures to encourage good safety practices
- Prepare annual CRA report
- Annually Publish Legislative Priorities
- Annually publish list of projects for Federal/State funding
- Identify ways to increase efficiency and streamline processes
- Provide on-going training to ensure staff compliance with purchasing policy

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Provide video and Social media support for City events.
- Maintain a strong social media presence
- Study the feasibility of developing a Palm Coast App to promote our amenities and events
- Expand police presence in neighborhoods

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

- Standardize City-Wide Safety Training
- Enhance brand knowledge across organization
- Track complaints and compliments throughout the organization
- Enhance communication with our citizens



# Communications and Marketing

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 264,595	\$ 261,054	\$ 298,555	\$ 307,979	\$ 9,424
Operating Expenditures	86,028	70,518	108,451	118,755	10,304
<b>Total Expenditures</b>	<b>\$ 350,623</b>	<b>\$ 331,572</b>	<b>\$ 407,006</b>	<b>\$ 426,734</b>	<b>\$ 19,728</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Communications & Marketing Manager	20	1.00	1.00	1.00	-
Digital Communciations Coordinator	14	1.00	1.00	1.00	-
Video Production Coordinator	16	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Community Relations Coordinator	20	1.00	1.00	1.00	-
<b>Total Part-time/Temporary</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total Personnel</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

# Central Services

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 240,352	\$ 320,841	\$ 305,027	\$ 324,089	\$ 19,062
Operating Expenditures	18,911	19,488	24,691	26,705	2,014
<b>Total Expenditures</b>	<b>\$ 259,263</b>	<b>\$ 340,329</b>	<b>\$ 329,718</b>	<b>\$ 350,794</b>	<b>\$ 21,076</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Contracts Administrator	18	1.00	-	-	-
Purchasing Manager	18	1.00	-	-	-
Contracts & Risk Coordinator	15	-	1.00	1.00	-
Purchasing Coordinator	15	-	2.00	2.00	-
Budget Coordinator	15	-	0.50	0.50	-
Purchasing Technician I	8	1.00	-	-	-
Staff Assistant	8	-	1.00	1.00	-
<b>Total Full Time</b>		<b>3.00</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Staff Assistant		1.00	-	-	-
<b>Total Part-time/Temporary</b>		<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>

# Economic Development

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 92,382	\$ 106,638	\$ 129,853	\$ 217,073	\$ 87,220
Operating Expenditures	162,891	140,539	136,229	141,374	5,145
Grants and Aide	-	-	50,000	75,000	25,000
<b>Total Expenditures</b>	<b>\$ 255,273</b>	<b>\$ 247,178</b>	<b>\$ 316,082</b>	<b>\$ 433,447</b>	<b>\$ 117,365</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Administration Coordinator	18	1.00	-	-	-
Director	19	-	1.00	1.00	-
Economic Development Coordinator	15	-	-	1.00	1.00
<b>Total Full-time</b>		<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A	16	-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>

# City Clerk's Office

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 102,955	\$ 111,051	\$ 116,927	\$ 128,402	\$ 11,475
Operating Expenditures	28,010	25,813	30,118	53,884	23,766
<b>Total Expenditures</b>	<b>\$ 130,965</b>	<b>\$ 136,864</b>	<b>\$ 147,045</b>	<b>\$ 182,286</b>	<b>\$ 35,241</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Paralegal/City Clerk	17	0.50	0.50	0.50	-
Deputy City Clerk	14	-	1.00	1.00	-
Records Coordinator	11	1.00	-	-	-
<b>Total Full-time</b>		<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>

# Human Resources

## Department Summary

Human Resources, previously a division of the Administration Department, became the City of Palm Coast's 9th department in late fiscal year 2016. The department is responsible for recruitment and staffing for over 400 positions within the City. Additionally, staff oversees benefits administration, policy compliance, labor relations, training and development of staff as well as the administration of payroll in coordination with the Finance department.

The department also oversees the City's internship program, developed in 2016 by two talented interns. The City of Palm Coast's internship program is more than just a job- it's an experience. From day one interns will take initiative in their own projects, network with professionals, work hands-on in their career field, and make a difference in the community. The City offers internship opportunities in Communications, Human Resources, Landscape Architecture, Finance, Community Development, Environmental Science, Economic Development, Video Production, Utility, Public Works, Information Technology, Public Administration, Parks & Recreation, Sports Management, and much more.

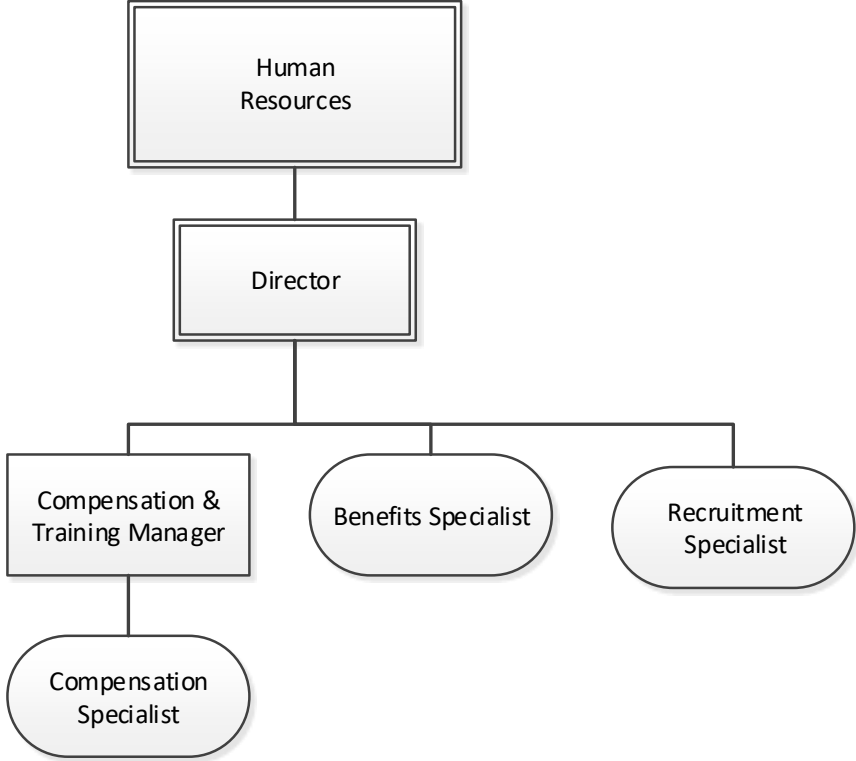
As described in Goal 6 of the Strategic Action Plan, Workforce Talent is a high priority for the City. The department oversees an interdepartmental team focused on developing an employee training program for staff. Among other accomplishments, the team has developed an Employee Academy where staff has the opportunity to learn about all City departments.

**To learn more about our internship program click on the photo below!**



# Human Resources

Organizational Chart



# *Human Resources*

## *Department Objectives*

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Ensure efficient processing of employee applications
- Improve Onboarding Process for New Employees
- Identify methods of encouraging volunteer participation

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Assist with the development and implementation of annual training for emergency management to include customer service functions, PEP system support and radio communications.

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

- Develop programs to recognize individual achievements and years of service
- Inventory staff skills to better utilize talent
- Monitor retention and cause of employee turn-over
- Foster professional development to elevate career advancements across the Organization
- Provide Interdepartmental training to create depth within the organization
- Encourage diversification of staff knowledge with optional training opportunities.
- Monitor, evaluate and report quarterly on new performance evaluation process
- Assess employee benefits in order to remain competitive in the market
- Enhance retirement fiduciary program to include compliance, evaluation and monitoring functions to maximize benefits to employees
- Maintain advisory staff committee consisting of all Departments
- Enhance employee appreciation to focus on an exemplary performance approach
- Create a culture of health and wellness to empower employees with the knowledge, support and incentives to take control of their health through awareness, assessment and ongoing education
- Report on the benefits of an internship program with the COPC and regional educational institutions.
- Seek partnerships with outside entities for staff training opportunities
- Provide customer service training to all employees City-wide

# Human Resources

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 315,572	\$ 363,192	\$ 379,370	\$ 415,160	\$ 35,790
Operating Expenditures	110,532	92,596	115,066	140,942	25,876
<b>Total Expenditures</b>	<b>\$ 426,104</b>	<b>\$ 455,788</b>	<b>\$ 494,436</b>	<b>\$ 556,102</b>	<b>\$ 61,666</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Director	22	-	1.00	1.00	-
Human Resources Manager	18	1.00	-	-	-
Human Resources Technician	9	1.00	-	-	-
Compensation Specialist	12	-	1.00	1.00	-
Compensation Analyst	15	1.00	-	-	-
Compensation & Training Manager	17	-	1.00	1.00	-
Benefits Specialist	12	1.00	1.00	1.00	-
Recruitment Specialist	12	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>



# *Financial Services*

## *Department Summary*

The mission of the Financial Services Department is to help the City of Palm Coast meet its financial goals for the future by providing fast and efficient services to citizens, businesses, customers, vendors, employees and other City departments while adhering to local, state, and federal laws and regulations.

The department's core functions are central accounting, payroll services, accounts payable, accounts receivable, local business tax receipts and utility billing. The department also provides investment and revenue advice to City Officials and oversees the annual audit to ensure compliance with state and federal laws.

The Local Business Tax Receipt Division (formerly Occupational Licensing) is responsible for the issuance of all Local Business Tax Receipts. The Division also issues Door to Door and Right of Way Solicitation Permits. This division also works closely with the City's Business Assistance Center (BAC).

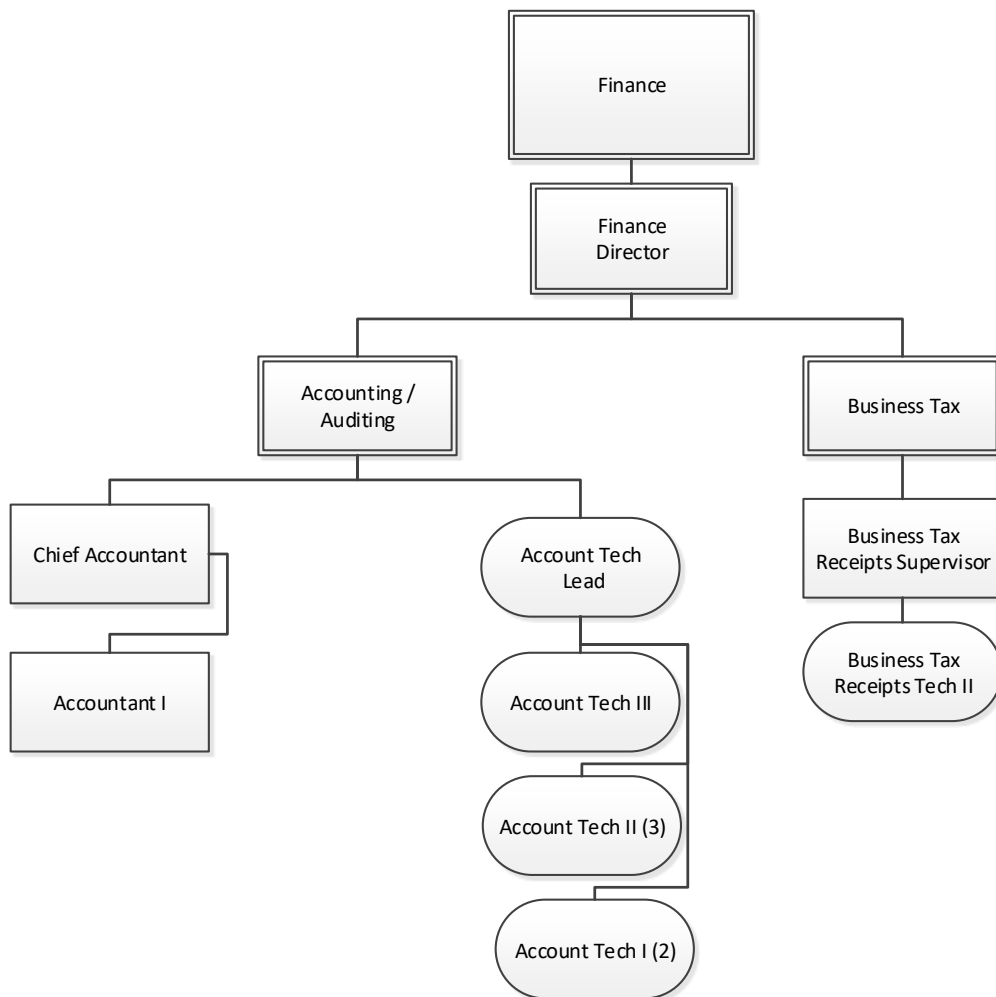
The Department performs all these functions with a streamlined staff structure by utilizing cross training, multi-tasking, matrix management and technology to achieve cost effective services for the City.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Palm Coast for its comprehensive annual financial report 15 consecutive years. The City of Palm Coast also received the GFOA Distinguished Budget Presentation Award for 13 consecutive years.



# Financial Services

## Organizational Chart



# *Financial Services*

## *Department Objectives*

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Provide ongoing options to diversify City revenues
- Achieve an Annual unqualified audit opinion with "0" accounting comments.
- Reinforce long-term financial planning process
- Evaluate and revise financial policies
- Enhance retirement fiduciary program to include compliance, evaluation and monitoring functions to maximize benefits to employees
- Track response times of invoices charged to the City
- Reinforce long-term financial planning process
- Maintain annual Compliance
- Transition Building division to online payments
- Identify ways to increase efficiency and streamline processes
- Achieve award recognition for financial excellence
- Maintain internal committee to review internal control processes
- Maintain a reporting hotline to identify potential internal control deficiencies

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Conduct community outreach sessions to educate the public on local consumer fraud and scams
- Provide annual disaster recovery training for managers & supervisors related to ensuring reimbursement for disaster recovery costs

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

- Provide accounting training and development program for existing staff
- Achieve award recognition for financial excellence
- Enhance delivery of budget message

# Financial Services

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 576,717	\$ 601,191	\$ 741,242	\$ 739,343	\$ (1,899)
Operating Expenditures	139,409	176,931	182,401	198,888	16,487
<b>Total Expenditures</b>	<b>\$ 716,125</b>	<b>\$ 778,122</b>	<b>\$ 923,643</b>	<b>\$ 938,231</b>	<b>\$ 14,588</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Finance Director	22	1.00	1.00	1.00	-
Chief Accountant	19	-	1.00	1.00	-
Budget Coordinator	15	1.00	0.50	0.50	-
Accountant II	15	1.00	-	-	-
Accountant I	14	1.00	1.00	1.00	-
Lead Accounting Technician	13	-	1.00	1.00	-
Accounting Technician I	8	1.00	1.00	1.00	-
Accounting Technician II	10	1.00	1.00	1.00	-
Business Tax Receipts Supervisor	14	1.00	1.00	1.00	-
Business Tax Receipts Tech II	10	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>8.00</b>	<b>8.50</b>	<b>8.50</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>8.00</b>	<b>8.50</b>	<b>8.50</b>	<b>-</b>

# Community Development

## Department Summary

The Community Development Department consists of four divisions; Planning, Code Enforcement, Building Permits and Construction Management & Engineering. The department provides guidance for well-planned growth and regulates development for the protection of the City's natural resources, public health, safety, and welfare.

### **Planning**

The Planning Division focuses on implementing the Comprehensive Plan and Land Development Code to ensure a high quality of life in the City through a balanced approach to development review and analysis.

### **Code Enforcement**

Code Administration: Oversees the enforcement of City Codes, including such nuisance issues as parking on the lawn, litter and debris, abandoned properties, overgrown conditions, noise complaints, animal control, wildfire mitigation and hazard trees.

Animal Control: Responds to calls for lost cats, dogs, animals running at large, cruelty to animals, abused and abandoned pets, and barking dogs.

Urban Forestry/Wildfire Mitigation/Tree Removal: The risk of wildfire in the City of Palm Coast is substantial under seasonal climatic conditions and weather patterns. The City of Palm Coast has developed a hazard mitigation process to address the evolution of the City's development from a pine plantation to a residential community which includes selective mowing of brush. Such mitigation also helps the community conserve its natural resources for aesthetic, environmental, and Stormwater management purposes. The Wildfire Mitigation program works to ensure 30 feet of managed vegetation adjacent to residential structures.

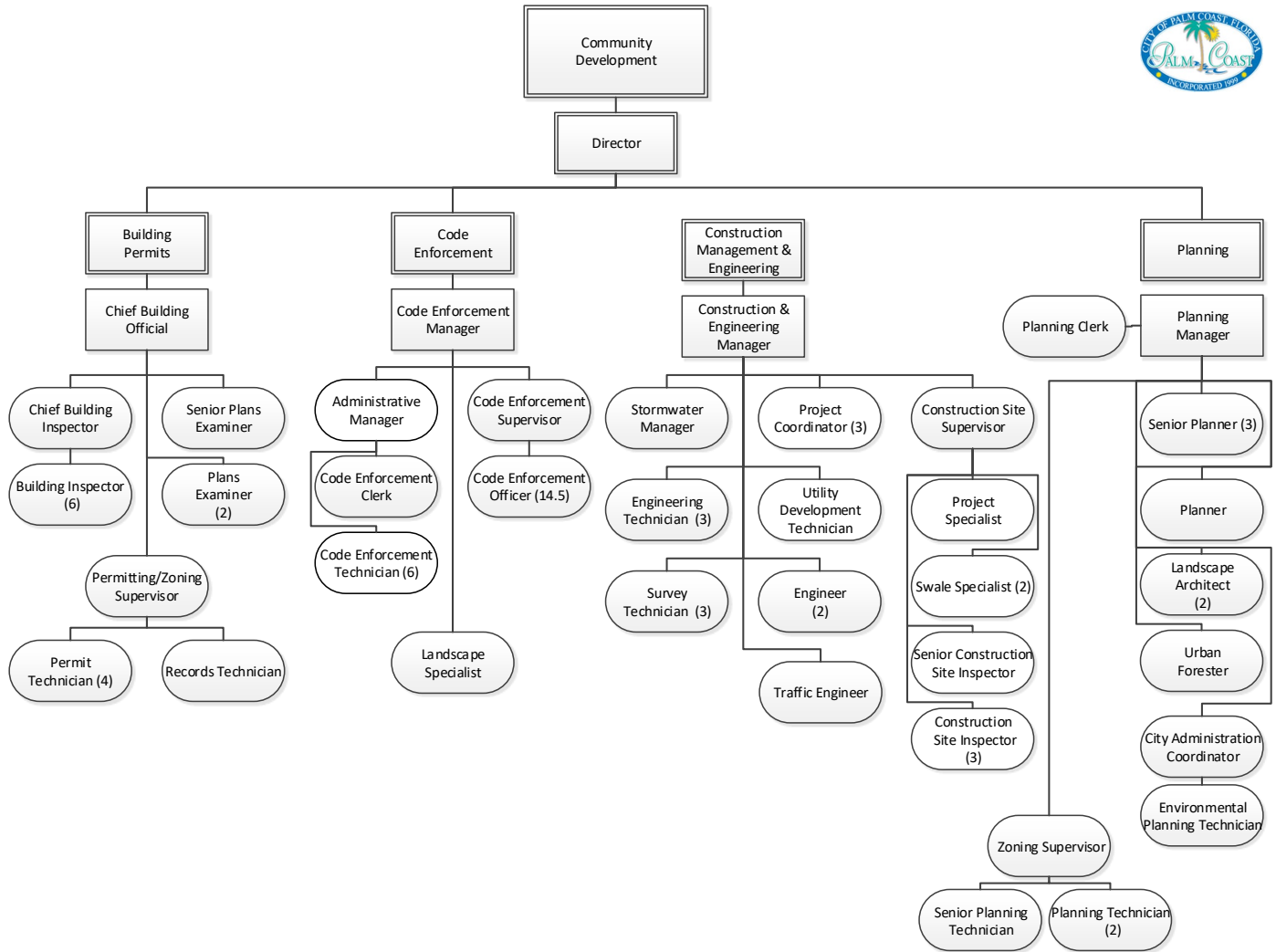
### **Building Permits**

The Building and Permitting Division enforces the Florida Building Code to ensure that all physical structures are constructed in compliance with all applicable codes, to ensure the public health, safety, and welfare. The responsibility of the Building Division includes; permitting, plan review, and inspection.

### **Construction Management & Engineering**

The Construction Management and Engineering Division is responsible for assisting with the design, construction, and maintenance of the City's infrastructure through a comprehensive long-term approach focused on meeting the future needs of the city. This includes roadways, stormwater drainage and the utility system. This division replaced the Stormwater & Engineering department in fiscal year 2015.

# Community Development Organizational Chart



# *Community Development*

## *Department Objectives*

### **Goal 1 Expansion - To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.**

- Inspect, evaluate and rate Water Control structures, Major crossings, Pipes through seawalls
- Maintain an Action Plan for Community Development Block Grant (CDBG) Program in order to receive community development funds.
- Replace aging infrastructure elements
- Maintain stormwater system elements
- Maintain a Capital Improvement Plan
- Continually evaluate Park conditions and develop repair/replacement or maintenance programs
- Develop a comprehensive public policy to address failing sea walls.
- Develop and institute a bridge maintenance program
- Utilize stormwater modeling results to provide direction for Capital Improvement Plan
- Ensure that all infrastructure is a priority regarding maintenance and performance
- Improve the City process for accepting and maintaining City assets.
- Address drainage related issues
- Coordinate facility capacity upgrades to meet the City's growth needs appropriately
- Meet the recreational, educational and social needs of residents with a central gathering space- Implementation of the Community Center Concept Plan
- Update the transportation impact fee study
- Continue to ensure capacity is consistent with growth needs
- Ensure ADA transition for Public Rights of Way (ROW)
- Update the stormwater fee study
- Ensure School Concurrency
- Evaluate potential beautifications enhancements for the Palm Coast east district.
- Identify and evaluate strategies to promote infill development within original ITT Comprehensive Land Use Plan (CLUP) area
- Investigate the viability of implementing a maintenance program for vacant lot frontages

### **Goal 2 Economic - To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.**

- Ensure proper review time and Inspections
- Complete design work in a timely manner
- Provide proper response time for inquiries and permit review
- Provide proper inspection and response time to complaints
- Support event activities that provide positive economic impact for the community

### **Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Provide in-house survey services to other Departments when possible
- Create a long-term funding strategy for public infrastructure
- During the capital improvement project planning process, target grant opportunities that can offset capital improvement cost
- Recover code nuisance abatements through property tax assessments
- Evaluate existing procedures and identify methods to improve community development driven processes

**Goal 4 Environmental - To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife.**

- Investigate options for freshwater canal weed control
- Build future bicycle / pedestrian connections to unique destinations
- Monitor monthly surface water levels
- Complete design, permitting & construction for Seminole Woods Multi-use Path
- Construct the FP&L easement trail from Old Kings Road to safely connect to Matanzas High School
- Complete CDBG Comprehensive Annual Performance Evaluation Report (CAPER).
- Develop a pavement management plan
- Provide an educational outreach program
- Perform energy audit on city facilities
- Explore ways to highlight and enhance City green initiatives
- Plan for alternative Fueling stations planned for Town Center and other high-use public areas
- Maintain freshwater canals
- Continue the evaluation of parcels for Flagler County Environmentally Sensitive Land's criteria and potential acquisition opportunities
- Meet annual park grant requirements
- Maintain annual requirements for MS4 permits

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Maintain, repair or replace major roadway crossing and control structures to ensure safety
- Revisit the Parks and Recreation Master Plan and identify future amenities for inclusion in the Capital Improvement Program
- Evaluate existing parks for safety enhancements
- Replace deteriorating Stormwater pipes from roadways through seawall to prevent roadway flooding
- Evaluate and implement safety improvement options for intersections & roadways
- Develop continuous street lighting plan for major roads
- Evaluate safety measures for transportation of students to school (bike/walk/bus stops)
- Evaluate and implement safety improvement options for intersections & roadways
- Maintain a community floodplain management program
- Secure funding through the TPO to perform a corridor study to improve access management and safety.



# Planning

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 1,405,350	\$ 1,261,760	\$ 1,295,124	\$ 1,419,027	\$ 123,903
Operating Expenditures	235,601	143,585	161,471	165,988	4,517
<b>Total Expenditures</b>	<b>\$ 1,640,951</b>	<b>\$ 1,405,345</b>	<b>\$ 1,456,595</b>	<b>\$ 1,585,015</b>	<b>\$ 128,420</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Community Development Director	22	0.25	0.25	0.25	-
Planning Manager	20	1.00	1.00	1.00	-
Landscape Architect	18	1.00	2.00	2.00	-
Administration Coordinator	18	1.00	1.00	1.00	-
Senior Planner	17	3.00	3.00	3.00	-
Traffic Engineer	20	1.00	-	-	-
Urban Forrester	16	1.00	1.00	1.00	-
Planner	15	2.00	1.00	1.00	-
Environmental Planning Technician	11	-	-	1.00	1.00
Planning Technician	11	1.00	2.00	2.00	-
Zoning Supervisor	14	-	1.00	1.00	-
Planning Clerk	9	1.00	1.00	1.00	-
Senior Planning Technician	13	2.00	1.00	1.00	-
<b>Total Full-time</b>		<b>14.25</b>	<b>14.25</b>	<b>15.25</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>14.25</b>	<b>14.25</b>	<b>15.25</b>	<b>1.00</b>

# Building Permits

## Building Permits Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 1,008,081	\$ 1,155,953	\$ 1,292,932	\$ 1,377,172	\$ 84,240
Operating Expenditures	286,347	419,257	445,528	456,703	11,175
Transfers	1,134,634	-	25,234	27,800	2,566
Contingency	-	-	568,306	471,325	(96,981)
<b>Total Expenditures</b>	<b>\$ 2,429,062</b>	<b>\$ 1,575,210</b>	<b>\$ 2,332,000</b>	<b>\$ 2,333,000</b>	<b>\$ 1,000</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Community Development Director	22	0.30	0.25	0.25	-
Chief Building Official	20	1.00	1.00	1.00	-
Chief Building Inspector	17	1.00	1.00	1.00	-
Senior Building Inspector	15	1.00	-	-	-
Building Inspector	14	4.00	5.00	6.00	1.00
Senior Plans Examiner	16	1.00	1.00	1.00	-
Plans Examiner	15	2.00	2.00	2.00	-
Administrative Manager	13	0.30	0.30	0.30	-
Permit/Zoning Supervisor	14	1.00	1.00	1.00	-
Records Technician	7	1.00	1.00	1.00	-
Permit Technician	8	4.00	4.00	4.00	-
<b>Total Full-time</b>		<b>16.60</b>	<b>16.55</b>	<b>17.55</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>16.60</b>	<b>16.55</b>	<b>17.55</b>	<b>1.00</b>

# Code Enforcement

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 1,461,773	\$ 1,491,226	\$ 1,533,684	\$ 1,661,907	\$ 128,223
Operating Expenditures	578,015	512,216	715,248	681,613	(33,635)
<b>Total Expenditures</b>	<b>\$ 2,039,788</b>	<b>\$ 2,003,442</b>	<b>\$ 2,248,932</b>	<b>\$ 2,343,520</b>	<b>\$ 94,588</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Community Development Director	22	0.25	0.25	0.25	-
Code Enforcement Manager	20	1.00	1.00	1.00	-
Code Enforcement Supervisor	14	1.00	1.00	1.00	-
Administrative Manager	13	0.70	0.70	0.70	-
Code Enforcement Inspector	10	12.00	12.00	12.00	-
Animal Control Officer	10	2.00	2.00	2.00	-
Landscape Specialist	10	1.00	1.00	1.00	-
Tree Inspector	9	1.00	1.00	1.00	-
Code Enforcement Clerk	8	1.00	1.00	1.00	-
Code Enforcement Technician	8	6.00	6.00	6.00	-
<b>Total Full-time</b>		<b>25.95</b>	<b>25.95</b>	<b>25.95</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Code Enforcement Inspector	10	1.00	1.00	1.00	-
<b>Total Part-time/Temporary</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total Personnel</b>		<b>26.95</b>	<b>26.95</b>	<b>26.95</b>	<b>-</b>

# Construction Management & Engineering

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 347,278	\$ 1,263,284	\$ 1,579,081	\$ 1,770,142	\$ 191,061
Operating Expenditures	86,034	104,225	147,564	177,758	30,194
Capital Outlay	-	14,583	-	-	-
Transfers	-	-	-	26,000	26,000
<b>Total Expenditures</b>	<b>\$ 433,312</b>	<b>\$ 1,382,093</b>	<b>\$ 1,726,645</b>	<b>\$ 1,973,900</b>	<b>\$ 247,255</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Community Development Director	22	0.25	0.25	0.25	-
Construction & Engineering Manager	20	1.00	1.00	1.00	-
Civil Engineer	20	1.00	1.00	1.00	-
Stormwater Engineer	20	1.00	1.00	1.00	-
Traffic Engineer	20	-	1.00	1.00	-
Construction Site Supervisor	18	1.00	1.00	1.00	-
Senior Construction Site Inspector	14	1.00	1.00	1.00	-
Construction Site Inspector	12	3.00	3.00	3.00	-
Engineering Technician	11	3.00	3.00	3.00	-
Project Coordinator	15	2.00	2.00	3.00	1.00
Stormwater Manager	19	1.00	1.00	1.00	-
Survey Technicians	8	3.00	3.00	3.00	-
Utility Development Review Technician	11	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>18.25</b>	<b>19.25</b>	<b>20.25</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>18.25</b>	<b>19.25</b>	<b>20.25</b>	<b>1.00</b>

# Fire

## Department Summary



The Fire Department provides basic and advanced life support and fire suppression/prevention services. The fire service area includes the City, as well as mutual aid response, when needed, within the County and other municipalities. In addition, the department is responsible for enforcing City, State, and Federal Fire and Life Safety Codes. This is accomplished by performing business inspections and public education. With the increase in sport activities at the local schools and the City's running series, the Fire Department provides rapid advanced medical service with Medical Emergency Response Vehicle (MERV's) units.

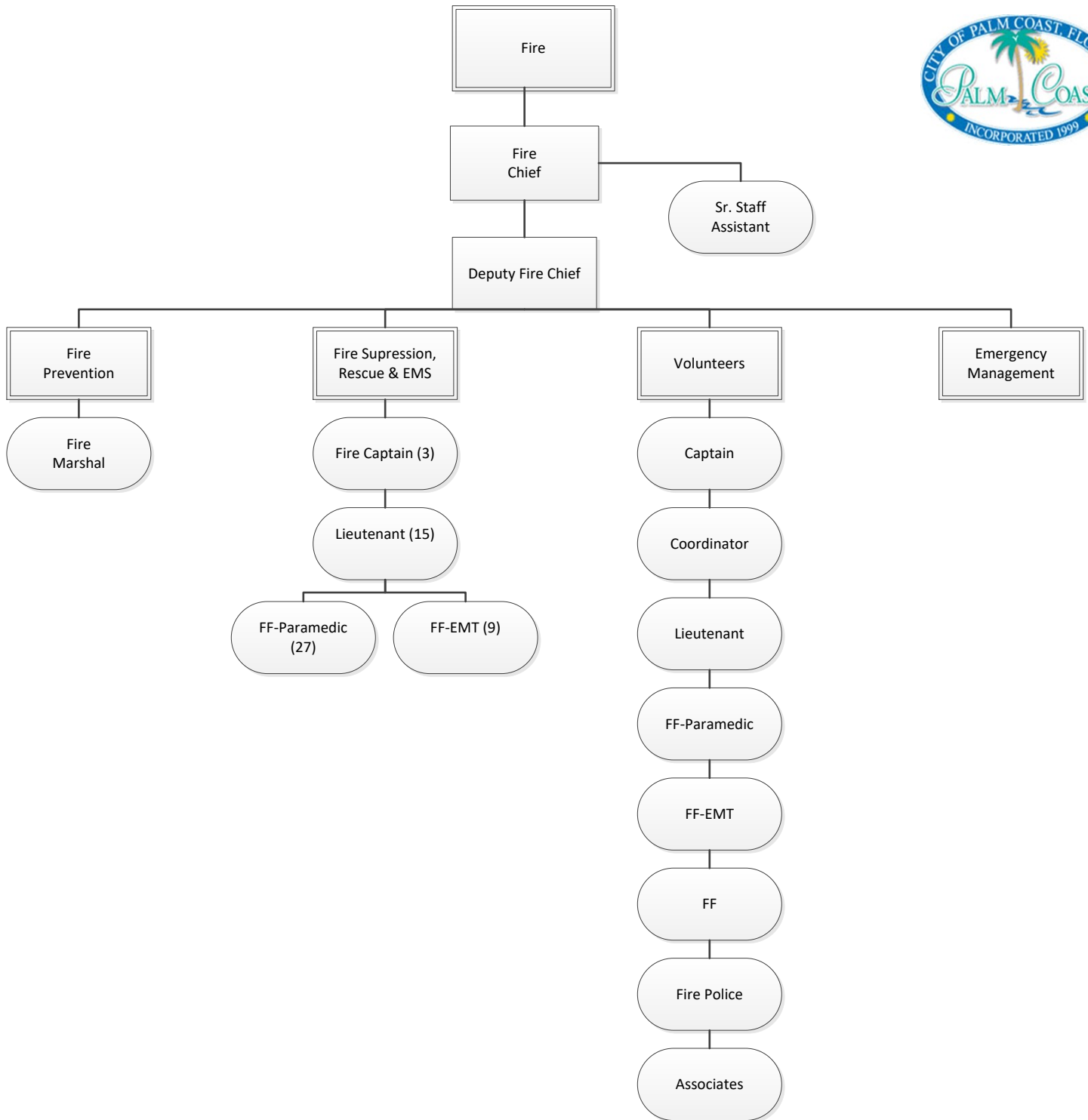
Three new stations were opened in fiscal year 2009, one of which also houses Fire Administrative Offices. A total of 58 FTEs, 25 Volunteer Firefighters and 15 Volunteer Fire Police members operate out of 5 fire stations located throughout the City. The Department is licensed for Advanced Life Support (ALS), non-transport with all front line apparatus licensed for ALS service. The City I.S.O rating is currently a 2.

All front line fire apparatus are equipped with laptop technology interfaced with the Flagler County Sheriff's Office Computer Automated Dispatch system. A traffic signal control system has also been installed in front line fire apparatus to allow responding emergency apparatus, when responding to an incident, the ability to control traffic lights in order to reach their destination with minimal traffic delays.



# Fire

## Organizational Chart



# Fire

## Department Objectives

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Explore methods to better align resources to ensure efficient delivery of services
- Ensure that all firefighters receive annual medical exam.
- Ensure proper maintenance of Fire Fleet
- Maintain Fire fleet replacement program

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Provide Flagler Schools "Fire and Community Education" to students from K - 12th grade.
- Provide Public Safety and Education Programs
- Complete Fire Service Medical advancement and training
- Strive for improved ISO rating for fire protection according to the recommendations of last evaluation
- Develop a plan for emergency communication upgrades in consultation with Flagler County and other partners
- Provide emergency response to the Utility Department for confined / reduced spaces
- Evaluate and develop procedures to improve radio communication
- Conduct an annual City-wide Emergency Management training session
- Provide emergency response to the Utility Department for confined / reduced spaces

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

- Update and maintain officer mentoring program to educate and train full time firefighters for advancement.
- Develop an emergency evacuation plan for all City facilities
- Review and recommend changes to the annual Fire fleet driver training program to include pre-trip and post-trip inspection practices, pumping / hydraulic calculations, field course training and "Ride-Up" driver testing.

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# Fire

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 14	Actual FY 15	Projected FY 16	Proposed FY 17	Net Change FY16-FY17
Personal Services	\$ 5,365,079	\$ 5,598,826	\$ 5,799,548	\$ 5,694,745	\$ (104,803)
Operating Expenditures	1,973,918	2,214,249	2,052,291	2,186,367	134,076
Capital Outlay	58,059	31,324	15,000	52,000	37,000
Total Expenditures	<u>\$ 7,397,056</u>	<u>\$ 7,844,398</u>	<u>\$ 7,866,839</u>	<u>\$ 7,933,112</u>	<u>\$ 66,273</u>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Fire Chief	22	1.00	1.00	1.00	-
Deputy Fire Chief	20	1.00	1.00	1.00	-
Fire Captain	19	3.00	3.00	3.00	-
Fire Marshal	19	1.00	1.00	1.00	-
Fire Lieutenant	16	7.00	7.00	7.00	-
Fire Lieutenant/Paramedic	17	8.00	8.00	8.00	-
Firefighter/Paramedic	13	23.00	23.00	23.00	-
Firefighter/EMT	11	13.00	13.00	13.00	-
Fire Support Assistant	12	1.00	1.00	1.00	-
Total Full-time		58.00	58.00	58.00	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
Total Part-time/Temporary		-	-	-	-
Total Personnel		58.00	58.00	58.00	-



# Public Works

## *Department Summary*

Public Works, through its various divisions, is responsible for maintaining City infrastructure including city buildings, streets and bridges, the city-wide drainage systems and park facilities.

### **Streets Division**

The Streets Division is tasked with maintaining the city rights-of-way and all associated infrastructure which includes pavement, medians, sidewalks, signs and traffic signals. The Streets Division also picks up the litter, mows the grass on the side of the road and maintains the beautiful landscaping along the parkways.

### **Facilities Maintenance Division**

This Public Works division is responsible for the maintenance of all city-owned facilities such as the Community Center, Frieda Zamba Pool, City Hall and the Fire stations.

### **Parks Maintenance Division**

The Parks Maintenance division of Public Works maintains the City parks including sports fields, playgrounds and the miles of trails and pathways. This division plays a critical role in the recruitment of sports tournaments to the area.

### **Fleet Management Division**

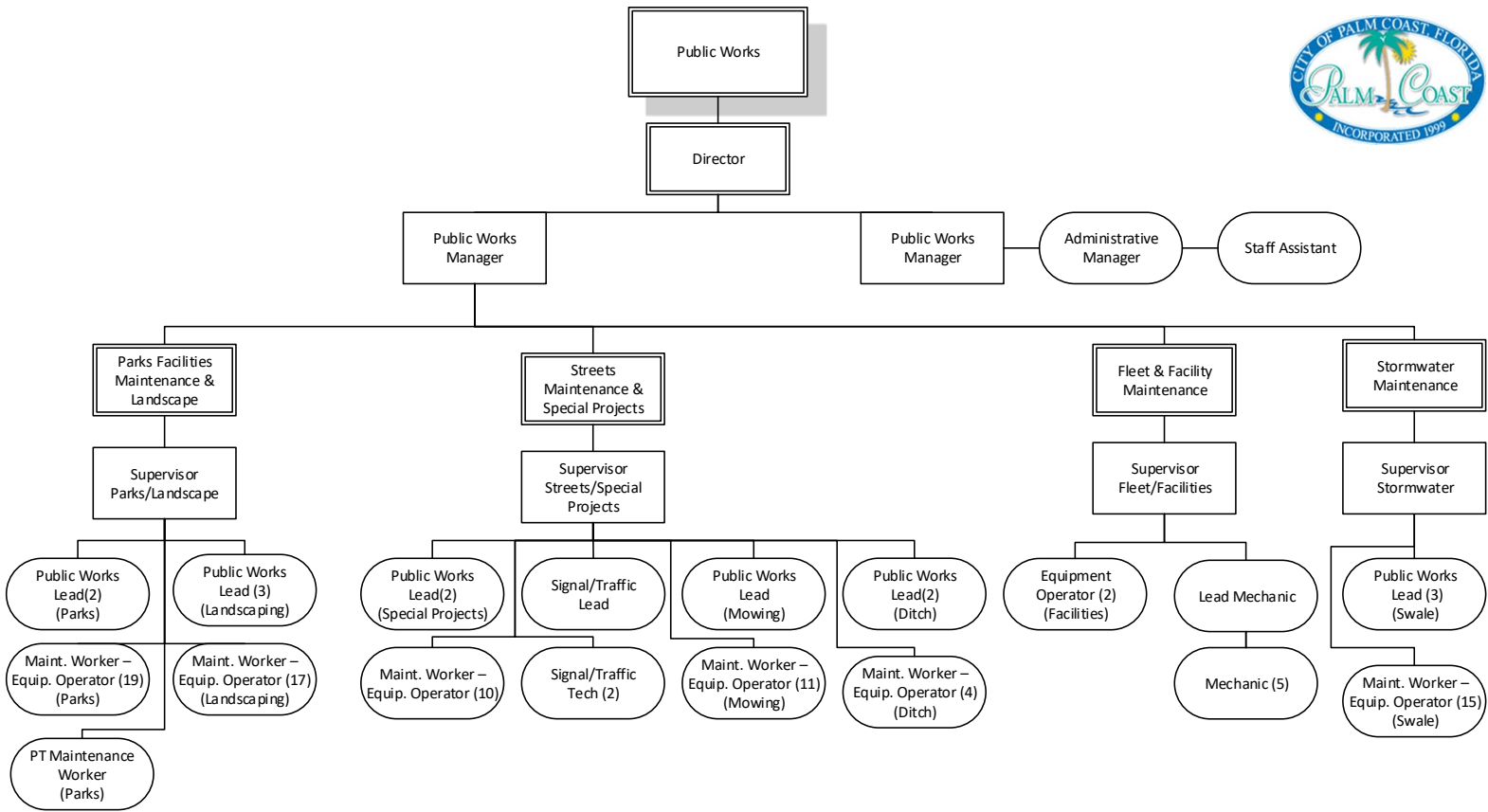
The Fleet Management Fund is an Internal Service Fund that is designed to maintain the City's fleet of vehicles and equipment and to accumulate reserves for the acquisition of replacements for the fleet when the useful life has expired. Transfers and charges from the user departments provide the revenues necessary to accomplish this task.

### **Stormwater Operations Division**

The City's swales and ditches are an integral part of the community-wide drainage system and are maintained by the Stormwater Operations Division. Funded by stormwater fees, the division is responsible for maintenance and improvements to the stormwater runoff collection system including roadside swales, cross ditches, culvert pipes and catch basins.

# Public Works

## Organizational Chart



# *Public Works*

## *Department Objectives*

**Goal 1 Expansion - To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.**

- Replace aging infrastructure elements
- Maintain stormwater system elements
- Continually evaluate Park conditions and develop repair/replacement or maintenance programs
- Ensure proper inspection and repair of City infrastructure
- Inspect and maintain City facilities
- Maintain Median Beautification program

**Goal 2 Economic - To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.**

- Support event activities that provide positive economic impact for the community

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Ensure proper maintenance of Fire Fleet

**Goal 4 Environmental - To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife.**

- Complete facility inspections for repair and preventative maintenance to reduce waste and energy

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Implement hazard prevention throughout City parks
- Implement hazard prevention measures throughout all City facilities

# Streets

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 2,491,321	\$ 2,731,530	\$ 3,076,316	\$ 3,062,037	\$ (14,279)
Operating Expenditures	2,752,378	2,867,774	2,883,830	3,200,717	316,887
Capital Outlay	-	-	45,947	-	(45,947)
Transfers	232,570	-	61,038	69,500	8,462
<b>Total Expenditures</b>	<b>\$ 5,476,269</b>	<b>\$ 5,599,304</b>	<b>\$ 6,067,131</b>	<b>\$ 6,332,254</b>	<b>\$ 265,123</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Public Works Director	22	1.00	1.00	1.00	-
Public Works Manager	18	1.00	1.00	1.00	-
Public Works Supervisor	15	1.00	1.00	1.00	-
Public Works Lead	11	6.00	6.00	6.00	-
Maintenance Worker/Equipment Oper	6 - 9	40.00	40.00	40.00	-
Signal/Traffic Technician Lead	12	1.00	1.00	1.00	-
Signal/Traffic Technician	10	2.00	2.00	2.00	-
Administrative Manager	13	-	1.00	1.00	-
Public Works Support Assistant	9	1.00	-	-	-
Staff Assistant	8	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>-</b>

# Facilities Maintenance

## Facilities Maintenance Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 99,130	\$ -	\$ 122,252	\$ 124,440	\$ 2,188
Operating Expenditures	536,902	-	448,089	503,482	55,393
Capital Outlay	-	-	5,120	-	(5,120)
Contingency	-	-	45,182	50,677	5,495
<b>Total Expenditures</b>	<b>\$ 636,032</b>	<b>\$ -</b>	<b>\$ 620,643</b>	<b>\$ 678,599</b>	<b>\$ 57,956</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Equipment Operator II	9	1.00	1.00	1.00	-
Equipment Operator I	7	1.00	1.00	1.00	-
Maintenance Worker	5	2.00	-	-	-
<b>Total Full-Time</b>		<b>4.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>4.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

# Parks Maintenance

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 14	Actual FY 15	Projected FY 16	Proposed FY 17	Net Change FY16-FY17
Personal Services	\$ 652,152	\$ 707,258	\$ 890,786	\$ 975,937	\$ 85,151
Operating Expenditures	459,232	487,369	641,032	656,038	15,006
Capital Outlay	15,608	-	-	-	-
Transfers	-	49,500	-	10,000	10,000
<b>Total Expenditures</b>	<b>\$ 1,126,992</b>	<b>\$ 1,244,126</b>	<b>\$ 1,531,818</b>	<b>\$ 1,641,975</b>	<b>\$ 110,157</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Public Works Supervisor	15	1.00	1.00	1.00	-
Public Works Lead	11	-	2.00	2.00	-
Maint. Worker/Equip. Operator (I,II,III)	6 - 9	15.00	15.00	19.00	4.00
<b>Total Full-time</b>		<b>16.00</b>	<b>18.00</b>	<b>22.00</b>	<b>4.00</b>
<u>Part-time/Temporary</u>					
Maintenance Worker	6	1.00	1.00	1.00	-
<b>Total Part-time/Temporary</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total Personnel</b>		<b>17.00</b>	<b>19.00</b>	<b>23.00</b>	<b>4.00</b>

# Fleet Management

## Fleet Management Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 333,229	\$ 394,734	\$ 446,540	\$ 474,487	\$ 27,947
Operating Expenditures	2,808,799	2,775,639	1,517,222	1,694,894	177,672
Capital Outlay	1,109,805	1,176,782	2,202,135	2,007,900	(194,235)
Transfers	-	247,755	-	-	-
Contingency	-	-	474,991	787,106	312,115
<b>Total Expenditures</b>	<b>\$ 4,251,834</b>	<b>\$ 4,594,910</b>	<b>\$ 4,640,888</b>	<b>\$ 4,964,387</b>	<b>\$ 323,499</b>

### CAPITAL OUTLAY SUMMARY

Description	Proposed FY 17
New Equipment	\$ 668,800
Replacement Fleet	1,339,100
<b>Total</b>	<b>\$ 2,007,900</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Mechanic Shop Supervisor	16	1.00	1.00	1.00	-
Lead Mechanic	12	-	1.00	1.00	
Mechanic VII	9/10	5.00	5.00	5.00	-
<b>Total Full-time</b>		<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>

# Stormwater Operations

## Stormwater Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 14	Actual FY 15	Projected FY 16	Proposed FY 17	Net Change FY16-FY17
Personal Services	\$ 781,923	\$ 928,094	\$ 1,476,106	\$ 1,596,910	\$ 120,804
Operating Expenditures	3,701,250	3,839,677	2,599,305	2,600,513	1,208
Capital Outlay	1,573,437	1,688,950	1,910,000	2,060,000	150,000
Debt Service	299,346	268,522	1,355,241	1,361,275	6,034
Transfers	189,049	97,900	216,241	141,679	(74,562)
Contingency	-	-	-	233,911	233,911
<b>Total Expenditures</b>	<b>\$ 6,545,005</b>	<b>\$ 6,823,142</b>	<b>\$ 7,556,893</b>	<b>\$ 7,994,288</b>	<b>\$ 437,395</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Public Works Manager	18	-	-	1.00	1.00
Public Works Supervisor	15	1.00	1.00	1.00	-
Equipment Operator Lead	11	5.00	5.00	5.00	-
Maint. Worker/Equip. Operator I/II/III	9 - 10	17.00	17.00	17.00	-
Senior Project Specialist	13	1.00	1.00	1.00	-
Project Specialist	12	2.00	2.00	2.00	-
Public Works Liason	12	1.00	1.00	-	(1.00)
<b>Total Full-time</b>		<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>-</b>



# Utility

## *Department Summary*

The Utility Department, through its various divisions, is responsible for providing the City's water and wastewater services.

### **Utility Administration**

The Utility Administration division provides administrative support to all of the utility divisions. In addition, this division oversees environmental compliance and inventory.

### **Customer Service**

The Customer Service division manages the front desk operations at City Hall and the Utility office as well as staffing of a call center to handle incoming calls to the City. Primarily dealing with utility and stormwater accounts, the Customer Service Representatives are also equipped to help residents and customers with all types of city-related subjects.

### **Water Distribution**

This division of the Utility Department is responsible for maintenance, repairs and installation of the water distribution system. This includes meter reading.

### **Wastewater Collection & Treatment**

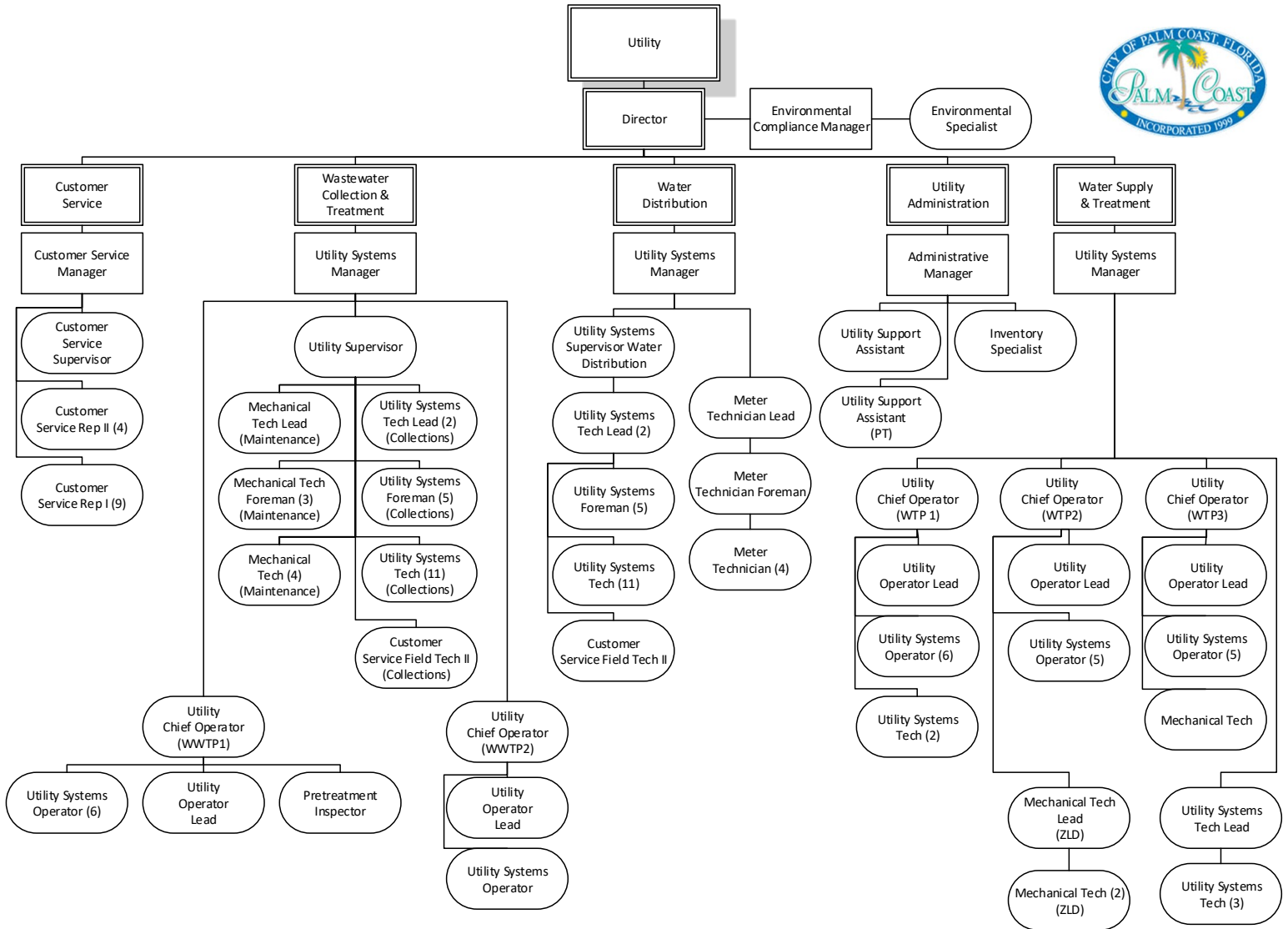
This division of the Utility Department includes Utility Maintenance, Wastewater Collection and Wastewater Treatment. The division is responsible for maintenance, repairs and installation of the wastewater system. This includes collection, treatment and disposal of wastewater. This division includes one wastewater treatment plant with a second estimated to be online by the end of 2017.

### **Water Supply & Treatment**

This division of the Utility Department is responsible for the collection and treatment of water for distribution. This division includes three water treatment plants. This division is also responsible for the repair and maintenance of wells and well fields.

# Utility

## Organizational Chart



# Utility

## Department Objectives

**Goal 1 Expansion - To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.**

- Replace aging infrastructure elements
- Maintain a Capital Improvement Plan
- Evaluate pep tank replacement factors and future demand needs.
- Ensure that all infrastructure is a priority regarding maintenance and performance
- Ensure proper inspection and repair of City infrastructure
- Develop additional source water supply wells for to meet existing water plant design capacity and provide optimum wellfield management capability
- Continue to ensure capacity is consistent with growth needs
- Maintain fire hydrants
- Maintain lift station sites

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Reduce meter reading time, improve efficiencies and record daily water consumption by installing meter transmitters
- Reduce Inflow/Infiltration into the wastewater collection system
- Install residential backflow devices
- Evaluate the hydrant meter procurement process

**Goal 4 Environmental - To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife.**

- Monitor water loss
- Install one (1) Alternative Odor Control Unit
- Complete reclaim water discharge to wetlands from WTP 2
- Target non-City seminars / workshops to distribute City regulations and Water Wise educational materials.
- Encourage the public to utilize paperless options
- Complete study for biosolids treatment

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

- Integrate training element for each Division into training program
- Ensure appropriate customer service call times

# Utility Administration

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 835,306	\$ 487,999	\$ 560,340	\$ 598,925	\$ 38,585
Operating Expenditures	267,280	207,335	266,838	261,224	(5,614)
Capital Outlay	-	-	18,000	-	(18,000)
<b>Total Expenditures</b>	<b>\$ 1,102,586</b>	<b>\$ 695,334</b>	<b>\$ 845,178</b>	<b>\$ 860,149</b>	<b>\$ 14,971</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Director	22	1.00	1.00	1.00	-
Environmental Technician	11	1.00	1.00	1.00	-
Environmental Compliance Manager	18	1.00	1.00	1.00	-
Inventory Specialist	10	1.00	1.00	1.00	-
Administrative Manager	13	1.00	1.00	1.00	-
Utility Support Specialist	9	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Utility Support Specialist		-	-	1.00	1.00
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Personnel</b>		<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>1.00</b>

# Utility Maintenance

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 429,893	\$ 447,053	\$ 476,225	\$ 539,351	\$ 63,126
Operating Expenditures	208,706	265,389	296,800	319,829	23,029
Transfers	-	-	-	44,500	44,500
<b>Total Expenditures</b>	<b>\$ 638,599</b>	<b>\$ 712,442</b>	<b>\$ 773,025</b>	<b>\$ 903,680</b>	<b>\$ 130,655</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Mechanical Technician - Lead	14	1.00	1.00	1.00	-
Mechanical Technician Foreman	13	3.00	3.00	3.00	-
Mechanical Technician II	9	2.00	3.00	4.00	1.00
Mechanical Technician I	7	1.00	-	-	-
<b>Total Full-time</b>		<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>

# Wastewater Collection

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 1,045,954	\$ 1,174,285	\$ 1,315,290	\$ 1,359,552	\$ 44,262
Operating Expenditures	1,255,009	1,253,001	1,572,401	1,469,932	(102,469)
Capital Outlay	25,589	9,554	40,000	50,000	10,000
Transfers	139,500	234,000	28,549	-	(28,549)
<b>Total Expenditures</b>	<b>\$ 2,466,052</b>	<b>\$ 2,670,841</b>	<b>\$ 2,956,240</b>	<b>\$ 2,879,484</b>	<b>\$ (76,756)</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Manager	19	1.00	1.00	1.00	-
Utility Systems Supervisor	15	1.00	1.00	1.00	-
Utility Systems Technician - Lead	12	2.00	2.00	2.00	-
Utility Systems Technician Foreman	10	5.00	5.00	5.00	-
Customer Service Field Technician II	9	1.00	1.00	1.00	-
Utility Systems Technician II	8	5.00	6.00	6.00	-
Utility System Technician I	6	6.00	5.00	5.00	-
Total Full-time		21.00	21.00	21.00	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
Total Part-time/Temporary		-	-	-	-
Total Personnel		21.00	21.00	21.00	-

# Wastewater Treatment Plant 1

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 591,104	\$ 650,283	\$ 675,570	\$ 699,928	\$ 24,358
Operating Expenditures	1,136,150	1,121,293	1,287,541	1,232,964	(54,577)
<b>Total Expenditures</b>	<b>\$ 1,727,254</b>	<b>\$ 1,771,576</b>	<b>\$ 1,963,111</b>	<b>\$ 1,932,892</b>	<b>\$ (30,219)</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Chief Operator	15	1.00	1.00	1.00	-
Utility Systems Operator - Lead	13	1.00	1.00	1.00	-
Pretreatment Inspector	11	1.00	1.00	1.00	-
Utility Systems Operator III	12	1.00	1.00	1.00	-
Utility Systems Operator II	10	1.00	1.00	1.00	-
Utility Systems Operator I	9	4.00	4.00	4.00	-
<b>Total Full-time</b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>

# Wastewater Treatment Plant 2

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ -	\$ -	\$ 117,443	\$ 213,014	\$ 95,571
Operating Expenditures	-	-	20,000	638,843	618,843
Capital Outlay	-	-	-	6,500	6,500
Transfers	-	-	-	41,200	41,200
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,443</b>	<b>\$ 899,557</b>	<b>\$ 762,114</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved	Approved	Proposed	Net Change
		FY 16	FY 17	FY 18	FY17-FY18
<u>Full-time</u>					
Utility Systems Operator Trainee	5	-	3.00	-	(3.00)
Utility Chief Operator	15	-	-	1.00	1.00
Utility Systems Operator Lead	14	-	-	1.00	1.00
Utility Systems Operator I	9	-	-	1.00	1.00
<b>Total Full-time</b>		-	3.00	3.00	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		-	-	-	-
<b>Total Personnel</b>		-	3.00	3.00	-

Wastewater Treatment Plant 2 is under construction and is expected to be fully operationally late fiscal year 2018.



# Water Treatment Plant 1

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 623,470	\$ 650,510	\$ 711,019	\$ 744,444	\$ 33,425
Operating Expenditures	1,069,341	1,096,862	1,310,568	1,520,373	209,805
Total Expenditures	\$ 1,692,810	\$ 1,747,372	\$ 2,021,587	\$ 2,264,817	\$ 243,230

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Chief Operator	15	1.00	1.00	1.00	-
Utility Systems Operator - Lead	13	1.00	1.00	1.00	-
Utility Systems Operator III	12	1.00	1.00	1.00	-
Utility Systems Operator II	10	2.00	2.00	2.00	-
Utility Systems Operator I	9	3.00	3.00	3.00	-
Utility Systems Technician II	8	-	1.00	1.00	-
Utility Systems Technician I	6	2.00	1.00	1.00	-
Total Full-time		10.00	10.00	10.00	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
Total Part-time/Temporary		-	-	-	-
Total Personnel		10.00	10.00	10.00	-

# Water Treatment Plant 2

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 655,540	\$ 709,357	\$ 775,390	\$ 790,954	\$ 15,564
Operating Expenditures	691,044	680,749	984,647	1,162,822	178,175
Transfers	67,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,413,584</b>	<b>\$ 1,390,106</b>	<b>\$ 1,760,037</b>	<b>\$ 1,953,776</b>	<b>\$ 193,739</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Chief Operator	15	1.00	1.00	1.00	-
Utility Systems Operator - Lead	13	1.00	1.00	1.00	-
Mechanical Tech Lead	14	1.00	1.00	1.00	-
Mechanical Tech I	7	2.00	1.00	-	(1.00)
Mechanical Tech II	9	1.00	2.00	2.00	-
Utility Systems Operator III	12	1.00	3.00	3.00	-
Utility Systems Operator II	10	2.00	-	-	-
Utility Systems Operator I	9	2.00	2.00	2.00	-
<b>Total Full-time</b>		<b>11.00</b>	<b>11.00</b>	<b>10.00</b>	<b>(1.00)</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>11.00</b>	<b>11.00</b>	<b>10.00</b>	<b>(1.00)</b>

# Water Treatment Plant 3

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 438,136	\$ 464,703	\$ 498,850	\$ 574,039	\$ 75,189
Operating Expenditures	537,335	623,979	723,772	766,871	43,099
<b>Total Expenditures</b>	<b>\$ 975,471</b>	<b>\$ 1,088,682</b>	<b>\$ 1,222,622</b>	<b>\$ 1,340,910</b>	<b>\$ 118,288</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Chief Operator	15	1.00	1.00	1.00	-
Utility Systems Operator - Lead	13	1.00	1.00	1.00	-
Utility Systems Operator III	12	1.00	2.00	2.00	-
Utility Systems Operator II	10	2.00	2.00	2.00	-
Utility Systems Operator I	9	2.00	1.00	1.00	-
Mechanical Tech I	7	-	-	1.00	1.00
<b>Total Full-time</b>		<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>

# Water Quality

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 385,616	\$ 371,340	\$ 388,443	\$ 402,836	\$ 14,393
Operating Expenditures	79,515	86,884	95,694	101,046	5,352
Total Expenditures	\$ 465,132	\$ 458,224	\$ 484,137	\$ 503,882	\$ 19,745

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Manager	19	1.00	1.00	1.00	-
Utility Systems Technician - Lead	12	1.00	1.00	1.00	-
Utility Systems Technician II	8	2.00	2.00	2.00	-
Utility System Technician I	6	1.00	1.00	1.00	-
Total Full-time		5.00	5.00	5.00	-
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
Total Part-time/Temporary		-	-	-	-
Total Personnel		5.00	5.00	5.00	-

# Water Distribution

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 1,416,834	\$ 1,555,202	\$ 1,713,915	\$ 1,853,186	\$ 139,271
Operating Expenditures	755,534	860,812	956,846	1,059,965	103,119
Capital Outlay	496,933	538,023	577,500	735,600	158,100
Transfers	30,000	-	48,635	30,000	(18,635)
<b>Total Expenditures</b>	<b>\$ 2,699,300</b>	<b>\$ 2,954,038</b>	<b>\$ 3,296,896</b>	<b>\$ 3,678,751</b>	<b>\$ 381,855</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Utility Systems Manager	19	1.00	1.00	1.00	-
Utility Systems Supervisor	15	1.00	1.00	1.00	-
Customer Service Field Technician II	9	1.00	1.00	1.00	-
Meter Technician - Lead	12	1.00	1.00	1.00	-
Meter Technician - Foreman	10	-	-	1.00	1.00
Meter Technician II	6	2.00	2.00	2.00	-
Meter Technician I	5	2.00	2.00	2.00	-
Utility Systems Technician - Lead	12	2.00	2.00	2.00	-
Utility Systems Technician II	7	7.00	8.00	8.00	-
Utility System Technician I	5	4.00	3.00	3.00	-
Utility Systems Foreman	10	4.00	5.00	5.00	-
<b>Total Full-time</b>		<b>25.00</b>	<b>26.00</b>	<b>27.00</b>	<b>1.00</b>
<u>Part-time/Temporary</u>					
N/A		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>25.00</b>	<b>26.00</b>	<b>27.00</b>	<b>1.00</b>

# Customer Service

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 951,231	\$ 1,085,256	\$ 1,162,800	\$ 1,241,426	\$ 78,626
Operating Expenditures	332,870	275,907	276,017	309,871	33,854
Debt Service	8,697	27,778	35,000	35,000	-
<b>Total Expenditures</b>	<b>\$ 1,292,798</b>	<b>\$ 1,388,941</b>	<b>\$ 1,473,817</b>	<b>\$ 1,586,297</b>	<b>\$ 112,480</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Customer Service Manager	18	1.00	1.00	1.00	-
Customer Service Supervisor	12	1.00	1.00	1.00	-
Accounting Technician III	12	2.00	2.00	2.00	-
Accounting Technician II	10	1.00	1.00	1.00	-
Accounting Technician I	8	2.00	2.00	2.00	-
Customer Service Representative I	8	9.00	9.00	9.00	-
Customer Service Representative II	9	4.00	4.00	4.00	-
<b>Total Full-time</b>		<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Customer Service Representative I	6	-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>

# Utility Non-Departmental

## Utility Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 37,136	\$ 4,534	\$ -	\$ -	\$ -
Operating Expenditures	11,460,864	12,779,906	2,664,304	2,921,586	257,282
Debt Service	5,693,676	5,254,064	11,343,018	11,042,805	(300,213)
Grants and Aide	10,000	10,000	10,000	10,000	-
Transfers	3,939,075	4,196,673	6,960,849	8,062,762	1,101,913
Contingency	-	-	2,793,078	425,686	(2,367,392)
<b>Total Expenditures</b>	<b>\$ 21,140,750</b>	<b>\$ 22,245,177</b>	<b>\$ 23,771,249</b>	<b>\$ 22,462,839</b>	<b>\$ (1,308,410)</b>

The Utility Non-Departmental budget tracks general administrative charges, required debt service payments for the Utility fund as well as transfers to the Utility Capital Project fund for renewal and replacement. The personal services expenses, if any, in this budget reflect OPEB costs.

# Parks and Recreation

## Department Summary

Active lifestyle and the natural environment go hand-in-hand in Palm Coast, and the City places a high priority on making the community a great place to live, work and play. At the heart of that is our system of beautiful parks and connecting trails. We treasure our parks as gateways to nature, peace, beauty, birds and wildlife, and invigorating exercise.

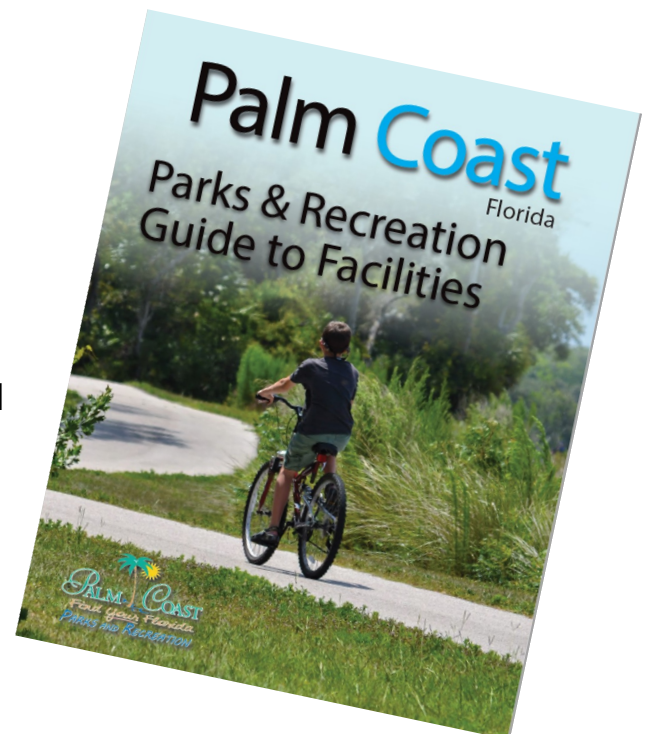
Our 15 City parks offer a variety of amenities such as playgrounds, fishing docks, picnic pavilions and athletic fields and courts. Among the parks are the Indian Trails Sports Complex, the Palm Harbor Golf Club, the Palm Coast Tennis Center, Frieda Zamba Swimming Pool and our newest gem – Long Creek Nature Preserve. Palm Coast's parks are connected by 125 miles of trails, pathways and bicycle lanes.



Lined with historic oaks, towering pines and indigenous vegetation, our parks and trails showcase the splendid elegance of the native Florida landscape. Bird-watching is popular at St. Joe Walkway and Linear Park, which are designated as Great Florida Birding & Wildlife Trails, and you can spot dolphins and seabirds as you stroll along the Intracoastal at Waterfront Park.

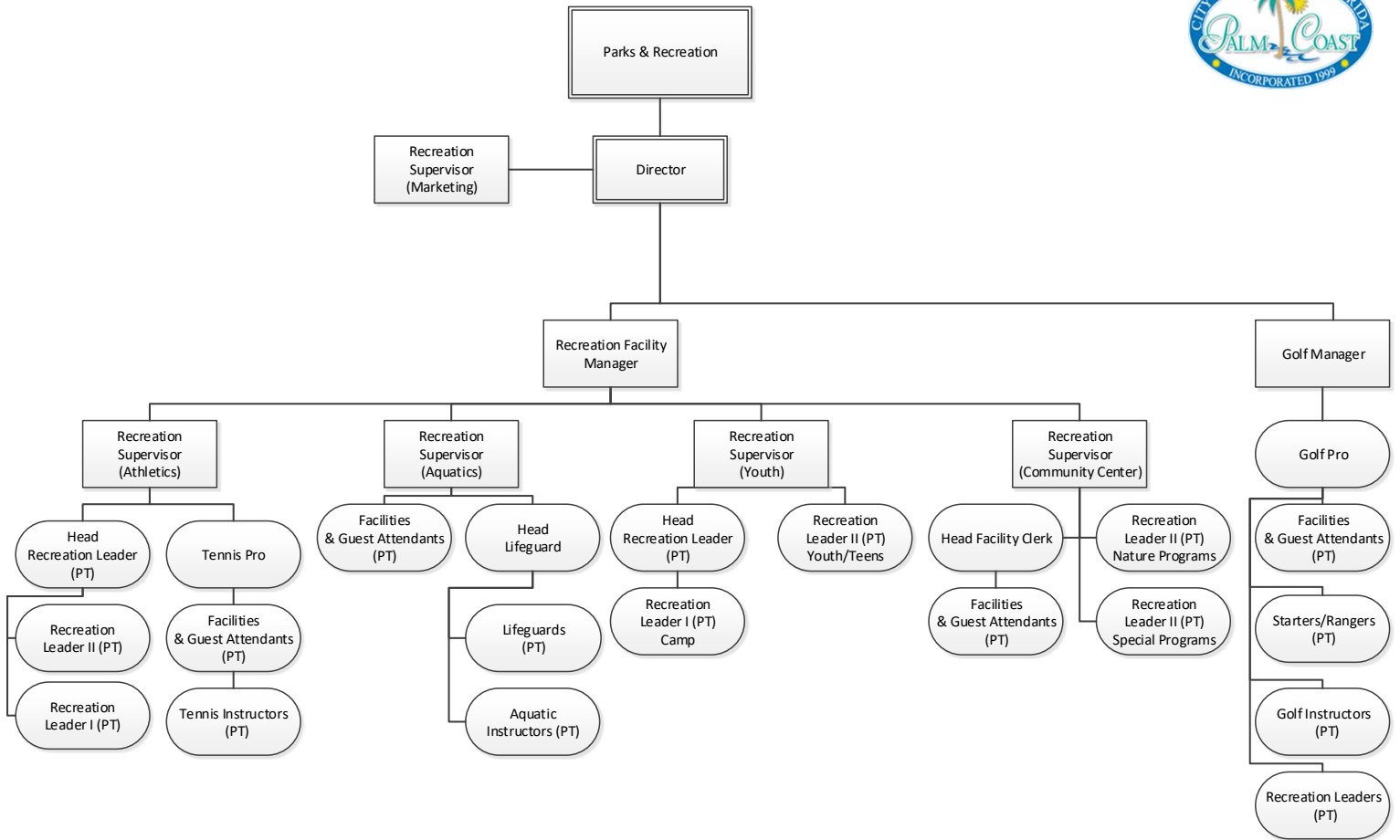


The Parks & Recreation Department offers a comprehensive, year-round recreation program for all ages and an extensive schedule of special events. Many of the programs and special events are held at the Palm Coast Community Center or in Central Park in Town Center.





# Parks and Recreation Organizational Chart



# *Parks and Recreation*

## *Department Objectives*

**Goal 2 Economic - To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.**

- Continue to grow the economic benefits resulting from special events and sport tournaments

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Recover costs associated with fee based programs

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Increase the number of new programs and/or events offered to the community
- Create marketing materials to actively promote available facilities and amenities
- Survey event attendees
- Improve, expand and/or enhance the variety of local leisure and recreational activities
- Evaluate options for improving scheduling of recreation programming
- Evaluate and attract special events that have a positive community and economic impact
- Seek community partnerships for events
- Provide community outreach programs
- Expand educational, social and cultural opportunities

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# Parks and Recreation

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 620,273	\$ 741,339	\$ 948,628	\$ 1,029,190	\$ 80,562
Operating Expenditures	393,612	412,261	525,574	562,242	36,668
Transfers	2,762	-	-	22,000	22,000
<b>Total Expenditures</b>	<b>\$ 1,016,646</b>	<b>\$ 1,153,600</b>	<b>\$ 1,474,202</b>	<b>\$ 1,613,432</b>	<b>\$ 139,230</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Recreation and Parks Director	22	1.00	1.00	1.00	-
Recreation Superintendent	17	1.00	1.00	-	(1.00)
Recreation Manager	14	-	-	1.00	1.00
Recreation Supervisor	14	4.00	4.00	5.00	1.00
Recreation Specialist	12	-	1.00	-	(1.00)
Support Assistant	9	1.00	-	-	-
Head Lifeguard	5	-	1.00	1.00	-
Head Facility Clerk	8	-	1.00	1.00	-
<b>Total Full-time</b>		<b>7.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
<u>Part-time/Temporary</u>					
Part-Time Hours FTE (As needed)		14.08	12.08	12.05	(0.03)
<b>Total Part-time/Temporary</b>		<b>14.08</b>	<b>12.08</b>	<b>12.05</b>	<b>(0.03)</b>
<b>Total Personnel</b>		<b>21.08</b>	<b>21.08</b>	<b>21.05</b>	<b>(0.03)</b>

Part-Time staffing includes Facility Clerks, Lifeguards, Instructors and Recreation Leaders

# Tennis Center

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ -	\$ -	\$ -	\$ 182,204	\$ 182,204
Operating Expenditures	-	301,304	129,255	110,194	(19,061)
Total Expenditures	\$ -	\$ 301,304	\$ 129,255	\$ 292,398	\$ 163,143

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-18
<u>Full-time</u>					
Tennis Pro	13	-	-	1.00	1.00
Total Full-time		-	-	1.00	1.00
<u>Part-time/Temporary</u>					
Part-Time Hours FTE (As needed)		-	-	2.68	2.68
Total Part-time/Temporary		-	-	2.68	2.68
Total Personnel		-	-	3.68	3.68

Part-Time staffing includes Facility Clerks and Instructors.

In late FY 2017, the City took over management of this facility. This was previously being contracted through Kemper Sports.

# Golf Course

## General Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ -	\$ -	\$ -	\$ 455,287	\$ 455,287
Operating Expenditures	1,536,675	1,605,000	817,381	1,090,750	273,369
Transfers	2,740	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,539,415</b>	<b>\$ 1,605,000</b>	<b>\$ 817,381</b>	<b>\$ 1,546,037</b>	<b>\$ 728,656</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Golf Manager	18	-	-	1.00	1.00
Golf Pro	15	-	-	1.00	1.00
Accounting Technician II	10	-	-	1.00	1.00
<b>Total Full-time</b>		<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>
<u>Part-time/Temporary</u>					
Part-Time Hours FTE (As needed)		-	-	6.63	6.63
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>6.63</b>	<b>6.63</b>
<b>Total Personnel</b>		<b>-</b>	<b>-</b>	<b>9.63</b>	<b>9.63</b>

In late FY 2017, the City took over management of this facility. This was previously being contracted through Kemper Sports.

# General Fund Non-Departmental

## General Fund

The purpose of this area is to provide for expenditures that are not related to a specific City department. These include community grants, transfers to other funds, reserves, and other types of expenditures.

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Operating Expenditures	\$ 31,395	\$ 254,844	\$ 412,301	\$ 474,614	\$ 62,313
Grants and Aid	57,783	47,829	58,000	58,000	-
Transfers	523,000	1,044,000	594,922	580,431	(14,491)
Contingency	-	-	-	136,446	136,446
Total Expenditures	<u>\$ 612,178</u>	<u>\$ 1,346,673</u>	<u>\$ 1,065,223</u>	<u>\$ 1,249,491</u>	<u>\$ 184,268</u>

# *Information Technology*

## *Department Summary*

The Information Technology (IT) Department's primary role is to provide services to other City departments and to distribute information to our citizens and customers. This department is supported by the IT&C Fund, a proprietary fund, which is funded mostly by internal charges to other City departments. In addition the fund receives outside revenue from Cell Tower rentals as well as usage charges for Fiber Optic services. Palm Coast FiberNET, a municipal owned, fiber based, open access network, began offering service to businesses in late fiscal year 2010. This business revenue allows the City to reduce the overall operating expense to other departments.

These services are provided by three divisions: IT Applications, IT Operations, and Geographical Information Systems (GIS). In the past, the Video and Communications division was in this department but was recently moved to our Communications and Marketing Department. IT provides, to our citizens and customers, services that include the development and maintenance of the City's website.

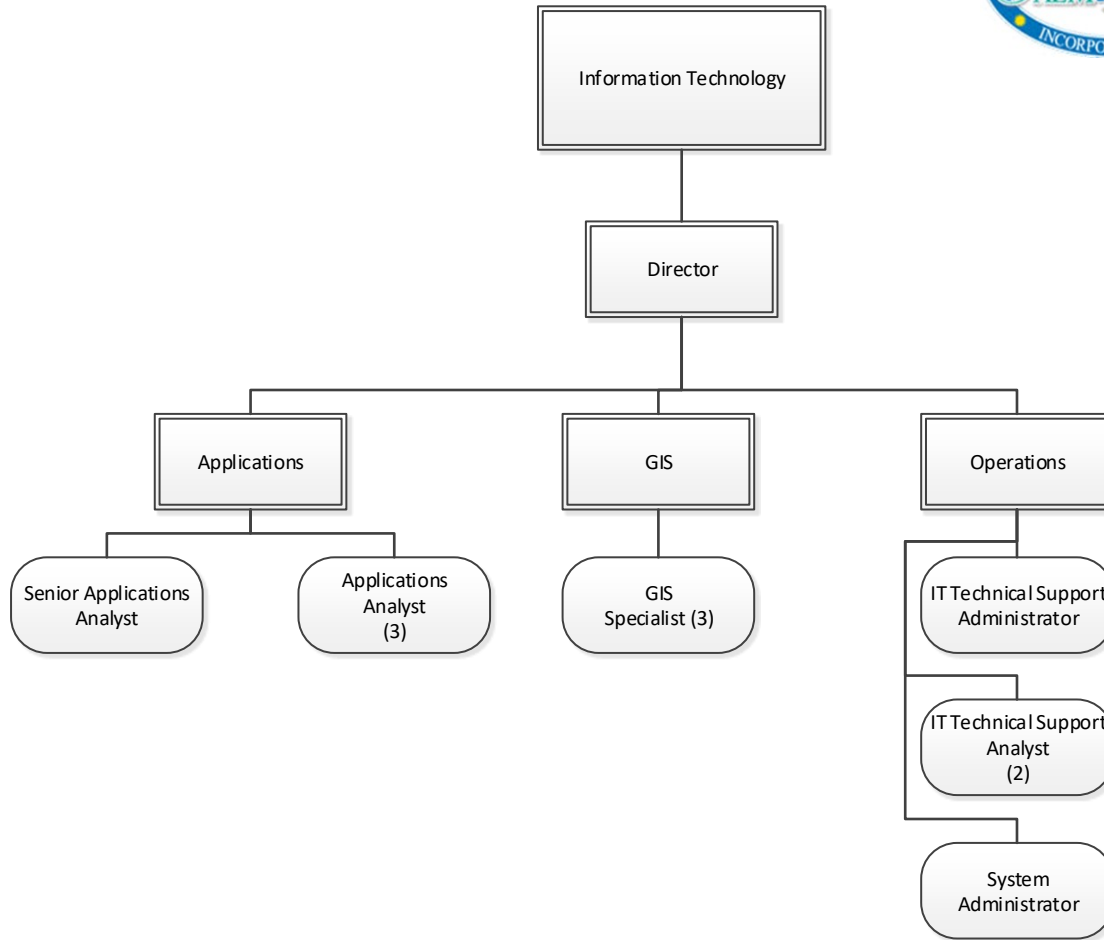
Continuing in the direction of "going green", IT continues to implement paperless solutions to conserve resources and streamline processes. The use of tablet computers and consolidated printers, have furthered these "green" efforts. The IT department will continue to improve vital City processes while introducing new services where appropriate.

The City of Palm Coast's FiberNET – the Palm Coast area's only all-fiber network for high-speed Internet, telephone and other telecommunications services – is open for business. The FiberNET fiber optic network covers 50 miles of major roadways in Palm Coast and already connects city facilities, Flagler Schools, and more than two dozen businesses. Fiber is currently available along Palm Coast Parkway, Belle Terre Parkway, in Town Center and along the U.S. 1 corridor.

The city established FiberNET in 2007-08, and the network has grown each year. Because the system utilizes a dedicated fiber optic cable, the broadband speed for Internet, telephone and other services stays at a constant fast speed – not lagging during peak usage times.

As FiberNET continues to expand, the city hopes to add municipal wi-fi spots at parks and other public facilities and to use the network for traffic and emergency management.

# Information Technology Organizational Chart





# *Information Technology*

## *Department Objectives*

**Goal 2 Economic - To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.**

- Evaluate fiber initiative with the University of Florida Whitney Lab facilities to determine mutually beneficial opportunities
- Evaluate opportunities to incorporate fiber technology into major City infrastructure improvements
- Conduct a feasibility study to determine the potential of expanding fiber infrastructure and revising the City's business model through a private – public partnership
- Request feedback from local technology companies to better identify marketing recruitment strategies
- Expansion of FiberNET
- Evaluate other approaches of promoting FiberNET

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

- Develop a plan to establish better cell tower coverage and generate more revenue
- Upgrade Munis
- Increase efficiency through enhanced operations and technological advancements
- Evaluate communications costs for potential elimination of services
- Identify ways to increase efficiency and streamline processes
- Perform Information Technology (I.T.) System upgrades
- Maintain and update inventory of all IT infrastructure in database

**Goal 4 Environmental - To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife.**

- Minimize paper use for city forms

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

- Initiate an events app as a test pilot program
- Develop a plan for emergency communication upgrades in consultation with Flagler County and other partners
- Develop an alias program for existing and new radios within the city.
- Develop and conduct annual training for 800 MHz radios

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

- Identify the scope and approach of deploying a mobile data application

# Information Technology

## IT Fund

### EXPENDITURE SUMMARY

Expenditures	Actual FY 15	Actual FY 16	Projected FY 17	Proposed FY 18	Net Change FY17-FY18
Personal Services	\$ 738,656	\$ 840,362	\$ 931,818	\$ 1,088,842	\$ 157,024
Operating Expenditures	1,538,380	1,837,282	1,234,789	1,476,674	241,885
Capital Outlay	-	(0)	121,488	162,000	40,512
Debt Service	4,490	-	-	-	-
Transfers	14,000	14,652	15,335	16,131	796
<b>Total Expenditures</b>	<b>\$ 2,295,526</b>	<b>\$ 2,692,296</b>	<b>\$ 2,303,430</b>	<b>\$ 2,743,647</b>	<b>\$ 440,217</b>

### PERSONNEL ROSTER

Classification Title	Pay Grade	Approved FY 16	Approved FY 17	Proposed FY 18	Net Change FY17-FY18
<u>Full-time</u>					
Information Technology Director	22	1.00	1.00	1.00	-
Support Assistant	9	1.00	1.00	1.00	-
GIS Specialist	13	2.00	2.00	3.00	1.00
Tech Support Analyst	14	2.00	2.00	2.00	-
Tech Support Administrator	16	1.00	1.00	1.00	-
Senior Application Analyst	18	1.00	1.00	1.00	-
Application Analyst	15	2.00	2.00	3.00	1.00
System Administrator	17	1.00	1.00	1.00	-
<b>Total Full-time</b>		<b>11.00</b>	<b>11.00</b>	<b>13.00</b>	<b>2.00</b>
<u>Part-time/Temporary</u>					
		-	-	-	-
<b>Total Part-time/Temporary</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personnel</b>		<b>11.00</b>	<b>11.00</b>	<b>13.00</b>	<b>2.00</b>

# Capital Improvement Program



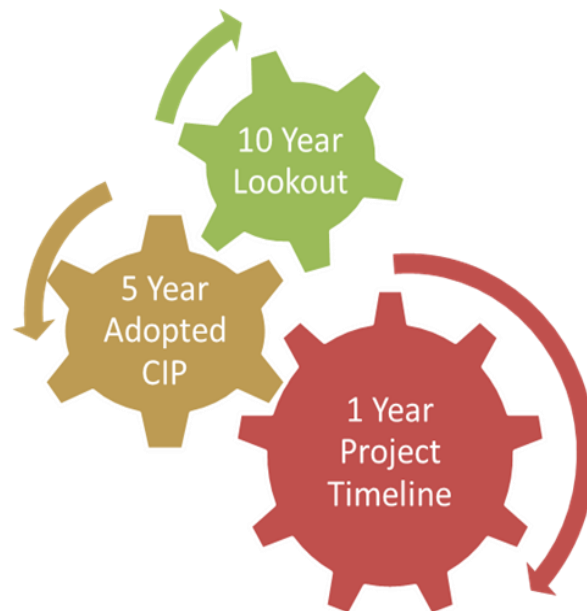


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# Capital Improvement Program

## PROCEDURE

Each year the Capital Improvement Program (CIP) is prepared from project requests submitted by the various departments. The requests require a project description, justification, cost estimates, statement of impact on the City's annual operating budget and an implementation schedule. After compilation of the requests, projects are reviewed by staff members from the City's Infrastructure Team. This team consists of project managers, planners, division managers, and the Finance Director. This team reports directly to the City Manager.



## 10 YEAR LOOKOUT

The infrastructure team prepares a "Ten-Year Capital Project Lookout" annually. This "lookout" is presented to City Council and allows staff to receive direction on future capital project needs.

## 5 YEAR ADOPTED CAPITAL IMPROVEMENT PROGRAM (CIP)

As an integral component of the annual budget process, each year a five-year CIP is adopted by City Council. Chapter 163 of the Florida Statutes requires the City to adopt a five-year schedule of capital improvements that includes publicly funded federal, state, or local projects, and may include privately funded projects for which the City has no fiscal responsibility. Projects necessary to ensure that any adopted level-of-service standards are achieved and maintained for the 5-year period must be identified as either funded, or unfunded and given a level of priority for funding. The five year schedule and the level of service standards are established in the Capital Improvements Element (CIE) of the City's Comprehensive Plan. Project review, along with available funding and CIE requirements, forms the basis of the program compiled by the Infrastructure Team. The recommended program is then reviewed by the Mayor and City Council in conjunction with their review of the annual operating budget. The City is required to review the CIE of the Comprehensive Plan on an annual basis and modify it as necessary to maintain a five-year schedule of capital improvements. Modifications to update the 5-year capital improvement schedule may be accomplished by Resolution and are not considered amendments to the Growth Management Plan.

## 1 YEAR PROJECT TIMELINE

At the start of the fiscal year, a one-year project timeline is presented to City Council. The timeline is updated quarterly to show changes throughout the year. The first year of the five-year Capital Improvement Program is the Capital Budget. The Capital Budget is adopted by the City Council with the adoption of the annual operating budget. There is no commitment to expenditures or appropriations beyond the first year of the Capital Improvement Program.

## **DEFINITION OF CAPITAL IMPROVEMENTS**

Capital Improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$5,000 and a minimum useful life of three years. Only projects that meet this definition of a capital improvement are included in the program, such as:

- a. New and expanded physical facilities for the community.
- b. Large scale rehabilitation or replacement of existing facilities.
- c. Major pieces of equipment which have a relatively long period of usefulness.
- d. Equipment for any public facility or improvement when first erected or acquired.
- e. The cost of engineering or architectural studies and services relative to the improvement.
- f. The acquisition of land for a community facility such as a park, highway, sewer line, etc.

Normal replacement equipment and normal recurring renovations which are funded in departmental operating budgets and cost less than \$5,000 are generally excluded from the Capital Improvement Program. Exceptions will occur for projects that contain multiple phases, or the current year CIP project is the planning phase of a construction project.

## **FUNDING SOURCES FOR CAPITAL PROJECTS**

### General Revenue – CIP

General revenue consists of a variety of sources, including Property (Ad Valorem) taxes, Federal and State funding through grants, and other fees. Property tax revenue is based on a millage rate (one mill is equivalent to \$1 per \$1,000 of assessed value), which is applied to the total assessed property value. The City of Palm Coast's 2018 millage rate for capital projects totals .2477 mills and relates to stormwater improvements and the next phase of the Holland Park renovations.

### Federal Aid – Community Development Block Grant Funds

Under the Housing and Community Development Act of 1974, recipients of funds may undertake a wide range of activities directed toward neighborhood revitalization, economic development and provision of improved community facilities and services. Specific CIP activities that can be carried out include acquisition of real property and demolition, acquisition, construction, reconstruction, rehabilitation, relocation or installation of public facilities.

### Local Option Gas Tax Funds

Per State Statute, the revenue received can only be used for transportation related expenditures. Proceeds must be used toward the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads.

### Small County Surtax

This tax replaced the Local Government Infrastructure Surtax which expired on December 31, 2012. This revenue is in the form of an additional county-wide sales tax of .5%.

### Water and Wastewater Charges

Monthly service charges are assessed for the use of services and facilities of the City's water and wastewater system. Service charges are used to pay for operating expenses, maintenance, construction and debt service.

### Stormwater Utility Fee

The City enacted a stormwater utility fee in 2005. Funds from this revenue source can only be used for the operation, maintenance, replacement, and construction of the City's stormwater management system. Each year a portion of the funding will be allocated for capital improvements, while the remainder will be used for operating and maintenance expenses.

### Tax Increment Financing

A Community Redevelopment Agency may be established per Chapter 163 of the Florida Statutes to address blight conditions in a specified area. A base year is established and a base taxable valuation is determined for the property within the designated area. The tax increment above the base year valuation is then utilized in an effort to eliminate the blight conditions. Capital improvement projects, such as redevelopment projects or infrastructure improvements, maybe undertaken utilizing these funds. Tax Increment Financing is used to fund projects in the SR100 CRA Fund.

### Impact Fees

The City adopted a Water, Wastewater, Transportation, Fire and Recreation Impact Fee Ordinance that allows the City to charge a fee for new construction projects to ensure that development pays its fair share of the cost of new and/or expanded facilities necessary to accommodate that growth. Impact fee revenue can only be used for growth and development related to capacity improvements.

### Other Funds

Other Funds may include public and private contributions, developer commitments, transportation authority and agency commitments and other government participation.

## **FLEET REPLACEMENT PROGRAM**

The initial purchase of new fleet is charged to the department and is approved by the City Manager during that department's budget approval process. The fiscal year following the year the initial purchase was made, an internal allocation begins being charged to the department for the estimated cost to replace the equipment in the future. This allocation includes an inflationary estimate. The length of time the allocation is collected is based on the expected life of the equipment. For example, if a vehicle is expected to last 5 years the replacement cost will be split into 5 annual allocation amounts. The allocation is charged to the department on a monthly basis.

The future replacement purchase is made by the fleet department and is charged to the fleet fund, an internal services fund, where the annual allocations are credited as revenue. All City vehicles and equipment are evaluated on an annual basis in order to prioritize the replacements and repairs needed in the upcoming year. During the evaluation the Fleet Supervisor takes into consideration the age, condition, maintenance cost and expected life of each piece of equipment and prepares a recommendation for management. Each year, the total cost of the annual replacement program is approved by City Council during the budget process and is approved by City Council prior to the actual purchase being made.

# *Impact of Capital Projects on the Operating Budget*

The Capital Improvement Program is a crucial component of the City's annual budgeting process. Costs associated with new and expanded infrastructure are normally included in the operating budget at the time at which the item becomes operational. It is possible, in certain cases that impacts may be phased in during the construction or acquisition period. An example of this would be the construction of a Fire Station. Given the time-frame for recruiting, hiring and training, some personnel costs may be added to the budget prior to the official opening of the Station. Operating costs, such as utilities, would then be budgeted for the time the Station actually opens.

Some capital projects may require debt financing, resulting in scheduled annual debt service payments. Any applicable debt service on debt issued for capital projects is also included in the operating budget. Although the issuance of debt may be the most feasible way to fund capital improvements, debt service will reduce the amount of funds available for other uses. The ratio of debt service to the size of the budget as a whole, and particularly to operating costs, must be maintained at appropriate levels.

## **TRANSPORTATION**

New transportation infrastructure normally does not have specific additional operating costs, other than material and supplies for maintenance. However, roads, sidewalks, pedestrian crossing, pavement marking, signals and signs must be kept up to City and other required standards. As more miles are brought on line, additional staff and equipment may be needed at some point in the future in order to maintain desired service levels.

## **RECREATION**

New recreation infrastructure can have a significant impact on operating costs. These could include additional personnel, operating costs related to daily operations, materials and supplies.

## **STORMWATER**

New stormwater infrastructure normally does not have specific additional operating costs, other than material and supplies for maintenance. In addition, infrastructure must be kept clear of debris. Maintenance of new and improved infrastructure included in the Capital Budget is included in the operating budget of the Stormwater operations and is funded from Stormwater Utility Fees accounted for in an Enterprise Fund. Funds from this revenue source can only be used for the operation, maintenance and construction of the City's stormwater management system. Each year, a portion of the funding is allocated for capital improvements, while the remainder is used for operating and maintenance expenses. Additional staff and equipment may be needed at some point in the future in order to keep the infrastructure maintained at an optimum level. No additional staff is being added this fiscal year.

## **WATER & WASTEWATER**

A significant portion of the City's water and wastewater infrastructure is over 20 years old and deteriorating and declining in reliability and efficiency. Replacing equipment with current technology will assuredly generate energy savings. At this time the exact amount of savings is unknown.



# *Fiscal Year 2018 Major Capital Projects*

## **Seminole Woods Path      \$880,000      Capital Projects Fund**

These amounts are to continue construction of a multi-purpose path along Seminole Woods Parkway. This includes design, permitting, environmental clearance and construction of this multi-phase project. The project will be completed in annual phases. A portion of the annual CDBG grant funds is allocated for this project.

Future Impact: General Fund, Streets Division

Minimum maintenance will be required for the path which will include patches and maintenance of the landscape. The path also includes benches and trash receptacles will need to be maintained. This will require some future operating costs in the Streets division budget.

## **Holland Park Renovation, Phase II      \$975,000      Capital Projects Fund**

This project includes the replacement of the utility infrastructure and will correct drainage issues. It will also enhance traffic circulation, add parking, correct ADA issues, and repair/renovate existing structures. Also included in the project is a new enlarged dog park, a bocce ball court covering, two new horseshoe pits, a new and enlarged playground, a new splash park, roadway and parking lot lighting, sports activity lighting, a perimeter walking trail, new fitness stations and new landscaping as well as irrigation. The amount allocated for fiscal year 2018 is to begin design and construction of phase II of this project.

Future Impact: General Fund, Parks Maintenance Division

This is an existing park with existing operating costs. Upon completion, maintenance costs may increase due to the increase in size of the park and in usage as a result of the improvements.

## **Community Center Renovation      \$4,500,000      Capital Projects Fund**

This project includes the replacement of the existing Community Center, one of our oldest facilities. Construction is expected to begin in January 2017 and will carry over into 2018. Due to the increase in capacity, a portion of this project is being funded by impact fees.

Future Impact: General Fund, Parks & Recreation Department

This is an existing facility with existing operating costs. Upon completion, maintenance costs and some operating supplies are expected to increase due to the increase in the size of the facility. However, revenue from room rentals are also expected to increase which will offset this.

## **North Old Kings Road Widening Design      \$1,375,000      Streets Improvement Fund**

This project includes roadway widening of Old Kings Road from Palm Coast Parkway to Forest Grove Drive for a length of 3.3 miles. The project will consist of new asphalt pavement, drainage, concrete curb and gutter, and sidewalks. In addition, the project will include streetscape, irrigation upgrades to storm water retention ponds and traffic control, including signage and striping. The project scope was extended south of Palm Coast Parkway so that the intersection of Old Kings Road and Palm Coast Parkway could be designed into the ultimate configuration. This is the final portion of this project.

Future Impact: General Fund, Streets & Drainage Division

Anticipated impact to future operating budgets includes maintenance costs of the streetscape, roadway, traffic control devices, signage and irrigation.

## **Whiteview Safety Improvements      \$1,665,000      Streets Improvement Fund**

The cost of these safety improvements is for the design and construction of a number of turn lanes.

Future Impact: General Fund, Streets & Drainage Division

This project is not anticipated to significantly impact future operating costs.

**Swale Rehabilitation & Pipe Program                      \$2,192,411                      Stormwater Management Fund**

This is the cost of materials and labor needed to rehabilitate the swales and drainage pipes in the City. The goal is to regrade at least 25 miles of swales each year.

Future Impact: Stormwater Management Fund

This project is not anticipated to significantly impact future operating costs.

**Wellfield and Wells                      \$2,350,000                      Utility Capital Projects**

This project includes wellfield expansion for Water Treatment Plant 2 and Water Treatment Plant 3 as well as some replacement well construction costs. This project is expected to receive grant funding from the St. Johns River Water Management District.

Future Impact: Utility Fund

Future operating costs include electrical, generator maintenance and load testing, motor, pump and misc. equipment O&M, landscaping, hydrological data collection and record keeping. This is estimated at \$6-8,000 per year per site.

**Water Mains                      \$1,225,000                      Utility Capital Projects**

This project includes the Citation/Old Kings Road/SR100 water main loop, the Old Kings Road water main extension to Eagle Lakes and the relocation of the Old Kings Road North water main.

Future Impact: Utility Fund

Annual operating cost for this is considered to be very minimal.

**Reclaimed Water Mains                      \$2,400,000                      Utility Capital Projects Fund**

This project includes a reclaimed water main for Seminole Woods Blvd and for US1 Palm Coast Park. This project is expected to receive grant funding from the St. Johns River Water Management District.

Future Impact: Utility Fund

The future operating costs are expected to be mostly labor costs for checking signage, reading meters, repairs to ARV's (air relief valves) and main breaks. Annual operating cost for this is considered to be very minimal.

**Wastewater Treatment Plant 2                      \$17,625,000                      Utility Capital Projects**

This project includes the engineering, design and a large portion of the construction costs to build a second wastewater treatment plant. This plant is being constructed to increase the city's wastewater capacity in order to keep up with demands as a result of growth. The entirety of this project is expected to be completed in fiscal year 2018.

Future Impact: Utility Fund

The second wastewater treatment plant will be an advanced wastewater treatment plant however future operating costs are anticipated to be in line with the cost of the existing wastewater treatment plant which is approximately \$2,500,000 per year.

**Lift Stations and Pump Stations                      \$2,490,000                      Utility Capital Projects**

This project includes the Belle Terre/Matanzas Woods master pump station as well as other pump station upgrades. This project is expected to receive grant funding from the St. Johns River Water Management District.

Future Impact: Utility Fund

Annual operating cost for this pump station would include power, annual generator inspection and load testing and fuel, future odor control, landscape maintenance, and labor for weekly inspections by staff. Estimated cost of \$5,000 to \$7,000 per year for first five years.

**Capital Projects Timeline  
FY 2018**



The one year capital projects timeline does not include all capital projects. The design portion of each project is represented separate from the construction portion. During the course of the year the "on-going timeline" will be adjusted to reflect actual results. Portions of projects being done with in-house staff is highlighted in orange.

CAPITAL PROJECTS FUND Project Name	1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)			
	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	
<b>Seminole Woods Path</b> <i>Sesame - Citation to Seminole</i> <i>Design, Permits, Env. Clearance, CDBG Release (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL								
<i>Construction (in-house)</i>					ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL				
<b>Resurface Asphalt Trail (location to be determined from study)</b> <i>Construction (part of street resurfacing)</i>											ORIGINAL	TIMELINE	ORIGINAL
<b>FPL Trail</b> <i>Construction (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL										
<b>Public Works Facility Improvements</b> <i>Land Acquisition / Access Easement</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE					
<i>US1 Turn Lanes @ Wellfield Grade Intersection</i> <i>Construction</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE					
<i>Miscellaneous Improvements</i>									ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	
<b>Northeast Corridor - Wetland Restoration</b> <i>Design &amp; Permit</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL				
<i>Construction (in-house)</i>										ORIGINAL	TIMELINE	ORIGINAL	
<b>Community Center Improvements</b> <i>Construction</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE							
<b>Holland Park Improvements</b> <i>Compile Design Documents / Select CM / Establish GMP (Phase 2)</i>		ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
<i>Construction (Phase 2)</i>									ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	
<b>ITSC - Field 1&amp;2 Improvements - Sod Replacement &amp; Underdrain</b> <i>Design (in-house)</i>					ORIGINAL	TIMELINE							
<i>Construction (in-house)</i>							(work to occur immediately after Fathers Day lacrosse tournament)				ORIGINAL		
<b>Add Pickle Ball Court(s) to Park (combine with Holland Park Project?)</b> <i>Identify Park(s) and Quantity</i>	ORIGINAL												
<i>Design</i>				ORIGINAL	TIMELINE	ORIGINAL							
<i>Construction</i>									ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	
<b>Park Cameras</b> <i>Master Plan</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE							
<i>Construction (Holland Park)</i>							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE			
<b>Frieda Zamba Pool Minor Building Renovations</b> <i>Construction</i>			ORIGINAL	TIMELINE	ORIGINAL								
<b>Palm Harbor Golf Club Projects</b> <i>Identify Park(s) and Quantity</i>		ORIGINAL	TIMELINE										
<i>Design</i>				ORIGINAL	TIMELINE	ORIGINAL							
<i>Construction</i>							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE			
<b>Energy Improvements</b> <i>Construction</i>				ORIGINAL	TIMELINE								
<b>Waterfront Park Signage</b> <i>Design</i>	ORIGINAL	TIMELINE	ORIGINAL										
<i>Construction</i>				ORIGINAL	TIMELINE								
<b>City Hall / Community Wing - Generator</b> <i>Construction (Seeking Grant Funding)</i>							(project to begin after/if grant award)			ORIGINAL	TIMELINE	ORIGINAL	
<b>ADA Transition Plan Improvements - Facilities</b> <i>Design</i>			ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL						
<i>Construction</i>								ORIGINAL	TIMELINE	ORIGINAL	TIMELINE		

**Capital Projects Timeline  
FY 2018**



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<b>RECREATION IMPACT FEE FUND</b>		1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
Project Name		Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
Town Center - Restroom Building	Construction	ORIGINAL	TIMELINE										
ITMS - Restroom Building	Construction	ORIGINAL	TIMELINE										
Lehigh/Belle Terre Trailhead (FPL Easement)	Master Plan										ORIGINAL	TIMELINE	ORIGINAL

<b>STREETS IMPROVEMENTS FUND</b>		1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
Project Name		Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
Forest Grove Sidewalk (east ext. to Palm Harbor and west ext. to OKR)	Construction (in-house)	ORIGINAL	TIMELINE										
Palm Coast Pkwy EB Sidewalk (Florida Park to Community Center)	Design (in-house)	ORIGINAL	TIMELINE	ORIGINAL									
	Construction (in-house)				ORIGINAL	TIMELINE							
Palm Coast Pkwy Sidewalk (Pine Lakes to St Joe Plaza)	Design (in-house)							ORIGINAL	TIMELINE	ORIGINAL			
	Construction (in-house)												ORIGINAL
Lakeview Sidewalk (Lamancha to London)	Design (in-house) / FDOT Approval	ORIGINAL	TIMELINE										
	Construction			ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL			(Grant Deadline)
Palm Harbor Parkway Median Beautification (European Village)	Construction (in-house)											ORIGINAL	TIMELINE
Street Rehab & Renewal	Pavement Analysis & Long Range Plan	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE								
	Identify Projects & Bids						ORIGINAL	TIMELINE					
	Construction	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE				ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL
Signal Optimization	Design/Bid (Phase 3)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
	Construction (Phase 3)							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
ADA Transition Plan - Transportation Pedestrian Facilities	Study (in-house)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE

<b>STREETS IMPROVEMENTS FUND (continued)</b>		1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
Project Name		Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
Old Kings Road N. Extension Phase 2 - Matanzas to OKR	Right-of-Way Acquisition	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
													(Grant Deadline of 3/31/2018)
Old Kings Road N. Widening - Kingswood to Forest Grove	Design (seeking FDOT funding to phase design plans)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	
	Right-of-Way Acquisition	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL			(Grant Deadline of 6/30/2018)
Colorado Bridge at College Waterway	Construction	ORIGINAL	TIMELINE	ORIGINAL									
Bridge Repairs	Construction				ORIGINAL	TIMELINE	ORIGINAL						
Citation Boulevard Improvements	Design		ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL
Continuous Street Lighting	Master Plan	ORIGINAL	TIMELINE	ORIGINAL									
	Lakeview Boulevard Design	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
	Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
Belle Terre Parkway (SR100 to Palm Coast Parkway)	Design	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
	Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE

**Capital Projects Timeline  
FY 2018**



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<b>TRANSPORTATION IMPACT FEE FUND</b>		1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
Project Name		Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
<i>Seminole Woods / SR100 Intersection - Add NB Left Turn Lane</i>	<i>Design &amp; FDOT Approval</i>	ORIGINAL	TIMELINE	ORIGINAL									
	<i>Construction (Pending TPO Funding)</i>				ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	(Grant Deadline)		
<i>Belle Terre Blvd. Turn Lanes @ SR100 Intersection</i>	<i>Construction</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE				
<i>Belle Terre Corridor Intersection Safety Analysis</i>	<i>Design</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE				
<i>Whiteview - Safety, Path, Sign &amp; Beautification Improvements</i>	<i>Public Meeting</i>	ORIGINAL	TIMELINE										
	<i>Design (all improvements)</i>		ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE			
	<i>Construction</i>										ORIGINAL	TIMELINE	ORIGINAL
<i>Traffic Signal - Belle Terre / Eastwood Dr / Market Ave Intersection</i>	<i>Design</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
	<i>Construction</i>							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE

<b>STORMWATER MANAGEMENT FUND</b>		1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
Project Name		Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
<i>Pipe Replacements &amp; Pipe Lining</i>	<i>Survey &amp; Design (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE		
	<i>Construction (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<i>Valley Gutter Replacements</i>	<i>Survey &amp; Design (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE		
	<i>Construction (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<i>Section 30 Modeling (R-Section)</i>	<i>Construction of Southeast Tributary 3 &amp; Rae Drive Swale (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL									
	<i>Construction of South Tributary 1 (in-house)</i>			ORIGINAL	TIMELINE	ORIGINAL							
	<i>Construction of Southeast Tributary 1 &amp; Belle Terre Tributary (in-house)</i>					ORIGINAL	TIMELINE						
<i>Section 34 Modeling (E-Section)</i>	<i>Design of Tributary 14 (in-house)</i>		ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL						
	<i>Construction of Tributary 14 (in-house)</i>							ORIGINAL	TIMELINE	ORIGINAL			
	<i>Design of Southeast Tributary 12 (in-house)</i>		ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE					
	<i>Construction of Southeast Tributary 12 (in-house)</i>										ORIGINAL	TIMELINE	ORIGINAL
<i>L-1 &amp; K-1 Weir Replacements</i>	<i>Construction</i>	(Grant Deadline of September 30, 2018)			TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
	<i>Construction</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<i>W-1 Weir Replacement</i>	<i>Construction</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<i>W-1 Major Crossing Rehab</i>	<i>Design</i>				ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE			
<i>Canal &amp; Seawall Replacements</i>	<i>Pipes thru Seawalls</i>												
	<i>Design (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL									
	<i>Construction</i>				ORIGINAL	TIMELINE	ORIGINAL						
	<i>Fleming Court @ Florance Court</i>												
<i>Design (in-house)</i>	ORIGINAL	TIMELINE	ORIGINAL										
<i>Construction</i>				ORIGINAL	TIMELINE	ORIGINAL							
<i>Electronic Monitoring System Upgrades</i>	<i>Design &amp; Installation (2 locations, Bulldog Drive &amp; Golf Course Irrigation)</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE				

**Capital Projects Timeline  
FY 2018**



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Project Name	1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
<b>Wellfield and Wells - Wellfield Expansion WTP #2 - 3 new wells</b>	<i>(seeking grant - will know by 12/12/17, construction deadline September 31, 2018)</i>											
Design	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Construction (Drilling)				ORIGINAL	TIMELINE	ORIGINAL						
Construction (Activation)							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<b>Wellfield and Wells - Wellfield Replacement WTP #1 - SW-43</b>												
Design	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Construction (Drilling)							ORIGINAL	TIMELINE	ORIGINAL			
Construction (Activation)										ORIGINAL	TIMELINE	ORIGINAL
<b>WTP#1, Replace Generator &amp; Electrical Upgrades</b>												
Construction	ORIGINAL	TIMELINE	ORIGINAL									
<b>WTP#1 &amp; #2, Ozone Treatment - Color, Taste and Odor</b>												
Evaluation			ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL			
<b>PEP System Upgrades</b>												
Design (in-house, partial)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<b>Wastewater Treatment Plant #1 - Clarifiers #7 &amp; #8 Rehab</b>												
Design		ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL						
Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<b>Wastewater Treatment Plant #1 - Biosolids Treatment Study</b>												
Study	ORIGINAL	TIMELINE	ORIGINAL									
Design				ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	
Construction												ORIGINAL
<b>Wastewater Treatment Plant #1 - Administration Building</b>												
Property Acquisition	ORIGINAL	TIMELINE										
<b>Wastewater Treatment Plant #1 - Expand Odor Control System</b>												
Design (in-house)				ORIGINAL	TIMELINE	ORIGINAL						
Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<b>Force Main - WTP#2 Concentrate Line Conversion</b>												
Modeling (in-house)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE								
Design (in-house)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Construction							ORIGINAL	TIMELINE	ORIGINAL			
<b>Reclaimed Water Main - 16" Discharge</b>												
Study	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Agreements/Easements/Design							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<b>Reclaimed Water Main - Cigar Lake Water Quality Improvements</b>												
Design (in-house)		ORIGINAL	TIMELINE									
Construction				ORIGINAL	TIMELINE	ORIGINAL	TIMELINE					
Evaluation								ORIGINAL	TIMELINE			
<b>Reclaimed Water Main Extension to ITSC</b>												
Design (in-house)	ORIGINAL	TIMELINE	ORIGINAL	<i>(seeking Grant Funding for Construction)</i>								
<b>Wastewater Treatment Plant #2</b>												
Construction	ORIGINAL	TIMELINE	ORIGINAL							<i>(Grant Deadline of 4/15/2018)</i>		
<b>WWTP #2 - Reclaimed Water Discharge to Wetlands</b>												
Construction	ORIGINAL	TIMELINE	ORIGINAL							<i>(Grant Deadline of 4/15/2018)</i>		
<b>Pump Station CL-1 Upgrade (add D?)</b>												
Design	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<b>Pump Station(s) Section 25 Replacement/Upgrades</b>												
Modeling (in-house)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE								
Design (in-house)	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE						
Construction							ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE

**Capital Projects Timeline  
FY 2018**



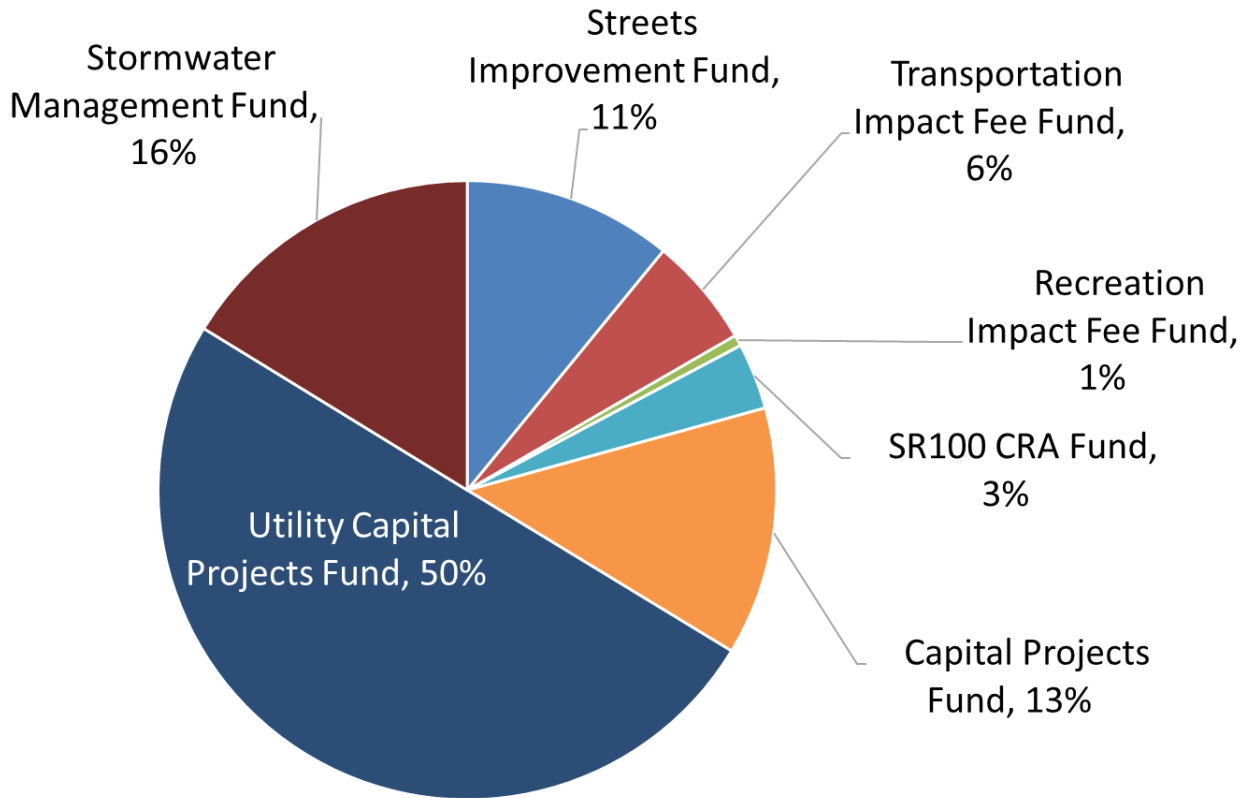
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<i>Pump Stations (Eductor) Conversions (4) (Clubhouse, florida park, farday, xx)</i>	Design	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE		
	Construction					ORIGINAL	TIMELINE	ORIGINAL	TIMELINE
<i>Belle Terre / Matanzas Woods Master Pump Station</i>	Construction	ORIGINAL	TIMELINE	<i>(Grant Deadline of 12/31/2017)</i>					
<i>Mechanical Bar Screens @ WWTP#1</i>	Construction	ORIGINAL	TIMELINE						

<b>OTHER</b>		1st Quarter (FY18)			2nd Quarter (FY18)			3rd Quarter (FY18)			4th Quarter (FY18)		
Project Name		Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept
<i>LIDAR QL1 Standard (Citywide Update)</i>	<i>Lidar Update</i>	ORIGINAL	TIMELINE	ORIGINAL									
<i>Fiber Conduit - Belle Terre South to WTP2</i>	<i>Design (in-house)</i>							ORIGINAL	TIMELINE	ORIGINAL			
	<i>Construction (in-house)</i>										ORIGINAL	TIMELINE	ORIGINAL
<i>Transportation Impact Fee Study</i>	<i>Study</i>	ORIGINAL	TIMELINE	ORIGINAL	TIMELINE	ORIGINAL							

# 2018 Capital Improvement Program by Fund

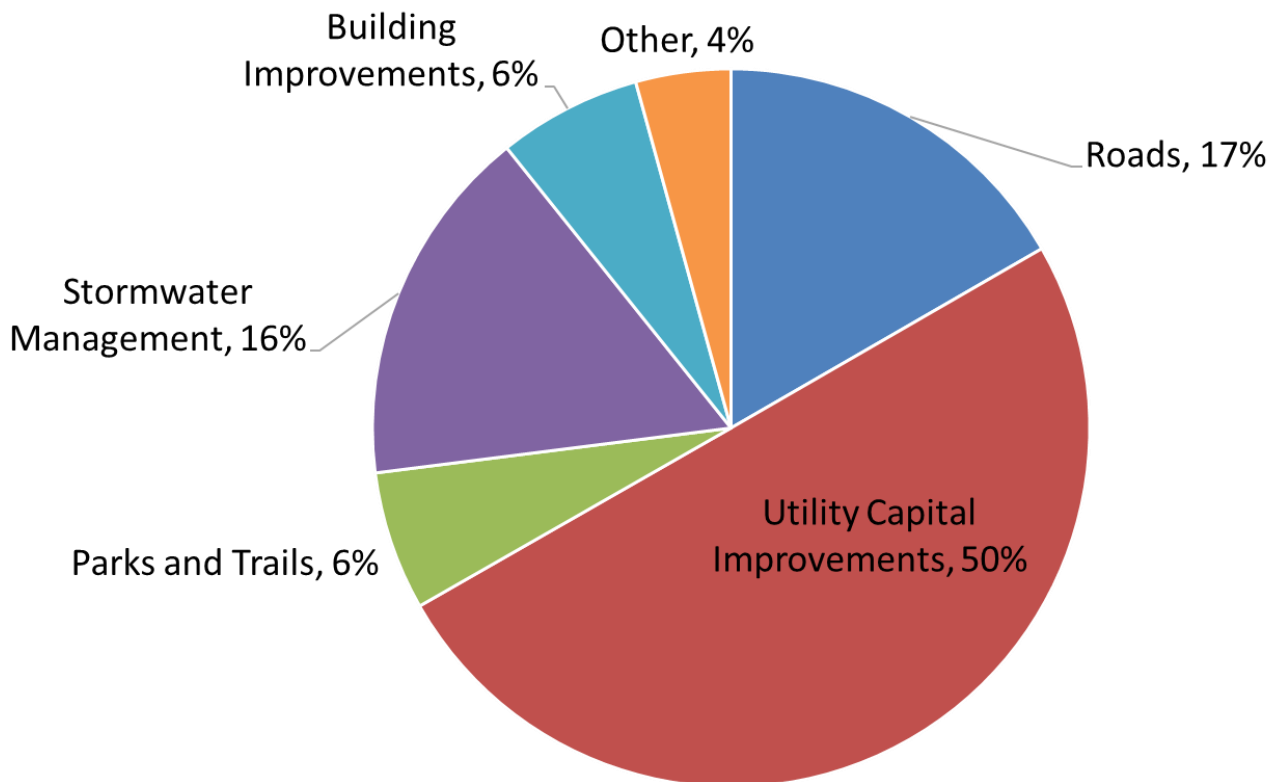
<b>FUNDING SOURCE</b>	<b>AMOUNT</b>	<b>% of TOTAL</b>
Streets Improvement Fund	\$5,890,000	11%
Transportation Impact Fee Fund	3,095,000	6%
Recreation Impact Fee Fund	310,000	1%
Fire Impact Fee Fund	-	0%
SR100 CRA Fund	1,863,888	3%
Capital Projects Fund	6,990,000	13%
Utility Capital Projects Fund	26,968,346	50%
Stormwater Management Fund	8,751,546	16%
<b>Total Capital Budget</b>	<b>\$53,868,780</b>	





# 2018 Capital Improvement Program by Type

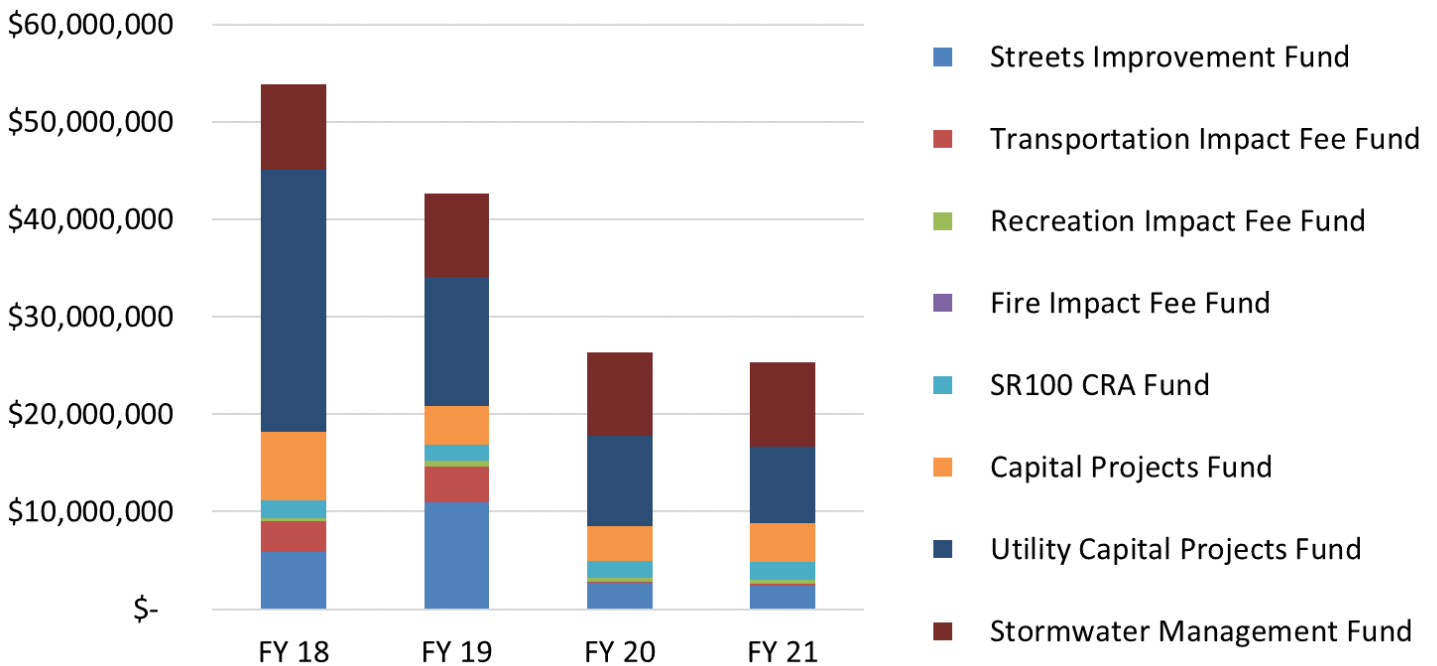
<b>TYPE</b>	<b>AMOUNT</b>	<b>% OF TOTAL</b>
Roads	\$ 8,985,000	17%
Utility Capital Improvements	26,968,346	50%
Parks and Trails	3,370,000	6%
Stormwater Management	8,751,546	16%
Building Improvements	3,485,000	6%
Other	2,308,888	4%
	<b><u>\$ 53,868,780</u></b>	



# Capital Improvement Program by Fund

## 5 Year Program Summary

Fund	FY 18	FY 19	FY 20	FY 21	FY 21
Streets Improvement Fund	\$ 5,890,000	\$ 10,948,000	\$ 2,710,000	\$ 2,375,000	\$ 3,485,000
Transportation Impact Fee Fund	3,095,000	3,625,000	100,000	250,000	600,000
Recreation Impact Fee Fund	310,000	630,000	425,000	425,000	400,000
Fire Impact Fee Fund	-	-	-	-	250,000
SR100 CRA Fund	1,863,888	1,691,614	1,693,777	1,771,297	1,721,051
Capital Projects Fund	6,990,000	3,950,000	3,625,000	3,950,000	3,980,000
Utility Capital Projects Fund	26,968,346	13,205,000	9,190,000	7,840,000	7,980,000
Stormwater Management Fund	8,751,546	8,615,577	8,566,988	8,660,828	8,897,145
<b>Grand Total</b>	<b>\$ 53,868,780</b>	<b>\$ 42,665,190</b>	<b>\$ 26,310,765</b>	<b>\$ 25,272,125</b>	<b>\$ 27,313,195</b>



# Capital Improvement Program by Fund

RECREATION IMPACT FEE FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	6,945	121,945	7,945	7,945	7,945
Revenues					
Recreation Impact Fees	425,000	425,000	425,000	425,000	425,000
Grants	-	91,000	-	-	-
Total Revenues	425,000	516,000	425,000	425,000	425,000
Total Available Funds	431,945	637,945	432,945	432,945	432,945
Expenditures					
Capital Improvement Program	75,000	150,000	-	-	-
Transfers to Other Funds	235,000	480,000	425,000	425,000	400,000
Total Expenditures	310,000	630,000	425,000	425,000	400,000
Available Funds End of Year	121,945	7,945	7,945	7,945	32,945

TRANSPORTATION IMPACT FEE FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	1,173,773	169,573	1,768,573	3,613,573	5,308,573
Revenues					
Transportation Impact Fees	1,945,000	1,945,000	1,945,000	1,945,000	1,945,000
Grants	145,800	3,279,000	-	-	-
Total Revenues	2,090,800	5,224,000	1,945,000	1,945,000	1,945,000
Total Available Funds	3,264,573	5,393,573	3,713,573	5,558,573	7,253,573
Expenditures					
Capital Improvement Program	2,995,000	3,525,000	-	150,000	500,000
Transfers to Other Funds	100,000	100,000	100,000	100,000	100,000
Total Expenditures	3,095,000	3,625,000	100,000	250,000	600,000
Available Funds End of Year	\$ 169,573	\$ 1,768,573	\$ 3,613,573	\$ 5,308,573	\$ 6,653,573

FIRE IMPACT FEE FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	701,129	881,129	1,061,129	1,241,129	1,421,129
Revenues					
Fire Impact Fees	180,000	180,000	180,000	180,000	180,000
Total Revenues	180,000	180,000	180,000	180,000	180,000
Total Available Funds	881,129	1,061,129	1,241,129	1,421,129	1,601,129
Expenditures					
Capital Improvement Program	-	-	-	-	250,000
Total Expenditures	-	-	-	-	250,000
Available Funds End of Year	881,129	1,061,129	1,241,129	1,421,129	1,351,129
<b>DEVELOPMENT SPECIAL PROJECTS FUND</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
Prior Year Carry-over	270,836	235,585	235,585	235,585	235,585
Revenues					
Developer Contributions	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Available Funds	270,836	235,585	235,585	235,585	235,585
Expenditures					
Operating Expenditures	35,251	-	-	-	-
Total Expenditures	35,251	-	-	-	-
Available Funds End of Year	235,585	235,585	235,585	235,585	235,585

OKR SPECIAL ASSESSMENT FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	382,251	475,651	569,051	662,451	755,851
Revenues					
Special Assessments	327,030	327,030	327,030	327,030	327,030
Transfers from Other Funds	100,000	100,000	100,000	100,000	100,000
Total Revenues	427,030	427,030	427,030	427,030	427,030
Total Available Funds	809,281	902,681	996,081	1,089,481	1,182,881
Expenditures					
Capital Improvement Program	6,600	6,600	6,600	6,600	6,600
Debt Service	327,030	327,030	327,030	327,030	327,030
Total Expenditures	333,630	333,630	333,630	333,630	333,630
Available Funds End of Year	475,651	569,051	662,451	755,851	849,251
SR100 CRA FUND					
Prior Year Carry-over	191,225	17,587	49,973	114,597	136,900
Revenues					
Intergovernmental Revenue	1,109,819	1,132,000	1,154,600	1,177,700	1,201,300
Transfers from Other Funds (Tax Increment)	580,431	592,000	603,800	615,900	628,200
Total Revenues	1,690,250	1,724,000	1,758,400	1,793,600	1,829,500
Total Available Funds	1,881,475	1,741,587	1,808,373	1,908,197	1,966,400
Expenditures					
Operating Expenditures	134,237	134,237	134,237	134,237	134,237
Capital Improvement Program	800,000	625,000	625,000	700,000	650,000
Debt Service	929,651	932,377	934,540	937,060	936,814
Total Expenditures	1,863,888	1,691,614	1,693,777	1,771,297	1,721,051
Available Funds End of Year	17,587	49,973	114,596	136,900	245,349

CAPITAL PROJECTS FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	1,710,643	86,171	621,896	870,116	581,800
Revenues					
Ad Valorem Taxes	600,000	-	-	-	-
Small County Surtax	3,050,000	3,111,000	3,173,220	3,236,684	3,301,418
Grants	880,528	269,725	150,000	-	-
Transfers from Other Funds	835,000	1,105,000	550,000	425,000	400,000
Total Revenues	5,365,528	4,485,725	3,873,220	3,661,684	3,701,418
Total Available Funds	7,076,171	4,571,896	4,495,116	4,531,800	4,283,219
Expenditures					
Capital Improvement Program	6,670,000	3,630,000	3,625,000	3,950,000	3,980,000
Transfers to Other Funds	320,000	320,000	-	-	-
Total Expenditures	6,990,000	3,950,000	3,625,000	3,950,000	3,980,000
Available Funds End of Year	86,171	621,896	870,116	581,800	303,219
UTILITY CAPITAL PROJECTS FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	13,460,170	3,658,297	279,512	1,229,681	1,395,888
Revenues					
Impact Fees	3,517,559	3,352,735	3,588,262	3,624,145	3,660,386
Grant	850,000	-	-	-	-
Developer Contributions	250,000	750,000	750,000	-	-
Interest on Investments	318,470	254,215	254,215	254,215	254,215
Proceeds from Debt	4,838,000	-	-	-	-
Operating Reserves	3,500,000	1,500,000	1,500,000	-	-
R & R Transfer	3,800,000	3,872,200	3,945,772	4,020,741	4,097,136
Total Revenues	17,074,029	9,729,150	10,038,249	7,899,101	8,011,737
Interfund Loan Repayments	92,444	97,066	101,920	107,106	112,367
Total Available Funds	30,626,643	13,484,512	10,419,681	9,235,888	9,519,992
Expenditures					
Operating Expenditures	1,013,346	285,000	65,000	185,000	165,000
Capital Improvement Program	25,955,000	12,920,000	9,125,000	7,655,000	7,815,000
Total Expenditures	26,968,346	13,205,000	9,190,000	7,840,000	7,980,000
Available Funds End of Year	3,658,297	279,512	1,229,681	1,395,888	1,539,992

STREETS IMPROVEMENT FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	1,399,010	105,719	249,171	206,923	614,275
Revenues					
Local Option Fuel	1,937,552	1,937,552	1,937,552	1,937,552	1,937,552
State Revenue Sharing	701,886	715,900	730,200	744,800	759,700
Intergovernmental Revenue	1,637,271	8,118,000	-	100,000	450,000
Transfers from other Funds	320,000	320,000	-	-	-
Total Revenues	4,596,709	11,091,452	2,667,752	2,782,352	3,147,252
Total Available Funds	5,995,719	11,197,171	2,916,923	2,989,275	3,761,527
Expenditures					
Capital Improvement Program	5,890,000	10,948,000	2,710,000	2,375,000	3,485,000
Total Expenditures	5,890,000	10,948,000	2,710,000	2,375,000	3,485,000
Available Funds End of Year	105,719	249,171	206,923	614,275	276,527

STORMWATER FUND	FY 18	FY 19	FY 20	FY 21	FY 22
Prior Year Carry-over	538,097	259,141	20,623	71,586	157,724
Revenues					
Ad Valorem Taxes	502,590	577,979	664,675	764,377	879,033
Stormwater Fees	7,270,000	7,299,080	7,328,276	7,357,589	7,387,020
Grants	700,000	-	-	-	-
Future Revenue Required	-	500,000	625,000	625,000	625,000
Total Revenues	8,472,590	8,377,059	8,617,952	8,746,966	8,891,053
Total Available Funds	9,010,687	8,636,200	8,638,574	8,818,552	9,048,777
Expenditures					
Operating Expenditures/Debt Service	4,660,235	4,753,440	4,848,508	4,945,479	5,044,388
Capital Improvement Program	4,091,311	3,862,137	3,718,480	3,715,349	3,852,757
Total Expenditures	8,751,546	8,615,577	8,566,988	8,660,828	8,897,145
Available Funds End of Year	259,141	20,623	71,586	157,724	151,632



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# Workforce Talent





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# Workforce Talent

## Implementation Through a Team Approach

Using a team approach, our talented workforce has begun implementing objectives and strategies to achieve City Council goals. The use of a team approach is an effort to foster individual skills and highlight the talent that exists within our workforce. These teams have proven to be a critical component in accomplishing all of the goals in the Strategic Action Plan.

New teams are created as the need arises and are phased out if and when the team's objective is met. A team evaluation is done each year to determine if the team is on track or if new direction is needed. At that time, strategies for the next year are also identified. The City Manager oversees all of these teams. Teams have performance measures to track progress and meet quarterly with the City Manager to provide a quarterly progress report.

## **Goal 1 Expansion - To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.**

### Infrastructure Team

Team objective: Ensuring a comprehensive and cohesive approach towards planning, implementing and maintaining the City's overall infrastructure.

### Drainage Team

Team objective: To coordinate all drainage concerns on the design and construction with all City Departments on any projects in the City whether public or private.

### Parks Team

Team objective: To coordinate city recreational projects and the design and maintenance standards of city park facilities.

## **Goal 2 Economic - To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values.**

### Economic Development Team

Team objective: Enhance the local economy by maintaining our neighborhoods, helping existing businesses, and attracting investment.

### Public Private Partnership (P3) Team

Team objective: To facilitate and enhance the effectiveness of the development process; improve coordination, project reviews, inspections, customer service, technology, communication and overall quality.

### Brand + Team

Team objective: To strengthen and expand brand awareness while exploring new ways to enhance public engagement.

**Goal 3 Finance - To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses.**

Internal Controls Team

Team objective: Assuring achievement of the City of Palm Coast's objectives in operational effectiveness and efficiency, reliable reporting and compliance with laws, regulations and policies.

Process Improvement Team

Team objective: Evaluate the effectiveness of existing processes and recommend improvements that will increase efficiency.

Safety Team

Team objective: Establish and maintain a safe and efficient workplace environment by analyzing preventable losses and implementing procedures and/or programs to prevent injury and mitigate losses.

Fibernet & Communications Team

Team objective: Evaluate current FiberNet and City Cell tower assets along with their respective sales processes to create a plan to enhance the services they provide and expand resources to increase profits.

**Goal 4 Environmental - To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife.**

Green Team

Team objective: To enhance the quality of life for our citizens by reducing the City's footprint on natural resources and promoting sustainable practices

Floodplain Management Team

Team objective: To support and educate our citizens about flood hazards and the National Flood Insurance Program, while ensuring a safe community through steadfast stewardship of floodplain management, hazard mitigation, open space protection and comprehensive stormwater management.

**Goal 5 Quality of Life - To enhance the quality of life for our citizens by providing safe, affordable, and enjoyable options for cultural, educational, recreational, and leisure-time events.**

FEST Team:

Team objective: Enrich the lives of our citizens and visitors by providing family-friendly events to the public that celebrates community spirit through various forms of entertainment, festivals, tournaments, and activities to showcase the City of Palm Coast and stimulate economic growth in our community.

Strategic Action Planning (SAP) Team

Team objective: To ensure a steadfast pursuit of the City's Vision through the Strategic Action Plan process while regularly reporting progress to City Council and the citizens of Palm Coast

SERT Team

Team objective: To regulate City and Non-City sponsored special events that occur in City limits.

**Goal 6 Workforce Talent - To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities.**

Performance Evaluation Team

Team objective: To provide a mechanism for employee checks and balances with the introduction of an evaluation tool that will rate the performance of employees against the goals and expectations of the departments, City Council and citizens of Palm Coast

Wellness Team

Team objective: Create a culture of health and wellness and empower employees with the knowledge, support and incentives to take control of their health through awareness, assessment and ongoing education while generating a positive return by lowering health care costs.

BAM Team

Team objective: Identify, develop and implement programs that make employees feel motivated, recognized and valued.

EAT Team

Team objective: Develop and implement a comprehensive plan to improve City employee skills and performance through education and training.

# Leadership Program

## **LEADERSHIP INTERN TRAINING EXPERIENCE (LITE) PROGRAM**

In January 2012, the City of Palm Coast City Manager implemented a management development program for professional employees interested in developing their skills while taking challenges beyond primary roles and expertise.

Through the Leadership Intern Training Experience (LITE) team concept, employees are provided the opportunity to work directly with the City Manager and other members of top management. The concept dually serves the City of Palm Coast City Council Goal 6 for Workforce Talent with the implementation of Approaches (projects) through the following Objectives and Strategies:

- Objective 6.1: To develop a program to improve staff retention and recognize individual skills and talents
- ⇒ Strategy 6.1.1: A program to identify individual skills and foster improvement of professional skills and talents
  - ⇒ Strategy 6.1.3: Develop an Employee Motivation and Reward Program
- Objective 6.2: To develop in-house and identify external training opportunities for employees
- ⇒ Strategy 6.2.1: Create a comprehensive training program

### **Program Objectives**

To address City needs for executive leadership and to develop additional capacity within the City organization to provide executive leadership for projects and issues not normally accommodated/ accomplished as part of the routine functions of the City organization. The program is also intended to provide growth opportunities for professional employees in developing their skills and tackling challenges. Through this unique management style, the City Manager recruited employees to participate in two (2) capacities.

#### **Considerations for LITE Team Leader Eligibility:**

- Minimum of one-year as full-time employee in current position
- Exempt Employee Status / Salary Employment
- Desired Skill Levels for Team Leaders
- Professionals with academic achievements and professional licenses/certifications
- Top Performers
- Highly self-motivated individual who demonstrates a desire to advance

# Awards & Recognition





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# Awards and Special Recognition

## Environmental Awards & Recognition

The Tree City USA Growth Award is provided by The Arbor Day Foundation, in cooperation with the National Association of State Foresters and the USDA Forest Service, to recognize environmental improvement and encourage higher levels of tree care throughout America. This award is designed not only to recognize achievement, but also to communicate new ideas and help the leaders of all Tree City USAs plan for improving community tree care. Palm Coast has earned the Growth Award every year since 2006.



The National Arbor Day Foundation, in cooperation with the U.S. Forest Service and the National Association of State Foresters, annually recognizes communities that effectively manage their public tree resources. Palm Coast has earned the Tree City USA recognition each year since 2005.

Received the Florida Green Building Coalition (FGBC) 2016 Green Achievement Award for being a FGBC Certified Green Local Government and receiving the highest score of a certifying City

Excellence in Education Award from the Northeast Florida Regional Council for the Children Helping In Resource Protection (CHIRP)

A story about the Children Helping In Resources Protection (C.H.I.R.P.) program was featured in the City Spotlight section of the January/February 2016 edition of the Quality Cities magazine of the Florida League of Cities. The story highlights how the program helps children learn the importance of Florida's natural resources.

Palm Coast City Hall was awarded LEED certification at the Silver level for design and construction that demonstrates high performance in sustainable site development, water savings, energy efficiency, materials selection and indoor environmental quality. Palm Coast is the fifth City Hall in Florida to be LEED-certified.

## Communications & Marketing Awards

*Three City of Palm Coast videos – two related to public safety and one that’s used to recruit college interns – have earned awards in state and national competitions.*

- √ The “Find Your Future – Internships with the City of Palm Coast” video showcases the City’s internship program from the interns’ perspective and is designed to promote the internship program. It can be viewed at <https://youtu.be/77sahzaeuEI>. The video production team earned three national honors for it:
  - √ 2017 Telly Awards – Bronze Award in the Government Relations for Non-Broadcast Productions category;
  - √ Communicator Awards – Silver Award for Distinction in the Film/Video-Government Relations category
  - √ NATOA (National Association of Telecommunications Officers and Advisors) Government Programming Awards – Third Place in the Public Education category (for operating budgets up to \$250,000).
- √ The “Zombie Survival Guide to Bicycle Safety” earned three national and state awards this year, in addition to a 2016 Telly Award received last fall. With the target audience being young people from early teens through 20s, the team selected a zombie theme in the fashion of Zombieland – but with "rules" for bicycle safety. Florida Public Relations Association Golden Image Awards – Golden Image Award in the Video-Public Service category;
- √ Communicator Awards – Silver Award for Distinction in the Film/Video-Safety category;
- √ NATOA Government Programming Awards – Third Place in the Public Safety category (for operating budgets under \$300,000).
- √ The “Holiday Fire Safety Tips – Meet Joey Christmas” video also earned a national award. The City and Joey Christmas go around the home to present practical, fire-wise tips for the holidays in this video. This is the latest in a series of PSA videos produced in partnership with the Palm Coast Fire Department. The award is:
  - √ 2017 Telly Awards – Bronze Award in the Safety for Non-Broadcast Productions category.



## Utility Department Awards

Once again, the Palm Coast Water Buoys won the American Waterworks Association's Top-Ops contests at both the State and National levels. The college-bowl style competition tests water plant operators' knowledge of a variety of water treatment topics including math, chemistry, physics and hydraulics. This was the 11th year winning the State competition and 8th time for Nationals.

The management and operational staff of the City of Palm Coast's Wastewater Treatment Plant 1 have been recognized for outstanding effort that resulted in zero lost-time accidents during 2016.



The employees' efforts earned the first-place 2017 Florida Water Environment Association Safety Award for Class B facilities. The award was presented during the Florida Water Resources Conference held in West Palm Beach in late April. Facilities from across the state compete annually for the awards that recognize excellent safety programs.

Wastewater Treatment Plant 1 on Utility Drive was built in the early 1970s and has been gradually expanded over the years. The City is building a second Wastewater Treatment Plant off U.S. 1 in north-western Palm Coast that will open early 2018. That new plant will add capacity and allow for anticipated growth in residential and commercial development.

"Safety is our No. 1 priority, and we are proud of our excellent safety record, which ultimately benefits our overall operation to give the best service possible to the citizens of Palm Coast," said Danny Ashburn, Palm Coast Utility Systems Manager. "I commend the plant's employees for their efforts and dedication and congratulate them on earning the FWEA's Safety Award."

The Wastewater Plant has earned Safety Awards from both FWEA and the Florida Water & Pollution Control Operators Association in the past.



The City of Palm Coast Utility Department's Water Treatment Plant 3 has been awarded the 2017 "Outstanding Membrane Plant Award" by the Southeast Desalting Association.

## Finance Awards

The GFOA Certificate of Achievement for Excellence in Financial Reporting was received for the fiscal year 2016 Comprehensive Annual Financial Report (CAFR). This is the 16th consecutive year the City of Palm Coast has received this award.

The GFOA Budget Presentation award was received for the fiscal year 2017 budget document. This is the 14th consecutive year the City of Palm Coast has received this award.

The GFOA Award for Outstanding Achievement for Popular Annual Financial Reporting was received for the fiscal year 2016 Popular Annual Financial Report (PAFR). This is the 4th consecutive year the City of Palm Coast has received this award.



The ICMA Center for Performance Analytics recognized the City of Palm Coast for the fourth year in a row for its performance management efforts with a Certificate of Distinction. Palm Coast is among eight jurisdictions receiving the Certificate of Distinction, and one of 52 recognized overall.

## Other News

The City of Palm Coast placed fifth in the nation in the National Mayor's Challenge for Water Conservation, among cities with populations of 30,000 to 99,999. This is Palm Coast's second time participating in the annual program in which residents pledge to conserve water and cut pollution.

Palm Coast has been named one of MONEY's 2017 Best Places to Retire.

Palm Coast has been named one of the 50 Most Livable Cities in America, as rated by 24/7 Wall Street.

The City of Palm Coast was honored as a 2015 Healthy Weight Community Champion by the Florida Surgeon General - in recognition of the Parks & Recreation Department's annual Palm Coast Running Series. The Surgeon General of the Florida Department of Health's "Healthiest Weight Florida" campaign is a public-private collaboration to help Florida's children and adults make informed, consistent choices about healthy eating and active living.

In August 2014, Forbes magazine named Palm Coast as the nation's No. 7 City for the Best Small Places for Business and Careers. One of the criteria for placing Palm Coast over areas such as Dubuque, Iowa, and Auburn, Alabama, was the community's efforts to grow tourism and technology industries.

Where To Retire magazine selected Palm Coast among its Top Eight Low-Cost Cities in the U.S. for retirement. The story showcasing Palm Coast was featured in the magazine's September/October 2014 edition.

# Financial Policies





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# *Financial Policies*

## *Summary*

The City Council has taken a conservative approach to the finances of the City while providing for the protection of the health, safety, and welfare of the citizens of Palm Coast through a full range of efficient and effective municipal services. Within the City Council's overall vision for the City, financial policies have been established to ensure the long term financial viability of the City and to diversify and strengthen the City's economy.

### **Balanced Budget:**

The City will adopt a balanced budget as required by Florida Statute, Chapter 166. The budget is balanced when the amount available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.

### **Budget Amendments:**

If, during the fiscal year, the City Manager certifies that there are funds available for appropriation, revenues in excess of those estimated in the budget, the City Council by resolution may make supplemental appropriations for the year up to the amount of such excess. Additional information about the budget amendment process can be found in the Budget Overview section of this document.

### **User Fees:**

General Fund user fees will be established to cover the cost of providing the related services. These would include development fees, engineering fees, and others. The fees should cover all current operating costs. Recreation and park fees are not intended to cover the full cost of services. These services will be supplemented so that all citizens have the opportunity to utilize these activities and resources regardless of economic condition.

### **One Time Revenues:**

The City will use one-time revenues for non-recurring expenditures. One-time revenues would include grants, prior year surplus, or other revenues that are not likely to occur in future years. Non-recurring expenditures would include special programs or capital purchases that would not require the same expenditure in future years.

**Capital Assets Policy:**

The acquisition, disposition, and monitoring of City owned property is governed by Chapter 274 of the Florida Statutes. The City will consider capital assets to be any tangible or intangible property with a value of \$ 5,000 or more and a projected useful life of more than two years as per guidance provided by the Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB).

**Debt Management:**

The City will issue debt only for capital expenditures. The term of the debt will not be for a period longer than the expected life of the asset. Debt for a period longer than three years or more than \$15 million may not be issued without voter consent unless the debt is funded. The City will maintain reserves of at least fifteen percent in its four operating funds. On November 5th 2013 City Council adopted a Debt Management Policy. This policy in its entirety can be found later on in this section of the budget document.

**Fund Balance:**

On July 21, 2009 a Fund Balance policy was adopted by City Council outlining minimum requirements for unassigned fund balance. This policy may be revised annually to include additional funds or limits. The policy in its entirety can be found later on in this section of the budget document.

**Investments:**

On December 12, 2012 City Council adopted an Investment Policy for the City of Palm Coast. This policy in its entirety can be found later on in this section of the budget document.

**Purchasing:**

On December 17, 2002 ordinance 2002-06 was adopted by City Council providing for the purchase or procurement of purchases and contractual services. This policy was revised in July 2017. This policy in its entirety can be found later in on this section of the budget document.



# Capital Assets Policy

The acquisition, disposition, and monitoring of City owned property is governed by Chapter 274 of the Florida Statutes. The City will consider capital assets to be any tangible or intangible property with a value of \$ 5,000 or more and a projected useful life of more than two years as per guidance provided by the Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB).

## A. DESIGNATION OF CUSTODIAN

The Department head will designate a custodian(s) of all capital assets held by that department. The custodian will be responsible for monitoring the locations of all capital assets and facilitating the purchase, disposition and transfer of any assets within their inventory. The custodian will work with the Finance Department during the bi-annual physical inventory to ensure all assets are accounted for and will also be responsible for ensuring all procedures are followed in the acquisition and disposition of capital assets.

## B. ASSET CAPITALIZATION GUIDELINES

These guidelines are being provided to assist management when making the determination between which asset related expenditures are/are not recommended to be capitalized in accordance with governing laws, rules and regulations. The following guidelines, except where noted, apply equally to both Governmental Funds and Proprietary Funds. Definitions are provided as needed.

New Asset – Cost of \$ \$5,000 or more incurred to acquire an individual asset or to make an asset ready for its intended use should be capitalized.

Additions – Purchased additions to previously capitalized assets that meet the capitalization threshold, should be capitalized as add-ons to the existing property record.

Replacements/Improvements – The cost to replace or improve an existing asset should be capitalized if it meets the capitalization threshold and at least one of the following criteria:

- a) Extends the useful life of the existing asset
- b) Increase the effectiveness or efficiency of an asset

For replacements, the old asset should be removed from the fixed asset system if it can be separately identified or if a cost can be estimated for its original value and then adjusted in the fixed asset system.

Repairs and Maintenance – Costs that are associated with repairs and maintenance are not recommended for capitalization because they do not add value to the existing asset. However, major repairs that extend the useful life or increase the effectiveness or efficiency of an asset may be classified as improvements and therefore should be capitalized (see #3).

## C. ACQUISITION OF CAPITAL ASSETS

All acquisitions will follow the procedures outlined:

1. After a department determines a need for a capital asset, they will obtain approval to purchase the item from the City Manager and the City Council or designee during the annual budget process. In the event a capital asset needs to be purchased and was not approved in the budget, the department will need approval first from the Finance Director or Infrastructure Committee, if applicable, then the City Manager, and the City Council, if applicable.
2. After approval is obtained, the requesting department will enter a requisition into the system and forward it to the Purchasing Department with the required authorizations per the purchasing policy. The requisition shall contain a detailed description of the item and the cost, as well as required supporting documentation. The requisition will then be converted to a purchase order.

1. After receiving a capital asset, the requesting department will send the approved invoice, and the New Asset Transmittal Sheet, if applicable, to the Finance Department for processing. If the item is a replacement for an existing capital asset, the Asset Disposal and Retirement Form must be sent to the Finance Department prior to or at the same time as purchase of the new asset.
2. The Finance Department assigns capital asset numbers for all capital assets. City vehicles are tagged by the Fleet Manager and computer equipment is tagged by the IT&C Department or designee. Items that are unable to be tagged will still be assigned a capital asset number.
3. Donated property with a market value in excess of \$5,000.00 will be added into the capital assets system. The department must provide written notification to the Finance Department of any donated capital assets. Donated land will be recorded at market value. No minimum threshold will be applied to Donated land.
4. All vehicles purchased will be held solely in the name of the City. If a trade-in is involved please refer to section F of this policy.

#### D. DISPOSITION OF CAPITAL ASSETS

All dispositions of capital assets are coordinated by the Purchasing and Contracts Department. Public Works is responsible for the evaluation and approval of all Fleet and equipment disposals. If the capital asset is computer equipment, the IT&C Department will review and approve the disposal.

1. The Purchasing & Contracts Department will arrange for the disposal of capital assets through direct sale, bids, or through the use of an auctioneer.
2. The Purchasing Department will provide a list of disposed assets to the Finance Department. The Finance Department will remove the capital asset from the capital asset inventory, and record the payments received for the disposed assets.
3. The items will be disposed of in accordance with Florida Statutes, Section 274. Any funds received from the sale of those assets will be credited back to the purchasing department's Fund.
4. Capital assets paid for by a grant should follow granting agency's procedures for disposal.
5. If the capital asset is missing and believed stolen, a police report must be completed and a copy attached to the disposal record.
6. All assets approved for disposition will be picked up by Public Works.
7. If the item is in working condition, it will be picked up and stored by Public Works until disposition.
8. Any assets deemed to be in non-working condition and to have little or no value will be transported to the local salvage yard by Public Works.
9. Any proceeds will be submitted to the Finance Department for processing. Public Works will provide documentation from the salvage yard to the Finance Department showing the disposal of such items.

#### E. DISPOSITION THROUGH TRANSFER OF CAPITAL ASSETS

All transfers of capital assets between departments must be submitted to the Finance Department on an Equipment Transfer Form. The Finance Department will transfer the asset as requested.

#### F. DISPOSITION THROUGH TRADE-IN

Before any capital asset can be used as a trade-in on a new piece of equipment, it must be approved by the Purchasing & Contracts Department. All trade-ins of capital assets must be submitted to the Finance Department on a New Asset Transmittal Form. Once approval has been given from the Purchasing & Contracts division, the Finance Department will update the status of the asset traded in on the capital asset system.

#### G. DISPOSITION OF NON-CAPITAL ASSETS

If a department wishes to dispose of a non-capital item that is not in working condition, this disposal must be initiated and approved by the Department Head. It is the responsibility of the department to dispose of the item. If the item requires additional assistance to dispose of, contact Public Works

If a department wishes to dispose of a non-capital item that is in working condition, then they must follow the same procedures outlined in Section D regarding sending the items to auction.

#### H. BI-ANNUAL PHYSICAL INVENTORY OF CAPITAL ASSETS

A physical inventory of a department's capital assets will be conducted on bi-annual basis. A representative from the Finance Department will schedule the inventory with each department's designated capital assets custodian. All assets will be physically located and accounted for by the custodian and the Finance Department representative. An Inventory Report will be sent to the department head after completion of the physical inventory that summarizes any additions, deletions, or changes noted during the inventory. The department head will review the form, make changes if necessary, and approve by signing and returning it to the Finance Department.

#### PROCEDURES SPECIFIC TO ASSET TYPE:

##### I. MODULAR FURNITURE

This section has been added to provide additional guidance as it specifically relates to modular furniture.

1. Modular furniture that meets the capitalization threshold should be capitalized as equipment/furniture, by lot or by individual unit.
2. If the modular furniture cannot be separately identified from the total cost of the building, it is recommended that the modular furniture be capitalized as part of the building. If you have any questions regarding this, please contact the Finance Department.

##### J. REPLACEMENT OF ASSETS BY INSURANCE

When a capital asset is severely damaged or destroyed by a covered peril under the City's insurance policy, and the replacement of that asset has been approved through funding from the City's insurance policy, the new capital asset must be paid for by the department that owns the asset (that department's budget).

Reimbursement must then be requested by the department to Contracts & Risk Management. Contracts & Risk Management will then instruct the Finance Department to reimburse the department for their cost of replacing the asset. Proper backup is necessary to complete the reimbursement. Also, the asset that was destroyed must be deleted from that department's inventory.

##### K. INTANGIBLE ASSETS

Intangible assets such as computer software, easements, and land use/water/leachate rights will be capitalized on the City's books and amortized over their useful lives unless that life is indefinite.

Computer software is considered an intangible asset if it is developed in-house by City employees or by a third party contractor on behalf of the government. This includes any commercially available software that is purchased or licensed by the City and that the City must exert minimal incremental effort before the software can be put into operation (per GASB 51). Such purchases will be capitalized if they meet the City's capitalization threshold (Section B). Yearly renewals and regular upgrades of existing software will be considered an operating cost and expensed as incurred. The City will amortize software over 3-5 years, depending on whether the software is a component of an existing system or a brand new system.

Easements and rights granted to or purchased by the City will be assumed to have an indefinite useful life unless there are contractual or legal requirements that state otherwise. In those instances, the City will amortize those easements and rights over the life stated in the contract documents.

##### L. OPERATING PROCEDURES

The Finance Director and Purchasing & Contracts Manager will create necessary operating procedures in order to apply this policy.

# *Debt Management Policy*

## OVERVIEW:

The City of Palm Coast (City) recognizes the foundation of any well-managed debt program is a comprehensive debt policy. The debt policy sets forth the parameters for issuing debt and managing outstanding debt. The policy also provides guidance to Management and the City Council regarding the timing and purpose for which debt may be issued, types and amounts of permissible debt, the method of sale that may be used and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into capital markets. Adherence to the debt policy helps to ensure that the City maintains a sound debt position and that credit quality is protected. The debt policy promotes consistency and continuity in decision-making, rationalizes the decision-making process, and demonstrates a commitment to long-term financial planning objectives.

## PURPOSES AND USES OF DEBT:

The City may issue debt using several types of securities including: general obligation credit that is secured by the City's ability to levy ad valorem taxes on real and personal property within the City; assessment bonds that are secured by a special assessment placed upon the property owners benefiting from specific improvements to their community; and revenue bonds that are secured by dedicated revenue streams arising from sales taxes, special taxes and charges for services, such as, water, sewer and solid waste collection and disposal fees.

Additionally, the City may utilize a covenant to budget and appropriate legally available non-ad valorem revenues in its short-term borrowings. This can provide valuable cash flow and cash management capabilities in managing the City's ongoing capital improvements programs by providing interim or gap financing for the City's pay-as-you-go capital programs.

Other types of debt subject to this Debt Management Policy include State Revolving Fund Loans (SRF Loans), anticipation notes and other promissory notes that may be issued for the repayment of short, intermediate or long-term debt. Several guiding principles have been identified which provide the framework for the issuance, management, continuing evaluation of, and reporting on all debt obligations issued by the City.

## PLANNING AND STRUCTURE OF CITY INDEBTEDNESS:

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to systematic capital planning is demonstrated through adoption and periodic adjustment of a Comprehensive Plan pursuant to Chapter 163, Florida Statutes, the Florida Growth Management Act and Rule 9 J (5), and the adoption of the five-year Capital Improvement Plan (CIP). The CIP will identify, rank, and assess capital projects, determine useful life, and recommend specific funding sources for the projects for the five-year period. Annually, management will also prepare and submit to City Council a 10-year capital infrastructure plan, which will be incorporated into the long-term financial planning process.

**Capital Financing:** The City normally will rely on specifically generated funds and/or grants and contributions from other governments to finance its capital needs on a pay-as-you-go basis. To achieve this, it may become necessary to secure short-term (not exceeding a three-year amortization schedule) construction funding. Such financing, allows maximum flexibility in CIP implementation. Debt of longer amortization periods (long-term debt) will be issued for capital projects when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries. In general, debt shall not be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction.

**General Obligation Securities:** The City will seek voter authorization (per the City Charter) to issue general obligation bonds only for essential projects. In addition, such authority will be sought only after it is determined by the Council that no other funds are available to meet project costs.

**Term of Debt Repayment:** Borrowings by the City will mature over a term that does not exceed the economic life of the improvements that they finance or exceed the term of the revenue securing such debt. The City will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land).

**Method of Sale:** The City will market its debt through the use of competitive bid whenever deemed feasible, cost-effective and advantageous to do so. However, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be beneficial to market the debt via negotiated sale.

**Interest Rate:** In order to maintain a stable debt service burden, the City will attempt to issue debt that carries a fixed interest rate. Conversely, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the City should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement or maintain a manageable amount of variable rate debt.

**Revenue Pledge:** Revenue sources will only be pledged for debt when legally available, and when it can be justified that residents or others that receive the benefits of the pledged revenue should repay the related debt.

**Debt Guarantees:** The City may consider, on case-by-case basis, the use of its debt capacity for legally allowable capital projects by public development authorities or other special purpose units of the government.

**Financing Proposals:** Any capital financing proposal involving a pledge or other extension of the City's credit through the sale of securities, execution of loans or leases, marketing guarantees, or otherwise involving directly or indirectly the lending or pledging of the City's credit, is referred to and reviewed by members of the Financing Team.

**Conduit Bond Financing:** Periodically, the City may be approached with a request to provide conduit bond financing for qualified projects. Examples may include infrastructure as part of a special assessment district. Applications for such issues will be processed by the Financing Team, which will provide funding recommendations to the City Council.

**Public-Private Partnerships:** There may be opportunities presented to the City in which a private party provides a public service or project and assumes substantial financial, technical and operational risk in the project. These partnerships will be carefully evaluated to ensure that any related debt issuance has a minimal impact on the City.

#### CREDITWORTHINESS:

The City seeks to maintain the highest possible credit ratings for all categories of short and long-term debt that can be achieved without compromising the delivery of basic City services and the achievement of the adopted City Strategic Action Plan. For those agencies that maintain a credit rating on the City, the Finance Department will provide these organizations with all of the necessary budgetary and financial information as published and upon request.

**Financial Disclosure:** The City is committed to full and complete financial disclosure and to cooperating copiously with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensible, and accurate financial and other relevant information. The City is committed to meeting secondary disclosure requirements on a timely and broad basis. The Finance Department is responsible for ongoing disclosures to established national information repositories and for maintaining compliance with disclosure standards promulgated by State and national regulatory bodies, and may carry-out such responsibility through the engagement of an outside dissemination agent.

**Debt Limits:** The City will keep outstanding debt within the limits prescribed by State Statute and the City Charter and at levels consistent with its creditworthiness, best-practices needs and affordability objectives.

#### DEBT STRUCTURE:

Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project and the nature and type of the security provided. Moreover, to the extent possible, the City will design the re-payment of its overall debt to re-capture its credit capacity for future use.

**Length of Debt:** Debt will be structured for the shortest amortization period consistent with a fair allocation of costs to current and future beneficiaries or users.

**Back Loading (Back-end Load):** The City will seek to structure debt with level principal and interest costs over the life of the obligation. Back loading of costs will be considered under extraordinary circumstances, such as, natural disasters or where unanticipated external factors make it necessary for short-term costs of the debt to be prohibitive. Further, where the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present and/or when such structuring is beneficial to the City's overall amortization schedule, or will allow the debt service to more closely match project revenues during the early years of the venture's operation.

**Refunding:** The City's staff and advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. Refunding will be considered (within Federal tax law constraints) if, and when, there is a net economic benefit of the refunding or it is necessary to modernize covenants essential to operations and management. An advance refunding for the purpose of economic advantage will be considered if there exists the opportunity to secure a net present value savings of at least three percent of the refunded debt. A current refunding that produce a net present value saving of less than three percent will be considered on a case-by-case basis. A refunding that result in a negative savings will not be deliberated unless there is a compelling public policy or legal objective.

**Credit Enhancements:** Examples include letters of credit and bond insurance. These types of guarantees will only be considered if the net debt service on the bonds is reduced by more than the costs of the enhancement.

**Fixed Interest Debt:** Fixed interest debt will be issued by the City if management anticipates that interest rates may rise over the term of the loan.

**Variable Rate Debt:** The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities that is consistent with State law and covenants of pre-existing bonds, as well as, dependent on market conditions. The City will limit its outstanding variable rate bonds to reasonable levels in relation to total debt.

**Subordinate Debt:** The City may issue subordinate debt only if it is financially beneficial to the City or consistent with creditworthiness objectives.

**Short Term Notes:** Use of short-term borrowing, such as bond anticipation notes and tax-exempt commercial paper, will be undertaken only if the transaction costs plus interest on the debt are less than the cost of internal financing or if available cash is insufficient to meet working capital requirements.

**State Revolving Fund Program:** This program provides funds for projects involving water supply and distribution facilities, storm water control and treatment projects, air and water pollution control, and solid waste disposal facilities. Whenever possible, this program will be utilized since the costs associated with issuing the notes are low and local agencies benefit from the strength of the State's credit.

**Bank Term Loan Program:** The City reserves the possibility of using bank loans where financially feasible and appropriate.

#### **DEBT ADMINISTRATION AND COMPLIANCE:**

The City shall comply with all covenants and requirements of bond resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

**Report to Bondholders:** The City, through the Finance Department, shall prepare and release to all interested parties the Comprehensive Annual Financial Report (CAFR), which will act as the ongoing disclosure document required under the Continuing Disclosure Rules promulgated by the Securities Exchange Commission (SEC).

This report shall contain general and demographic information on City, and a discussion of the general government, the solid waste system, the water and wastewater utility system, the storm water utility system, and any additional systems that may subsequently be established by the City. The information presented on the general government and on the enterprise system shall comply with the disclosure obligations set forth in the Continuing Disclosure Certificates issued in connection with its debt obligations, and may include information on the following: service areas; rates and charges; financial statement excerpts; outstanding and proposed debt; material events; a summary of certain bond resolution provisions; a management discussion of operations; and other such information that the City may deem to be important. The report shall also include Notes to the Financial Statements, and to the extent available, information on conduit debt obligations issued by the City on behalf of another entity.

**Tax-Exempt Debt Compliance:** The City will comply with all applicable Federal tax rules related to its tax-exempt debt issuances. This includes compliance with all applicable Federal tax documentation and filing requirements, yield restriction limitations, arbitrage rebate requirements, use of proceeds and financed projects limitations and recordkeeping requirements. Given the increasing complexity of the Federal tax law applicable to tax-exempt debt issuances, the Finance Department has separately created a tax-exempt debt policy.

**Arbitrage Compliance:** The Finance Department maintains a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirements of the Federal tax code. Arbitrage rebate liabilities will be calculated annually and the liability will be reported in the City's annual financial statements.

#### FINANCING TEAM SELECTION:

As part of the debt management process, the Financing Team (FT) currently operates to review and make recommendations regarding the issuance of debt obligations and the management of outstanding debt. The FT will consider all outstanding and proposed debt obligations, and develops recommended actions on issues affecting or relating to the creditworthiness; security; and repayment of such debt obligations; consisting, but not limited to procurement of services and investment of all borrowed funds; structure; repayment terms; and covenants of the proposed debt obligation; and issues, which may affect the security of the bonds and primary and secondary market disclosures to bondholders.

The FT consists of the City Manager or designee and the City Attorney or designee, department management and the Finance Director. Other participants, as required, will include the City's financial advisor, bond counsel, the underwriter (in a negotiated sale), disclosure counsel, paying agent/registrar, trustee and other specialists who provide the following services: credit enhancements, feasibility studies, auditing, arbitrage compliance, and printing. These specialists will also assist with the development of bond issuance strategies, the preparation of bond documents, and will coordinate marketing efforts for sales to investors.

**The Financing Team Selection Process:** The Finance Director will provide recommendations to the City Council on the selection of underwriters, bond counsel, disclosure counsel, financial advisors and any other necessary participant. The City Council will make all final determinations. The Finance Director's recommendations will be made following an independent review of responses to requests for proposals (RFPs) or requests for qualifications (RFQs) by the evaluation team.

**Underwriters:** For all competitive sales, underwriters are selected by competitive bids. For negotiated sales, underwriters are selected through an RFP. The City Manager or designee, the Finance Director, and the Financial Advisor will conduct the evaluation of responses of the RFPs.

**Bond Counsel:** The City retains external bond counsel for all debt issues. Further, that all debt issued by the City, includes a written opinion by the bond counsel affirming that the City is authorized to issue the debt. Bond counsel is also responsible for determining the debt's Federal income tax status, the preparation of the ordinance authorizing issuance of the obligations and all of the closing documents to complete a bond sale, as well as, performing any other services defined by their contract with the City. Bond counsel will also coordinate activities with the City Attorney and/or other Counsel and

the other members of the FT including, but not limited to the Finance Director. The City Attorney, Bond Counsel and FT will review all public-private partnerships to ensure compliance with State and Federal laws and regulations. Bond counsel is engaged through the purchasing process outlined in the COPC Purchasing Policy. The selection criteria will include a requirement for comprehensive municipal debt experience

**Disclosure Counsel:** The City retains external disclosure counsel for all public offerings. The disclosure counsel renders an opinion to the City and a reliance letter to the underwriters; if requested, that indicates that the offering document contains no untrue statements or omits any material fact. The disclosure counsel shall provide legal advice to the City to assist in meeting its secondary market disclosure obligations. The disclosure counsel is engaged in the same manner as bond counsel.

**Underwriter's Counsel:** In negotiated public offerings, the senior managing underwriter may select counsel, subject to approval by the City, to be compensated as an expense item to be negotiated as part of the gross underwriting spread.

**Financial Advisor:** The City retains a financial advisor selected through the purchasing process outlined in the COPC Purchasing Policy. The financial advisors are required to have comprehensive municipal debt experience including diverse financial structuring and pricing of municipal securities. For each City bond sale, the financial advisor will assist the City in determining the optimum structure of the debt and negotiating favorable pricing terms and managing the debt issuance process. In addition to transactional tasks, the financial advisor will advise the City on strategic financial planning matters and assist in management and operational evaluations and improvements, where appropriate, and as directed by the City. To ensure independence, the financial advisor will not bid on nor underwrite any City debt issues.

**A Paying Agent:** The City may utilize a paying agent on all City bonded indebtedness; the fees and expenses for servicing outstanding bonds are paid from the appropriate debt service fund unless specified otherwise by the City.

#### DEBT ISSUANCE PROCESS:

The debt issuance process provides a framework for reporting and evaluating the different types of securities, as well as, a means for dealing with the costs and proceeds associated with such securities.

**Debt Evaluation Report:** The FT will be responsible for preparing and presenting a report to the City Council relating to current and future debt options and challenges; as needed. Such a report, may include the following elements: (1) calculations of the appropriate ratios and measurements necessary to evaluate the City's credit as compared with acceptable municipal standards; (2) information related to any significant events affecting outstanding debt, including conduit debt obligations; (3) an evaluation of savings related to any refinancing activity; (4) a summary of any changes in Federal or State laws affecting the City's debt program; and (5) a summary statement by the FT as to the overall status of the City's debt obligations and debt management activities.

**Investment of Bond and Note Proceeds:** All proceeds of debt incurred by the City other than conduit debt obligations are invested as part of the City's consolidated cash pool unless otherwise specified by the bond covenants and approved by the Finance Director. The City will develop detailed draw schedules for each project funded with borrowed monies. The City will invest the proceeds of all borrowings consistent with those authorized by the City's investment policy, and in a manner that will ensure the availability of funds as described in the draw schedules.

**Costs and Fees:** All costs and fees related to the issuance of bonds other than conduit bonds are paid out of bond proceeds or by the related department budget.

**Bond insurance (also known as financial guarantee insurance):** The City may consider the use of bond insurance to enhance its credit rating and marketability of its securities based upon an assessment of its cost-effectiveness.



**Competitive Sale:** In general, City debt is issued through a competitive bidding process. Bids are awarded on a True Interest Cost basis (TIC), provided other bidding requirements are satisfied. The FT shall review all bids and provide bid evaluations to the City Council. If the FT determines that the bids are unsatisfactory it may enter into negotiations of sales of securities.

**Negotiated Sale:** A negotiated sale of debt may be considered when the complexity of the issue requires specialized expertise; or when the negotiated sale would result in substantial savings in time or money; or when market conditions are unusually volatile; or if the City's credit is problematic; or when a negotiated sale is otherwise in the best interest of the City.

#### PERIODIC REVIEW AND AMENDMENT:

The debt policies above will be subject to review and revision annually. The Finance Department will make recommendations on any proposed amendments or revisions to City Council for approval.

#### CITATIONS & GLOSSARY:

The Internal Revenue Code, the Florida Statutes, the Local City Charter and/or the City Ordinances outline legal borrowing authority, restrictions and compliance requirements with the Florida Constitution and Statutes authorize the issuance of bonds by Counties, Municipalities and certain Special Districts.

- Section 125.013 – General Obligation; Revenue Bonds
- Chapters 130 & 132 – County Bonds & General Refunding Law
- Section 154.219 – Revenue Bonds
- Chapter 159 – Bond Financing
- Section 163.01(7) – Florida Inter-local Cooperation Act of 1969
- Chapter 166, Part II – Municipal Borrowing
- Chapter 215 – Financial Matters: General Provisions
- Chapter 218, Part III – Local Financial Management & Reporting

#### TYPES OF DEBT DEFINED:

**Bond Anticipation Notes:** Are notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.

**Commercial Paper:** Is short-term debt (from 1 to 270 days) to finance capital projects.

**General Obligation Bonds:** Are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes.

**Limited Revenue Bonds:** Are obligations issued by a governmental unit to pay the cost of improvements of a project or combination of projects payable from funds of a governmental unit, exclusive of ad valorem taxes, special assessments, or earnings from such projects.

**Revenue Bonds:** Are obligations of a governmental unit issued to pay the cost of improvements of a self-liquidating project or a combination of projects payable from the earnings of the project and any other special funds authorized to be pledged as additional security.

**Special Assessment Bonds:** Are bonds that provide for capital improvements paid in whole or in part by the levying and collecting of special assessments on the abutting, adjoining, contiguous, or other specially benefited property.

**Bond Pools:** Offer governmental units an opportunity to participate in a joint venture with other entities to borrow funds for capital improvements, renovations, fixed asset additions or the refinancing of existing debt. The advantages of bond pools may include improved marketability and reduction in issuance costs through economies of scale. Bond pools provide either long-term fixed or variable rate debt products.

Bank Borrowings: Financial institutions offer short-term financing needs for governmental units to alleviate temporary cash flow timing differences (e.g. bond, revenue, or tax anticipation notes). In addition, banks can provide long-term financing solutions for capital projects. Traditional revolving credit facilities and other financing vehicles, such as leasing arrangements, can also provide local governmental units an additional source of funds.

#### PARTIES ENGAGED IN A DEBT OBLIGATION:

Independent Financial Advisor: In many cases, debt financing involves complex transactions requiring specific expertise not always available in small governments. Depending on the funding purpose, and level of debt required, it is recommended that an independent financial advisor be engaged to represent the governmental unit during the debt issuance process. This individual or firm would be responsible to the appropriate governmental decision-makers and recommend the best method of sale and structure for the debt issue. An independent financial advisor can also provide assistance with the selection of other financial professionals.

Underwriter: The underwriter purchases the bonds of the local government and usually on a percentage fee basis of the issue, markets the bonds to the ultimate bond purchaser. The underwriter may be chosen through a competitive RFP process for a negotiated sale, or public bid process through a competitive sale process. The underwriter is compensated from the proceeds of the bond sale.

Bond Counsel: The bond counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with Federal laws and regulations related to the issuance of tax-exempt debt. The bond counsel prepares the legal documents related to the financing and oversees the closing process for the bonds. Additionally, the bond counsel may be chosen through a competitive RFP process, and in most cases, is paid from the proceeds of the debt issuance.

Credit Rating and Credit Enhancements: Various independent bond rating agencies assess the credit quality of the borrowing entity and debt offerings. Superior ratings by these organizations command favorable borrowing rates resulting in lower overall cost of funds. Many governmental units strive to maintain or improve their bond rating in order to preserve easy access to credit markets.

These and other variables affect the overall rate of interest paid by the governmental unit. The use of credit enhancements can also reduce overall borrowing costs and improve the quality of the debt issuance. Surety bonds or insurance (guaranteeing the repayment of the obligation) enhance the offering to potential investors by providing additional strength to the issue.

**\*\*THIS POLICY WAS APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON NOVEMBER 5th 2013**

# *Fund Balance Policy*

The General Fund unassigned fund balance, at year end, will be between ten percent and twenty percent of the following year's budgeted expenditures. Unassigned fund balance over twenty percent may be transferred to the Disaster Reserve Fund, if necessary to meet the fund balance goal, or to the Capital Projects Fund. If the unassigned fund balance is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenditures to return the unassigned fund balance to ten percent or greater within three years. If economic conditions cause a temporary loss of revenue, the unassigned fund balance may be used to help alleviate the affects of the loss of revenue. If the unassigned fund balance exceeds ten percent of the following year's budgeted General Fund expenditures, up to 50% of the amount over the ten percent minimum, may be used to offset the shortfall. At no time should the unassigned fund balance be used to offset a structural deficit since these types of deficiencies are considered to be permanent.

The Utility Fund unrestricted net position, at year end, will be between ten percent and twenty percent of the following year's budgeted operating expenses. Unrestricted net position over twenty percent may be assigned to a rate stabilization fund or transferred to the Utility Capital Projects Fund for utility system renewal and replacement. If unrestricted net position is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Stormwater Fund unrestricted net position, at year end, will be between ten percent and twenty percent of the following year's budgeted expenses excluding capital expenditures. Unrestricted net position over twenty percent may be assigned for future system capital projects. If unrestricted net position is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Solid Waste Fund unrestricted net position, at year end, will be between ten percent and twenty percent of the following year's budgeted operating expenses. Unrestricted net position over twenty percent may be assigned to a rate stabilization fund. If unrestricted net position is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Disaster Reserve Fund unassigned fund balance, at year end, will be at least two one hundredths percent (0.02%) of the just value of all property in the City on July 1 of that year. If the unassigned fund balance is below the minimum amount at year end, a transfer should be made from the General Fund in an amount sufficient to increase the fund balance above the minimum amount, within two years. The Disaster Reserve represents a committed fund balance within the General Fund. It can be used to address unanticipated expenditures arising out of a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man-made or caused by nature, using emergency procedures as provided for in the City's Purchasing Policy.

The Self Insured Health Fund unrestricted net position, at year end, will be a minimum of three months claims in order to be considered actuarially sound by the Florida Office of Insurance regulation. Amounts in excess of this floor can be used to hedge against future cost increases. If the unrestricted net position is below this floor, a plan must be developed using increased premiums and/or a reductions in benefits to return unrestricted net position to the minimum level within three years.

The Fleet Fund unrestricted net position, at year end, will be a minimum of the total expected Fleet replacement cost divided by the average life of the Fleet. Amounts in excess of this floor can be used to hedge against future cost increases and Fleet expansion. If the unrestricted net position is below this floor, a plan must be developed using increased internal lease charges to return unrestricted net position to the minimum level within three years.

All other funds, including Special Revenue Funds and Capital Project Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.

**\*\*THIS POLICY WAS REVISED AND THE REVISIONS WERE APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON 3/15/2016**

# Investment Policy

## I. PURPOSE

The purpose of this policy is to set forth the investment objectives and parameters for the management of the funds of the City of Palm Coast, (hereinafter "City"). These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

## II. SCOPE

In accordance with Section 218.415, Florida Statutes, this investment policy applies to all cash and investments held or controlled by the City and shall be identified as "general operating funds" of the City with the exception of the City's Pension Funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Additionally, any future revenues, which have statutory investment requirements conflicting with this Investment Policy and funds held by state agencies (e.g., Department of Revenue), are not subject to the provisions of this policy.

## III. INVESTMENT OBJECTIVES

### Safety of Principal

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these transactions, a loss may be incurred for accounting purposes to achieve optimal investment return, provided any of the following occurs with respect to the replacement security:

- A. The yield has been increased, or
- B. The maturity has been reduced or lengthened, or
- C. The quality of the investment has been improved.

### Maintenance of Liquidity

The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

### Return on Investment

Investment portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

#### IV. DELEGATION OF AUTHORITY

In accordance with the City's Charter, the responsibility for providing oversight and direction in regard to the management of the investment program resides with the City Manager. The management responsibility for all City funds in the investment program and investment transactions is delegated to the City's Finance Director. The Finance Director shall establish written procedures for the operation of the investment portfolio and a system of internal accounting and daily procedures for investment trades and to regulate the activities of employees.

#### V. STANDARDS OF PRUDENCE

The standard of prudence to be used by investment officials shall be the "Prudent Person" standard and shall be applied in the context of managing the overall investment program. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectation are reported to the City Council in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "Prudent Person" rule states the following:

Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by investment officials who are officers or employees is the "Prudent Person" standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of "Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the contractor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

#### VI. ETHICS AND CONFLICTS OF INTEREST

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees involved in the investment process shall disclose to the City Clerk, in accordance with the appropriate state statutes governing conflicts of interest, any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreement (see page 25 of Attachment A).

#### VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES

The Finance Director shall establish a system of internal controls and operational procedures that are in writing and made a part of the City's operational procedures. The internal controls should be designed to prevent losses of funds, which might arise from fraud, employee error, and misrepresentation, by third parties, or imprudent actions by employees.

The written procedures should include reference to safekeeping, repurchase agreements, separation of transaction authority from accounting and record keeping, wire transfer agreements, banking service contracts, collateral/depository agreements, and "delivery vs. payment" procedures. No person may engage in an investment transaction except as authorized under the terms of this policy. Independent auditors as a normal part of the annual financial audit for the City shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

#### VIII. CONTINUING EDUCATION

The Finance Director and appropriate staff shall annually complete a minimum 8 hours of continuing education in subjects or courses of study related to investment practices and products.

#### IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Authorized City staff and Investment Advisors shall only purchase securities from financial institutions, which are Qualified Institutions by the City or institutions designated as "Primary Securities Dealers" by the Federal Reserve Bank of New York. Authorized City staff and Investment Advisors shall only enter into repurchase agreements with financial institutions that are Qualified Institutions and Primary Securities Dealers as designated by the Federal Reserve Bank of New York. The City's Investment Advisor(s) shall utilize and maintain a list of approved primary and non-primary securities dealers. The Finance Director and/or designee shall maintain a list of financial institutions and broker/dealers that are approved for investment purposes and only firms meeting the following requirements will be eligible to serve as Qualified Institutions:

1. regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule);
2. Capital of no less than \$10,000,000;
3. registered as a dealer under the Securities Exchange Act of 1934;
4. member of the National Association of Dealers (NASD);
5. registered to sell securities in Florida; and
6. the firm and assigned broker have been engaged in the business of effecting transactions in U.S. government and agency obligations for at least five (5) consecutive years.
7. Public Depositories qualified by the Treasurer of the State of Florida, in accordance with Chapter 280, Florida Statutes.

All brokers, dealers and other financial institutions deemed to be Qualified Institutions shall be provided with current copies of the City's Investment Policy. A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City transacts business.

#### X. MATURITY AND LIQUIDITY REQUIREMENTS

To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds should have maturities of no longer than twenty-four (24) months. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") shall have a term appropriate to the need for funds and in accordance with debt covenants, but should not exceed ten (10) years. From time to time the above parameters may require modification in order to meet specific construction draw schedules or other predetermined operating, capital needs or to satisfy debt obligations but in no event shall exceed thirty (30) years.

## XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

After the Finance Director has determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) Qualified Institutions and/or Primary Dealers must be contacted by the Investment Advisor and asked to provide bids/offers on securities in questions. Bids will be held in confidence until the bid deemed to best meet the investment objectives is determined and selected.

However, if obtaining bids/offers are not feasible and appropriate, securities may be purchased utilizing the comparison to current market price method on an exception basis. Acceptable current market price providers include, but are not limited to:

- A. Telerate Information System
- B. Bloomberg Information Systems
- C. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing

The Investment Advisor shall utilize the competitive bid process to select the securities to be purchased or sold. Selection by comparison to a current market price, as indicated above, shall only be utilized when, in judgment of the Investment Advisor and/or the Finance Director, competitive bidding would inhibit the selection process.

Examples of when the City may use this method include:

- 1. When time constraints due to unusual circumstances preclude the use of the competitive bidding process
- 2. When no active market exists for the issue being traded due to the age or depth of the issue
- 3. When a security is unique to a single dealer, for example, a private placement
- 4. When the transaction involves new issues or issues in the "when issued" market

Overnight sweep investments or repurchase agreements will not be bid, but may be placed with the City's depository bank relating to the demand account for which the sweep investments or repurchase agreement was purchased.

## XII. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the City's needs change. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, the Finance Director or designee may sell the investment at the then-prevailing market price and place the proceeds into the proper account at the City's custodian.

The following are the investment requirements and allocation limits on security types, issuers, and maturities as established by the City. The Finance Director or designee shall have the option to further restrict investment percentages from time to time based on market conditions, risk and diversification investment strategies. The percentage allocations requirements for investment types and issuers are calculated based on the original cost of each investment. Investments not listed in this policy are prohibited.

The allocation limits and security types do not apply to the investment of debt proceeds. These investments shall be governed by the debt covenant included in the debt instrument.

<b>Authorized Investment- Sector Type</b>	<b>Maximum Allocation</b>	<b>Individual Issuer Limit</b>
Florida PRIME Fund	25%	N/A
United States Government Securities	100%	N/A
United States Government Agencies	75%	50%
Federal Instrumentalities (United States Government Sponsored Enterprises "GSE")	80%	40%
Mortgage Backed Securities "MBS"	20%	15%
Interest Bearing Time Deposit or Savings Accounts	25%	15%
Repurchase Agreements	50%	25%
Commercial Paper	30%	10%
Corporate Notes	15%	5%
Bankers' Acceptances	30%	10%
State and/or Local Government Taxable and/or Tax-Exempt Debt	20%	5%
Registered Investment Companies (Money Market Mutual Funds)	50%	25%
Intergovernmental Investment Pools	25%	N/A

#### **A. Florida PRIME**

1. Investment Authorization - The Finance Director may invest in Florida PRIME.
2. Portfolio Composition - A maximum of 25% of available funds may be invested in Florida PRIME.
3. Florida PRIME shall be rated "AAAm" by Standard & Poor's or the equivalent by another Nationally Recognized Statistical Rating Organization ("NRSRO") and the published objectives of the fund must agree with the Securities and Exchange Commission investment requirement for 2a-7.
4. Due Diligence Requirements - A thorough investigation of Florida PRIME or any money market fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained and/or current pool documents and portfolio reports.

#### **B. United States Government Securities**

1. Purchase Authorization - The Finance Director may invest in direct negotiable obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to Cash Management Bills, Treasury Securities – State and Local Government Series ("SLGS"), Treasury Bills, Treasury Notes, Treasury Bonds, Treasury Strips
2. Portfolio Composition - A maximum of 100% of available funds may be invested in the United States Government Securities.
3. Maturity Limitations - The maximum length to maturity of any direct investment in the United States Government Securities is ten (10) years from the date of purchase.



### **C. United States Government Agencies**

1. Purchase Authorization - The Finance Director may invest in bonds, debentures, notes or callable issued or guaranteed by the United States Government's agencies, provided such obligations are backed by the full faith and credit of the United States Government.
2. Portfolio Composition - A maximum of 75% of available funds may be invested in United States Government agencies. Limits on Individual Issuers. A maximum of 50% of available funds may be invested in individual United States Government agencies.
3. Maturity Limitations - The maximum length to maturity for an investment in any United States Government agency security is ten (10) years from the date of purchase.

### **D. Federal Instrumentalities (United States Government Sponsored Enterprises ("GSE"))**

1. Purchase Authorization - The Finance Director may invest in bonds, debentures or notes which may be subject to call, issued or guaranteed as to principal and interest by United States Government Sponsored Enterprises (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following:
  - Federal Farm Credit Bank (FFCB)
  - Federal Home Loan Bank or its district banks (FHLB)
  - Federal National Mortgage Association (FNMA)
  - Federal Home Loan Mortgage Corporation (Freddie-Macs)
2. Portfolio Composition

A maximum of 80% of available funds may be invested in Federal Instrumentalities. . The combined total of available funds invested in Federal Instrumentalities and Mortgage Backed Securities cannot be more than 80%.
3. Limits on Individual Issuers

A maximum of 40% of available funds may be invested in any "GSE".
4. Maturity Limitations

The maximum length to maturity for an investment in any Federal Instrumentality security is ten (10) years from the date of purchase.

### **E. Mortgage-Backed Securities ("MBS")**

1. Purchase Authorization - Mortgage-backed securities ("MBS") which are based on mortgages that are guaranteed by a government agency or GSE for payment of principal and a guarantee of timely payment.
2. Portfolio Composition - A maximum of 20% of available funds may be invested in MBS. The combined total of available funds invested in Federal Instrumentalities and Mortgage Backed Securities cannot be more than 80%.
3. Limits on Individual Issuers - A maximum of 15% of available funds may be invested with any one issuer. The maximum percentage invested in securities of any one issuer is inclusive of mortgage backed securities of same issuer.
4. Maturity Limitations - A maximum length to maturity for an investment in any MBS is seven (7) years from the date of purchase.

The maturity of mortgage securities shall be considered the date corresponding to its average life. This date reflects the point at which an investor will have received back half of the original principal (face) amount. The average life may be different from the stated legal maturity included in a security's description

## **F. Interest Bearing Time Deposit or Saving Accounts**

1. Purchase Authorization - The Finance Director may invest in non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and in national banks organized under the laws of the United States and doing business and situated in the State of Florida. Additionally, the bank shall not be listed with any recognized credit watch information service.
2. Portfolio Composition - A maximum of 25% of available funds may be invested in non-negotiable interest bearing time certificates of deposit.
3. Limits on Individual Issuers - A maximum of 15% of available funds may be deposited with any one issuer.

The maximum maturity on any certificate shall be no greater than one (1) year from the date of purchase.

## **G. Repurchase Agreements**

1. Purchase Authorization - The Finance Director may invest in repurchase agreements composed of only those investments based on the requirements set forth by the City's Master Repurchase Agreement. All firms are required to sign the Master Repurchase Agreement prior to the execution of a repurchase agreement transaction. A third party custodian with whom the City has a current custodial agreement shall hold the collateral for all repurchase agreements with a term longer than one (1) business day. A clearly marked receipt that shows evidence of ownership must be supplied to the Finance Director and retained. Securities authorized for collateral are negotiable direct obligations of the United States Government, Government Agencies, and Federal Instrumentalities with maturities under five (5) years and must have a market value for the principal and accrued interest of 102 percent of the value and for the term of the repurchase agreement. Immaterial short-term deviations from 102 percent requirement are permissible only upon the approval of the Finance Director.
2. Portfolio Composition - A maximum of 50% of available funds may be invested in repurchase agreements excluding one (1) business day agreements and overnight sweep agreements.
3. Limits on Individual Issuers - A maximum of 25% of available funds may be invested with any one institution.
4. Limits on Maturities - The maximum length to maturity of any repurchase agreement is 90 days from the date of purchase.

## **H. Commercial Paper**

1. Purchase Authorization - The Finance Director may invest in commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).
2. Portfolio Composition - A maximum of 30% of available funds may be directly invested in prime commercial paper.
3. Limits on Individual Issuers - A maximum of 10% of available funds may be invested with any one issuer.
4. Maturity Limitations - The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

## **I. High Grade Corporate Notes**

1. Purchase Authorization - The Finance Director may invest in corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time of purchase, at a minimum within the single "A" category by any two NRSROs
2. Portfolio Composition - A maximum of 15% of available funds may be directly invested in corporate notes.
3. Limits on Individual Issuers - A maximum of 5% of available funds may be invested with any one issuer.
4. Maturity Limitations - The maximum length to maturity for corporate notes shall be five (5) years from the date of purchase.

## **J. Bankers' acceptances**

1. Purchase Authorization - The Finance Director may invest in Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time or purchase, the short-term paper is rated, at a minimum, "P-1" by Moody's Investors Services and "A-1" Standard & Poor's. Additionally, the bank shall not be listed with any recognized credit watch information service.
2. Portfolio Composition - A maximum of 30% of available funds may be directly invested in Bankers' acceptances
3. Limits on Individual Issuers - A maximum of 10% of available funds may be invested with any one issuer.
4. Maturity Limitations - The maximum length to maturity for Bankers' acceptances shall be 180 days from the date of purchase.

## **K. State and/or Local Government Taxable and/or Tax-Exempt Debt**

1. Purchase Authorization - The Finance Director may invest in state and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at the time of purchase, at a minimum within the single "A" category by any two NRSROs, for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.
2. Portfolio Composition - A maximum of 20% of available funds may be invested in taxable and tax-exempt debts.
3. Limits on Individual Issuers - A maximum of 5% of available funds may be invested with any one issuer.
4. Maturity Limitations - A maximum length to maturity for an investment in any state or local government debt security is five (5) years from the date of purchase.

## **L. Registered Investment Companies (Mutual Funds)**

1. Investment Authorization - The Finance Director may invest in shares in open-end and no-load fixed-income securities mutual funds provided such funds are registered under the Federal Investment Company Act of 1940 and invest in securities permitted by this policy.
2. Portfolio Composition - A maximum of 50% of available funds may be invested in mutual funds excluding one (1) business day overnight sweep agreements.
3. Limits of Individual Issuers - A maximum of 25% of available funds may be invested with any one mutual fund.
4. Rating Requirements - The money market mutual funds shall be rated "AAAm" or better by Standard & Poor's, or the equivalent by another NRSRO.
5. Due Diligence Requirements - A thorough investigation of any money market mutual fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained.

## **M. Intergovernmental Investment Pool**

1. Investment Authorization - The Finance Director may invest in intergovernmental investment pools that are authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Florida Statutes and provided that said funds contain no derivatives.
2. Portfolio Composition - A maximum of 25% of available funds may be invested in intergovernmental investment pools.
3. Rating Requirement - The investment pool shall be rated "AAAm" by Standard & Poor's or the equivalent by another NRSRO.
4. Due Diligence Requirements - A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained and/or current pool documents and portfolio reports.

## **XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS**

Investment in any derivative products or the use of reverse repurchase agreements requires specific City Council approval prior to their use. If the City Council approves the use of derivative products, the Finance Director shall develop sufficient understanding of the derivative products and have the expertise to manage them. A "derivative" is defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or indices or asset values. If the City Council approves the use of reverse repurchase agreements or other forms of leverage, the investment shall be limited to transactions in which the proceeds are intended to provide liquidity and for which the Finance Director has sufficient resources and expertise to manage them.

## **XIV. PERFORMANCE MEASUREMENTS**

In order to assist in the evaluation of the portfolios' performance, the City will use performance benchmarks for short-term and long-term portfolios. The use of benchmarks will allow the City to measure its returns against other investors in the same markets.

- A. Investment performance of funds designated as short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return the S&P Rated GIP Index Government 30 -Day Yield. Investments of current operating funds should have maturities of no longer than twenty-four (24) months.
- B. Investment performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon will be compared to the Merrill Lynch 1-3 Year U.S. Treasury Note Index and the portfolio's total rate of return will be compared to this benchmark. The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolios' total rate of return. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") should have a term appropriate to the need for funds and in accordance with debt covenants, but should not exceed ten (10) years.

## **XV. REPORTING**

The Finance Director shall provide the City Manager with a "Quarterly Investment Report" that summarizes but not limited to the following:

1. Recent market conditions, economic developments and anticipated investment conditions. The investment strategies employed in the most recent quarter. A description of all securities held in investment portfolios at quarter-end.
2. The total rate of return for the quarter and year-to-date versus appropriate benchmarks.
3. Any areas of policy concern warranting possible revisions to current or planned investment strategies. The market values presented in these reports will be consistent with accounting guidelines in GASB Statement 31.

On an annual basis, the Finance Director shall submit to the City Council a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value, the yield on each investment.

The annual report will show performance on both a book value and total rate of return basis and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB Statement 31. Investment reports shall be available to the public.

#### XVI. THIRD-PARTY CUSTODIAL AGREEMENTS

Securities, with the exception of certificates of deposits, shall be held with a third party custodian; and all securities purchase by, and all collateral obtained by the City should be properly designated as an asset of the City.

The securities must be held in an account separate and apart from the assets of the financial institution. A third party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit. The custodian shall accept transaction instructions only from those persons who have been duly authorized by the City Manager and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, unless by such a duly authorized person.

The custodian shall provide the Finance Director with safekeeping statements that provide detail information on the securities held by the custodian. On a monthly basis, the custodian will also provide reports that list all securities held for the City, the book value of holdings and the market value as of month-end.

Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

#### XVII. INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by City resolution. The Finance Director shall review the policy annually and the City Council shall approve any modification made thereto. Any inconsistencies between the current portfolio and this policy will be considered acceptable as long as corrective measures are completed to adjust the portfolio in accordance with this policy.

**\*\*THIS POLICY WAS APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON 12/04/2012**

The City of Palm Coast has been awarded the Association of Public Treasurers of the United States & Canada's Investment Policy Certificate of Excellence Award. The award recognizes success in developing a comprehensive written investment policy that meets the criteria set forth by the Association's Investment Policy Certificate Committee. A team of reviewers from the Investment Policy Certification Committee reviewed the City's recently upgraded investment policy and approved it for the award.

# Purchasing Policy

The full Central Services procedures and guidelines can be viewed online at <http://www.palmcoastgov.com/government/purchasing>. The Central Services Division seeks to ensure that all City purchases of goods and services are conducted in accordance with City and State laws and policies; to aid departments/divisions in accomplishing their purchases; and, to ensure City departments/divisions secure quality equipment, goods and services in a fair, competitive, cost effective and responsive manner.

## PURCHASING REQUIREMENTS

The following procedures should be used depending on the amount of the purchase. The estimated value of the purchase determines what steps must be completed before a purchase order can be issued for the request.

Total Contract Value	Minimum Quote Reuirements	Award Approval
up to \$999.99	Purchasing Card or Direct Pay Request	Department Director or designee
\$1,000 - \$2,999.99	Single Written Quote or Purchasing Order	Department Director
\$3,000 - \$14,999	Multiple Written Quotes and Purchase Order	Department Director
\$15,000 - \$29,999.99	Multiple Written Quotes and Purchase Order	City Manager or designee
\$30,000 - \$49,999.99	Formal Request for Quotes, Contract	City Council
\$50,000 or greater	Formal Invitation or Bid and Contract	City Council

## VENDORS

Any firm wishing to register to do business with the City can submit a "Vendors Registration Form," online via the City's website. Once approved, the firm will then be assigned a vendor number. User Departments may suggest to the Purchasing Coordinator(s) any potential bidders they would like to receive an invitation, request for quote or bid and should encourage the vendor to register on the City's Procurement Portal.

## LOCAL BUSINESS PREFERENCE

Except as provided for in the Purchasing Policy, a local business preference shall apply to all purchases. City staff is encouraged to purchase products or services from local businesses where possible.

A local business preference shall be given to businesses that have its headquarters, manufacturing facility, or locally-owned franchise located in, or having a street address within, the legal boundaries of the City of Palm Coast for at least one (1) year immediately prior to the request for a quote or formal bid solicitation (Post office boxes do not qualify as a verifiable business address). If the local business preference does not result in the Palm Coast business being awarded the quote/bid/contract, then the local business preference shall be given to businesses have its headquarters, manufacturing facility, or locally-owned franchise located in, or having a street address within, the legal boundaries of Flagler County for at least one (1) year immediately prior to the request for a quote or formal bid solicitation (Post office boxes do not qualify as a verifiable business address).

### Preference Amount:

- Five percent (5%) of the net quote or bid price up to \$200,000.00 as referenced on the quote tabulation or bid price schedule.
- Three percent (3%) of the net bid price above \$200,000.00 as referenced on the bid price schedule.
- Total local business preference shall be limited to \$20,000.00 for each quote or project

### Exempt Purchases:

- Purchases that are funded in whole or part by assistance from any federal, state, or local agency that disallows local preference; purchases exempt from obtaining quotes or soliciting formal proposals or bids as described in Sec. 2-28.

## **PURCHASING CARD**

The purchasing card is a tool for small purchases under \$1,000.00. Purchasing cards are issued in an employee's name with preset spending controls and limits. Purchasing cards are only issued upon written request from the department director. The purchasing card is intended only for small value, non-recurring needs, usually from local sources. Purchases using a purchasing card must meet the procedures and guidelines contained herein along with the City's Purchasing Card Policies and Procedures.

## **OBTAINING QUOTES**

Department staff is responsible for obtaining written quotes for purchases up to \$29,999.99 (unless piggyback, emergency, exempt, or sole source). All quotes must be for identically the same quantity and quality and under the same terms and conditions. Even if the user provides quotes with the requisition, a complete description of the item or service needed, including required delivery time, and all special conditions must be clearly written on the requisition or attached as a memo. The Purchasing Coordinator(s) always reserves the right to obtain additional quotes.

The solicitation of competitive bids or proposals for professional services covered by the Consultants Competitive Negotiation Act (CCNA) shall be accomplished in accordance with the provisions of Section 287.055, Florida Statutes. The solicitation of competitive bids or proposals for any City construction project that is projected to cost more than \$200,000 shall be accomplished in accordance with the provisions of Section 255.0525, Florida Statutes. The solicitation of competitive bids or proposals for City utility projects shall be accomplished in accordance with the provisions of Chapter 180, Florida Statutes.

## **PUBLIC ADVERTISEMENTS**

Formal invitations \$50,000 and above must be advertised as outlined below in advance of the specified opening date in one major newspaper that covers the area (i.e. the Daytona News Journal). In addition, all formal invitations must be published on the City's website and the City's Procurement Portal.

## **PRE-SOLICITATION, PRE-BID, PRE-PROPOSAL CONFERENCES**

Pre-Bid Meeting may be scheduled and conducted by the Purchasing Coordinator(s) before the official time and date set for the formal opening to explain the procurement requirements and to solicit information from potential bidders/vendors. A mandatory Pre-Bid Meeting may be scheduled and conducted if the technical or physical requirements of the invitation require the physical presence of potential vendors. Proposals from anyone not attending the mandatory meeting will not be considered. For construction projects in excess of \$200,000, the legal advertisement must be published at least 5 days prior to the pre-bid conference. (Section 255.0525 (1), Florida Statutes)

## **FORMAL OPENING**

The name of each bidder or proposer shall be read aloud and tabulated along with the pertinent information as described in the formal invitation. Note: Applicable Florida Statutes Section 119.071, 180.24, 218.80, 286.011, 286.0113, and 255.0525.

## **EVALUATION AND AWARD PROCESS**

Central Services must structure the evaluation and award of proposals to eliminate as much subjectivity as possible. The perception of subjectivity in evaluating proposals generates a greater likelihood of a challenge or protest by unsuccessful vendors. Key issues for consideration in the Evaluation Process is establishment of the procurement committee, clear evaluation criteria including scoring of proposals, discussions with vendors, notification of award, public notices, and meeting minutes.

## **PROCUREMENT COMMITTEES**

A "selection committee" is defined as any committee that has been delegated decision-making functions, directly or indirectly. A selection committee ranks and/or short-lists respondents to an Invitation to Bid or Request for Statements of Qualifications (RSQ) based upon the information submitted in response to the RSQ. This definition includes all selections under Chapter 287.055 Florida Statutes, and the Consultants Competitive Negotiation Act (CCNA), as amended. All selection committee meetings are public meetings as defined in Chapter 286 FS or must be recorded under Fla. Stat. 286.0113. No off the record meetings are permitted.

An “evaluation committee” is defined as a committee that is responsible for advising and informing the final decision maker, the City Manager or City Council, through fact-finding consultations. The evaluation committee meets to evaluate proposals or offers submitted with defined evaluation criteria. The outcome of an evaluation committee is based on whether responses meet the evaluation criteria and which response (offer) is best for the City. An evaluation committee meeting sometimes falls within the requirements of an open public meeting and is sometimes subject to Florida’s Government in the Sunshine Law.

A “technical review committee” is defined as any committee appointed by the Purchasing Coordinator(s) to establish and/or review specifications or scope of work for any procurement project. A technical review committee does not generally fall within the requirements of an open public meeting. However, to the extent that it makes recommendations that would be part of the decision making process, it too would be subject to Florida’s Government in the Sunshine Law.

## **MEMBERSHIP**

The Purchasing Coordinator(s) shall chair all selection and evaluation committees and is a voting member only to break a tie. The Purchasing Coordinator(s) shall appoint a qualified committee and give due consideration to suggestions from the affected user department.

When selecting the committee, the organization must appoint members who possess two traits. First, they must have the skills and ability to carry out their tasks in a professional manner. Second, they must be free from bias or conflict of interest and be persons of high integrity. Committee members must ensure that they disclose any conflict of interests and abstain from voting when a conflict exists in accordance with State Law. If, at any time during the procurement process, the Chair has reason to believe a person on the evaluation committee has an unreasonable bias or conflict of interest, the Chair should immediately request this person to remove themselves from the committee.

Any person with a conflict of interest shall not be appointed to any procurement evaluation or selection committee, or shall be removed from the committee if the conflict arises after appointment to the committee. A conflict of interest is defined as any circumstance in which the personal interest of a committee member in a matter before him or her in his or her official capacity may prevent or appear to prevent him or her from making an unbiased decision with respect to the matter. A conflict of interest is also any conflict defined in the City of Palm Coast Code or Policies, Florida Statutes, or Federal Statutes.

## **PUBLIC MEETINGS NOTICE/ADVERTISEMENTS**

Reasonable public notice shall be given before any selection committee meeting. Such notice shall include: (1) name and purpose of selection committee, (2) time and place of meeting, and (3) ADA requirements notification information. All Public Meeting notices shall be posted in City Hall.

The Purchasing Coordinator(s) must publish a meeting notice for any selection committee meeting at least 24 hours before the time of the meeting in a newspaper of general circulation in the City of Palm Coast, Florida. The public meeting notice(s) may be included in the Public advertisement announcing the procurement. Except as provided in Fla. Stat. 286.0113, the meetings must be conducted in accordance with Fla. Stat.286.011. These committee meetings do not rise to the level of being matters of “critical public importance” but should be noticed appropriately.

## **MEETING MINUTES AND RECORDINGS**

The minutes of any open public meeting must be kept, and shall be available for public review. If an open public meeting is adjourned and reconvened at a later date to complete the business of the meeting, the second meeting shall also be noticed. This includes any meeting where a presentation is made to the selection committee. All meetings that are exempt from the public meetings law under Fla. Stat. 286.0113 must be recorded. No off the record meetings are permitted.

## **EVALUATION FACTORS**

The Request for Proposal must state the evaluation factors, including price, and their relative importance. Specific weights to be applied to the individual evaluation factors need not be listed in the Request for Proposal, but must be documented in the Evaluation Criteria file prior to receipt of proposals. The evaluation must be based on the evaluation factors set forth in the Request for Proposals. Criteria not listed in the RFP cannot be considered when evaluating proposals.



Any person with a conflict of interest shall not be appointed to any procurement evaluation or selection committee, or shall be removed from the committee if the conflict arises after appointment to the committee. A conflict of interest is defined as any circumstance in which the personal interest of a committee member in a matter before him or her in his or her official capacity may prevent or appear to prevent him or her from making an unbiased decision with respect to the matter. A conflict of interest is also any conflict defined in the City of Palm Coast Code or Policies, Florida Statutes, or Federal Statutes.

## **VOTING**

The vote of each member of the selection committee shall be recorded in the minutes. Committee members are required to vote either in person or via a telephonic appearance. A quorum must be present at the site of the committee meeting and be able to hear the non-present member in order for the telephonic appearance to be authorized. A selection committee member must be present, physically or electronically, for the all of the presentations to vote. Selection shall be made by consensus if possible. If the committee chair deems consensus impossible the selection shall then take place by totaling individual votes of committee members.

## **DISCUSSION WITH RESPONDENTS**

Any discussion before an award by City Council between any member of an evaluation or selection committee and any respondent regarding the procurement project is highly discouraged. Committee members shall disclose any attempts to influence his/her decision to the Purchasing Manager. All requests for information, clarification, or the status for any procurement project shall be directed to the Purchasing Manager.

Discussions with vendors are held to promote understanding of requirements and the vendors' proposals, and to facilitate arriving at a contract that will be most advantageous to the organization. Vendors must be accorded fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. If during discussions, there is a need for any substantial clarification of or change in the Request for Proposals, the Request must be amended to incorporate such clarification or change. Auction techniques (revealing one vendor's price to another proposer) and disclosure of any information derived from competing proposals is prohibited. Under Fla. Stat. 286.0113, any portion of a meeting during which negotiation with a vendor is conducted, or a vendor makes a presentation or answers questions is exempt and confidential until the City provides a notice of an intended decision or until 30 days after bid opening, whichever is earlier. Any substantial oral clarification of a proposal must be reduced to writing by the vendor.

## **NOTICE OF AWARD**

At time of award, all vendors submitting a proposal shall be notified in writing of the vendor selected for award. Unsuccessful vendors shall be provided fair access to the complete procurement file, including proposal submittals and evaluation documentation, except where the City rejects all bids, in which case Fla. Stat. 119.071 applies.

## **EXEMPTIONS TO QUOTES AND FORMAL SOLICITATIONS:**

### **EMERGENCY PURCHASES**

Emergency purchases are ONLY for commodities or services necessary because of certain emergency conditions that may affect the health, safety, and welfare of the citizens of The City of Palm Coast. It may also be a condition that stops or seriously impairs the necessary function of City government. In case of any emergency the City Manager or designee may authorize emergency purchases. It shall be the responsibility of all authorized personnel to ensure each emergency purchase is accomplished in accordance with City policy and that emergency purchase procedures shall not be used to abuse or otherwise purposely circumvent the regular established purchasing procedures. Those delegated the authority to implement emergency purchases are also authorized to waive the bid process within their authority level in the event of an emergency. The department may make the purchase and submit a completed requisition form along with an emergency purchase form to the Purchasing Coordinator(s) no later than the next business day after the emergency. The completed and signed requisition form must be accompanied by a written description and explanation of the emergency and circumstances. The emergency must be valid and not just a result of poor planning. A report listing all emergency purchases and the circumstances of the emergency shall be submitted to the City Council at the next Council meeting after the purchase and the termination of the emergency.

## **PIGGYBACKING**

Piggybacking is a procedure of procuring goods or services without the formal solicitation process by means of utilizing another public entities' award of an Invitation for bid or request for proposal. This procedure includes but is not limited to piggybacks of State Contracts with the State of Florida, Department of Management Services, and Division of Purchasing, SNAPS Contracts, and Federal GSA contracts.

## **SOLE SOURCE PURCHASES**

Sole source purchasing is when there is only one person or company that can provide the goods and/or services needed because of the specialized or unique characteristics of the goods and/or services.

## **ADDITIONAL EXEMPTIONS**

The purchase of the following goods and services is exempt from quotes and formal solicitations:

- Water, Sewer, Gas, Electrical and Other Utility Services; Telecommunication Services including, but not limited to, cable television, telephone lines, internet connectivity, data and voice circuits, voice over internet protocol ("VOIP"), cellular/wireless phones, wide area network ("WAN") connectivity, pagers, and wireless adapters for cellular data ("air cards").
- Postage
- Advertisements
- Membership Fees
- Subscriptions
- Any items covered under the City's travel policy
- Software/Technology Maintenance and Support renewal fees for existing software or technology licenses
- Goods and/or services provided by governmental entities

## **CONTRACTS**

A contract is an agreement between two parties which creates legal rights and obligations as to the parties to the contract. Although a contract can be enforceable even if verbal, the City requires all contractual rights and obligations to be in writing and signed by an authorized representative of the City. This procedure document specifically covers contracts involving the City's purchase of goods and services, including construction services. The goal of contract administration is to ensure that each contract is performed and the responsibilities of both parties are properly discharged, including but not limited to, timely delivery, acceptance, and payment. Contract administration includes all dealings between parties to a contract from the time a contract is awarded until the work has been completed and accepted or the contract terminated, payment has been made, and disputes have been resolved. To achieve this goal, City's program or project managers together with the Contract Coordinator monitor and provide guidance to the contractors

## **DISPOSAL OF SURPLUS PROPERTY**

Surplus property may be disposed of by trade, sealed bid, donated, or sold at public auction depending on the item, its value, or other factors all as may be in accordance with law and City policy. If the surplus property is determined to be only of scrap value or have no commercial value, City staff is authorized sell the surplus property as scrap if possible, or dispose in any other appropriate manner. City Council approval must be sought for disposal of surplus property that has commercial value, unless the property is disposed by public auction or redistributed to another City department.

# Glossary & Acronyms





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# Glossary

ACCOUNT - A record in the general ledger that is used to collect and store similar information.

ACCOUNTING PERIOD - A period of time where the City determines its financial position and results of operations.

ACCOUNTS PAYABLE - A current liability account that will show the amount owed for items or services purchased on credit.

ACCOUNTS RECEIVABLES - A current asset resulting from selling goods or service on credit.

ACTUARIAL - A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

AD VALOREM - "In proportion to the value".

AD VALOREM PROPERTY TAX - Real estate and personal property taxes. The taxes are assessed on a portion of the value of the property. Local governments set the levy.

ADOPTED BUDGET - The proposed budget that is formally approved by City Council.

AGGREGATE MILLAGE RATE - The sum of all property tax levies imposed by the governing body. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

ALLOCATE - To assign costs to a product, department or customer on an arbitrary basis.

AMENDED BUDGET - The adopted budget which is formally adjusted by City Council.

AMORTIZATION - The paying off of debt in regular installments over a period of time.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the amount of time when it may be expended.

ASSESSMENT (ASSESSED VALUE) - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

ASSET - Property owned by the City, which has monetary value.

**BALANCED BUDGET** - When revenues equal expenditures

**BACK LOADING (Back-end Load)** - To defer payment of something until the end of a budget period or the end of a contract.

**BALANCE SHEET** - One of the main financial statements. The balance sheet reports the assets, liabilities and equity at a specific point in time.

**BUSINESS ASSISTANCE CENTER (BAC)** - A unique partnership between the City and the University of Central Florida Small Business Development Center. The Center's mission is to help grow local businesses.

**BOND** - A security that represents an obligation to pay a specified amount of money on a specific date in the future.

**BOND PROCEEDS** – Money paid to the issuer by the purchaser for a new issue of municipal bonds. Used to finance a project or purpose for which the bonds were issued and to pay certain costs of the issuance.

**BUDGET** - A statement of the financial position of a sovereign body for a definite period of time based on estimates of expenditures during this period and proposals to finance them. The amount of money that is available for, required for, or assigned to a particular purpose.

**BUDGET CALENDAR** - The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budgets.

**BUDGETARY CONTROL** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT** - The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the City Council.

**CAPITAL BUDGET** - A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

**CAPITAL EQUIPMENT** - Equipment with a value in excess of \$5,000 and an expected life of more than 2 years such as automobiles, computers and furniture. This equipment is budgeted for in the Operating Budget.

**CAPITAL IMPROVEMENTS** - Physical assets, constructed or purchased, that have a minimum useful life of 2 years and a minimum cost of \$5,000.

**CAPITAL IMPROVEMENT FUND** - A budget fund providing for future improvements such as construction of new facilities, acquisition of new equipment, and expansion of services.

**CAPITAL OUTLAY** - The cost of acquiring land, buildings, equipment, furnishings, etc.

**CAPITAL PROJECTS** - Have long range returns, useful life spans, are relatively expensive, and have physical presence such as buildings, roads, sewage systems, water systems, etc.

**CAPITAL IMPROVEMENT PROGRAM** - A comprehensive five (5) year plan of capital projects which identifies priorities as to need, method of financing and cost and revenue that will result during the five (5) years. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the Annual Capital Budget.

**CASH FLOW** - Actual changes in cash as opposed to accounting revenues and expenditures.

**COMMERCIAL PAPER** - An unsecured, short-term debt instrument issued by a corporation.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** – Residential housing rehabilitation and entitlement program, funded by federal contributions.

**COMMUNITY REDEVELOPMENT AREA (CRA)** - A dependent special district in which any future increases in property values are set aside to support economic development projects within that district.

**COMPETITIVE SALE** - In a competitive sale, bonds are advertised for sale. The advertisement, by way of a notice of sale, includes both the terms of the sale and the terms of the bond issue.

**CONSTRUCTION FUNDS** - Established to account for all resources, principally bond proceeds and construction grants, which are used for the acquisition of capital facilities and projects.

**CONTINGENT LIABILITY** - A potential liability dependent upon some future event occurring.

**CONTINGENCY** - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

**CREDIT ENHANCEMENT** - A method whereby an entity attempts to improve its' debt or creditworthiness. Through credit enhancement, the lender is provided with reassurance that the borrower will honor the obligation through additional collateral, insurance, or a third party guarantee. Credit enhancement reduces credit/default risk of a debt, thereby increasing the overall credit rating and lowering interest rates.

**CURRENT VALUE** - The present fair market value.

**DEBT RATIO** - The ratio of total liabilities to total assets.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues. This includes principal and interest payments.

principal and interest.

DEBT SERVICE FUND - The funds created to account for the accumulation of resources for, and the payment of, general long-term debt

DEPARTMENT - An organizational unit responsible for carrying out a major governmental function, such as Fire or Public Works.

DEPRECIATION - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary-type funds, such as enterprise and internal service funds. It is not used in any other fund. Depreciation is a non-cash expense and while it is recorded in the annual financial statements, it is not budgeted.

ENTERPRISE FUND - A fund that establishes a separate accounting and financial reporting mechanism for municipal delivery of goods or services.

ESTIMATED REVENUES - Projections of funds to be received during the fiscal year.

EXEMPTION - Amounts that state law determines should be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Some of these exemptions include homestead, agricultural, widows, and disability.

EXPENDITURES - The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.

FINAL MILLAGE - The tax rate adopted in the second public hearing of a taxing agency.

FINANCIAL DISCLOSURE - The act of releasing all relevant information pertaining to the City that may influence an investment decision.

FINANCIAL STATEMENTS - Balance sheet, income statement, statement of cash flows, statement of retained earnings and statement of equity.

FISCAL YEAR - The twelve-month period to which the Annual Budget applies. The City's fiscal year begins October 1st and ends September 30th.



**FIXED ASSETS** - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FLEET** - The vehicles owned and operated by the City.

**FRANCHISE FEES** - Fees levied on a corporation in return for granting privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

**FULL FAITH AND CREDIT** - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FUNCTION** - A major class or grouping of activities directed toward a common goal such as public safety. For the purposes utilized in budgetary analysis, the categories have been established by the State of Florida and financial reports must be grouped according to those established functions.

**FUND** - An accounting entity that has a set of self-balancing accounts and that records all financial transactions or specific activities or government functions. Eight commonly used funds in public accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Trust and Agency Funds, Internal Service Funds and Special Assessment Funds.

**FUND BALANCE (EQUITY)** - Fund equity for governmental funds and trust funds, which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

**GAINS** - A gain is measured by the proceeds from a sale minus the amount showing on the books. Since the gain is outside the main activity of a business it is reported as other revenue on the income statement.

**GENERAL FUND** - The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, public works and general administration.

**GENERAL LEDGER** - The part of the accounting system which contains the balance sheet and income statement accounts used for recording transactions.

**GENERAL OBLIGATIONS BONDS** - Bonds that finance a variety of public projects such as streets, buildings and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**GRANT** - An award of financial assistance given by an organization (often a Government Department) for a specific purpose.

**IMPACT FEES** - A contribution toward the equitable share of the cost of capital improvements required to serve new customers.

**INCOME STATEMENT** - One of the main financial statements. Also referred to as the profit and loss statement. Reports the revenues, gains, expenses, losses, net income and other totals for a period of time.

**INDIRECT COSTS** - Costs associated with, but not directly attributable to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

**INFRASTRUCTURE** - Facilities on which the continuance and growth of a community depend on such as roads, water-lines, etc.

**INTERFUND TRANSFERS** - Transfers among funds. These are utilized to track items for management purposes. They represent a “double counting” and, therefore are subtracted when computing a “net” operating budget.

**INTERGOVERNMENTAL REVENUE** - Funds received from Federal, State and other Local Government sources in the form of grants, shared revenues and payments in lieu of taxes

**INTERLOCAL AGREEMENT** - A contractual agreement between two or more governmental entities.

**INTERNAL SERVICE FUNDS** - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Examples are the Fleet and the Insurance Fund.

**JUST VALUE** - Value of a piece of property as determined by the property appraiser, before reductions for legislatively imposed restrictions on valuation increases or other limitations.

**LONG-TERM DEBT** - Loans and financial obligations lasting over one-year. Long-term debt for the City would include any financing or leasing obligations that are to come due in a greater than 12-month period. Such obligations would include bond issues or long-term leases that have been capitalized on the balance sheet.

**MILL** - A ratio of one (1) to one thousand (1,000).

**MILLAGE RATE** - For property tax purposes, a rate established per \$1,000 of assessed taxable value. A property tax millage rate of 3.5 mills for example, would mean property with a taxable value of \$100,000 would pay \$350 in property taxes.

**NET** - Remaining amount after all deductions.

**OPERATING EXPENSES** - These are the expenses of day-to-day operations and exclude personal services and capital costs.

**PERSONAL PROPERTY** - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

**PERSONAL SERVICES** - Costs related to compensating employees, including salaries, wages and benefit costs.

**PROPOSED MILLAGE** - The tax rate certified to the property appraiser by each taxing agency within a county. Proposed millage is to be sent to the appraiser within 35 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

**PROPRIETARY FUND** – Fund that is used for “business like” activities. This includes Enterprise Funds and Internal Service Funds.

**REAL PROPERTY** - Land and the buildings and other structures attached to it that are taxable under state law.

**REFUNDING** - Retiring an outstanding bond issue at maturity by using money from the sale of a new bond offering.

**REVENUE** - Additions to assets which:

- a. Do not increase any liability.
- b. Do not represent the recovery of an expenditure.
- c. Do not represent the cancellation of certain liabilities or decrease assets.
- d. Do not represent contributions of fund capital in enterprise and internal service funds.

**REVENUE BOND** - A municipal bond supported by the revenue from a specific project, such as a toll bridge, highway or local stadium. Revenue bonds are municipal bonds that finance income-producing projects and are secured by a specified revenue source. Typically, revenue bonds can be issued by any government agency or fund that is run in the manner of a business; those entities having both operating revenues and expenses. Revenue bonds differ from general obligation bonds (GO bonds) that can be repaid through a variety of tax sources.

**REVENUE ESTIMATE** - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**ROLLED BACK RATE** - The millage necessary to raise the same amount of Ad Valorem Tax Revenue as the previous year, excluding taxes from new construction.

**SECONDARY MARKET** - Is a market where investors purchase securities or assets from other investors, rather than from issuing company directly. The national exchanges, such as, the New York Stock Exchange and the NASDAQ are secondary markets. Secondary markets exist for other securities as well, such as, when funds, investment banks, or entities such as Fannie Mae purchase mortgages from issuing lenders. In any secondary market trade, the cash proceeds go to an investor rather than to the underlying company/entity directly.

**SHORT- TERM DEBT** - An account shown in the current liabilities portion of a company's balance sheet. This account is comprised of any debt incurred by a company that is due within one year. The debt in this account is usually made up of short-term bank loans taken out by a company

**SPECIAL ASSESSMENT** - A levy against certain properties to defray part or all of the cost of a specific improvement or service that will primarily benefit those properties'.

**SPECIAL REVENUE FUND** - The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**SPECIAL ASSESSMENT DISTRICT (SAD)** – An area in which the market value of real estate is enhanced due to the influence of a public improvement and in which a tax is apportioned to recover the costs of the public improvement.

**STATE REVENUE SHARING** - Allocations to municipalities from a trust fund primarily supported by State cigarette and motor fuel taxes.

**SURTAX** – Additional amount charged locally above state minimum tax often used with sales taxes.

**TAX INCREMENT DISTRICT** - An area that has been declared “blighted” and is eligible to use tax increment financing to aid in redevelopment.

**TAX INCREMENT FINANCING (TIF)** - Property tax revenue generated by the tax on increases in property value above the base value at the time a tax increment district is established. This revenue is used to fund projects in the district.

**TAX BASE** - The total property valuations on which each taxing agency levies its tax rates.

**TAX ROLL** - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

**TAXABLE VALUE** - The assessed value less homestead and other exemptions, if applicable.

**TENTATIVE MILLAGE** - The tax rate adopted at the first public hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

TRUTH IN MILLAGE (TRIM) - State law establishing mandatory procedures, including advertising requirements and the holding of public hearings, for adoption of budgets and tax rates.

USEFUL LIFE - The period of time that a fixed asset is expected to be in use.

USER FEE - Charges for specific services rendered only to those paying such charges as, for example, sewer service charges.

UTILITY TAXES - Municipal charges levied by the City in each and every purchase of a public service within the corporate limits of the City. Public service is electricity, gas, fuel oil, water, and telephone service.

VOTED MILLAGE - Property tax levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.

WETLANDS MITIGATION- Any action required to reduce the impact of development on a wetland. Mitigation actions include creation of new wetlands or improvement of existing wetlands.

WHITE FLEET - This term refers to fleet, specifically trucks, vans and cars, used for City business.

WORKING CAPITAL - A financial metric which represents operating liquidity available to a business.

YIELD - The income return on an investment. This refers to the interest or dividends received from a security and are usually expressed annually as a percentage based on the investment's cost, its current market value or its face value.

# Acronyms

APB (Accounting Principles Board)

ARC (Architectural Review Committee)

BAC (Business Assistance Center) – Palm Coast Business Assistance Center was started in 2011 through a unique partnership between the city and the University of Central Florida Small Business Development Center. The Center's mission is to help grow local businesses.

CADD (Computer Assisted Design and Drafting)

CDBG (Community Development Block Grant) – Residential housing rehabilitation and entitlement program.

CERT (Community Emergency Response Team)

CIP (Capital Improvement Program) - A comprehensive five (5) year plan of capital projects which identifies priorities as to need, method of financing and cost and revenue that will result during the five (5) years. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the Annual Capital Budget.

CO (Certificate of Occupancy)

CPI (Consumer Price Index) - This is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

CPA (Certified Public Accountant) - As designation awarded by on of 50 U.S. states to a college graduate who has passed the rigorous uniform CPA exam and has met the required work experience.

CRA (Community Redevelopment Area) A dependent special district in which any future increases in property values are set aside to support economic development projects within that district.

GAAP (Generally Accepted Accounting Principles)

GASB (Governmental Accounting Standards Board)

GFOA (Government Finance Officers Association)

GIS (Geographical Information Systems)

FASB (Financial Accounting Standards Board)

FDEP (Florida Department of Environmental Protection)

FTE (Full-time equivalent employees) - This is calculated by taking the total number of work-hours divided by the standard workweek (usually 40 hours). It is used for ease of comparison; i.e. two part-time people working 20 hours per week equal one FTE.

FICA (Federal Insurance Contributions Act)

FIFO (First in first out)

FUTA (Federal Unemployment Tax Act)

FY (Fiscal Year) - The twelve-month period to which the Annual Budget applies. The City's fiscal year begins October 1st and ends September 30th.

IRS (Internal Revenue Service) - The U.S. government agency responsible for federal income tax regulations.

ISO (Insurance Services Office, Inc.) – ISO is an independent statistical, rating, and advisory organization that serves the property and casualty insurance industry.

ISP (Internet Service Provider)

MBS (Mortgage Backed Securities) -Based on mortgages that are guaranteed by a government agency or GSE for payment of principal and a guarantee of timely payment.

NSP (Neighborhood Stabilization Program)

NOI (Net Operating Income)

PM - (Performance Measure) Measurement used to track performance towards City Council goals.

PO (Purchase Order)

SAD (Special Assessment District) – An area in which the market value of real estate is enhanced due to the influence of a public improvement and in which a tax is apportioned to recover the costs of the public improvement.

SEC (Securities and Exchange Commission)

SHIP - (State Housing Initiative Partnership)

SRF - (State Revolving Fund) - Loan program

TIF (Tax Increment Financing) - The tax increment above the base year valuation in a CRA which is used to eliminate the blight conditions.

TRIM (Truth in Millage) - State law establishing mandatory procedures, including advertising requirements and the holding of public hearings, for adoption of budgets and tax rates





Back Cover