

GENERAL DISCUSSION, PRO RATA SHARE, AND MILLAGE RATES

Flagler County Board of County Commission Workshop

August 16, 2021

Submitted by: Administration & Financial Services Departments



FLAT MILLAGE TENTATIVE BUDGET AMOUNTS



Property Appraiser \$2,805,425

New Revenue: \$187,107

Tax Collector

\$3,316,032 New Revenue: \$200,967

Sheriff

\$28,778,189 + \$3,000,000 - ½ Cent Sales Tax

New Revenue: \$2,077,581

Clerk

\$2,166,146

New Revenue: \$142,756

BOCC

\$65,860,802 New Revenue: \$4,210,600 Flat Millage 8.5847

New Revenue: \$6,929,889

S.O.E. \$1,681,983

New Revenue: \$110,878



.10 MILL REDUCTION (EVENLY DISTRIBUTED) TENTATIVE BUDGET AMOUNTS



Property Appraiser \$2,871,792

New Revenue: \$159,585

Tax Collector

\$3,286,471

New Revenue: \$171.406

BOCC Would Likely Need to Forgo:

2 Positions

Reduction in Capital Equipment

Reduction in Capital Improvements **Total \$619,346**

Sheriff

\$28,472,593 + \$3,000,000 - ½ Cent Sales Tax

New Revenue: \$1,771,985

Clerk

\$2,145,150

New Revenue: \$121,757

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BOCC

\$65,241,456

New Revenue: \$3,591,254

.10 Mill Reduction 8.4847

New Revenue: \$5,910,557

S.O.E.

\$1,665,674

New Revenue: \$94,569



.10 MILL REDUCTION (EVENLY DISTRIBUTED) WITH ONE TIME ENHANCEMENT FOR SHERIFF TENTATIVE BUDGET AMOUNTS



Property Appraiser \$2,871,792

New Revenue: \$159,585

Tax Collector

\$3,286,471 New Revenue: \$171.406

Sheriff

\$28,872,593 + \$3,000,000 - ½ Cent Sales Tax + **\$400,000 one-time** enhancement

New Revenue: \$1,771,985

Clerk

\$2,145,150 New Revenue: \$121,757

BOCC Would Likely Need to Forgo:

2 Positions

Reduction in Capital Equipment

Reduction in Capital Improvements

Subtotal \$619,346

Fund Balance reduction \$400,000

Total \$1,019,346

BOCC

\$65,241,456 New Revenue: \$3,591,254 .10 Mill Reduction 8.4847

New Revenue: \$5,910,557

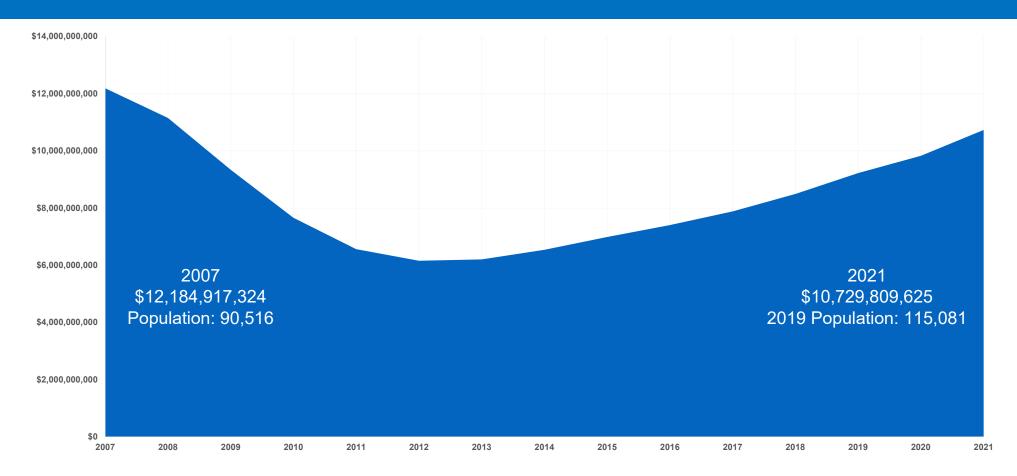
S.O.E. \$1,665,674

New Revenue: \$94,569



HISTORICAL TAXABLE VALUES

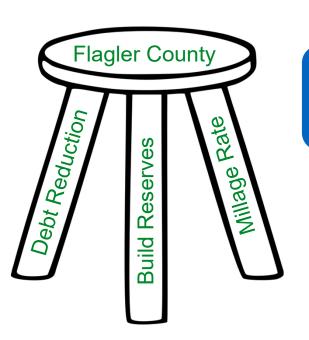






BOCC FINANCIAL STRATEGIC PLAN





PHASE 1
Increase Reserves &
Decrease Debt

PHASE 2
Make progress on
deferred maint. & new
projects & infrastructure

PHASE 3 Reduce millage

3/12 of Operating Revenue (ideal given our geographical position as a coastal community)

Reduce debt exposure to strengthen financial position & prevent loss of bond rating

Build capacity to fund additional personnel (Firefighters, Library, additional support staff) and make progress on years of deferred maintenance



UNFUNDED LIABILITIES



Unfunded CIP \$30,555,700

FY 22-26 New Construction \$28,390,000

FY 22-26 Capital Preservation \$2,165,700 GF Rolling Stock \$10,760,305

> FY 22 \$1,378,005

FY 23 \$1,785,800

FY 24 \$2,084,500

FY 25 \$2,083,000

FY 26 \$3,429,000

5 Year Total: \$41,316,005





LE Future Needs Cost - Combined

TYPE	Year 1	Year 2	Year 3	Year 4	Year 5
Staffing	\$2,250,000	\$3,750,000	\$5,250,000	\$6,750,000	\$8,250,000
Facilities	\$300,000	\$2,300,000	\$1,250,000	-	\$1,500,000
TOTAL	\$2,550,000	\$6,050,000	\$6,500,000	\$6,750,000	\$9,750,000

- Est costs based on 2020 pricing levels
- Facilities costs for construction only and do not include costs for furnishings, annual operating or maintenance costs.

5 Year Total: \$31,600,000





Fire Rescue Future Needs Cost - Combined

ТҮРЕ	Year 1	Year 2	Year 3	Year 4	Year 5
Staffing	\$260,715	\$319,042	\$986,840	\$1,710,449	\$2,333,344
Facilities	\$500,000	\$4,500,000	\$9,000,000	\$5,600,000	\$300,000
TOTAL	\$760,715	\$4,819,042	\$9,986,840	\$7,310,449	\$2,633,344

- · Est costs based on 2020 pricing levels
- Facilities costs for construction only and do not include costs for furnishings, annual operating or maintenance costs.

5 Year Total: \$31,120,780





Library Future Needs Cost - Combined

TYPE	Year 1	Year 2	Year 3	Year 4	Year 5
Staffing	\$182,397	\$390,934	\$605,683	\$614,769	\$623,989
Facilities	-	\$9,000,000	-	\$300,000	\$500,000
TOTAL	\$182,397	\$9,390,934	\$605,683	\$914,769	\$1,123,989

- Est costs based on 2020 pricing levels
- Facilities costs for construction only and do not include costs for furnishings, annual operating or maintenance costs.

5 Year Total: \$12,217,772





Administrative Future Needs Cost - Staffing

Qty	Position	Department	Year 1	Year 2	Year 3	Year 4	Year 5
9	Asst. CIO, CAD Systems Specialist, Sr. Security Analyst, Systems Administrator, Support Specialists	Information Technology	\$420,029	\$682,767	\$693,009	\$703,404	\$713,955
2	HR Manager Training & Compliance Officer	Human Resources	\$115,118	\$116,845	\$218,076	\$221,348	\$224,668
1	Property Control Agent (Surplus)	Financial Services	\$52,879	\$53,672	\$54,477	\$55,294	\$56,124
2	Construction Inspector Admin Assistant	Engineering	\$140,000	\$142,100	\$144,232	\$146,395	\$148,591
9	SOAR Case Manager, Homeless Case Manager, CNA's, Accounting Clerk, Case Managers, Affordable Housing Coordinator, Veteran's Services Coordinator	Social Services	\$170,572	\$379,570	\$526,054	\$533,945	\$586,779
3	Tradesworker - Maintenance	Facilities	\$107,808	\$109,425	\$164,980	\$167,455	\$169,967
2	Mechanic	Fleet		\$58,137	\$117,146	\$118,903	\$120,687
3	Tradesworker - Maintenance	Parks & Recreation	\$45,944	\$93,109	\$141,540	\$143,663	\$145,818
		\$1,052,350	\$1,635,625	\$2,059,514	\$2,090,407	\$2,166,589	

[•] Est costs based on 2020 pricing levels

5 Year Total: \$7,952,135





Future Needs – Combined Summary

Туре	Year 1	Year 2	Year 3	Year 4	Year 5
Law Enforcement	\$2,550,000	\$6,050,000	\$6,500,000	\$6,750,000	\$9,750,000
Fire Rescue	\$ 760,715	\$4,819,042	\$9,986,840	\$7,310,449	\$2,633,344
Library	\$ 182,397	\$9,390,934	\$ 605,683	\$ 914,769	\$1,123,989
Administrative	\$1,052,350	\$1,635,625	\$2,059,514	\$2,090,407	\$2,166,589
Amendment 2	\$747,105	\$833,726	\$629,279	\$646,172	-
Capital Improvement	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Technology	\$ 800,000	\$ 935,000	\$1,370,000	\$1,112,000	\$1,155,000
Rolling Stock	\$2,081,620	\$2,740,300	\$2,446,000	\$3,348,500	\$3,265,000
TOTAL	\$9,174,187	\$27,904,627	\$25,097,316	\$23,672,297	\$21,593,922

• Est costs based on 2020 pricing levels

5 Year Total: \$107,442,348

3



WHY VALUATION INCREASED



- Demand exceeding supply
 - People moving to Flagler County and low inventory of homes
- Not only are home prices increasing
 - Expenses (labor, materials, fuel, etc.) increased
- Increased demand for services



STAFF RECOMMENDATION: MAINTAIN CURRENT MILLAGE



Continue the implementation of Strategic Plan:

- Maintain Pro Rata Share
- Make progress on years on deferred maintenance
- Build capacity to fund additional personnel (Firefighters, Library, Additional Support Staff)
- Plan to reduce millage next year



FLAT MILLAGE TENTATIVE BUDGET AMOUNTS



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CONCLUSION

Flagler County FY22 Tentative Budget

General Discussion, Pro Rata Share, and Millage Rates

August 16, 2021

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