



ANNUAL BUDGET REPORT

Fiscal Year 2022-2023

Contact Information



ADDRESS

160 Lake Avenue,
Palm Coast, FL 32164

PHONE

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

EMAIL

customer-service@palmcoastgov.com



Budget Book Highlights

For easy use, this budget book has been divided into separate functional areas as follows:

Introduction

This section contains the transmittal letter, an organizational chart and our 2022-2023 Strategic Action Plan. It also includes statistical information and history about the city.

Measuring Results

This section provides a look at our performance management process and highlights of our previous year's performance.

Budget Overview

This section provides an overview of the budget process as a whole providing information about our revenue sources, fund types and our long-range financial planning process.

Executive Summary

Summaries of the budget on a city-wide basis including revenues, expenditures and personnel can be found within this section.

Budget Detail

This section provides the reader more detail on the budget on a fund by fund and department by department basis. The reader can learn about our departments and their objectives in this section.

Capital Improvement

In this section the reader is provided an outline of the City's Capital Improvement Program as well as the effect of the program on each fund.

Awards & Recognition

We are proud of what our City has accomplished and in this section we showcase some of our past years awards and other special recognition received.

Financial Policies

Within this section the financial policies are provided. This includes our purchasing, investment, and debt management policy.

Glossary & Acronyms

This section provides the reader a glossary of terms and acronyms used in this document.

Table of Contents

Introduction	15	Long-Term Debt	83
The Perfect Place To Live	21	Budget Detail by Fund	85
Statistical Information	24	Fund Types	86
Measuring Results	33	Budget Fund Structure	88
Performance Management Process	35	Estimated Fund Balances	89
2022 Results	41	General Fund	91
Key Performance Indicators	42	General Fund Five-Year Forecast	93
Strategic Action Plan - Long Term Vision	47	Community Development Block Grant Fund	94
Budget Overview	51	Police Education Fund	95
Budget Process	52	Disaster Reserve Fund	96
Budget Calendar	55	Special Events Fund	97
Budget Amendment Process	56	Streets Improvement Fund	98
Long Term Financial Plan	57	Old Kings Road Special Assessment Fund	99
Forecast Assumptions	60	American Rescue Plan Act Fund	100
Executive Summary	65	Local Business Development Program Fund	101
Summary of Major Changes/Budget Highlights	66	State Road 100 Redevelopment Fund	102
Fiscal Year 2023 Adopted Budget	72	Neighborhood Stabilization Fund	103
Budget Summary by Fund	73	Capital Projects Fund	104
Budget Summary by Function	74	Recreation Impact Fee Fund	105
Budget Summary by Division	75	Fire Impact Fee Fund	106
2022 Adopted vs Revised Budget	77	Town Center Impact Fee Fund	107
Revenues	78	Development Special Projects Fund	108
Major Revenue Sources	79	Transportation Impact Fee Fund	109
Revenue by Sources	80	Water/Wastewater Utility Fund	110
Expenditures by Category	81	Water/Wastewater Utility Capital Fund	111
Expenditures by Function	82	Solid Waste Fund	112

Table of Contents

Stormwater Management Fund	113	Public Works	175
Building Permits Fund	114	Stormwater & Engineering	185
Information Technology Enterprise Fund	115	Water/Wastewater Utility	194
Self Insured Health Fund	116	Parks & Recreation	210
Fleet Management Fund	117	General Fund Non Departmental	219
Emergency Communications Fund	118	Information Technology Operations	220
Information Technology Internal Service	119	Capital Improvement Program	225
Facilities Maintenance Fund	120	Definitions of Capital Improvements	227
Budget Detail by Department	121	Impacts of Capital Projects on the Operating Budget	230
Personnel Pay Plan	122	Major Capital Projects	231
Personnel Roster	123	Capital Program by Fund	247
Summary of Fiscal Year 2022 New Personnel	132	Capital Program by Type	248
Full Time Positions	133	Capital Improvement Program - Five Year Summary	249
Personnel per 1,000 Population	134	Awards & Recognition	251
Department Funding	136	Financial Policies	259
City Council	138	Financial Policies Summary	260
City Manager's Office	142	Capital Assets Policy	262
City Attorney	144	Debt Management Policy	266
Communications and Marketing	146	Fund Balance Policy	274
City Clerk	150	Investment Policy	276
Human Resources	152	Purchasing Policy	290
Financial Services	156	Glossary & Acronyms	297
Community Development	161		
Economic Development	168		
Law Enforcement	169		
Fire Department	171		

Click on the page numbers to
take you directly to the page

PALM COAST CITY COUNCIL



DAVID ALFIN
MAYOR

DAlfin@palmcoastgov.com



ED DANKO
COUNCIL MEMBER
DISTRICT 1

Edanko@palmcoastgov.com



JOHN FANELLI
COUNCIL MEMBER
DISTRICT 2

JFanelli@palmcoastgov.com



NICK KLUFAS
COUNCIL MEMBER
DISTRICT 3

NKlufas@palmcoastgov.com



EDDIE BRANQUINHO
VICE MAYOR
DISTRICT 4

EBranquinho@palmcoastgov.com

Collaboration
Consensus
Community Confidence

APPOINTED OFFICIALS



DENISE BEVAN
CITY MANAGER



LAUREN JOHNSTON
ASSISTANT CITY MANAGER



DOUG AKINS
DIRECTOR OF
INFORMATION
TECHNOLOGY



HELENA ALVES
DIRECTOR OF FINANCIAL
SERVICES



CARL COTE
DIRECTOR OF
STORMWATER &
ENGINEERING



JASON DELORENZO
CHIEF OF STAFF



STEVE FLANAGAN
DIRECTOR OF UTILITY



GERARD FORTE
FIRE CHIEF



RENINA FULLER
DIRECTOR OF HUMAN
RESOURCES



JAMES HIRST
DIRECTOR OF PARKS &
RECREATION



BRITTANY KERSHAW
DIRECTOR OF
COMMUNICATIONS &
MARKETING



MATTHEW MANCILL
DIRECTOR OF PUBLIC
WORKS

*"About two-thirds of leadership development comes from job experience, about one-third from mentoring and coaching, and a smidgen from classroom training."
- John Lechleiter, CEO of Eli Lilly*

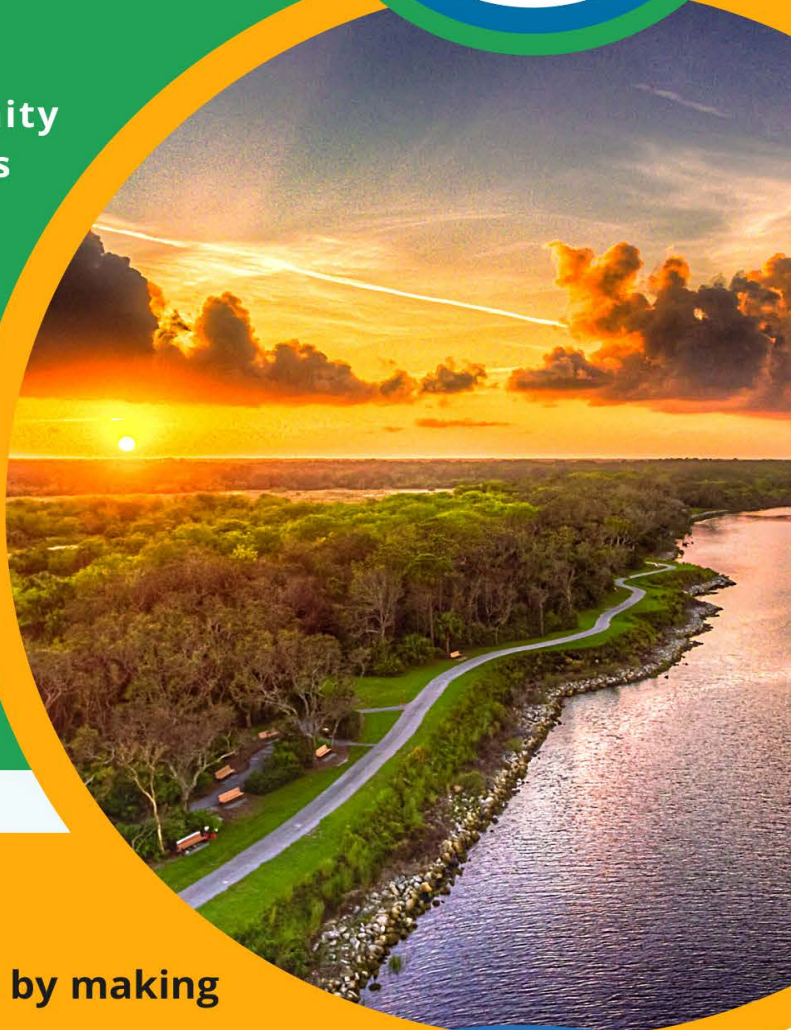
Our Core Beliefs



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

Delivering exceptional service by making citizens our priority.

VALUES

Pride, Accountability, Leadership, Motivated Collaborative, Ownership, Achievement, Stewardship, Trust





Pillars of Priorities



STRONG RESILIENT ECONOMY

Support the expansion and smart growth of both population and businesses to ensure success locally as well as regionally.

Maintaining financial strengths within the City and promote fiscal responsibility to ensure future stability.



SAFE & RELIABLE SERVICES

A safe community for all is the catalyst to ensure that residents and regional visitors enjoy quality amenities year-round.

Recruiting and retaining a quality, talented workforce to maintain uninterrupted services to the citizens.



CIVIC ENGAGEMENT

Build a cooperative and trusting relationship between the City and the community.

Promote the opportunity for communication between the decision makers and the public and create a credible channel through which accurate and timely information from the City can be disseminated.

Increase the public's understanding and support of the City's goals and strategies.



SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE

Build and effectively manage sustainable infrastructure that promotes clean water, integrated streets, and emphasizes green infrastructure.

To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment while creating a sustainable framework of visual appeal by caring for our land, water, air, and wildlife.



A Note From Your Budget Team

The preparations for the fiscal year budget are a year-long process that involves great effort from all departments of the City of Palm Coast. The annual budget is constantly being reviewed for efficiency and effectiveness. From April through September, a series of budget presentations are prepared for Mayor and Council. This includes projections of funding sources, revenues, and expenditures for the current fiscal year and the next fiscal year. We recognize and appreciate that budgeting is an extensive, ongoing process of planning, inspection, teamwork, and communication.

The budget team wants to announce a special thanks to the department directors, their staff, and the City Manager's Office for helping to make this budget a successful operation. We also recognize appreciation to the community for the excellent photos submitted for the Palm Coast Annual 2022 Photo Contest and to the Communications and Marketing Team for facilitating this event.

Sincerely,

Helena Alves - Director of Financial Services

Shannon Boone - Chief Accountant

Gwen Ragsdale - Budget & Procurement Manager

Raelene Bowman - Budget Coordinator

Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

Florida

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

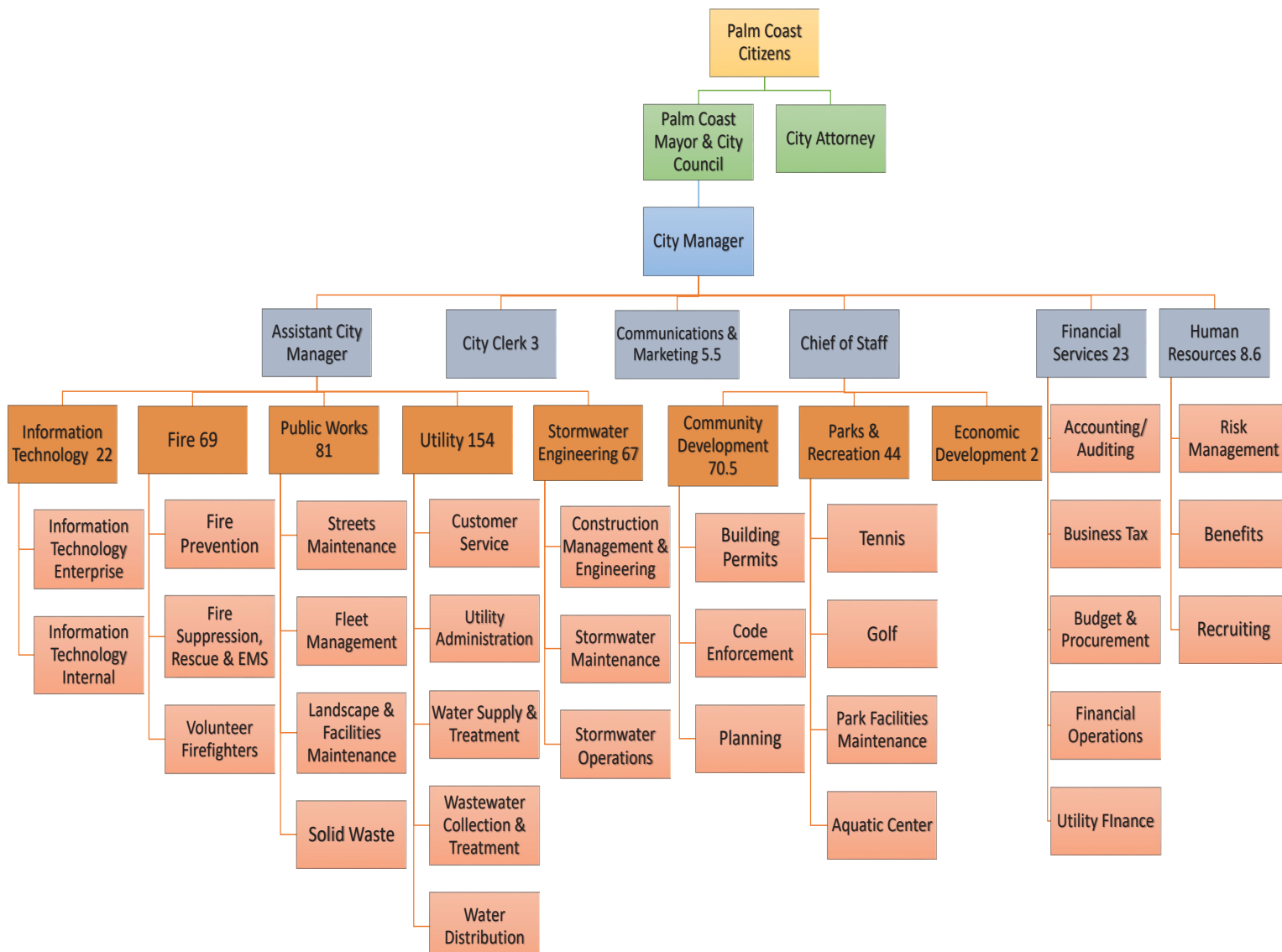


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Palm Coast, Florida for the Annual Budget beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is the 19th consecutive year that the City of Palm Coast has received this award.

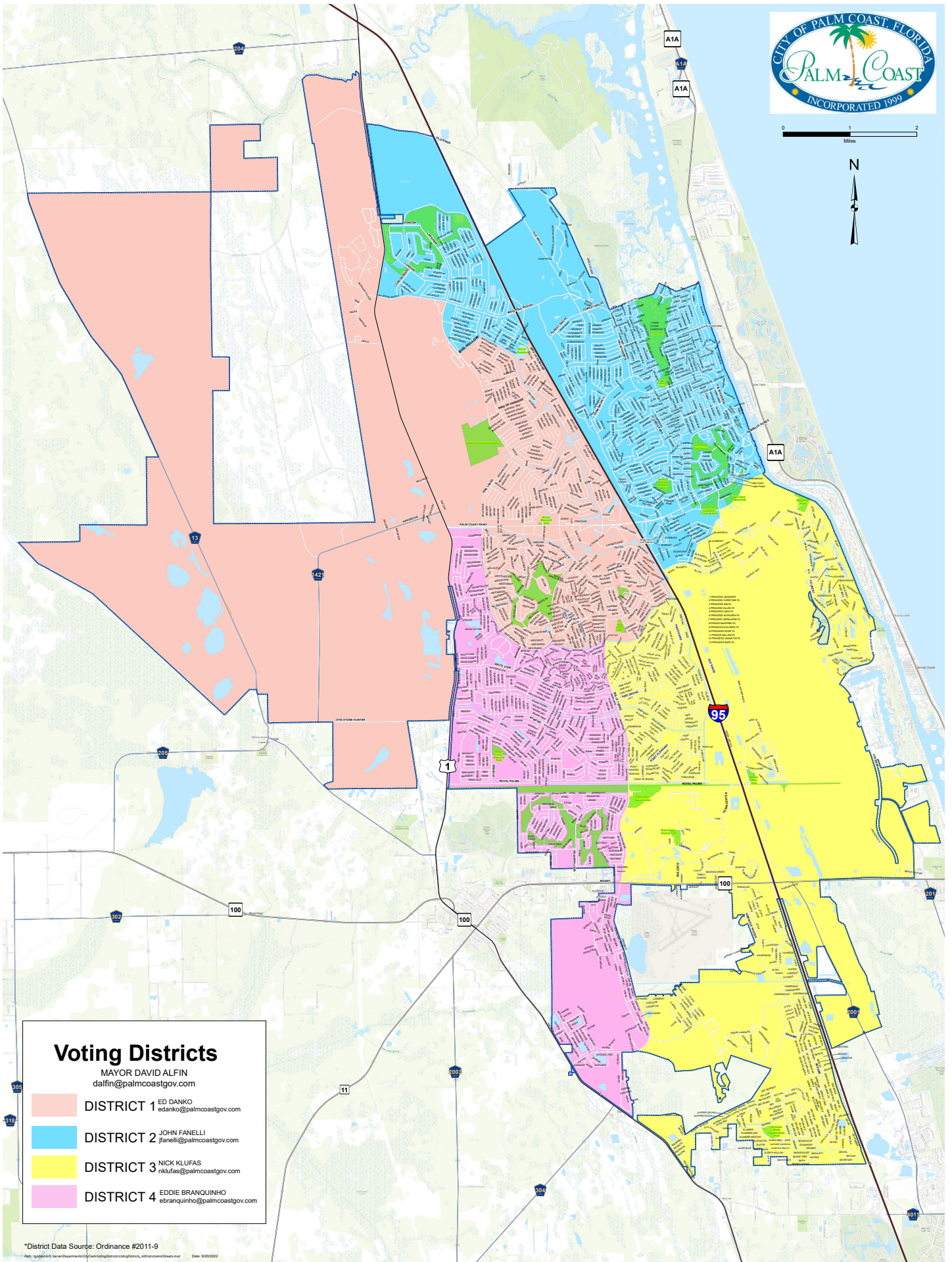
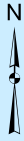
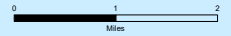
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Organizational Chart - FTE Counts







Please Note: Police protection is provided by contract with the Flagler County Sheriffs Office. There are currently 48 FTE included in this contract for fiscal year 2023.



Voting Districts

MAYOR DAVID ALFIN
dalfin@palmcoastgov.com

-  DISTRICT 1 ED DANKO
edanko@palmcoastgov.com
-  DISTRICT 2 JOHN FANELLI
jfanelli@palmcoastgov.com
-  DISTRICT 3 NICK KLUFAS
nikufas@palmcoastgov.com
-  DISTRICT 4 EDDIE BRANQUINHO
ebranquinho@palmcoastgov.com

*District Data Source: Ordinance #2011-9
Map: 10/26/11 9:52 AM
Date: 10/26/2011



This page intentionally left blank



INTRODUCTION



This page intentionally left blank



City of PALM COAST

City Manager's Office

September 30, 2022

To the Honorable Mayor and Members of City Council:

With a commitment to financial integrity and long-term sustainability, I am honored to present to you the Fiscal Year 2023 Adopted Budget of \$328,187,636 which aligns projected resources for the upcoming year with the City Council's priorities, while reinforcing ongoing programs and projects that support the City of Palm Coast's Long-Term Vision.

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

Pillars of Priorities

The Strategic Action Plan, which is divided into four focused goals areas, is the guiding policy for the City Council and City staff. The budget process is driven by these four pillars and includes an annual evaluation of the Strategic Action Plan to ensure alignment of projected resources with both current issues and future needs.

 <p>STRONG RESILIENT ECONOMY</p> <p>Support the expansion and smart growth of both population and businesses to ensure success locally as well as regionally.</p> <p>Maintaining financial strengths within the City and promote fiscal responsibility to ensure future stability.</p>	 <p>SAFE & RELIABLE SERVICES</p> <p>A safe community for all is the catalyst to ensure that residents and regional visitors enjoy quality amenities year-round.</p> <p>Recruiting and retaining a quality, talented workforce to maintain uninterrupted services to the citizens.</p>	 <p>CIVIC ENGAGEMENT</p> <p>Build a cooperative and trusting relationship between the City and the community.</p> <p>Promote the opportunity for communication between the decision makers and the public and create a credible channel through which accurate and timely information from the City can be disseminated.</p> <p>Increase the public's understanding and support of the City's goals and strategies.</p>	 <p>SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE</p> <p>Build and effectively manage sustainable infrastructure that promotes clean water, integrated streets, and emphasizes green infrastructure.</p> <p>To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment while creating a sustainable framework of visual appeal by caring for our land, water, air, and wildlife.</p>
--	---	--	--

160 Lake Avenue, Palm Coast, FL 32164 – www.palmcoastgov.com



The adopted budget for all appropriated funds for the Fiscal Year 2023 totals \$328,187,636. This is an increase of 37.8% over the Fiscal Year 2022 revised Final Budget. The largest contributor to this increase is the Water and Wastewater Utility Management Fund, followed by the Transportation Impact Fee, Capital Projects, and Recreation Impact Fee Fund. The Recreation Impact Fee includes the design and construction of the Southern Recreation Area that will be collocated with the Lehigh Trail Trailhead facility including bathrooms, a dog park, a community garden, and parking. These combined amenities will bring a highly anticipated community recreational experience to the southern portion of the City. These projects will be constructed in Fiscal Year 2023. The Final Adopted Millage Rate for Fiscal Year 2023 is 4.6100 with .07159 going into the Stormwater Management Fund and the remaining 4.5384 going into the General Fund.

Highlights of the Fiscal Year 2023 budget include the following:

- Total taxable assessed value increased \$1.2 billion or 19% with approximately \$315 million of this attributable to new construction.
- With the increase in assessed values, the City will receive approximately \$5.5 million in additional property tax revenue over that of 2022.
- Millage rate remains the same from 2022 at 4.6100.
- 30 new positions have been added to help maintain important services for our growing community, while also supporting new programs and initiatives underway.

The City Council continues to appropriate funds to invest in maintaining our pay plan, the employee training and development program to aid in retaining and continuing to attract a talented workforce.

City of Palm Coast Mission Statement: ***Our mission is delivering exceptional service by making citizens our priority***

Our employees are fully committed to improving efficiencies while delivering high-quality services to our community. At the direction of City Council, an analysis was conducted regarding the implementation and ongoing maintenance of existing and proposed technology platforms through an Enterprise Resource Platform. In essence, operations are critically dependent on our technology infrastructure. In Fiscal Year 2022, a modernization project to upgrade and enhance processes began and will span multiple years and constitute a large effort by City staff. Ultimately, this project will significantly improve operation efficiencies, security, and nimbleness. The modernization project will provide the City's workforce with the essential technology to move the organization forward while accelerating processes that ultimately will benefit our customers. Through data-driven decision-making, the City will continue to emphasize this focus to ensure fiscal responsibility through improving operations and efficiencies.

The City continues to look for opportunities to educate the community in regard to resource management and to support efforts to care for our land, air, and wildlife. In the upcoming year, events like the Annual Intracoastal Waterway Cleanup, Arbor Day, and the Children Helping in Resource Protection (C.H.I.R.P.) program will continue to be funded.

Investment in high-quality safe recreational programs continues to be a priority. We are proud to host opportunities to explore the arts, parks, and trails; to connect with fun things that bring smiles; to play games and sports. With the introduction of Explore, Connect and Play, recreational programs continue to grow while enhancing awareness of the wealth of amenities. The Parks & Recreation Department hosts over 450 programs a year. Through the direction of City Council and in support of community needs, the Palm Coast Aquatic Center will operate year-round starting in Fiscal Year 2023.

Waterfront Park, one of the community's most loved amenities, will be enhanced with a new shoreline experience with generous grant funding support from the Florida Inland Navigation District.

We believe that the valuable services and amenities that the City provides through our parks and trail system, genuinely make our community a special place. In addition to looking for new ways to help residents and visitors Explore Palm Coast, maintaining our existing facilities remains a priority. In addition to the ongoing operating expenses associated with maintaining these amenities, the City Council also continues to allocate funds annually in the capital improvement plan for the rehabilitation of parks, trails, and facilities.

At the forefront of budgetary priorities are safety and community resiliency. Fire and Law Enforcement Services comprise 44% of the General Fund budget totaling \$19.3 million to ensure our residents and visitors enjoy a safe city every day. Long-term planning for Fire Services has elevated the ISO Class rating is a “2” which reflects the Fire Department’s commitment to a 7-minute or less response times and ongoing department excellence. Through the close collaboration of multiple city departments and a development project team, the extension of Citation Boulevard is now feasible and planned for construction which will assist with increasing response times. Prior to the close of the Fiscal Year, staff identified and secured the purchase of land to support the relocation of Fire Station #22.

Anticipated construction commencement timelines for Fire Station(s):

- Fire Station #22: Q1 FY24
- Fire Station #26: Q4 FY24

Prior to the end of the Fiscal Year 2022, an Automatic/Mutual Aid Interlocal Agreement (ILA) for Fire Protection and Rescue Services was adopted by the associated boards that provide Fire Services. The ILA reflects that the agencies agree to respond with the closest unit – essentially ensuring that a Palm Coast citizen experiencing an emergency anywhere in Flagler County will get help in the shortest amount of time possible. Flagler County Fire Rescue and Flagler Beach Fire Department are fostering additional inter-agency cooperation that has never been seen before today. Staff will continue to evaluate a Fire Impact Fee that will foster multiagency occupation of facilities and station location planning far into the future.

Safety also comes in the form of emergency management, hazard mitigation, and capital improvements to strengthen the resiliency of our community. Staff has advanced education in emergency management while developing successful relationships with our County partners on the local level. Additional staff will deepen the pool of trained professionals assisting with the safety and resiliency of the City for years to come.

As part of the capital improvement plan, the construction of a new Public Works Facility has been and continues to be a top priority for City Council. As planning for the facility evolved, City Council posed a concept to staff to consolidate select key services. The now-termed Maintenance and Operations Complex (MOC) will house all Public Works Divisions (Streets, Fleet and Facilities Management), Water and Wastewater Utility Management, and Stormwater & Engineering. These operations are essential on a daily basis but especially critical when preparing and responding to significant storm events. It will serve as a critical facility and house staff to ensure rapid response to a disaster. The MOC is strategically placed in the northern extent of the City where future growth will occur.

Projects have been budgeted that enhance the function of the stormwater system. Through a comprehensive Master Plan, emerging drainage issues are identified and prioritized to improve the overall city-wide drainage system while minimizing the risk of long-term flooding in neighborhoods. These efforts also contribute to improving the City’s ISO Class rating which is a Class 4 which translates into a 30% discount for policyholders in the Special Flood Hazard Area and a 10% discount for policyholders outside those areas.

Water and Wastewater Plant upgrades and expansion are also significant contributors to resiliency efforts. Reducing the risk of flood also mitigates water intrusion into the gravity sewer system which overwhelms wastewater plants and PEP systems. Ensuring utility infrastructure is maintained and improved directly coincides with a community’s ability to recover in a post-storm environment. These and the before-mentioned investments are referenced in the following section.

Capital Improvements

In Fiscal Year 2023, the City will invest more than \$147 million in capital improvements related to streets, parks, stormwater drainage, and water and wastewater utility projects.

Major projects for the Fiscal Year 2023 budget include the following:

- Maintenance and Operations Complex
- Stormwater Management
 - E Section and K Section – Drainage Improvements
 - L-4 and P-1 Weir Replacement
 - Blare and Colbert Lane Culvert Upgrades

- London Waterway Expansion
- Water and Wastewater Utility Management
 - Water Treatment Plant 1, Expansion
 - Water Treatment Plant 2, Upgrades
 - Waste Water Treatment Plant 1, Upgrades
 - Waste Water Treatment Plant 2, Expansion
- Citation Boulevard extension
- Southern Community Recreation Area
- Long Creek Nature Preserve, Boardwalks, and Overlooks
- Waterfront Park – Water Access Improvements
- Park Renovations
- Continuous Street Lighting

Strategic Action Plan and Priorities

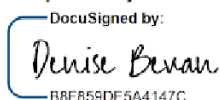
This past year, during the annual evaluation of the Strategic Action Plan and through a series of workshops, the City Council adopted the following four pillars and associated key initiatives. These initiatives were factored into the development of the proposed budget for the Fiscal Year 2023.

- Safe & Reliable Services
- Strong Resilient Economy
- Civic Engagement
- Sustainable Environment & Infrastructure

The development of this year's Proposed Budget has been a collaborative effort between Department Directors, their dedicated staff, and the Financial Services Department. I would like to extend my sincere appreciation for everyone's hard work. I am extremely grateful for their dedication and commitment to delivering the highest quality of services possible to our community.

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, learn, work, and play. I believe this budget reflects a commitment from staff to focus on new strategies to serve the citizens of Palm Coast now and into the future. While there will always be new challenges in local government, I believe in finding solutions in partnership with the stakeholders, and I am excited about the projects we will be partnering on and the opportunities we will create together.

Respectfully,

DocuSigned by:

 BBF859DE5A4147C...

Denise Bevan, CFM
 City Manager

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 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.



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

City Hall stands 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 96,504 residents. Vibrant lifestyle and the natural environment go hand-in-hand, with 14 beautiful parks, 130+ 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 – Explore, Connect and Play 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."



STAY CONNECTED!
@PALMCOASTGOV



About Palm Coast

INITIAL INCORPORATION: December 31, 1999
 FORM OF GOVERNMENT: Council City Manager
 CITY POPULATION: 96,504
 AREA IN SQ. MILES: 97



CITY UTILITIES



PUBLIC SAFETY



PARKS & RECREATION





SAVE *the* DATE

CITY OF PALM COAST EVENTS

Mayor's 30/30 Challenge

Various Locations
annually in January

Arbor Day

Central Park
annually in April or May

Tunnels to Towers 5K

Central Park
annually

Touch-A-Truck

Central Park
annually in May

Annual Pool Safety Day

Palm Coast Aquatics Center
annually in May

Memorial Day Ceremony

Heroes Memorial Park
annually in May

Fireworks Over the Runways

Flagler Executive Airport
annually in July

Tour de Palm Coast

Palm Coast Community Center
annually in July

Intracoastal Waterway Clean-up

Palm Coast Community Center
annually in September

Palm Coast & Flagler Beaches Senior Games

annually in September

Pink on Parade 5K

annually in October

Hall of Terror

Fire Station 21
annually in October

Veterans Day

Flagler Auditorium
annually in November

Feet to Feast 5K

Daytona State College Palm Coast
annually in November

Tree Lighting Ceremony

Central Park
annually in Nov/Dec

Starlight Festival

Central Park
annually in December

WWW.PALMCOAST.GOV/EVENTS

STAY CONNECTED WITH US!

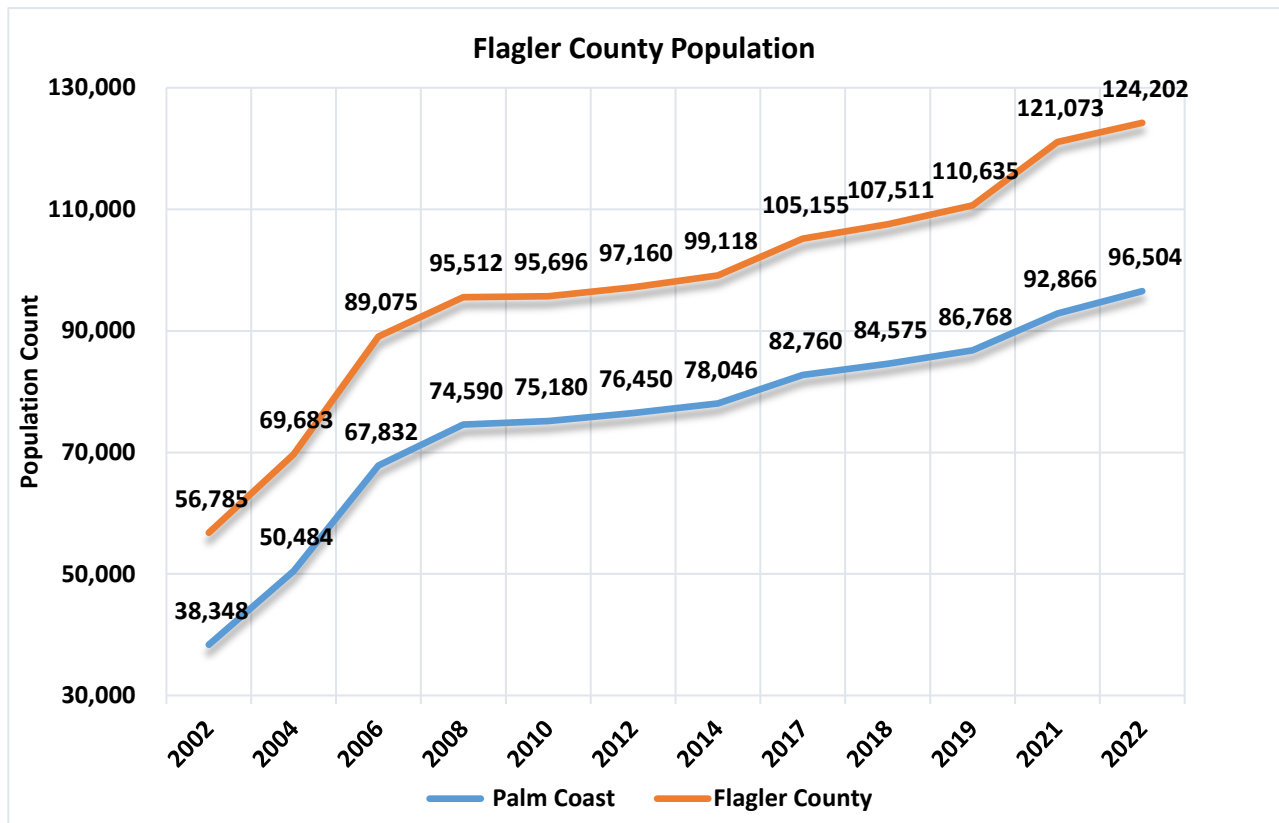


@palmcoastgov

Flagler County Population

County/City	April 1, 2021 (Estimate)	April 1, 2022 (Estimate)	Total Change	% Change
Flagler County	119,662	124,202	4,540	4%
Beverly Beach	479	490	11	2%
Bunnell	3,495	3,752	257	7%
Flagler Beach (Partial)	5,133	5,182	49	1%
Mainland (Partial)	12	12	-	0%
Palm Coast	92,866	96,504	3,638	4%
Unincorporated Land	17,677	18,262	585	3%

**This information provided by <https://www.bebr.ufl.edu/population/>*



Flagler County Employment

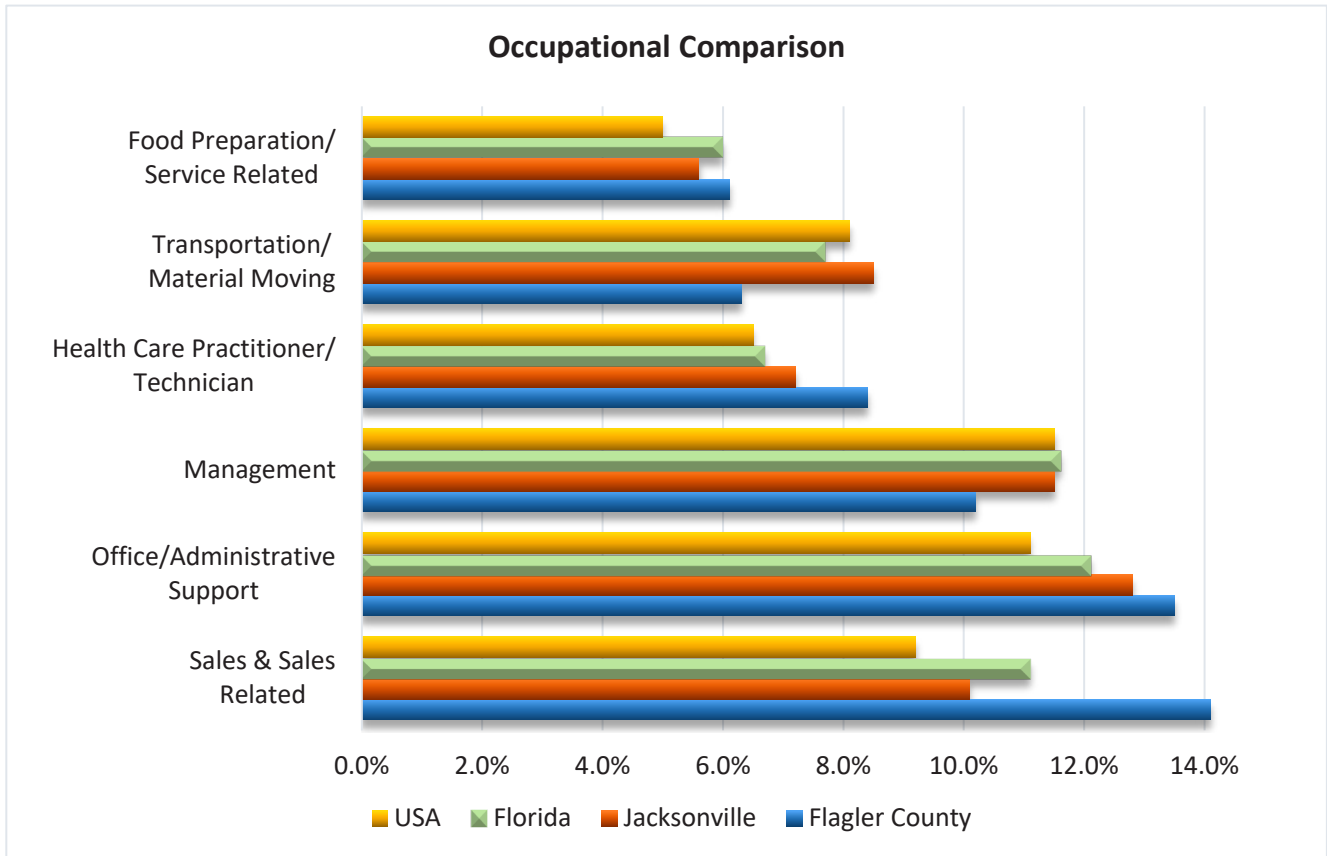
Major Private Sector Employers in Flagler County	
Employer	# of Employees
Advent Health Palm Coast	1,177
Publix	830
ALSW / Yellowstone	766
Ambridge Employee Service Group	410
Sea Ray Boats - Boston Whaler	430
Home Depot	211
Lowe's	195
Palm Coast Data	192
Tree Town USA	167
Target	178
Major Public Sector Employers in Flagler County	
Employer	# of Employees
Flagler County Schools	1,974
City of Palm Coast	529
Flagler County Board of County Commissioners	476
Flagler County Sheriff's Office	321
United States Post Office	123
Labor Force & Unemployment (as of July 2021)	
Unemployment Rate	3.0%
Unemployment Number	1,531
Employment Number	49,605
Labor Force Number	51,136
Prepared by: Florida Department of Economic Opportunity (DEO), Bureau of Labor Market Statistics	

TOP 10 TAXPAYERS FOR FLAGLER COUNTY 2022		
Owner Name	Assessed Value	Total Tax
Florida Power & Light Company Property Tax-PSX/JB	\$ 270,605,423	\$ 4,673,134
Palm Coast Holdings Inc	\$ 9,857,977	\$ 1,318,698
Forestar (USA) Real Estate Group	\$ 8,269,836	\$ 1,290,217
Spring Lake Asset LLC	\$ 13,937,426	\$ 1,056,301
Florida Landmark Communities LLC	\$ 8,597,786	\$ 818,649
Ebsco Integra Woods LLC	\$ 30,580,000	\$ 593,667
Palm Coast Landing Owner LLC	\$ 23,240,222	\$ 526,069
Branch Island Walk Associates LP	\$ 21,552,000	\$ 410,465
Paul Missigman & Teg at Brookhaven LLC	\$ 17,400,000	\$ 375,423
TOTAL	\$ 382,510,222	\$ 11,062,623

Generated on 11/10/2022 by Finance Dept - Flagler County Tax Collector

Labor Force

Workforce Category	Flagler County	Jacksonville	Florida	USA
Median Age	50.9	39.9	42.8	38.9
Median Household Income	\$65,178.00	\$70,889.00	\$65,438.00	\$72,414.00
Per Capital Income	\$39,225.00	\$39,467.00	\$38,149.00	\$40,363.00
Median Home Value	\$277,330.00	\$271,444.00	\$285,477.00	\$283,272.00
2022 Population Age 25+ Bachelor's Degree	13.2%	15.1%	14.9%	15.0%
2022 Population Age 25+ Graduate/Prof. Degree	4.9%	8.2%	8.8%	9.3%



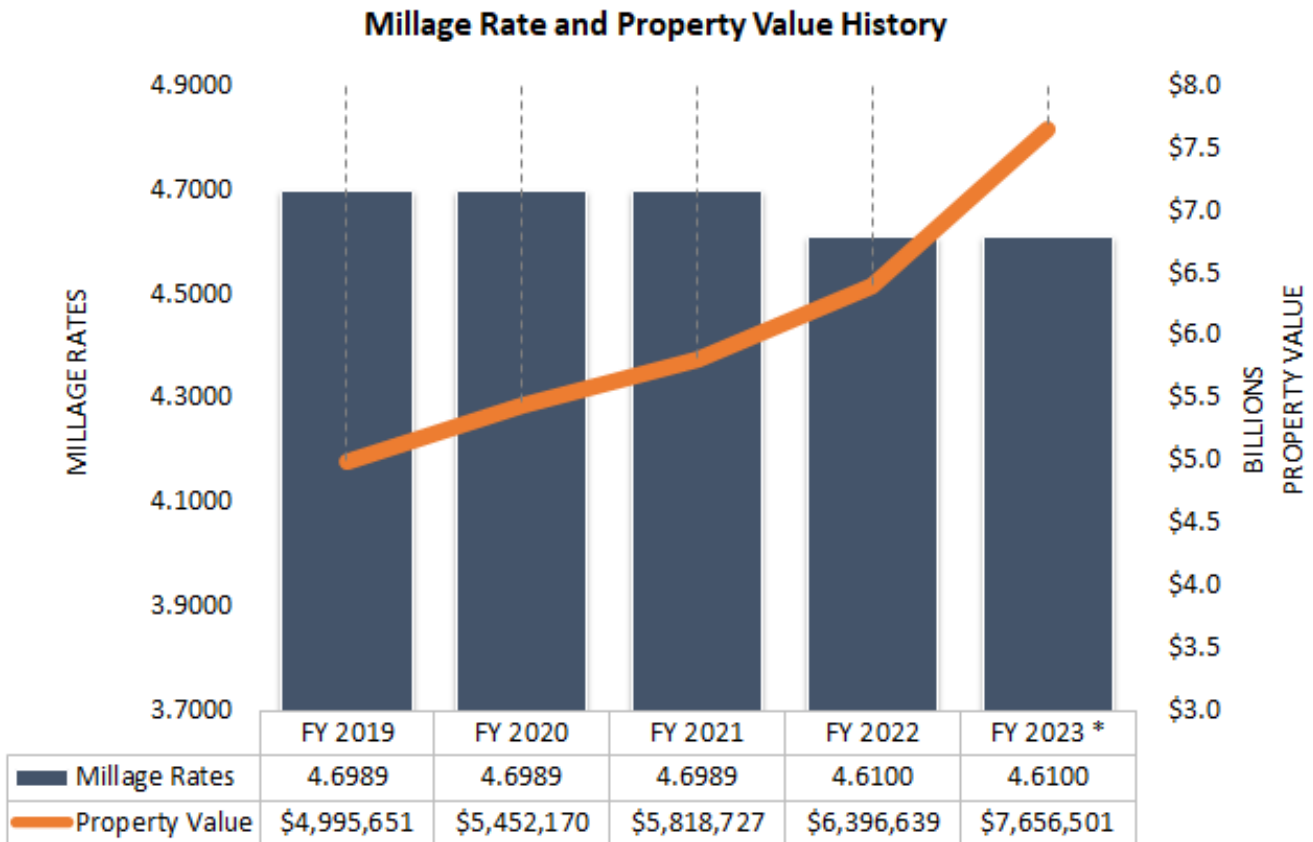
Information Provided By: <https://jaxusa.org/tools-resources/data-dashboard/>

Information Provided By: <https://jaxusa.org/tools-resources/data-dashboard/>

Property Information

Property Value Per Capita

Fiscal Year	Property Value (PV)	% Change in PV	Population	PV per Resident	% Change
2023	\$7,656,501,768	19.70%	98,150	\$78,008	13.25%
2022	\$6,396,639,746	9.93%	92,866	\$68,880	5.87%
2021	\$5,818,727,063	6.72%	89,437	\$65,060	3.54%
2020	\$5,452,170,314	9.14%	86,768	\$62,836	6.38%
2019	\$4,995,651,282	8.46%	84,575	\$59,068	5.98%



Flagler County Tax Districts & Tax Rates

Taxing Authority	Rate
Flagler County BCC	
Operating	8.05470
Voted	<u>0.33000</u>
Total	8.38470
Flagler County School Board	
RLE	3.29800
Discretionary	0.74800
Capital Outlay	1.50000
Voted	0.00000
Critical Operating Needs	<u>0.00000</u>
Total	5.54600
St. Johns River Water Mgt.	0.19740
Florida Inland Navigation Dist.	0.03200
East Flagler Mosquito Control	0.29750
City of Palm Coast	4.61000
City of Flagler Beach	5.45000
City of Bunnell	7.43000
Town of Beverly Beach	1.22740
Town of Marineland	10.00000



2023 Breakdown of Ad Valorem Taxes

How Property Tax is Calculated

Your property tax is calculated by first determining the taxable value. The taxable value is your assessed value less any exemptions. The taxable value is then multiplied by your local millage rate to determine your ad valorem taxes. Ad valorem taxes are added to the non-ad valorem assessments. The total of these two taxes equals your annual property tax amount.

Your property's assessed value is determined by the Flagler County Property Appraiser. The millage rate is set by each ad valorem taxing authority for properties within their boundaries.

Non-ad valorem assessments are determined by the levying authority using a unit measure to calculate the cost of services.

A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

(Assessed Value - Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax
 $(\$150,000 - 50,000) / 1,000 \times 4.61000 = \461.00 to the City of Palm Coast

How your property taxes are allocated based on millage rate



Flagler County ¢44

School Board ¢29

Palm Coast ¢24

Others ¢3



This page intentionally left blank



MEASURING *Results*



This page intentionally left blank

What is Performance Management?

The Government Finance Officers Association (GFOA) defines performance management as “an ongoing, systematic approach to improving results through evidence-based decision making, continuous organizational learning, and a focus on accountability for performance.”

IMPLEMENTING A VISION

The City of Palm Coast believes that performance management should be integrated into all aspects of management and policy-making decisions, focusing on achieving improved results for the public. The current strategic planning process was developed by a group of employees through a team approach that was overseen by the City Manager. This process, which took approximately 3 years to develop and implement, focuses on planning, executing, and reporting results that focus on ensuring City Council’s goals are met.

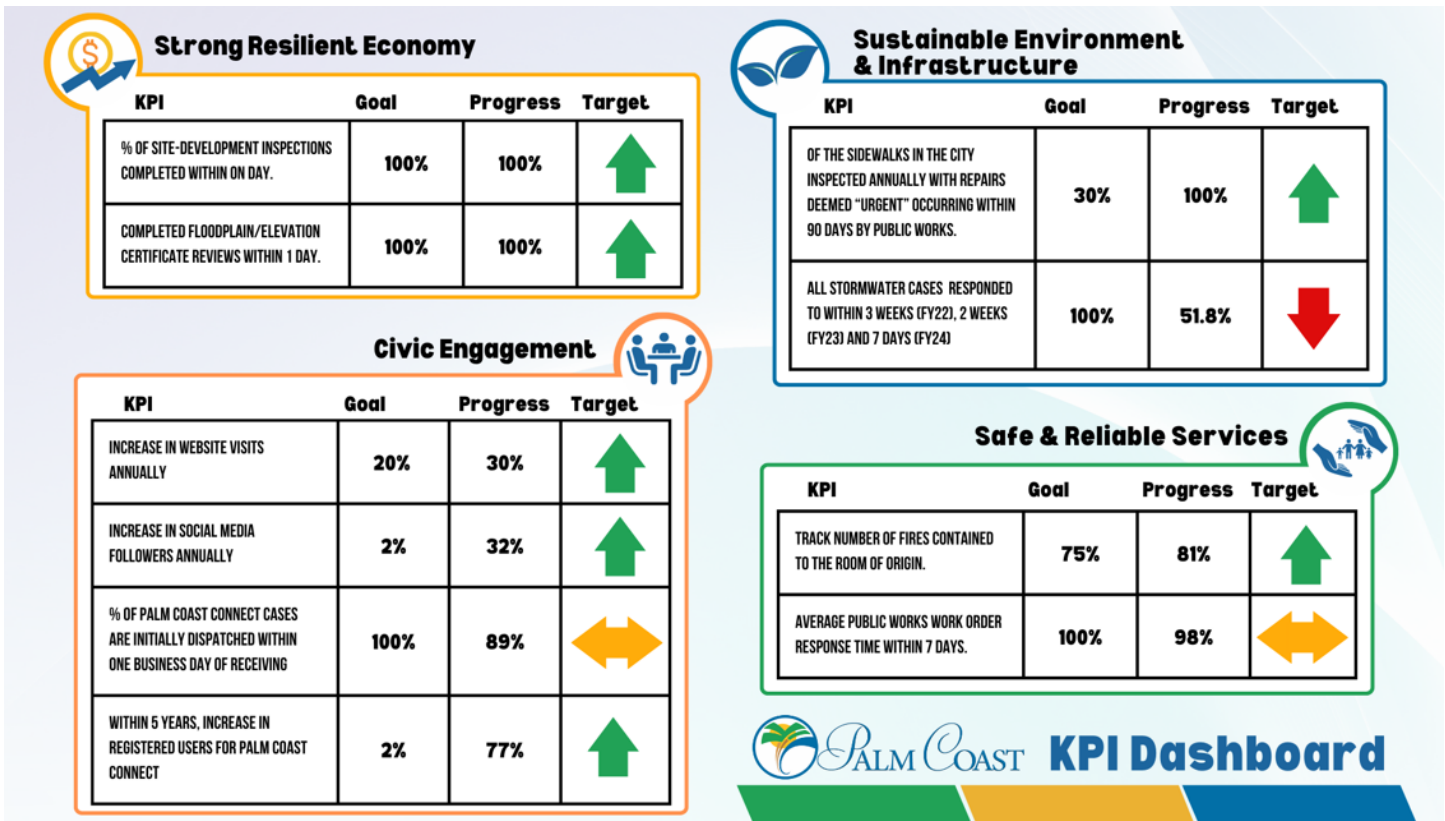
MEASURING PERFORMANCE

Department performance is tracked by staff throughout the year and results are reported quarterly to ensure alignment of departmental services and programs with the City Council’s Strategic Action Plan. Department performance is in a multitude of service areas. These areas include, but are not limited to permitting and inspections, code enforcement, records retention, facility maintenance and inspections, conservation, stormwater system maintenance and improvements, capital project management, fiscal responsibility, public safety, parks maintenance, and recreational programs.



Planning For Results

Key Performance Indicators (KPI) were introduced to the organization in 2020-2021 as part of the annual performance management training. Through such innovative approaches, performance management metrics have been evaluated, KPIs developed, and currently being implemented. As data collection along with analytics matures through a citizen portal experience and management program, KPIs and case generation work in tandem for a data-driven decision-making approach. Below are the results of the year KPI's.



This comprehensive approach allows management and City Council to recognize successes and immediately identify areas of concern.

STRATEGIC PROCESS EVALUATION

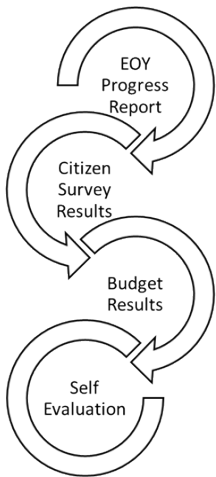
A team of staff meets annually to review the current strategic planning process. This evaluation is done at the end of the fiscal year and allows time to implement changes for the following year. The strategic planning process continues to be enhanced each year to strengthen the relationship between the Strategic Action Plan and the annual budget.



CITIZEN SURVEY

A scientific survey is conducted every other year by the National Research Center, Inc. (NRC). Customized and developed in coordination with City Council and city staff. The results are statistically weighted to reflect the demographic composition and a 5% margin of error is used to compare results.

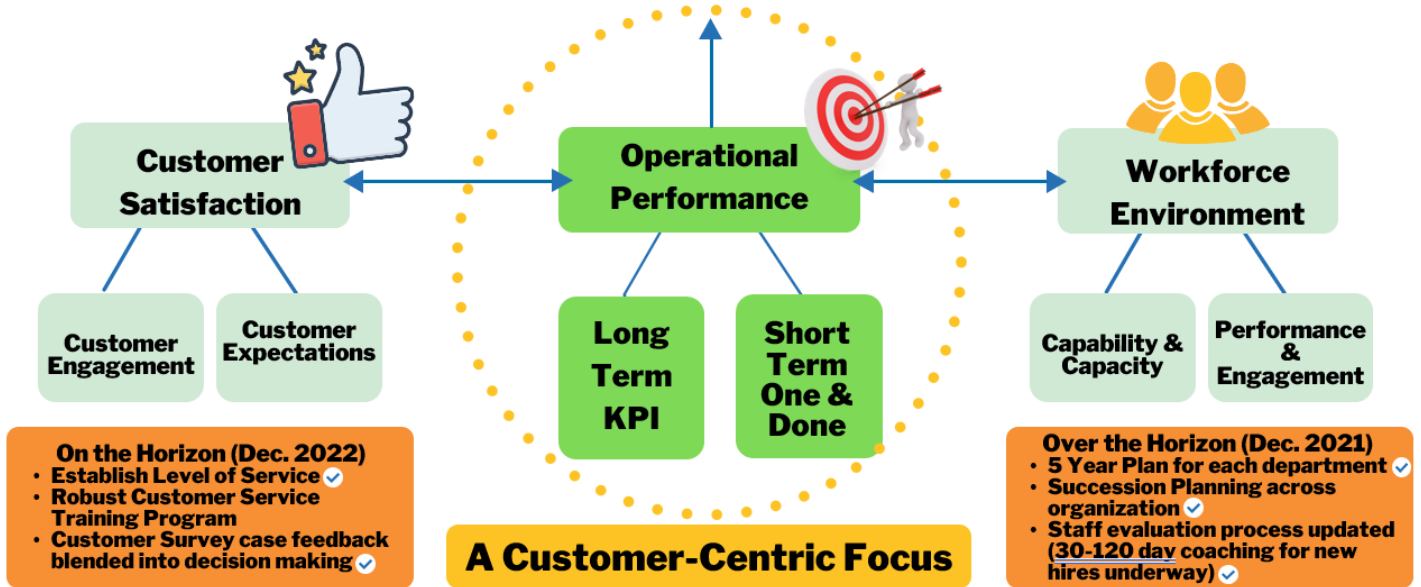
The purpose of the citizen survey is to assist with the annual assessment of the Strategic Action Plan process for the implementation of the City's Long-term Vision and to provide a statistically valid overview of resident opinions about the quality of life, City services, civic participation, and issues of local interests. Benchmark comparisons are used to compare results with other municipalities and yearly comparisons are used to identify "strategically significant" changes.



DIRECTOR EVALUATIONS

Department Directors receive an annual performance evaluation. The evaluation includes a review of survey results, the end-of-year progress report, final budget results for the previous fiscal year, and a self-evaluation completed by each director. Direction is provided by the City Manager to the director during this evaluation to ensure that the department's objectives are met. The timing of this provides an appropriate time for budgetary planning and operational adjustments.

Department Strategy



ANNUAL STRATEGIC ACTION PLAN REVIEW

Each year City Council conducts a comprehensive strategic action plan review. This takes place after the Annual Progress Report and the Citizen Survey results have been presented to City Council. City Council priorities are identified during the annual review, and strategies are developed to ensure that priorities are addressed. In 2015, this process was expanded to include the formal adoption of priorities through a City Council resolution.

DEPARTMENTAL PLANNING

After the annual strategic action plan review, and during the 3rd quarter meetings with the City Manager, departments review Key Performance Indicators (KPI) metric trends and compare if the level of service goals are being achieved. Staffing and resource needs are discussed in preparation for the subsequent fiscal year. In conjunction with annual planning, each department has been tasked with developing a 5-year Strategic Plan that aligns with the organization’s Mission and Vision.

Mission: *“Our mission is delivering exceptional service by making citizens our priority.”*

Strategic Plan

Mapping out future Success



Tracking Results

Through Council direction, an additional level of detail was created in 2020 to better serve the overall budget process. After City Council adopts priorities for the next fiscal year, the staff develops a project action agenda that forecasts the resource needs to accomplish each priority. Each action agenda charts a course for the Council priority, estimated staff hours dedicated, budget needs, and anticipated outcome(s). The proposal is delivered to City Council for consideration and discussion before budget adoption. Each priority's progress is closely monitored against the action agenda and reported during quarterly performance review meetings.



QUARTERLY PERFORMANCE REVIEW

At the end of each quarter, each department and team are required to report to the City Manager to review year-to-date performance. Department Directors are ultimately responsible for managing performance. If issues or concerns are identified, the quarterly meetings allow an opportunity to discuss necessary changes needed to ensure City Council goals and objectives will be met. SAP consists of four City Council priority areas. The four areas are dissected and then appropriate strategies are developed to meet the objectives. Next, an approach determines what action will be taken. The last step of this process is the action item or performance measure. Individual progress for each measure is tracked and calculated toward the overall goal. This approach allows City Council to track the overall progress being made.

DATA COLLECTION

Each department creates a data collection method that works best for its needs. In June 2019, the City launched a new, mobile-friendly app that makes it faster and easier than ever to reach the City at any time of the day or night, and from virtually anywhere. The app helps citizens identify issues that need to be addressed while ensuring quick responses and improving customer service with the customer in mind. It provides staff the ability to track issues in real time and provide timely updates to the customer. The produced data has improved response time, standardized internal processes, and prioritized resources based on analytical data.

Reporting Results

COUNCIL PRIORITIES

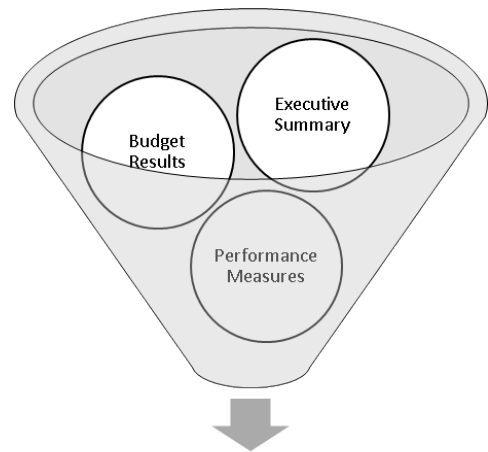
During the annual Strategic Action Plan review, City Council priorities are identified, and strategies are developed to ensure that City Council priorities are addressed in the next fiscal year. In 2015 this process was expanded to include the formal adoption of annual priorities through a City Council resolution. When departments meet for their quarterly performance review, the progress report specifically identifies these council priorities and associated action agendas. This allows management to closely monitor progress specific to the City Council priorities while still maintaining a cohesive approach to their department's overall performance management for the year. As noted previously, Road Maps were a new addition in Fiscal Year 2021 per Council direction and changed to Action Agendas in Fiscal Year 2022. Each action agenda charts a course of tasks, estimated staff hours dedicated, budget needs, and anticipated outcome(s). The relative goal is to keep the focus on established scope and expectations while tracking successes, opportunities, and challenges.

QUARTERLY PROGRESS REPORTS

At the end of each quarter, each department is required to meet with the City Manager to provide a quarterly progress report. This report includes an executive summary, a budget discussion, City Council priorities, and action agendas along with highlights made by the department in the previous quarter to include information about training and staffing vacancies.

A detailed look at the performance measures is also included at this time. These reports are generated each quarter. In the 1st and 3rd Quarters, a comprehensive update is presented to City Council with a focus on adopted priorities.

Once the fiscal year ends, departments meet with the City Manager to review the results for the year. The end-of-year progress report includes performance results for the year and final budget results. These reports provide an opportunity to reflect on the progress that was made during the year and form the foundation of the annual budget book.



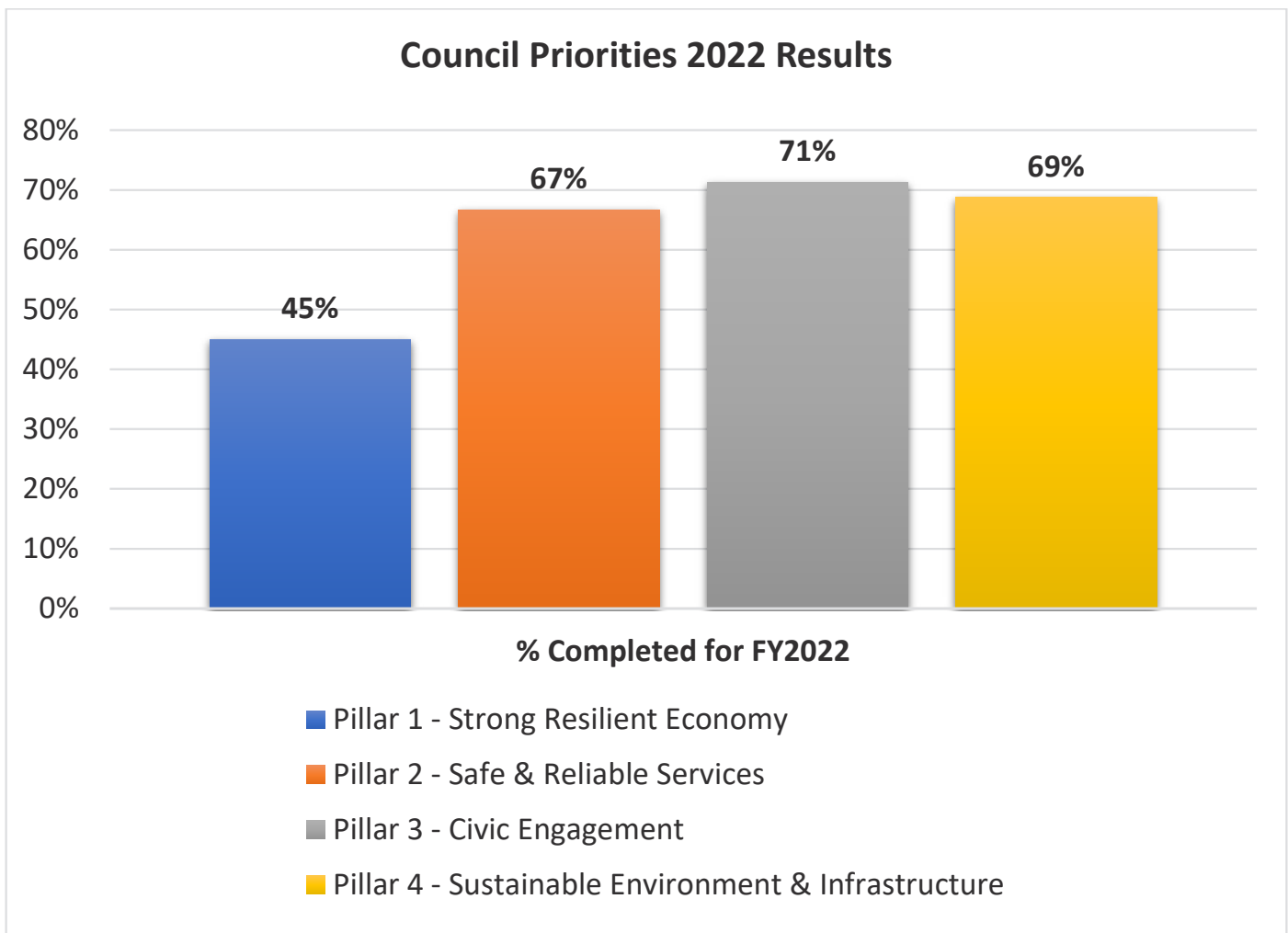
Quarterly Progress Report

2022 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 closer look at departmental Key Performance Indicators (KPIs) tied to City Council goals, can be found on the next page as well as in the "Budget Detail by Department" section of this document.

Below is a summary of performance measurement progress by Pillar.





CITIZEN ENGAGEMENT

- % of Palm Coast Connect cases are initially dispatched within one business day of receiving.
- Within 5 years, we will have a 2% increase in registered users for Palm Coast Connect.



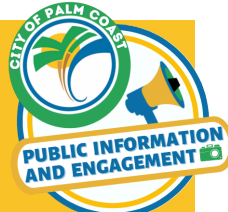
FINANCIAL SERVICES

- Develop and monitor a structurally balanced budget book annually.
- Maintain records of Receivables Management revenue collections.



PUBLIC INFORMATION

- 20% increase in website visits annually
- 2% increase in social media followers annually



CITY CLERK

- ADA City-Wide Compliance



HUMAN RESOURCES

- # of days from the moment a candidate is approached to the moment the candidate accepts the job (15 days).
- Increase the average time employees stay with the City (measured semi- annually).



INFORMATION TECHNOLOGY

- % of incoming service calls resolved during the first interaction with the customer (Service Desk).
- Bounce Rate on website and Connect homepage.



A key performance indicator (KPI) is a quantifiable measure to evaluate performance — it demonstrates the organization's overall performance and its accountability to its stakeholders.



STORMWATER & ENGINEERING



- # of closed work orders will exceed the # of open work orders by 100 annually until the overall number of work orders is invariable (swale maintenance).
- All Connect cases for stormwater will be responded to within the appropriate timeframe. (Currently 3 weeks, Next Year 2 weeks and following year 7 days).

UTILITIES



- Measure number of work orders assigned, response time, and percent completed.
- Optimize single family residential meter replacement program based on return of investment using meter accuracy.

PARKS & RECREATION



- Cost recovery: Track revenue vs. expenditure in each area of Parks and Recreation with the goal of increasing the cost recovery percentage of the department.
- Utilization Rates: Track utilization rates of Parks and Recreation facilities and programs with the goal of reaching maximum potential.

PUBLIC WORKS



- Mowing rotations will be completed according to schedule (Reporting in GIS).
- Total Miles of sidewalks inspected. 30% of the sidewalks in the city will be inspected annually with repairs deemed "urgent" occurring within 90 days.
- Average work order response time (Goal within 7 days).
- Preventative maintenance services performed on time.

COMMUNITY DEVELOPMENT



- All planning and Land development regulation board (PLDRB) agenda packets will be published to Board Members and Citizens at least 5 business days in advance of the Public Meeting 100% of the time.
- Provide initial COPC comments to the applicants within 15 working days; provide 2nd submittal COPC comments to the applicants within 10 working days; provide after 2nd submittal COPC comments to the applicants within 7 working days.
- Improve service levels and efficiencies and provide consistent and thorough building code plan reviews and inspections through development of multi-disciplined multi-certified inspection staff.
- % of site-development inspections completed within one day.
- Complete floodplain/elevation certificate reviews within one day.



Safe & Reliable Services



KPI	Goal	Progress	Target
TRACK NUMBER OF FIRES CONTAINED TO THE ROOM OF ORIGIN. (FIRE)	75%	81%	
ACHIEVE RETURN OF SPONTANEOUS CIRCULATION IN CARDIAC ARREST	30%	30%	
PERFORM AND EXECUTE SUCCESSION PLANNING (FIRE)	3 LT / 6 DE / 9 FF	55%	
AVERAGE PUBLIC WORKS WORK ORDER RESPONSE TIME WITHIN 7 DAYS.	100%	98%	
MOWING ROTATION WILL BE COMPLETED AS SCHEDULED (PW)	100%	85%	
PREVENTATIVE MAINTENANCE PERFORMED AS SCHEDULED (PW)	1 HR TO 7 DAYS	98%	
# OF CLOSED WORK ORDERS WILL EXCEED # OF OPEN BY 100 (SW&E)	<100	100%	

Civic Engagement



KPI	Goal	Progress	Target
INCREASE IN WEBSITE VISITS (COMMS)	20%	30%	↑
INCREASE IN SOCIAL MEDIA FOLLOWERS ANNUALLY (COMMS)	2%	32%	↑
% OF PALM COAST CONNECT CASES ARE INITIALLY DISPATCHED WITHIN ONE BUSINESS DAY OF RECEIVING (CS)	100%	89%	↔
INCREASE IN REGISTERED USERS FOR PALM COAST CONNECT (CS)	2%	77%	↑



Strong Resilient Economy

KPI	Goal	Progress	Target
% OF SITE-DEVELOPMENT INSPECTIONS COMPLETED WITHIN ON DAY.	100%	100%	↑
COMPLETED FLOODPLAIN/ELEVATION CERTIFICATE REVIEWS WITHIN 1 DAY.	100%	100%	↑
MAINTAIN RECORDS OF RECEIVABLES MANAGEMENT REVENUE COLLECTIONS	100%	100%	↑

Safe & Reliable Services



KPI	Goal	Progress	Target
DECREASE # OF DAYS FROM PAF APPROVAL TO START DATE (HR)	15 DAYS OR LESS	100%	
INCREASE AVERAGE TIME EMPLOYEE STAYS WITH CITY (HR)	> 7.5 YRS		
MEASURE WORK ORDER RESPONSE TIME (UTILITY)	<2HRS	2H 12M	
OPTIMIZE METER REPLACEMENT PROGRAM (UTILITY)	100%	100%	



Sustainable Environment & Infrastructure

KPI	Goal	Progress	Target
CITY SIDEWALKS INSPECTED ANNUALLY WITH REPAIRS DEEMED "URGENT" OCCURRING WITHIN 90 DAYS BY PUBLIC WORKS.	30%	100%	
ALL STORMWATER CASES RESPONDED TO WITHIN 3 WEEKS (FY22), 2 WEEKS (FY23) AND 7 DAYS (FY24)	100%	51.8%	

Aligning Resources With a Long Term Vision

By allocating resources in alignment with the City Council's four pillars of priorities, we believe this budget will successfully meet the challenges before us and set the stage for continuing success well into the future through the Strategic Action Plan evaluation process. In 2022, City Council adopted four pillars of priorities while consolidating the existing 60 Council Priorities down to 20 priorities. Many prior objectives were moved to standard operations. The following programs, projects, and initiatives continue to support the City Council's Long Term Vision for Palm Coast and are funded for Fiscal Year 2023:



SUSTAINABLE ENVIRONMENT AND INFRASTRUCTURE

Build and effectively manage sustainable infrastructure that promotes clean water, integrated streets, and emphasizes green infrastructure. To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment while creating a sustainable framework of visual appeal by caring for our land, water, air, and wildlife.

The City of Palm Coast is embraced as a young vibrant City, incorporated in December 1999, but the aging infrastructure constructed 50 years ago tells another story. With an estimated population of approximately 97,000 citizens in a growing community, focusing on long-term infrastructure needs is always at the forefront. For a community of ever-growing assets, ensuring efficient operations through a strong workforce is a critical element in managing the maintenance, repair, recovery, and enhancement of infrastructure elements. Through the capital improvement plan, numerous projects are building resilience by mitigating risks to critical facilities. From hardening utility facilities to planning for future operation needs, The City Council has put a laser focus on this through the adoption of the following priorities:

- *“Develop a comprehensive Cybersecurity plan to focus on the safety and security of all infrastructure and critical functions.”*
- *“Collaborate with FPL and other stakeholders to provide electric vehicle fast charging stations across multiple locations in the City.”*
- *“Conduct a solar feasibility study and expand the scope to include solar retrofits for current and future facilities.”*
- *“Multifaceted approach, including TPO, collaboration with City lobbyists, and direct communication with our legislative team to encourage the inclusion of Phase II and III of Old Kings Road widening in the FDOT 5-year work plan.”*
- *“Develop a plan for maintenance of the saltwater canals.”*



STRONG RESILIENT ECONOMY

Support the expansion and smart growth of both population and businesses to ensure success locally as well as regionally. Maintaining financial strengths within the City and promoting fiscal responsibility to ensure future stability.

The next pillar prioritizes the importance of protecting our economy by promoting fiscal responsibility and stability. City Council's direction during the Fiscal Year 2022 SAP exercise focused heavily on economic development as a means to balance the tax-base in the City, which is currently 90% funded by residential property tax. Plans to expand the City westward into frontier land currently unoccupied will expedite the growth of commercial and industrial enterprises. The following priorities were adopted:

- *“Town Center should promote and partner with well-known higher education institutions to become a regional center for learning. Partnerships will be enhanced by a home for arts & culture offering opportunities for performance, display, creative expression & training.”*
- *“Palm Coast brands its’ future as a regional destination for health care training complemented by research and technology innovation while fostering relationships..”*
- *“Strengthen and maintain relationships with key community stakeholders through reoccurring meetings and other proactive approaches to further key initiatives.”*
- *“Develop economic opportunity tools and communication strategies to enhance the need for regional growth.”*
- *“The westward expansion is guided by master planning for smart, managed, growth. Economic development is driven by Town Center regional destination initiatives. Economic growth and community marketing are supported by competitive youth sports activity centers catering to young athletes, families, and fans from regional and distant locations.”*
- *“Inventory, assess, and identify optimal use of City land assets.”*
- *“To ensure continued smart/sustainable long-term growth of the City of Palm Coast, staff will develop a timeline and propose a budget accordingly to conduct a comprehensive Evaluation and Appraisal Report (EAR) analysis to an updated planning horizon of 2045.”*

Through City Council's direction, significant strides have progressed regarding Palm Coast's Town Center creating an identity as a regional center for learning. It now includes programs from both Jacksonville University and the University of North Florida hosting classes right in Town Center. Both institutions are looking to expand their footprint in the coming years. Additionally, the UNF MedNexus office, also located in the District, will deliver the nation's first comprehensive university-based medical healthcare nexus through the alignment of Flagler County Schools Flagship programs, several participating higher education institutions, and regional medical providers with the potential for the continued growth of the area.



SAFE & RELIABLE SERVICES

A safe community for all is the catalyst to ensure that residents and regional visitors enjoy quality amenities year-round. Recruiting and retaining a quality, talented workforce to maintain uninterrupted services to the citizens..

Residents of the City of Palm Coast experience a high quality of life which is attributed in many ways to living in a safe community with quality year-round amenities. In order to continue to deliver these exceptional services to the community, the City must put focus on recruiting and retaining a talented and quality workforce. City Council priorities adopted around this pillar include:

- *“Ensure that the Maintenance and Operations Facility is a top priority facility project and commence with initial improvements based on Capital Improvement Plan timeline.”*
- *“Identify local recreation demands (i.e. aquatics, fields, senior services, etc.) to balance the need of regional activity centers.”*
- *“Seek opportunities for the Community Center to help relieve parking pressures through the following approaches.”*
- *“On high-value service contracts, provide adequate quality control to ensure contractual compliance.”*



CIVIC ENGAGEMENT

Build a cooperative and trusting relationship between the City and the community. Promote the opportunity for communication between the decision-makers and the public and create a credible channel through which accurate and timely information from the City can be disseminated. Increase the public’s understanding and support of the City’s goals and strategies.

Building trust with the residents of Palm Coast is imperative to the City’s success. The City’s Citizen-Centric Customer Service platform received significant updates to improve the user experience for citizens and staff, to customize business processes for efficiency, to onboard and provide training for users, and to transform how the City communicates with its citizens. Additionally, an overhaul of the City’s website was implemented to give a facelift and modern take to the heavily utilized site. Additional focus areas for civic engagement adopted by City Council include:

Data Drive Decision Making – The City of Palm Coast is a municipality that prides itself on utilizing data-driven metrics to make informed and effective decisions for its residents. The City’s decision-making process is centered around data analysis, allowing for transparency and accountability in the

actions taken by local government. The City of Palm Coast also uses data-driven metrics to improve the delivery of City services to residents. By tracking metrics such as response times for emergency services, customer satisfaction rates for City services, and the overall effectiveness of programs, the City is able to identify areas for improvement and make changes to better serve the community. Overall, the City of Palm Coast's commitment to using data-driven metrics in decision making has led to the implementation of numerous successful projects and initiatives that benefit the community. This approach allows for evidence-based decisions, better accountability, and a more efficient allocation of resources.

Internship Program – The City Internship Program offers a unique and exciting opportunity to be introduced to the functions of the City Government. The City of Palm Coast Internship Program gives students and recent graduates an insider's view of local municipal government and stimulates future interests in a possible career in the Public Sector. This program works closely with academic internship coordinators at local colleges, universities, and professional schools. The goal of the program is to introduce college and university students to the many aspects of municipal government through public policy and management. The intern positions are designed to provide students with real-life experiences to enhance their academic and professional aspirations. Interns will work alongside City of Palm Coast professionals and will have many sources from which to draw information specific to their course of study while expanding their understanding of government.

Succession Planning – The need for having a pipeline of talent in place and the desire for workforce and succession planning is critical to sustained and uninterrupted service levels in government. Succession and workforce planning present an opportunity to proactively identify and plan for staffing, training, and knowledge needs. An important part of succession planning allows an organization to predict where critical needs are in the organization, providing the necessary time to adjust programs, training, and recruitment to meet these needs. The retention and training of current employees may be the single most important thing that a City can do for succession planning. The City also has in place a regular evaluation program of the staffs' skills, performance, and aspirations to help match them with the opportunities to advance in their careers and help the City with their needs as well. Employees are encouraged to pursue further education and professional development opportunities, such as earning advanced degrees or certifications in relevant fields. This not only helps to prepare employees for leadership roles in the City but also helps to attract and retain highly qualified and motivated employees. Overall, the City of Palm Coast's commitment to succession planning ensures that key positions within the City will be filled by highly qualified and trained individuals, allowing for a smooth transition of leadership and a continuation of effective and efficient service to the community.

To view the City's Strategic Action Plan follow this link:
<https://www.palmcoast.gov/city-manager/strategic-action-plan>



BUDGET

Overview

Budget Process

Focusing on the Outcome

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements. The City's Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances in conformance with generally accepted accounting principles (GAAP). The budget is adopted on a basis consistent with GAAP with the following exceptions:

- Advances from other funds are presented as revenues.
- Encumbrances, advances to other funds and principal on long-term debt of proprietary funds are presented as expenditures or expenses.
- Depreciation and compensated absences are not budgeted in any funds.

The basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e., measurable, and available to finance the City's operations. Available refers to collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. An example would be sales tax or state revenue sharing that is measurable but may not be received until after the end of the year.

Expenditures (decreases in net financial resources) are recognized in the accounting period in which the related fund liabilities are incurred, as long as they are measurable. An exception to this is long-term debt and the long-term portion of accumulated compensated absences and longevity pay, which are recognized when due. Budgetary expenditures include expenditures adjusted for encumbrances at fiscal year-end and principal on long-term debt of the proprietary funds.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as a guide. There are, however, essentially two types of these revenues. In one, monies must be expensed on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt or earlier if susceptible to accrual.

The major utility taxes and franchise fees are recorded as revenues when earned. Licenses and permits, fines and forfeitures, charges for services, and other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until received. Property taxes are recorded as revenues in the fiscal year levied, provided they are collected in the current period or within sixty days thereafter. Those remaining uncollected are recorded as deferred revenues. Investment income is recorded as revenue when earned. Special assessments are recorded as revenues only to the extent that individual installments are considered available.

The accrual basis of accounting is utilized by proprietary funds and pension and nonexpendable trust funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of cost incurred are deemed to have been consumed or expired. Long-term liabilities are accounted for through those funds. Depreciation of fixed assets (including capital outlay equipment

purchased in the operating budget) is recorded in the accounts of these funds as well on a straight-line basis over the following useful lives: buildings (40-50 years).

METHODOLOGY

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. 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. 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 Financial Services 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 the 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 Financial Services 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 to the City Manager. This report gives a comprehensive overview of the progress being made throughout the fiscal year.

The end-of-year performance and budget results are reviewed by the City Manager. Each Department Director receives their annual performance evaluation which includes a review of the previous fiscal year’s budget results, Citizen Survey results, 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.



TO VIEW BUDGET RELATED DOCUMENTS PLEASE VISIT THE CITY OF PALM COAST WEBSITE:

[HTTPS://WWW.PALMCOAST.GOV/FINANCE/BUDGET-PREPARATION](https://www.palmcoast.gov/finance/budget-preparation)

Budget Calendar

Focusing on the Outcome

January

- ◆ 1st quarter Council priority update

March

- ◆ Annual Audit Report and final operating results submitted to City Council
- ◆ Citizen Survey Results provided to City Council
- ◆ Strategic Action Plan Annual Evaluation
- ◆ Budget preparation meeting with staff
- ◆ 10-Year Infrastructure Capital Improvement Program (CIP) project schedule and funding report submitted to City Council

April

- ◆ Year to Date Budget Presentation to City Council
- ◆ Department Overview Presentations to City Council – Fire, Parks and Recreation
- ◆ Budget system opened for department input

May

- ◆ Fund Accounting Overview presentation provided to City Council
- ◆ Flagler County Tax Collector and Property Appraiser Presentations to City Council
- ◆ Department Overview Presentations to City Council – Water and Wastewater Utility, Public Works, and Stormwater Management
- ◆ Budgets prepared by departments and reviewed with Financial Services Department
- ◆ Fund Accounting and Revenue Restrictions Overview presentation provided to City Council

June

- ◆ 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
- ◆ 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

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/she 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 designee may transfer part or all of any unencumbered appropriation balance among programs within a department. In FY2021 City Council approved a re-organizational structure giving the City Manager or designee the authority to transfer between certain departments. 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.

The General Fund, Water/Wastewater Utility Fund, Stormwater Management Fund and Building 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

In an effort to remain competitive in the current job market, the budget includes a cost of living salary adjustment of 4% as well as provisions for merit increases not to exceed an average of 4% department wide.

The pay plan continues to be reviewed and adjusted to identify areas where the City is no longer competitive in the changing labor market. In addition, an employee certification and education incentive pay program has been implemented. This program, once again 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.

MAJOR REVENUE TRENDS:

There are 10 major revenue sources that account for 45% of the City's estimated revenues for fiscal year 2023. The following is a more detailed analysis of the trends for these major revenue sources.

AD VALOREM TAXES: Values continue to increase an average of 12.7% per year. We project that this trend will continue for the next several years as a result of increasing development and economic conditions.

Long Term Financial Plan

TELECOMMUNICATION SERVICES TAX: This revenue has started to increase over the last three years. We will continue to watch this growth for our forecast assumptions in the future, for now we are keeping these numbers flat in our forecast.

HALF-CENT SALES TAX: This revenue source has increased an average of \$233,000 per year since 2015. We expect this trend to continue over the next few years. The City has started a Be Local Buy Local campaign to help our small businesses.

LOCAL OPTION FUEL TAX: In the past, this funding source has seen significant fluctuations from year to year and even month to month. Since 2015, this revenue source has increased an average of \$47,000 per year. We expect this trend to stay flat 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 2015 there has been an average increase of 9% per year.

STATE REVENUE SHARING: This revenue source has been fairly consistent. This revenue source increased on average 3% per year since 2015. This is expected to continue.

SOLID WASTE CHARGES: This charge is expected to mirror the population growth of about 1% to 2%. The City of Palm Coast went out to bid for residential solid waste services in 2022 and will be contracting with FCC Environmental Services Florida, LLC to start waste hauling in June 1, 2023. Waste Pro, our existing waste hauling contractor will continue until the new contract starts.

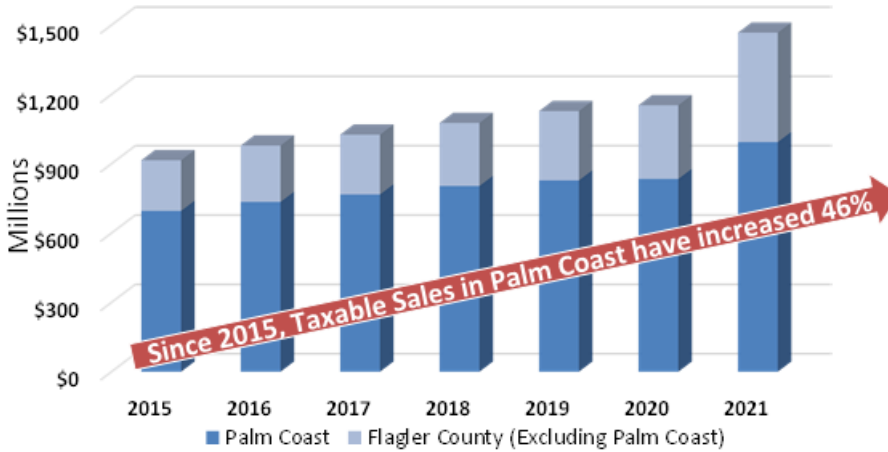
IMPACT FEES: The number of Single Family Residential Building permits being issued have more than tripled since 2015. The increase in the number of building permits has a direct impact on this revenue source. All construction related revenues are expected to increase 3% annually for the next two years.

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.

LOCAL ECONOMY

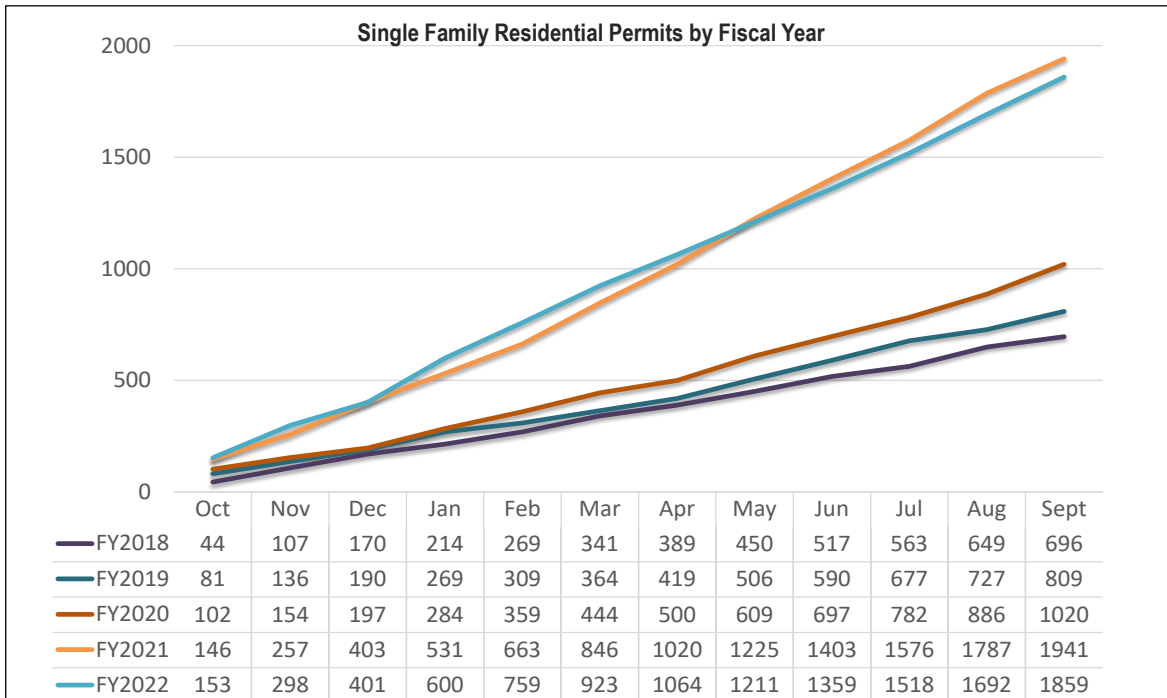
The City's economy continued to improve in Fiscal Year 2022. All economic indicators were pointing in a positive direction. Real estate values continued to rise in 2022 with the median sales price up 21.8% and with values expected to continue to appreciate in 2023. Single-family permits issued were 1,859 in 2022, this has decreased slightly from the 2021 permits issued. In addition, the unemployment rate had decreased by 11.9% since 2011, until COVID-19 hit in 2020, which increased the rate to 7.8%. In July 2022 the unemployment rate decreased to 3.2% and has stayed the same through November 2022.

Taxable Sales for Flagler County



Since 2015, taxable sales have increased 46%. This can be contributed to the increase in population, and the influx of shopping centers, restaurants, and convenience stores in the area. Taxable sales should continue to grow in 2023 with continued commercial growth.

After several years of declining property values during the recession, property values have increased once again and the trend is expected to continue. 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

Statistical Data	Source
Population	Bureau of Economic Business Research (BEBR) & World Population Review
Consumer Price Index (CPI) Market Value	US Bureau of Labor statistics, www.bls.gov, based on a 10-year average
Change Taxable Sales	The estimated increase in assessed value in addition to new construction for current fiscal year State of Florida, Department of Revenue
Flagler County Employment & Labor Force	Florida Department of Economic Opportunity - Regional Labor Supply Dashboard

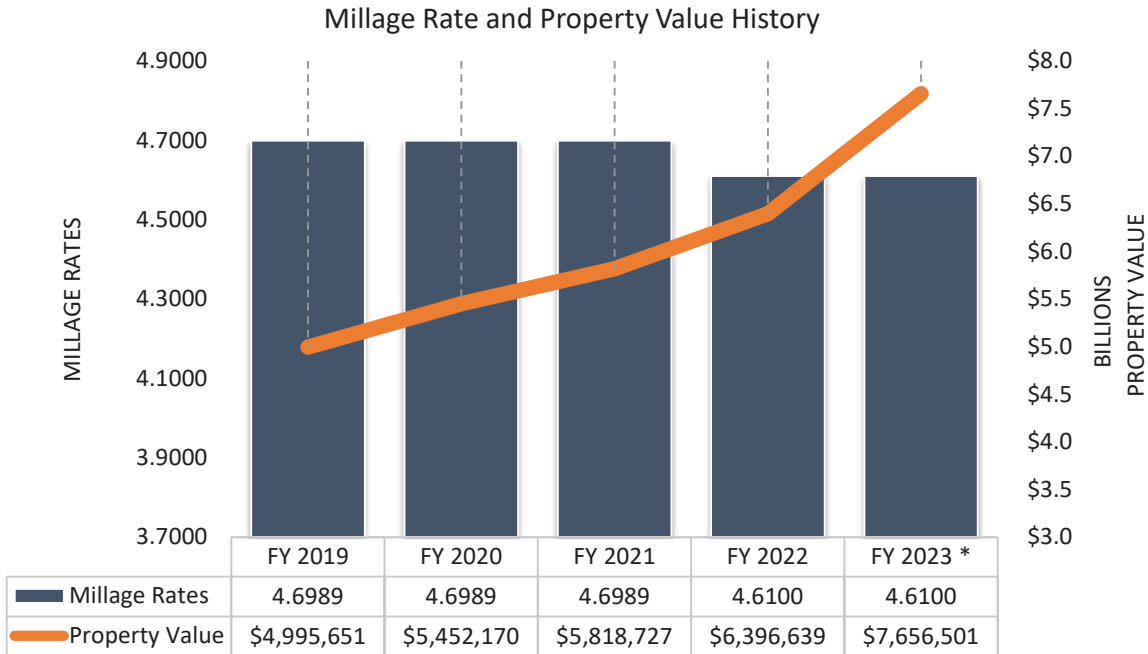
Revenue Source	Assumption
Ad Valorem Taxes	Assume an average increase of new construction of 1.25% over the prior year, a 3.75% annual market value change, and a flat millage rate
Small County Surtax	Based on historical data increase 9% per year
Local Option Fuel Tax	Based on historical data keep flat
Telecommunication Service Tax	Based on historical data keep flat
Permits, Fees, and Special Assessments	3% per year based on historical data for # of residential permits Based on historical data increase of 4% per year
State Revenue Sharing	Based on historical data increase by 3% per year
1/2 Cent Sales	Based on historical data increase by 7% per year
Charges for Services	Based on historical data increase by 4% per year
Stormwater Fees	A .3 % increase per year has been assumed based on an estimate of potential commercial properties being developed each year. Both developed and undeveloped properties are billed a stormwater fee which is increased based on the 2018 rate study. Developing commercial properties is the most significant way to increase a revenue source

Expenditures Type	Assumption
Personnel Services (not including retirement)	6% increase per year based on currently approved staffing level
Professional and Contractual Services	Increase by CPI
Telecommunication and Utility Expenses	Increase by CPI
Operating Expenditures	Increase by CPI
Fuel, Chemicals, Road, Street Light 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

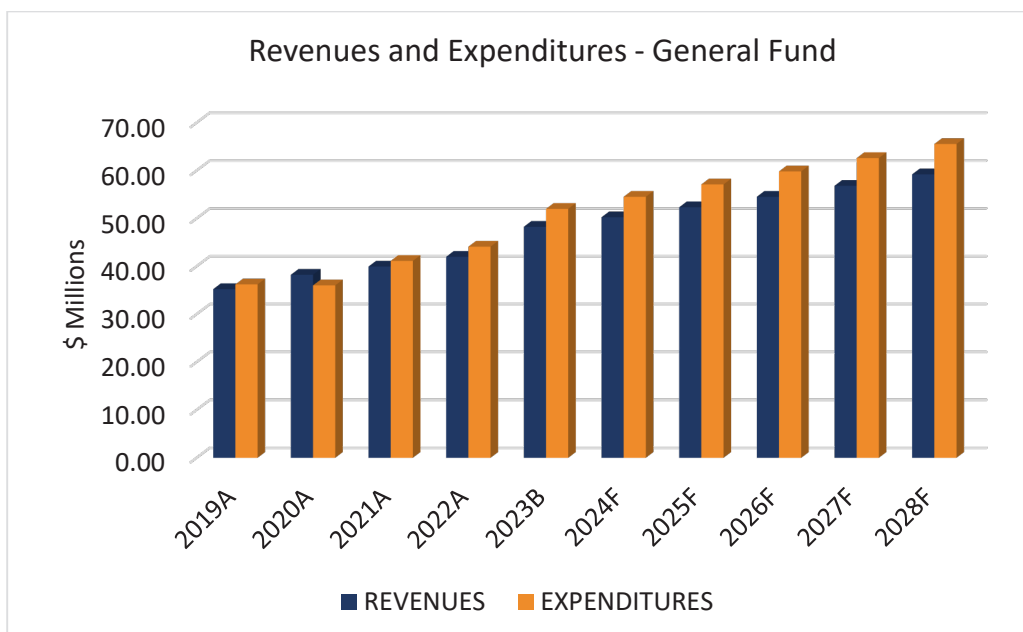
GENERAL FUND

During the budget process, the City Council was able to sustain existing levels of service, within the 2022 millage rate of 4.6100. The increase in the property value will result in an additional \$5.3 million of property taxes collected over the previous year.

Property taxes account for approximately 10% 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. Values continued to increase to an average of 12.7% since 2019 per year. The City anticipates a continuing increase in the next several years.

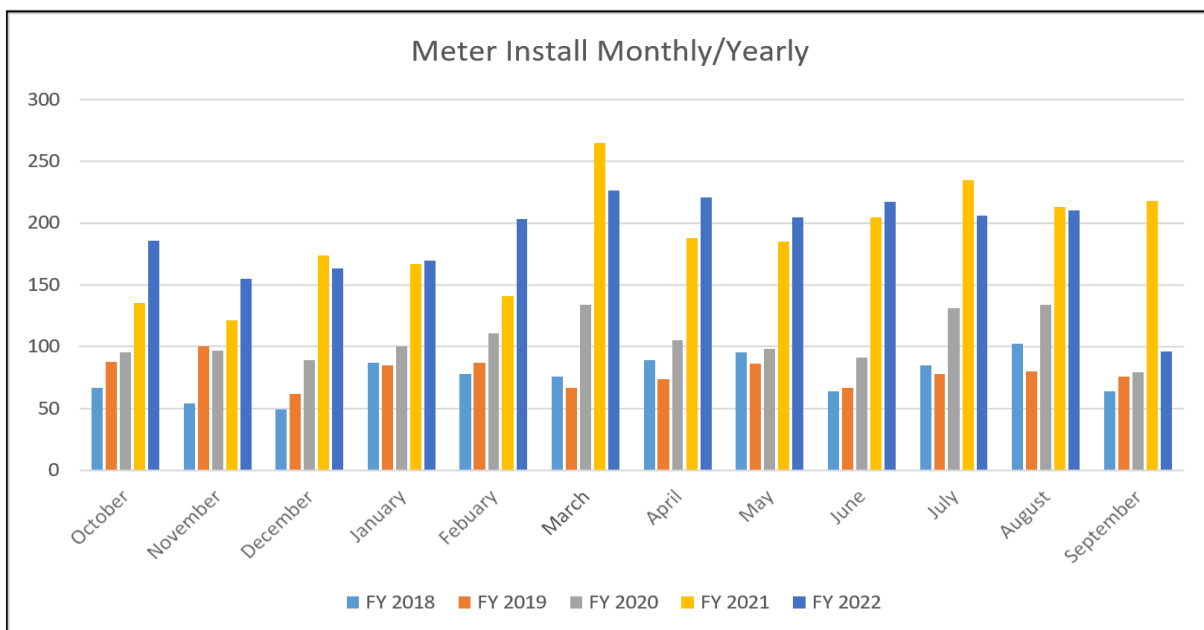
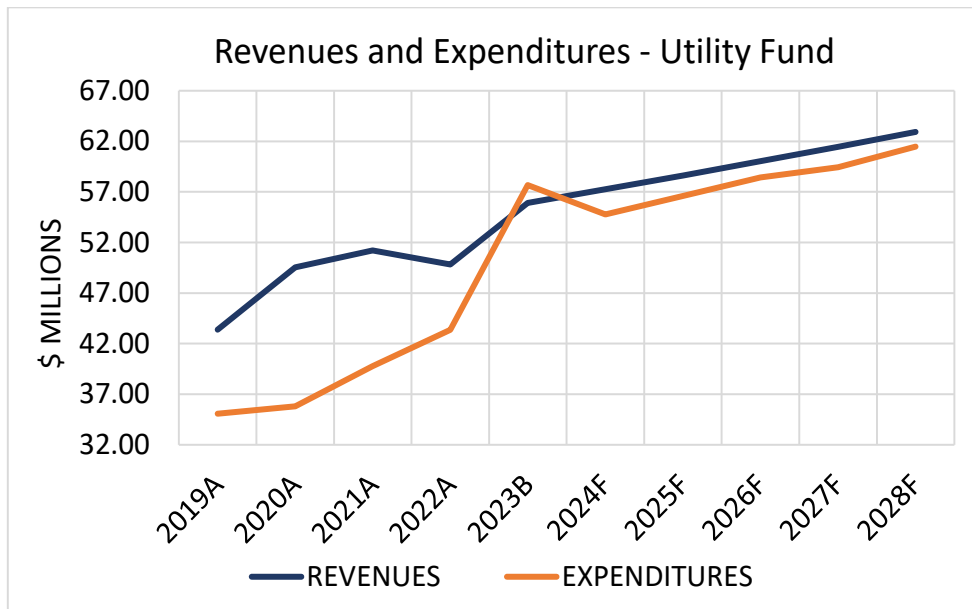


Other major sources of tax revenue for the General Fund include the Communication Services Tax and the Half-Cent Sales Tax. Although sales tax revenue has been increasing, the Communications Services Tax has remained flat. Continued pressure on General Fund revenue raises concerns about the ability to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



WATER & WASTEWATER UTILITY FUND

Growth is at an all-time high in several years and the Water/Wastewater 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. To ensure revenues are sufficient to support the operation, maintenance, and expansion of the water and sewer utility, the City enlisted the services of Public Resources Management Group (PRMG) to conduct a Water and Wastewater Revenue Sufficiency and Capital Facilities Fees Study in 2018. City Council took action to increase various utility rates including monthly base charges and per gallon charges and made adjustments to water and sewer capacity fees that are assessed for new construction. These increases will help ensure future funding in order to maintain the infrastructure of the water and sewer system. Water and wastewater rates are indexed annually based on the June 30th consumer price index. The City has contracted with Stantec for another rate study performed in 2022 – 2023. Similar to the transportation impact fees, water and wastewater impact fees are expected to increase 2% to 4% annually for the next two years as a result of an increase in new construction.

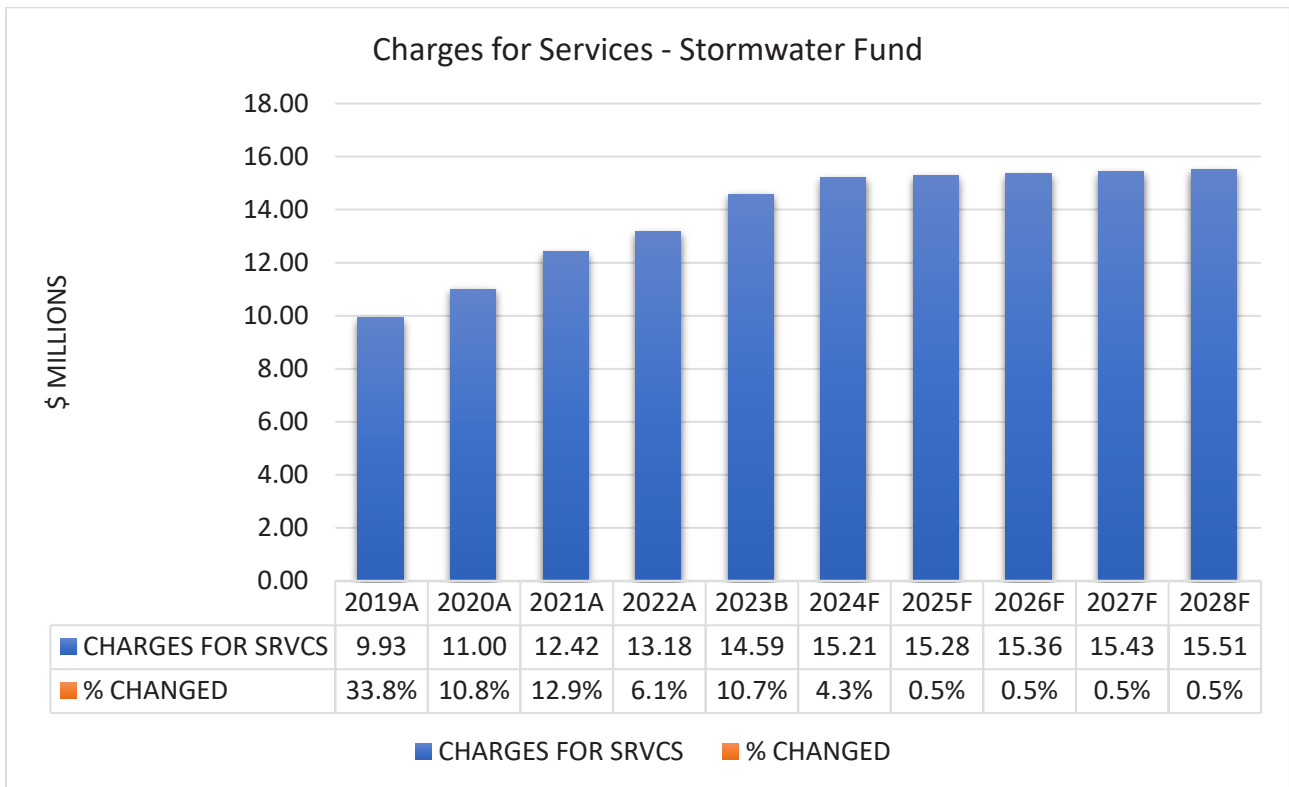


STORMWATER MANAGEMENT UTILITY FUND

In 2004, the City of Palm Coast established the Stormwater Utility 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 support the fund as well. Because both developed and undeveloped property are being charged a stormwater fee, revenue increases resulting from an increase in new development has historically been less than 1% per year.

City Council took action in October 2018 to increase Stormwater rates in order to fund this critical program for fiscal year 2019 and future years. Without this additional revenue, the City would have been unable to continue to fund its current Stormwater projects, programs, and services in the future. The City has budgeted for an additional rate study for stormwater in fiscal year 2023.





This page intentionally left blank



EXECUTIVE
Summary

Budget Highlights

Tax Rate Fiscal Year 2023

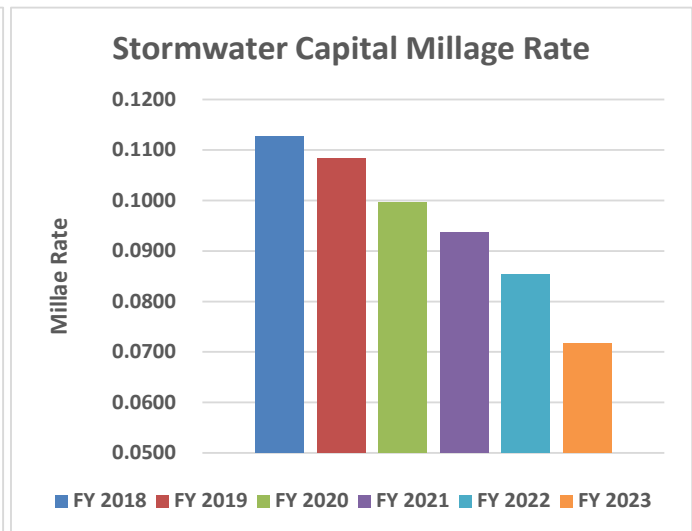
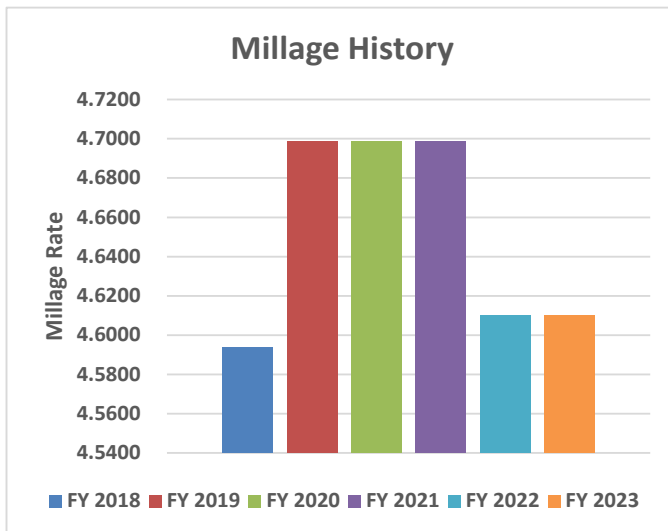
General Operating Millage	4.5384
Stormwater Capital Millage	0.0716
Combined City Millage Rate	4.6100

Introduction

The Fiscal Year 2023 Annual Budget, which was adopted on September 21, 2022, is a numerical reflection of the Fiscal Year 2023 Plan. By allocating resources in alignment with the City Council's strategic goals and performance indicators, we believe this budget will successfully meet the challenges before us and set the stage for continued success in the future.

Palm Coast Combined City millage rate

Stormwater Capital millage rate



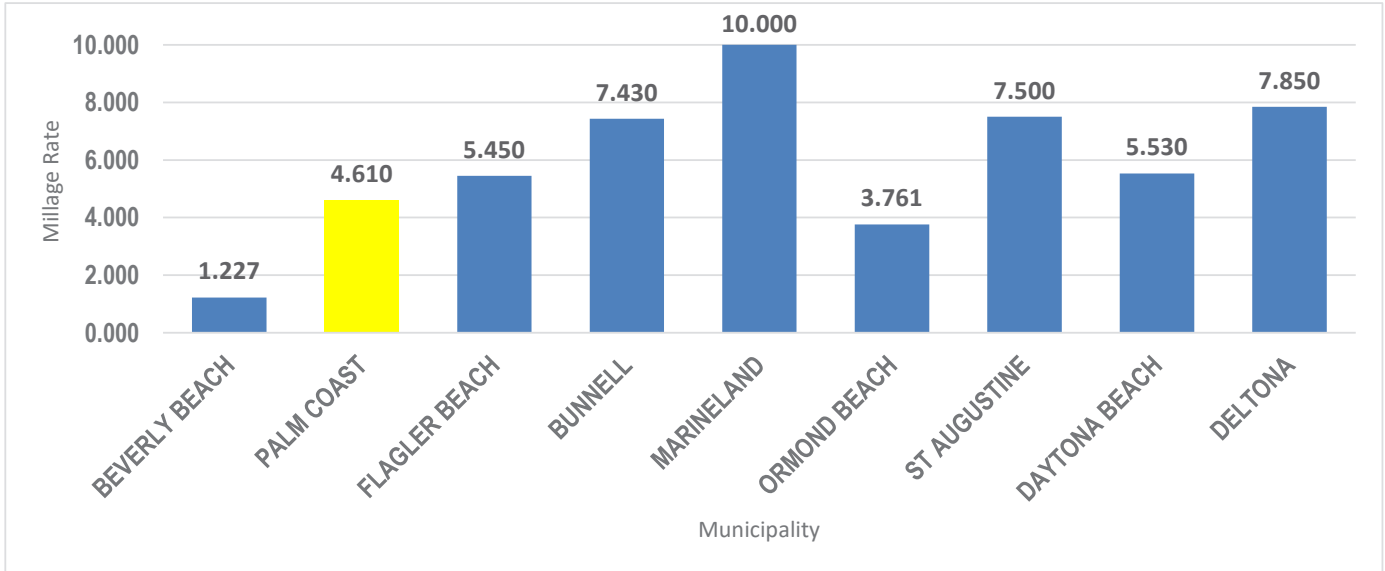
Budget in Brief

The adopted operating net budget for the Fiscal Year 2023 for all funds totals \$328,187,636. This represents an increase of \$73,921,051 or 29% compared to the Fiscal Year 2022 net budget.

Highlights of the Fiscal Year 2023 budget include:

- Total taxable assessed value increased 19.7% in the City of Palm Coast to \$7,656,501,768.
- Operating millage rate will increase to 4.5384. Combined with the increase in assessed values, the City will receive approximately \$5.3 million in additional property tax revenue.
- The Stormwater capital millage rate will decrease from 0.0848 to 0.0716, a decrease of 0.0132 driven by the most recent rate study.
- Water and Wastewater rates will increase in FY2023. The average homeowner will pay \$85 a year more for water and sewer.
- The Residential Solid Waste rate will remain the same at \$29.97 a month until June 1, 2023. A new contract with FCC Environmental and will increase to \$32.00 a month.

Operating millage rate comparison with other municipalities



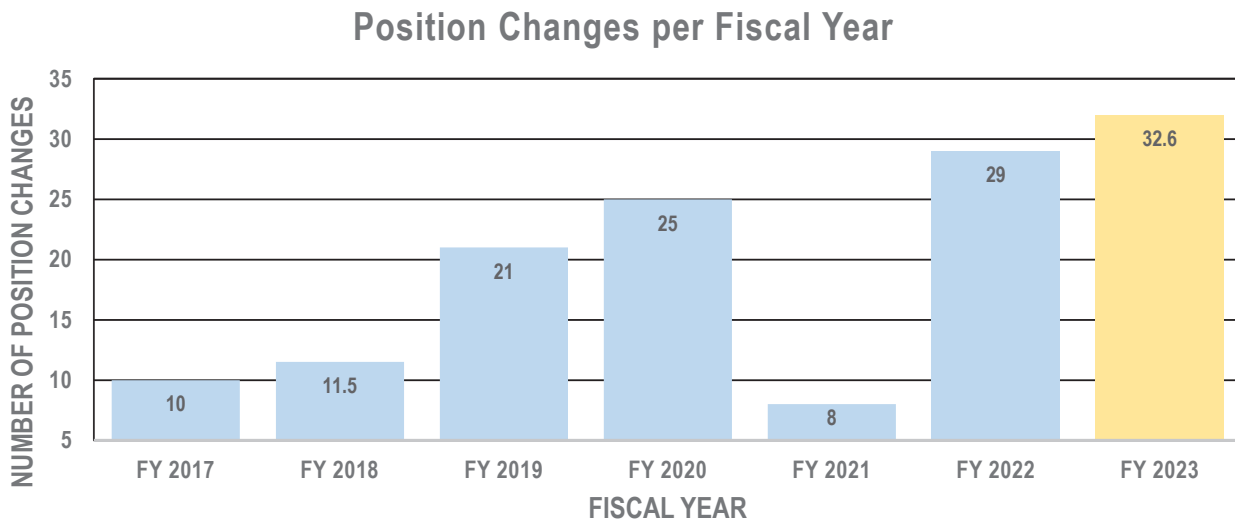
Capital Improvements

- In Fiscal Year 2023, the City will invest \$147 million in capital improvements and upkeep of City-owned facilities.

Staffing

- Total full-time positions in Fiscal Year 2023 are 552.
- The City will add an additional thirty-two (32) full-time employees.

Net full-time position changes per Fiscal Year



Full-time staff changes during the Fiscal Year 2022

There were no full-time staff changes during the Fiscal Year 2022 outside of the approved budget.

Full-time staff changes for the Fiscal Year 2023

The fiscal Year 2023 will reflect a full-time equivalent staff net increase of thirty-two positions for the City and does not reflect the contractual agreement with the Flagler County Sheriff's Office (FCSO) for five additional deputy positions. The City's new total headcount is 552 (excluding five council members and FCSO).

Firefighters (2): The objective of this request is to provide a dedicated ladder company at Station 25 to provide the fourth and fifth-person response out of station #25. This ladder company will provide backup support for medical calls when engine #25 is committed to normal calls for service. The Ladder truck will be an "advanced life support" (ALS) apparatus and to handle all calls for service.

Fire Inspector: The objective of this request is the continuity of service with the current Fire Inspector Captain and what would be his future replacement as defined by the succession plan in the Staffing report. The inspector position (Captain) in the Fire Department Budget is now the sole individual performing 1,575 business inspections each year.

Architect - Parks & Facilities - Stormwater Engineering:

Parks - The primary purpose of adding the position is to expand the project management capacity for Park & Facility Capital Improvement Projects. Over the next five years, an abundance of projects including the multiple-phase Maintenance Operations Complex. There are also necessary facility and park rehabilitation projects to maintain, modify, improve and restore, or the replacement of existing facilities or components that have reached the end of their useful life as well as required improvements for energy savings and ADA compliance.

Procurement Coordinator: The position is to support the procurement function, we currently have two staff members assigned to coordinate bid processes, review potential vendors, requisition approvals, process work orders and provide training and support to city departments.

Risk/Benefits Specialist: The new position will exponentially improve our ability to close claims, follow up with citizens, and help the City to better recover claim-related costs. Furthermore, the new position will help improve our ability to manage our insurance plan. The full-time Risk and Benefits Specialist position requested will improve Human Resources' overall work efficiency, help ensure compliance with all federal, state, and local employment laws, and allow our department to be more proactive with retention efforts.

Communications Specialist: We have identified the need for an additional full-time staff member experienced in communications through writing. Through the transition to the new communications and marketing department, our social media outreach has grown by more than 20% and our website visits have increased by more than 9%. To maintain our level of communication as the increase in engagement continues, we need to staff the department appropriately to properly respond to and communicate with our audience. Additionally, there are many areas of the organization that need information shared on a regular basis and we are currently not able to communicate this information in a timely manner based on the current staff and workload. This addition will allow for more written communications in the form of news releases, articles, emails, newsletters, and speech writing. It will also allow for additional support in writing successful award submissions and recognition for departments and the organization as a whole. Considering this additional staff member is important because without it we will miss a huge opportunity to engage with our community on a deeper level and quickly respond to issues as they arise.

Community Development Technician: As a response to meet increased customer service demand at the city hall, the new position will allow us to cross-trained to assist both Building and Zoning in person and over the phone with inquiries and permitting.

Aquatics / Safety Specialist: This position will allow the aquatics center to operate year-round.

Equipment Operator II – Public Works Streets Maintenance & Stormwater:

Equipment Operator II Public Works (2) - This position will allow the department to develop a consistent maintenance plan that will enable us to accomplish our goal of having medians that continue to appeal to our residents and visitors.

Equipment Operator II Stormwater (2) - This position would help oversee our ditch maintenance inmate work crews. We are contracted with the Florida Department of Corrections to receive two inmate work squads to engage in routine ditch maintenance activities.

Utility System Technician I or II (3) – Water Collections and Distribution:

Collection (2) - To maintain a level of service to residents and builders it is necessary to increase staffing in the Wastewater Collection Construction Division. This workload is mostly in the installation and replacement of pep tanks, service taps, service lateral repairs, and gravity sewer repairs. In addition, there are regular emergency repairs from collapsed sewers and blocked service laterals that have to be addressed immediately, often needing to reassign crews that are normally installing new tanks.

Distribution (1) - The position is for a combination of working on the water distribution backflow preventer installations/inspections and responding to miscellaneous work orders. Significant increases in growth tend to create a domino effect in other sectors such as the water distribution system operational responsibilities. Increases in population place added stress on the need to comply with the State requirements of inspecting existing backflow preventers as well as installing new devices as new meters are being installed.

Utility Operator I/Trainee: This position will fill a void at a treatment facility by relocating an operations team member reducing the overtime impact.

Wastewater Treatment Reclaim Coordinator: This position will be responsible for the day-to-day operation, inspection, and coordination of repairs and any sampling or testing necessary to maintain compliance. This position will serve as the liaison between the Utility and the reuse customers and to educate the public as to the advantages of utilizing the reuse system in lieu of potable water.

Utility System Technician Foreman: The City is growing rapidly, and the utility infrastructure is aging, we need to have a small crew that can do dig-ups, repairs, retro's, and maintenance that does not need a full-sized crew or pull people from other areas. This Foreman position is required to run the two-man crew that mainly install dig ups and repair broken or leaking meter services. The City's growth and percentage of dig-up installs are increasing. In this situation, a two-man crew with one truck is more efficient than a larger crew with larger trucks and machinery that are needed on installs requiring excavation work.

Construction Site Inspector: The intent of this position is to provide ongoing site development project oversight and inspections of utility capital projects. The primary purpose of adding the position is to expand the project management capacity for Utility Capital Improvement Projects in order to meet the needs of increasing utility demand for the growth of the City and to modify, improve and restore, existing infrastructure, which is either under capacity or near the end of its useful life. Over the next five years, an abundance of needed utility projects have been identified, which the utility group of the Stormwater & Engineer Department will undertake. These projects involve wastewater, potable water, raw water, and reclaimed water. The projected 5-Year Utility Capital plan for these projects is over \$150M, which is approximately \$30M annually. The projects will involve coordination, design, bidding, and construction- all phases of which require management. There are currently only two positions that handle the preparation, coordination, and management of Utility Capital Projects. Given the importance, volume, and complexity of these projects, additional project inspection staff is necessary to ensure that the Utility Capital Plan remains on schedule and is adequately supported.

Adding this position will alleviate the Utility Engineer and paid consultants from having to inspect projects and allow more time to perform technical analysis of various utility infrastructures, prepare preliminary designs and plan for future projects, to ensure that the utility system can meet current and future demands. Some of these duties would normally be performed by consultants. This would be a cost-saving thus offsetting the cost of the new position.

Stormwater Engineer: During the past year Stormwater Engineering has overseen the design and/or construction of capital improvement projects, major pipe crossing rehabilitation projects, and major pipe crossing inspections, and produced several plan sets for in-house projects. In addition, the Engineering Group has provided development reviews, and attendance at weekly TRX meetings for more than 50 private developments, 1,800 residential reviews (single-family, duplex, townhomes, driveways, etc.), and more than 1,100 inspections/reviews for single-family surveys, site plans and permits. The Engineering manager oversees staff, manages the MS4 permit, capital improvement projects, plan reviews, construction contractors and professional consultants, technical support for the canal, ditch, and swale maintenance program, and more. Due to the growth of the Stormwater Program, workloads and responsibilities are becoming more difficult to adequately manage and maintain with current in-house staff. This new engineering position is part of the process and strategy for not only bringing on and developing new innovative talent to help manage growing responsibilities within the division but, also to provide succession planning as senior staff members move toward retirement.

Stormwater Asset Supervisor: The intent of this position is to direct & coordinate department support for all GIS needs and management of stormwater assets and GIS data. Over the past few years, the department has begun to focus on inventorying all of the department's assets and maintenance activities. This position will be responsible for the addition and maintenance of this asset and maintenance data. We have a lot of information and apps in GIS that no one really has the time, or the technical background, to keep up with. There is still a good bit of information that needs to be added to

some of these apps and there are always improvements and updates taking place. The ideal candidate would have an engineering or stormwater system background with GIS experience. Some items they would be responsible for: • Coordinate with Operations, Maintenance, Engineering, & IT to continue to develop apps for tracking maintenance activities, inspections, and other needs. • Input and maintain GIS data for stormwater infrastructure assets. • Maintain stormwater website info. • Work with the MS4 program to implement and maintain maps required by the permit. • Work with engineering to help maintain GIS data associated with the City's water quality program. • Train City personnel on the use of GIS applications. • Assist with public education and outreach.

Assistant Stormwater Maintenance Manager: The Assistant Stormwater Maintenance Manager will support the division by providing administrative support and encouragement to both field staff and departmental associates. This position will guarantee a managerial presence in the absence of the Stormwater Maintenance Manager and help ensure that daily tasks such as invoice approvals, budgetary management, personnel authorizations, and performance reporting remain accurate and efficient. This position will also assume direct responsibility for our Inventory Specialist in order to maximize fiscal competency and completeness of our division inventories and related tasks. The Assistant Stormwater Maintenance Manager will likewise share the responsibility of ensuring the functional and aesthetic quality of the work that is done in the field meets our high standards and expectations. This will be accomplished by spending a comparatively high amount of time in the field providing direct support to our staff and contractors.

Resiliency Compliance Manager: This position will provide oversight of flood mitigation, storm resiliency, and intervention methods to combat the increasing recurrences of sunny day flooding and extraordinary storm events and will assure compliance with FDEP, FEMA, and other state & federally mandated permitting/regulatory requirements. As the city grows so will the need for a direct position to oversee stormwater compliance & floodplain management. Some key responsibilities for this position will be public outreach, illicit discharge detection & elimination, construction site stormwater runoff; pollution prevention, MS4 tracking, and floodplain management.

Building Inspector: Continuing strong development and building permit trends are expected to continue into 2023 and beyond. Inspection counts increased 44% from 2020 to 2021 (calendar years) from 35,460 inspections to 52,266. Need to reduce per inspector daily inspection loads for more thorough inspections and to allow more time for training, internship program participation, and obtaining CEUs. Multi-family construction (apartments and townhouses) will increase significantly in the latter part of 2022, into 2023, and beyond. Multi-family projects have more inspections than single-family and inspections are more intensive.

Fleet Division Manager: Fleet vehicle and equipment inventories have never been as extensive as they are now. The City of Palm Coast maintains a Fleet of over 650 Assets made by over 50 manufacturers with a replacement value of over \$28 million. Due to the increasing complexity of the services provided by the City we have added over 75 new Fleet Assets in the past 3 years. We expect this trend of growth in our Fleet to continue to mirror the expansion in the population of Palm Coast. The addition of a Fleet Manager is necessary to ensure a level of oversight and strategic planning for the \$9 million that the City budgets annually for fleet operations and to lead the next phase of our transition from a Fleet maintenance shop to a customer-centered Fleet Management Division. The Fleet Manager will be responsible for tracking data relevant to successful operations and using it to make decisions about the future of the Division.

IT Senior Applications Administrator: The Applications Support division provides support for all the enterprise-wide applications in the City such as Munis, Kronos, Telestaff, Kronos, and CDPlus. With a new focus on the ERP system and work orders in that system, there is a need to provide oversight and direction to the efforts of this division.

Cybersecurity Administrator: Cybersecurity has been an area of focused attention across all IT organizations. Additionally, Palm Coast's City Council has identified Cybersecurity as a priority for the current and upcoming years. This requested position will provide a staff member dedicated to cybersecurity activities, assisting staff who are focused on operational technology. This position will keep watch on emerging vulnerabilities in the organization and provide recommendations on mitigating those vulnerabilities.

Solid Waste Contract Supervisor: This position will be responsible for the oversight of the newly established contract. This would include developing a new recycling program internally as well as externally, interacting more with residents through city events, and assisting in the Green Team. The overall goal is to be as transparent as possible with our residents so they are aware of the new contract requirements. With the newly established process, we will have the ability to have dedicated individuals recognize patterns and areas that need improvement while also having a functional tracking system that allows us to have dashboards and other reporting options.

Solid Waste Field Inspector: In the past few years, the current hauler that is contracted by the City has struggled to maintain the high level of service that our citizens have come to expect. Our staff has made an effort to look for unconventional ways to audit the hauler in the field and they have identified the need for a solid waste inspector. During FY21, the department was able to secure a temporary position so we could add the inspector position on a trial basis to assure the City that the position was needed. Since the inspector was onboarded, we have been able to keep records of citizen concerns which has helped with our response time when addressing issues. While responding to cases the inspector has been able to have in-person conversations

with residents to ensure the quality of service improves. Having the ability to have a City representative have direct contact with residents has decreased violations and has increased customer satisfaction.

Fiscal Year 2023 changes to staff

		Fiscal Year 2022 FTE Count		
NEW POSITION	DEPARTMENT/DIVISION	FUND	PAY GRADE	FTE
Freelance Communications Relations	Communications & Marketing	General Fund	20	0.5
Communications Specialist	Communications & Marketing	General Fund	12	1
Procurement Coordinator	Financial Services	General Fund	15	1
Risk Management Coordinator	Human Resources	General Fund	15	1
Reclasses From Health Insurance Fund	Human Resources	General Fund		0.6
Firefighter / EMT - Station #25	Fire	General Fund	11	1
Firefighter / EMT - Station #25	Fire	General Fund	11	1
Fire Inspector	Fire	General Fund	17	1
Equipment Operator II	PW - Streets Maint	General Fund	9	1
Equipment Operator II	PW - Streets Maint	General Fund	9	1
Aquatics / Safety Specialist	Aquatic Center	General Fund	12	1
Reclasses From Part Time To Full Time	Parks and Recreation	General Fund	5,6	1.5
Architect I / II - Parks & Facilities	CM&E	General Fund	20	1
Community Development Technician	Planning	General Fund	11	1
Solid Waste Contract Supervisor	Solid Waste Fund	Solid Waste Fund	16	1
Solid Waste Field Inspector	Solid Waste Fund	Solid Waste Fund	11	1
Utility System Technician I	WW Collection	Water / Wastewater Utility Fund	7	1
Utility System Technician I	WW Collection	Water / Wastewater Utility Fund	7	1
Wastewater Treatment Reclaim Coordinator	WW Treatment Plant #2	Water / Wastewater Utility Fund	13	1
Utility System Operator I / Trainee	Water Plant #2	Water / Wastewater Utility Fund	9	1
Utility System Technician I Or II	Water Distribution	Water / Wastewater Utility Fund	7	1
Utility System Technician Foreman	Water Distribution	Water / Wastewater Utility Fund	10	1
Construction Site Inspector	Utility CM&E	Water / Wastewater Utility Fund	12	1
Survey Crew Chief	Stormwater Engineering	Stormwater Management Fund	12	1
Stormwater Asset Supervisor	Stormwater Operations	Stormwater Management Fund	16	1
Equipment Operator II Sw - Ditch	Stormwater Maintenance	Stormwater Management Fund	9	1
Equipment Operator II Sw - Ditch	Stormwater Maintenance	Stormwater Management Fund	9	1
Resiliency Compliance Manager	Stormwater Engineering	Stormwater Management Fund	20	1
Assistant Stormwater Maintenance Manager	Stormwater Maintenance	Stormwater Management	18	1
Building Inspector	Building Permits	Building Fund	14	1
Fleet Division Manager	Fleet Management	Fleet Management Fund	20	1
IT Senior Applications Administrator	Information Technology	IT Internal Services Fund	18	1
Cybersecurity Administrator	Information Technology	IT Internal Services Fund	17	1
				32.6
				552.5

Financial Condition

In the past two fiscal years, the City Council maintained a millage rate as the property tax values increase was adequate to operate City services. Longer term, the City's revenue growth is anticipated to continue; therefore, forecasts exhibit a growth rate of 3%. The City continues to suppress expenditure growth to keep within the revenue growth rate. However, as CPI and other cost drivers increase with inflation, City Council made the decision to keep the millage rate the same in the Fiscal Year 2023 as the previous year.

Fund balances are remaining steady as a result of improved productivity, and prudent financial management policies. Those fund balances have been leveraged to avoid future debt service by equity financing high-priority capital purchases.

Fiscal Year 2023 Adopted Budget

<u>FUND / DEPARTMENT</u>	<u>ADOPTED FISCAL YEAR 2023</u>
GENERAL FUND	\$ 52,749,349
SPECIAL REVENUE FUNDS	
Streets Improvement Fund	\$ 8,475,000
American Rescue Plan Act Fund	8,820,000
State Road 100 Community Redevelopment Agency	2,644,452
Community Development Block Grant Fund	912,138
Old Kings Road Special Assessment Fund	433,000
Special Events Fund	147,999
Neighborhood Stabilization Fund	121,035
Police Education Fund	7,000
CAPITAL FUNDS	
Capital Projects Fund	\$ 16,978,072
Transportation Impact Fee Fund	16,291,182
Recreation Impact Fee Fund	16,018,167
Fire Impact Fee Fund	1,154,306
Town Center Impact Fee Fund	225,000
ENTERPRISE FUNDS	
Water / Wastewater Capital Projects Fund	\$ 67,786,772
Water / Wastewater Utility Fund	57,676,842
Stormwater Management Fund	28,562,140
Solid Waste Management Fund	14,622,923
Building Permits Fund	3,725,305
Information Technology Enterprise Fund	1,027,566
INTERNAL SERVICE FUNDS	
Fleet Management Fund	\$ 14,339,503
Self Insured Health Fund	6,658,577
Information Technology Operations Fund	5,846,153
Facilities Management Fund	2,720,230
Emergency Communications Fund	244,925
SUBTOTAL BUDGET ALL FUNDS	\$ 328,187,636
LESS: INTERFUND CHARGES AND TRANSFERS	34,374,855
TOTAL	\$ 293,812,781

Budget Summary

By Fund Type

FUND TYPE	Estimated Revenue	Operating Expenditures & Contingency	Capital Expenditures	Operating Transfers	Total Expenditures
General Fund	\$ 52,749,349	\$ 51,262,782	\$ 170,403	\$ 1,316,164	\$ 52,749,349
SPECIAL REVENUE FUNDS					
Community Development Block Grant Fund	\$ 912,138	\$ 889,509	\$ -	\$ 22,629	\$ 912,138
Police Education Fund	7,000	7,000	-	-	7,000
American Rescue Plan Act Fund	8,820,000	-	320,000	8,500,000	8,820,000
Special Events Fund	147,999	147,999	-	-	147,999
Neighborhood Stabilization Fund	121,035	121,035	-	-	121,035
Old Kings Road Special Assessment Fund	433,000	433,000	-	-	433,000
Streets Improvement Fund	8,475,000	7,320,000	1,155,000	-	8,475,000
SR100 Community Redevelopment Agency	2,644,452	1,702,969	-	941,483	2,644,452
Sub-Total	21,560,624	10,621,512	1,475,000	9,464,112	21,560,624
CAPITAL FUNDS					
Recreation Impact Fee Fund	\$ 16,018,167	\$ 100,000	\$ 15,918,167	\$ -	\$ 16,018,167
Transportation Impact Fee Fund	16,291,182	100,000	15,856,182	335,000	16,291,182
Fire Impact Fee Fund	1,154,306	154,306	1,000,000	-	1,154,306
Town Center Impact Fee Fund	225,000	225,000	-	-	225,000
Capital Projects Fund	16,978,072	330,000	16,248,500	399,572	16,978,072
Sub-Total	50,666,727	909,306	49,022,849	734,572	50,666,727
ENTERPRISE FUNDS					
Water / Wastewater Utility Fund	\$ 57,676,842	\$ 45,285,170	\$ 3,683,500	\$ 8,708,172	\$ 57,676,842
Water / Wastewater Capital Projects Fund	67,786,772	1,752,772	66,034,000	-	67,786,772
Solid Waste Management Fund	14,622,923	14,581,730	-	41,193	14,622,923
Stormwater Management Fund	28,562,140	13,047,271	15,130,370	384,499	28,562,140
Building Permits Fund	3,725,305	3,449,044	-	276,261	3,725,305
Information Technology Enterprise Fund	1,027,566	826,556	178,125	22,885	1,027,566
Sub-Total	173,401,548	78,942,543	85,025,995	9,433,010	173,401,548
INTERNAL SERVICES FUND					
Self Insured Health Fund	\$ 6,658,577	\$ 6,658,577	\$ -	\$ -	\$ 6,658,577
Fleet Management Fund	14,339,503	5,253,505	9,081,098	4,900	14,339,503
Emergency Communications Fund	244,925	225,675	19,250	-	244,925
Facilities Management Fund	2,720,230	2,693,766	-	26,464	2,720,230
Information Technology Operations Fund	5,846,153	5,347,006	499,147	-	5,846,153
Sub-Total	29,809,388	20,178,529	9,599,495	31,364	29,809,388
Sub-Total All Funds	\$ 328,187,636	\$ 161,914,672	\$ 145,293,742	\$ 20,979,222	\$ 328,187,636
Less: Interfund Charges & Transfers	34,374,855				34,374,855
TOTAL	\$ 293,812,781				\$ 293,812,781

Budget Summary

By Function

	General Fund	Enterprise Fund	Internal Services Fund	Special Revenue Fund	Capital Projects Fund	Total Funds
Cash Balances Brought Forward	\$ 750,000	\$ 29,529,065	\$ 3,335,999	\$ 14,431,986	\$ 31,412,186	\$ 79,459,236
ESTIMATED REVENUES						
TAXES: Millage Per \$1,000						
AdValorem Taxes: 4.6100	\$ 33,378,389	\$ 526,225	\$ -	\$ -	\$ -	\$ 33,904,614
Sales, Use, and Fuel taxes	3,872,418	-	-	2,098,913	3,636,117	9,607,448
Telecommunications Service Tax	2,648,290	-	-	-	-	2,648,290
Local Business Tax	510,000	-	-	-	-	510,000
Fire Insurance Premium	325,000	-	-	-	-	325,000
State Revenue Sharing	1,156,192	-	-	945,975	-	2,102,167
Permits, Fees, and Special Assessments	1,612,800	-	-	323,000	9,313,040	11,248,840
Intergovernmental Revenue	-	4,499,910	-	2,622,095	4,800,890	11,922,895
Charges for Services	6,504,232	100,686,769	10,707,727	57,160	-	117,955,888
Fines & Forfeitures	587,711	-	-	7,000	-	594,711
Interest Revenues	-	256,424	-	-	-	256,424
Miscellaneous Revenues	127,938	3,789,330	540,000	-	-	4,457,268
Non Revenues	-	-	13,395,633	-	-	13,395,633
Transfers From Other Funds	1,276,379	15,293,825	1,830,029	1,074,495	1,504,494	20,979,222
Debt Proceeds	-	18,820,000	-	-	-	18,820,000
Total Revenues and Other Financing Sources	\$ 51,999,349	\$ 143,872,483	\$ 26,473,389	\$ 7,128,638	\$ 19,254,541	\$ 248,728,400
Total Estimated Revenues and Balances	\$ 52,749,349	\$ 173,401,548	\$ 29,809,388	\$ 21,560,624	\$ 50,666,727	\$ 328,187,636
Less: Interfund Transfers						34,374,855
Net Revenues						\$ 293,812,781
ESTIMATED EXPENDITURES						
General Government	\$ 14,244,217	\$ 1,014,681	\$ -	\$ 961,650	15,450,000	\$ 31,670,548
Public Safety	19,288,266	3,449,044	-	333,392	1,520,000	24,590,702
Physical Environment	-	145,035,187	-	320,000	-	145,355,187
Transportation	8,459,006	-	-	8,525,000	15,956,182	32,940,188
Economic Environment	411,945	-	-	483,336	-	895,281
Culture/Recreation	8,279,751	-	-	147,999	16,476,667	24,904,417
Internal Service	-	-	28,512,275	-	-	28,512,275
Debt Service	-	14,469,626	-	1,265,135	-	15,734,761
Transfers to Other Funds	1,316,164	9,433,010	31,364	9,464,112	734,572	20,979,222
Total Expenditure/Expenses	\$ 51,999,349	\$ 173,401,548	\$ 28,543,639	\$ 21,500,624	\$ 50,137,421	\$ 325,582,581
Reserves	750,000	-	1,265,749	60,000	529,306	2,605,055
Total Appropriated Expenditures and Reserves	\$ 52,749,349	\$ 173,401,548	\$ 29,809,388	\$ 21,560,624	\$ 50,666,727	\$ 328,187,636
Less: Interfund Charges & Transfers						34,374,855
Net Expenditures						\$ 293,812,781

Budget Summary

By Division

FUND/DIVISION	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
General Fund:			
City Council	\$ 122,830	\$ 133,413	\$ 290,524
City Manager	436,054	528,893	778,812
Communications and Marketing	496,405	653,807	671,800
Economic Development	197,975	287,832	411,945
City Clerk	248,187	260,466	288,479
Human Resources	581,027	784,976	1,071,827
City Attorney	566,014	574,801	624,617
Financial Services	1,424,221	1,733,164	2,024,767
Fire	9,454,720	10,877,191	12,827,111
Law Enforcement	4,246,019	5,735,500	6,532,276
Construction Management and Engineering	640,323	871,165	1,168,036
Parks and Recreation	1,606,898	2,073,654	2,381,436
Parks Facilities Maintenance	2,113,994	2,858,627	2,958,879
Palm Coast Tennis Center	248,683	341,691	429,201
Palm Harbor Golf Course	1,419,072	1,771,472	2,141,790
Palm Coast Aquatics Center	317,849	456,699	498,595
Planning	1,778,133	2,141,235	2,577,743
Code Enforcement	2,595,885	2,980,787	3,314,269
Public Works Streets Maintenance	6,898,115	7,497,662	8,572,048
Non-Departmental	5,746,441	6,400,196	3,185,194
Total General Fund	\$ 41,138,845	\$ 48,963,231	\$ 52,749,349
Water/Wastewater Utility Fund:			
Water/Wastewater Utility Customer Service	\$ 1,079,929	\$ 1,521,061	\$ 1,598,782
Water/Wastewater Utility Finance	511,358	654,953	706,038
Water/Wastewater Utility Construction Management & Engineering	515,215	701,171	918,560
Water/Wastewater Utility Administration	825,984	1,157,829	1,375,113
Wastewater Pumping	1,234,981	1,616,454	2,095,928
Wastewater Collection	2,974,350	4,152,630	5,510,810
Wastewater Treatment Plant #1	2,220,540	2,692,862	2,989,453
Wastewater Treatment Plant #2	1,057,478	1,417,371	1,919,534
Water Plant #1	2,673,992	3,198,751	3,573,265
Water Plant #2	1,895,571	2,301,781	2,858,123
Water Plant #3	1,252,529	1,677,217	1,829,050
Water Quality	851,241	1,058,539	1,109,358
Water Distribution	5,928,666	7,974,268	8,793,044
Non-Departmental	24,032,696	22,618,182	22,399,784
Total Water/Wastewater Utility Fund	\$ 47,054,530	\$ 52,743,069	\$ 57,676,842

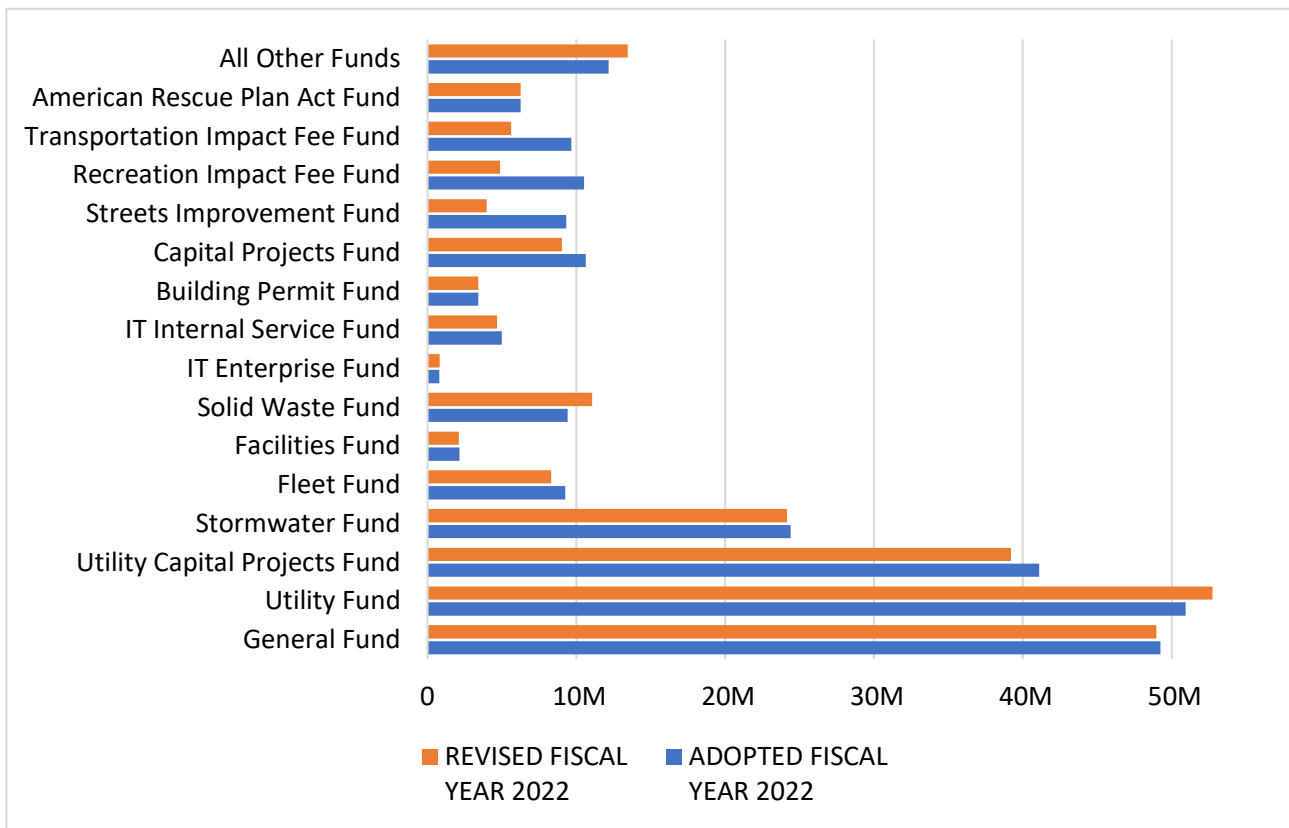
Budget Summary

By Division (Continued)

FUND/DIVISION	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
Community Development Block Grant Fund	\$ 1,152,717	\$ 944,729	\$ 912,138
Police Education Fund	7,000	8,000	7,000
Disaster Reserve Fund	15,085	501,150	-
Special Events Fund	136,661	149,287	147,999
Streets Improvement Fund	3,298,304	3,977,932	8,475,000
Recreation Impact Fee Fund	362,151	4,888,596	16,018,167
Fire Impact Fee Fund	-	1,065,372	1,154,306
Development Special Projects Fund	8,690	30,000	-
Transportation Impact Fee Fund	6,573,320	5,625,925	16,291,182
Town Center Impact Fee Fund	-	650,000	225,000
Neighborhood Stabilization Fund	-	121,035	121,035
Old Kings Road Special Assessment Fund	253,933	433,000	433,000
American Rescue Plan Act Fund	-	6,250,940	8,820,000
Local Business Development Fund	6,765	-	-
SR100 Community Redevelopment Agency	3,062,356	3,120,499	2,644,452
Capital Projects Fund	8,579,619	9,034,562	16,978,072
Water / Wastewater Capital Projects Fund	16,046,397	39,195,330	67,786,772
Solid Waste Management Fund	9,132,145	11,053,709	14,622,923
Stormwater Management Fund	14,207,415	24,141,206	28,562,140
Building Permits Fund	2,782,916	3,403,981	3,725,305
Information Technology Enterprise Fund	469,615	814,374	1,027,566
Information Technology Operations Fund	3,084,074	4,680,037	5,846,153
Self Insured Health Fund	6,100,608	6,240,889	6,658,577
Fleet Management Fund	6,537,909	8,317,261	14,339,503
Emergency Communications Fund	54,805	200,432	244,925
Facilities Management Fund	1,293,970	2,114,240	2,720,230
Total All Funds	\$ 171,359,830	\$ 238,668,786	\$ 328,187,636
Less: Interfund Charges & Transfers	14,832,683	17,219,869	34,374,855
Total	\$ 156,527,147	\$ 221,448,917	\$ 293,812,781

Fiscal Year 2022 Adopted vs Revised Budget Comparison

FUND TYPE	ADOPTED FISCAL YEAR 2022	REVISED FISCAL YEAR 2022	AMOUNT CHANGED	PERCENT CHANGE
General Fund	\$ 49,242,522	\$ 48,963,231	\$ (279,291)	-0.6%
Utility Fund	50,930,864	52,743,069	1,812,205	3.4%
Utility Capital Projects Fund	41,095,420	39,195,330	(1,900,090)	-4.8%
Stormwater Fund	24,394,959	24,141,206	(253,753)	-1.1%
Fleet Fund	9,261,183	8,317,261	(943,922)	-11.3%
Facilities Fund	2,157,251	2,114,240	(43,011)	-2.0%
Solid Waste Fund	9,421,058	11,053,709	1,632,651	14.8%
IT Enterprise Fund	785,623	814,374	28,751	3.5%
IT Internal Service Fund	4,982,184	4,680,037	(302,147)	-6.5%
Building Permit Fund	3,403,981	3,403,981	-	0.0%
Capital Projects Fund	10,645,352	9,034,562	(1,610,790)	-17.8%
Streets Improvement Fund	9,333,067	3,977,932	(5,355,135)	-134.6%
Recreation Impact Fee Fund	10,520,000	4,888,596	(5,631,404)	-115.2%
Transportation Impact Fee Fund	9,663,375	5,625,925	(4,037,450)	-71.8%
American Rescue Plan Act Fund	6,250,940	6,250,940	-	0.0%
All Other Funds	12,178,806	13,464,393	1,285,587	9.5%
TOTAL BUDGET	\$ 254,266,585	\$ 238,668,786	\$ 73,921,051	29%



Revenue

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 Department Of Revenue’s administrative cost deduction are distributed monthly to the appropriate jurisdictions. The tax is charged on tele-communications, 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.

JUDGEMENTS, FINES & FORFEITS: This revenue comes from code enforcement fines 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 Fuel 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. For Fiscal Year 2023 this includes the contributions towards the Self Insured Health Fund.

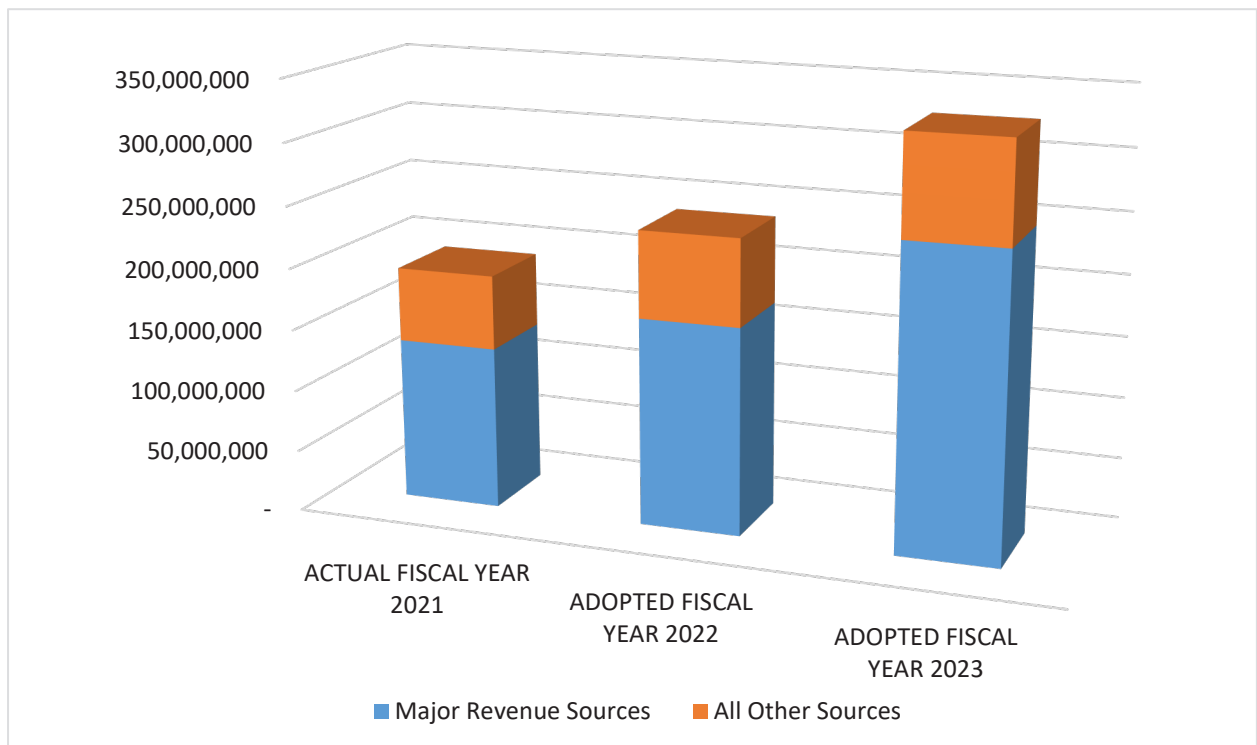
OTHER FINANCING SOURCES: This is most often an appropriation of previous surplus, and proceeds from issuing debt.

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 Impact Fees, 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.

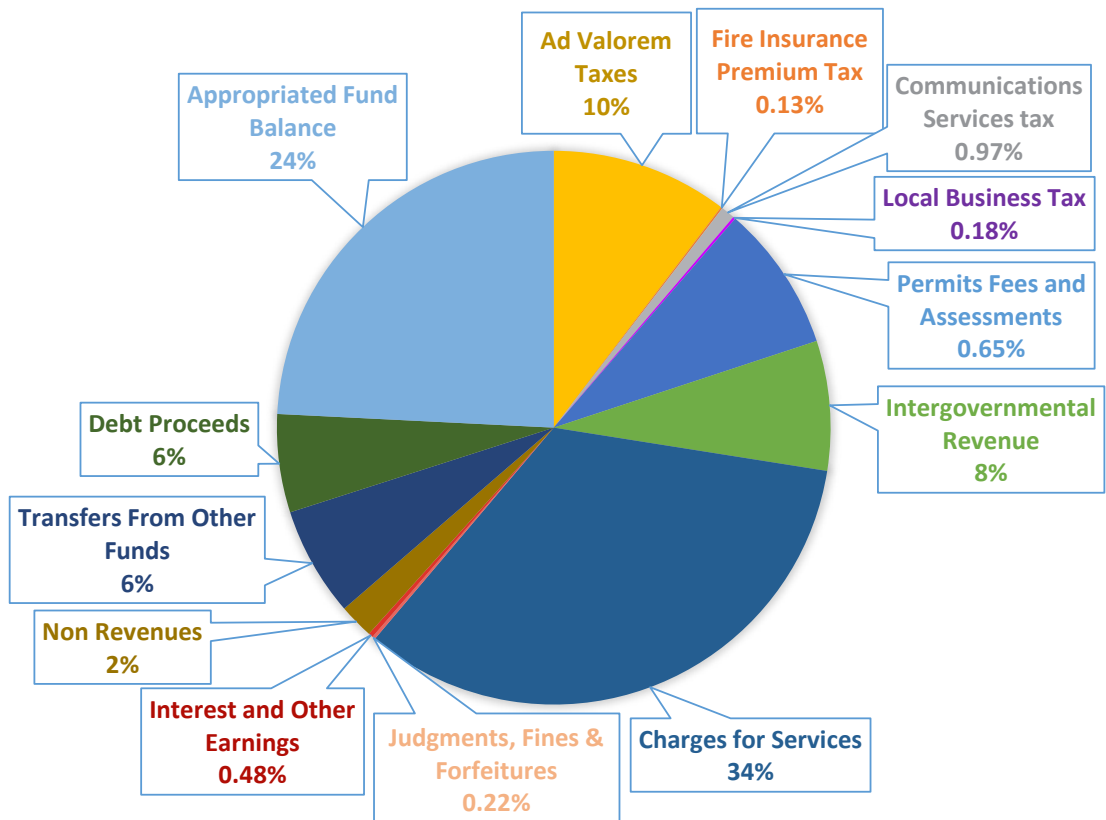
Major Revenue Sources

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
Ad Valorem Taxes	\$ 26,375,383	\$ 28,441,208	\$ 33,904,614
Local Option, Use and Fuel Tax	9,960,475	10,283,598	9,607,448
Communication Service Tax	2,411,162	2,414,946	2,648,290
Transportation Impact Fees	4,406,413	5,391,357	4,873,425
Water Sales	28,977,254	31,178,458	33,122,950
Wastewater Charges	18,738,422	19,948,301	21,340,832
Water Impact Fee	9,362,528	10,000,000	6,500,000
Wastewater Impact Fee	9,648,480	10,500,000	6,800,000
Solid Waste Charges	9,189,558	11,043,709	14,587,600
Stormwater Management Fee	12,748,444	14,245,325	15,335,747
Debt Proceeds	-	20,551,212	18,820,000
Appropriated Fund Balance	-	4,602,770	79,459,236
All Other Sources	59,850,776	70,067,902	81,187,494
Total All Funds	\$ 191,668,895	\$ 238,668,786	\$ 328,187,636
Less: Interfund Charges & Transfers	14,832,683	17,219,869	34,374,855
Total	\$ 176,836,212	\$ 221,448,917	\$ 293,812,781



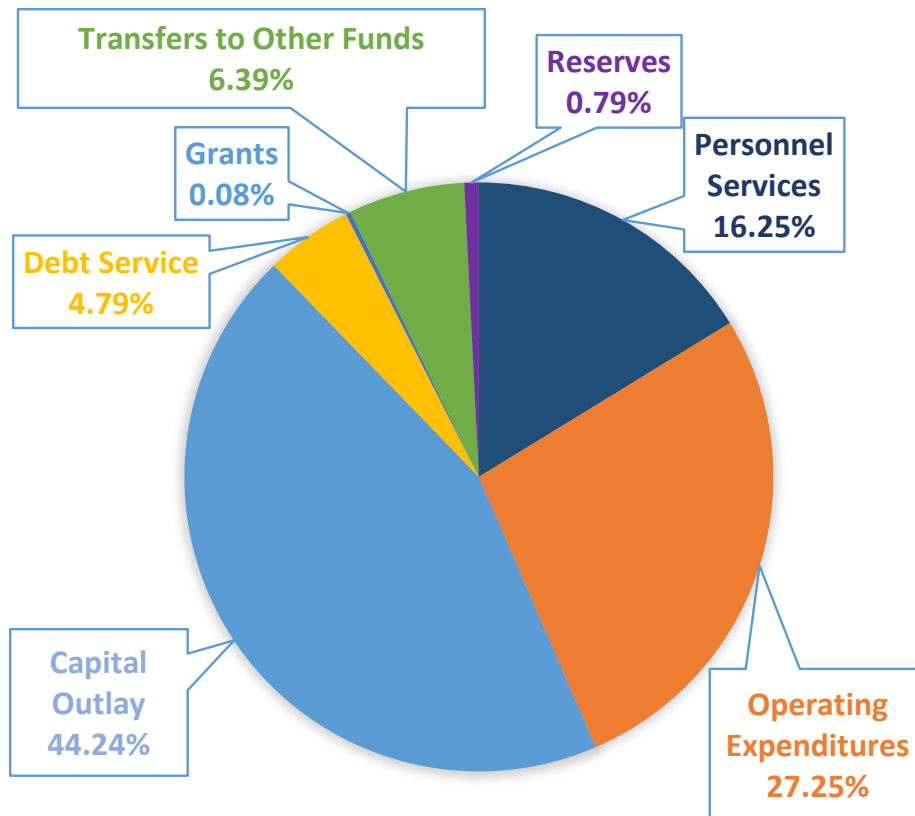
Revenue By Sources

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
Ad Valorem Taxes	\$ 26,375,383	\$ 28,441,208	\$ 33,904,614
Fire Insurance Premium Tax	308,197	325,000	325,000
Communications Services tax	2,411,162	2,414,946	2,648,290
Local Business Tax	473,320	450,000	475,000
Permits Fees and Assessments	31,267,302	35,444,677	28,056,845
Intergovernmental Revenue	20,163,630	22,743,465	24,848,953
Charges for Services	88,810,710	98,627,190	110,536,952
Judgments, Fines & Forfeitures	561,399	591,000	594,711
Interest and Other Earnings	1,715,845	1,046,560	874,924
Non Revenues	4,749,264	6,210,889	6,663,889
Transfers From Other Funds	14,832,683	17,219,869	20,979,222
Debt Proceeds	-	20,551,212	18,820,000
Appropriated Fund Balance	-	4,602,770	79,459,236
Total All Funds	\$ 191,668,895	\$ 238,668,786	\$ 328,187,636
Less: Interfund Charges & Transfers	14,832,683	17,219,869	34,374,855
Total	\$ 176,836,212	\$ 221,448,917	\$ 293,812,781



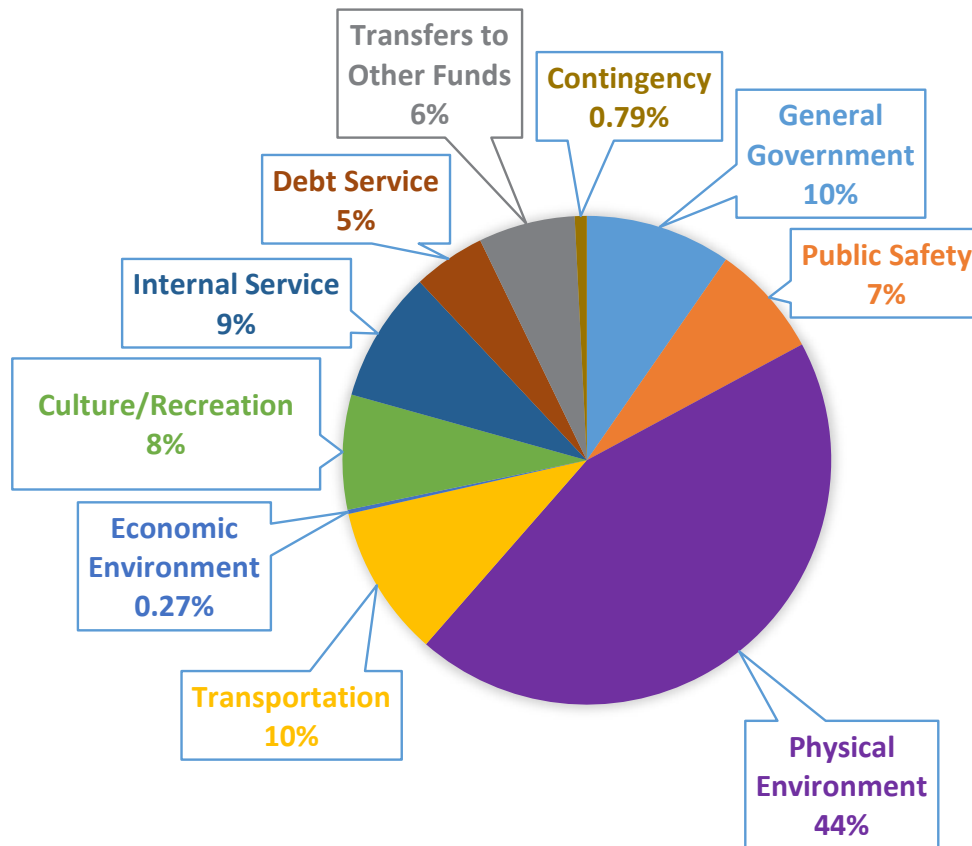
Expenditures By Category

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
Personnel Services	\$ 37,809,064	\$ 45,805,332	\$ 53,339,509
Operating Expenditures	61,086,266	73,147,133	89,442,869
Capital Outlay	39,476,360	52,991,210	145,198,492
Debt Service	15,070,427	14,526,525	15,734,761
Grants	3,085,030	589,106	887,728
Transfers to Other Funds	14,832,683	17,219,869	20,979,222
Reserves	-	34,389,611	2,605,055
TOTAL	\$ 171,359,830	\$ 238,668,786	\$ 328,187,636
Less: Interfund Charges & Transfers	14,832,683	17,219,869	34,374,855
Total Less Interfund Charges & Transfers	\$ 156,527,147	\$ 221,448,917	\$ 293,812,781



Expenditures By Function

FUNCTION	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
General Government	\$ 21,180,429	\$ 15,674,879	\$ 31,670,548
Public Safety	16,577,044	20,616,627	24,590,702
Physical Environment	61,691,966	91,583,826	145,355,187
Transportation	16,593,027	15,250,492	32,940,188
Economic Environment	250,753	798,938	895,281
Culture/Recreation	8,392,135	9,007,215	24,904,417
Internal Service	16,771,366	19,600,804	28,512,275
Debt Service	15,070,427	14,526,525	15,734,761
Transfers to Other Funds	14,832,683	17,219,869	20,979,222
Reserves	-	34,389,611	2,605,055
TOTAL	\$ 171,359,830	\$ 238,668,786	\$ 328,187,636
Less: Interfund Charges & Transfers	14,832,683	17,219,869	34,374,855
Total Less Interfund Charges & Transfers	\$ 156,527,147	\$ 221,448,917	\$ 293,812,781



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 constitution of the State of Florida, Florida Statutes 200.181 and the City of Palm Coast Charter sets no legal debt margin.

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.

The City of Palm Coast owes \$100,570,000 in utility system revenue bonds, net of premiums, used for the purchase and expansion of the utility system. There are State Revolving Fund loans and bank loans totaling \$55,941,251 primarily for utility and stormwater improvements. The City also has two CRA revenue loans for redevelopment costs with a balance of \$4,750,809 at year end. The remainder of the long-term debt is made up of compensated absences, and unfunded OPEB liability, and a net pension liability.

The Series 2013 bonds are not secured by insurance or the reserve fund. During the fiscal year ended September 30,2021, Standard & Poor's raised its rating to AA- and Fitch assigned an AA rating on this bond issue.



Long-Term Debt Schedule

Issue	Final Maturity	Original Amount	Principal Outstanding at 09/30/22
OKR Special Assessment Loan	2043	\$ 5,284,036	\$ 4,128,482
Bank Loans	2025	\$ 82,994,000	\$ 17,108,809
State Revolving Fund Loans	2030	\$ 40,979,026	\$ 38,836,442
System Revenue Bonds	2036	\$ 89,600,000	\$ 100,570,000
TOTALS		\$ 218,857,062	\$ 160,643,733

Fund	Principal Outstanding at 09/30/22
Utility Fund	\$ 134,411,279
Stormwater Fund	\$ 17,353,164
SR100 CRA Fund	\$ 4,750,809
Totals not including interfund loan:	\$ 156,515,251
Utility interfund loan to the OKR Special Assessment District	\$ 4,128,482
Total:	\$ 160,643,733

Year	Principal	Interest	Total
2023	\$ 13,018,973	\$ 2,650,472	\$ 15,669,445
2024	\$ 12,525,075	\$ 2,296,594	\$ 14,821,669
2025	\$ 12,756,423	\$ 2,135,560	\$ 14,891,983
2026	\$ 12,836,480	\$ 1,956,960	\$ 14,793,440
2027	\$ 22,080,987	\$ 1,770,536	\$ 23,851,523
2028-2032	\$ 53,703,384	\$ 6,130,053	\$ 59,833,437
2033-2037	\$ 27,732,863	\$ 2,072,360	\$ 29,805,224
2038-2042	\$ 5,705,247	\$ 439,870	\$ 6,145,118
2043-2046	\$ 284,301	\$ 14,215	\$ 298,514
Totals:	\$ 160,643,733	\$ 19,466,620	\$ 180,110,353



BUDGET
Detail by Fund

Fund Types

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 that 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. The entire Fund Balance policy is in the Financial Policies Section of this book.

FUND TYPES:

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

GOVERNMENTAL FUNDS

Accounted for 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, 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 Water/Wastewater 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 Water / Wastewater 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 Fleet Management, Facilities Maintenance, Emergency Communications, Information Technology Operations, 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 ensure that adequate funding will be available to meet the needs of the individual enterprise's budgetary requirements.

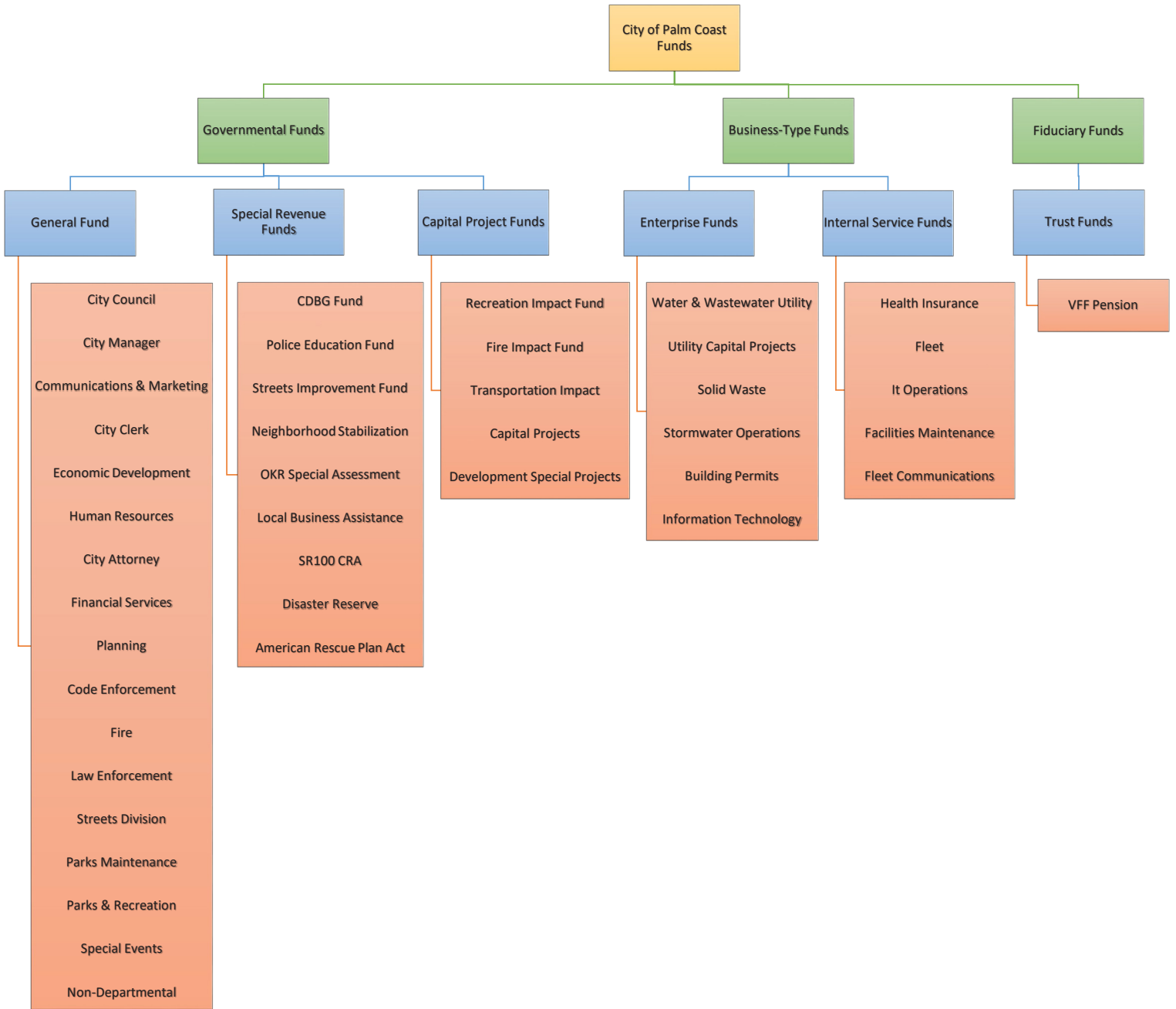
INTERNAL SERVICE FUNDS

Internal Service Funds differ from other fund types in that funds remaining at year-end are normally re-distributed 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 balance 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. These include funds for Police Education, the CDBG program, Disaster Reserve, and funding the Streets Improvement program.

Budget Fund Structure

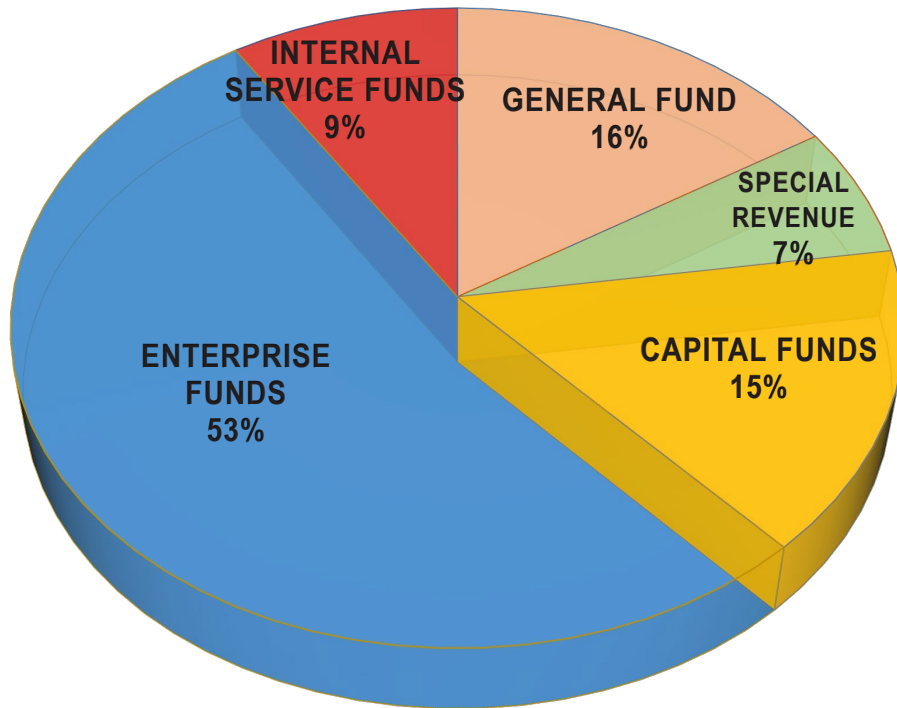


Estimated Fund Balances

Change in Ending Fund Balances 2023 Budget Compared to 2022 Projected and 2021 Available							
	Available Fund Balance 9/30/2021	Estimated Fund Balance 9/30/2022	Revenues	(Expenditures)	Projected Fund Balance 9/30/2023	% Change in Fund Balance	Reason for Greater than 10 Percent Variance
General Fund	\$ 18,506,706	\$ 16,558,604	\$ 51,999,349	\$ 51,999,349	\$ 16,558,603.96	0%	
Police Education	3,374	2,374	7,000	7,000	2,374	0%	
Disaster Reserve	3,420,646	3,419,496	-	-	3,419,496	0%	
Special Events	434,805	418,464	87,160	147,999	357,625	-15%	Projected use of fund balance for City events
Streets Improvement	5,625,284	5,456,860	3,044,888	8,475,000	26,748	-100%	Projected use of fund balance for street rehabilitation and renewal projects
Recreation Impact Fee	4,413,622	8,422,548	7,595,619	16,018,167	-	-100%	Projected use of fund balance for construction of a recreational facility
Fire Impact Fee	2,447,841	2,913,213	1,154,306	1,000,000	3,067,519	5%	
Development Special Projects	402,702	417,702	-	-	417,702	0%	
Transportation Impact Fee	9,868,271	10,644,355	6,493,577	16,291,182	846,750	-92%	Projected use of fund balance for Whiteview Safety Improvements and Peavy Grade and Matanzas Woods Parkway Extension
Town Center Transportation Impact Fee	-	650,000	225,000	-	875,000	35%	Transfer from Transportation Impact Fee Fund 2109
American Rescue Plan Act	6,253,451	12,004,391	-	8,820,000	3,184,391	-73%	Projected use of fund balance for Stormwater projects - London Waterway Expansion and two pipe crossings. Utility projects - Educator Station Conversions and Centrifuge Replacement
Neighborhood Stabilization	66,264	121,035	-	121,035	(0)	-100%	Projected use fund balance for prior year grant fund obligations
Old Kings Road Special Assessment	1,085,789	1,145,789	433,000	373,000	1,205,789	5%	
Local Business Development Program	199	0	-	-	0	0%	
SR 100 Community Redevelopment	756,200	0	2,644,452	2,644,452	0	0%	
Capital Projects	6,461,266	13,405,941	3,786,039	16,828,072	363,908	-97%	Projected use of fund balance for the design and construction of the Maintenance and Operations Complex
Water and Wastewater Utility	21,844,243	23,831,223	55,920,112	57,676,842	22,074,493	-7%	
Water & Wastewater Utility Capital Projects	34,735,855	39,451,557	47,770,159	67,786,772	19,434,944	-51%	Projected use of fund balance for the construction of Waste Water Treatment Plant #2 Expansion
Solid Waste	1,865,977	1,885,441	14,597,600	14,622,923	1,860,118	-1%	
Stormwater Management	6,869,885	13,190,255	21,801,972	28,562,140	6,430,087	-51%	Projected use of fund balance for Drainage Improvement Projects
Building Permits	1,790,557	1,790,557	2,975,305	3,725,305	1,040,557	-42%	Projected use of fund balance for Operational Expenses and Modifications to department layout for safety and security and transfer to Maintenance Operations Center
Information Technology Enterprise	1,425,190	1,351,006	807,335	1,027,566	1,130,775	-16%	Projected use of fund balance for Operational Expenses and FiberNet Hardware
Health Insurance	3,419,105	3,419,105	6,658,577	6,658,577	3,419,105	0%	
Fleet Management	7,130,634	8,564,245	11,754,233	13,428,592	6,889,886	-20%	Projected use of fund balance for Equipment Purchases and Operational Expenses
Emergency Communications Fund	764,087	864,519	244,925	110,551	998,893	16%	Savings for New Radio Communications System
Facilities Fund	590,088	622,902	2,720,230	2,499,766	843,366	35%	Contingency for City Wide Facility Maintenance
Information Technology Operations	1,971,337	1,736,702	5,095,424	5,846,153	985,973	-43%	Projected use of fund balance for the New ERP System
	\$ 142,153,377	\$ 172,288,282	\$ 247,816,262	\$ 324,670,443	\$ 95,434,101		

Total of All Funds

TOTAL ALL FUNDS				
\$328,187,636				
GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
\$52,749,349	\$21,560,624	\$50,666,727	\$173,401,548	\$29,809,388
16%	7%	15%	53%	9%



ESTIMATED EXPENDITURES	General Fund	Enterprise Fund	Internal Services Fund	Special Revenue Fund	Capital Projects Fund	Total Funds
General Government	\$ 14,244,217	\$ 1,014,681	\$ -	\$ 961,650	15,450,000	\$ 31,670,548
Public Safety	19,288,266	3,449,044	-	333,392	1,520,000	24,590,702
Physical Environment	-	145,035,187	-	320,000	-	145,355,187
Transportation	8,459,006	-	-	8,525,000	15,956,182	32,940,188
Economic Environment	411,945	-	-	483,336	-	895,281
Culture/Recreation	8,279,751	-	-	147,999	16,476,667	24,904,417
Internal Service	-	-	28,512,275	-	-	28,512,275
Debt Service	-	14,469,626	-	1,265,135	-	15,734,761
Transfers to Other Funds	1,316,164	9,433,010	31,364	9,464,112	734,572	20,979,222
Total Expenditure/Expenses	\$ 51,999,349	\$ 173,401,548	\$ 28,543,639	\$ 21,500,624	\$ 50,137,421	\$ 325,582,581
Reserves	750,000	-	1,265,749	60,000	529,306	2,605,055
Total Appropriated Expenditures and Reserves	\$ 52,749,349	\$ 173,401,548	\$ 29,809,388	\$ 21,560,624	\$ 50,666,727	\$ 328,187,636
Less: Interfund Charges & Transfers						34,374,855
Net Expenditures						\$ 293,812,781



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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Ad Valorem Taxes	\$ 25,852,262	\$ 27,916,539	\$ 33,378,389	\$ 5,461,850
Communication Services Tax	2,411,162	2,414,946	2,648,290	233,344
Half-Cent Sales Tax	3,781,413	3,763,530	3,872,418	108,888
Local Business Tax	502,990	490,000	510,000	20,000
Fire Insurance Tax	308,197	325,000	325,000	-
Permits, Fees and Assessments	1,380,685	1,564,350	1,612,800	48,450
State Revenue Sharing	1,067,726	1,273,692	1,156,192	(117,500)
Intergovernmental Revenue	12,725	15,437	71,438	56,001
Charges for Services	6,614,153	6,399,756	6,504,232	104,476
Judgments, Fines & Forfeitures	554,237	584,000	587,711	3,711
Interest Revenues	25,994	-	-	-
Miscellaneous Revenues	87,255	55,800	56,500	700
Transfers From Other Funds	1,074,986	1,110,181	1,276,379	166,198
Appropriated Fund Balance	-	3,050,000	750,000	(2,300,000)
TOTAL	\$ 43,673,785	\$ 48,963,231	\$ 52,749,349	\$ 3,786,118

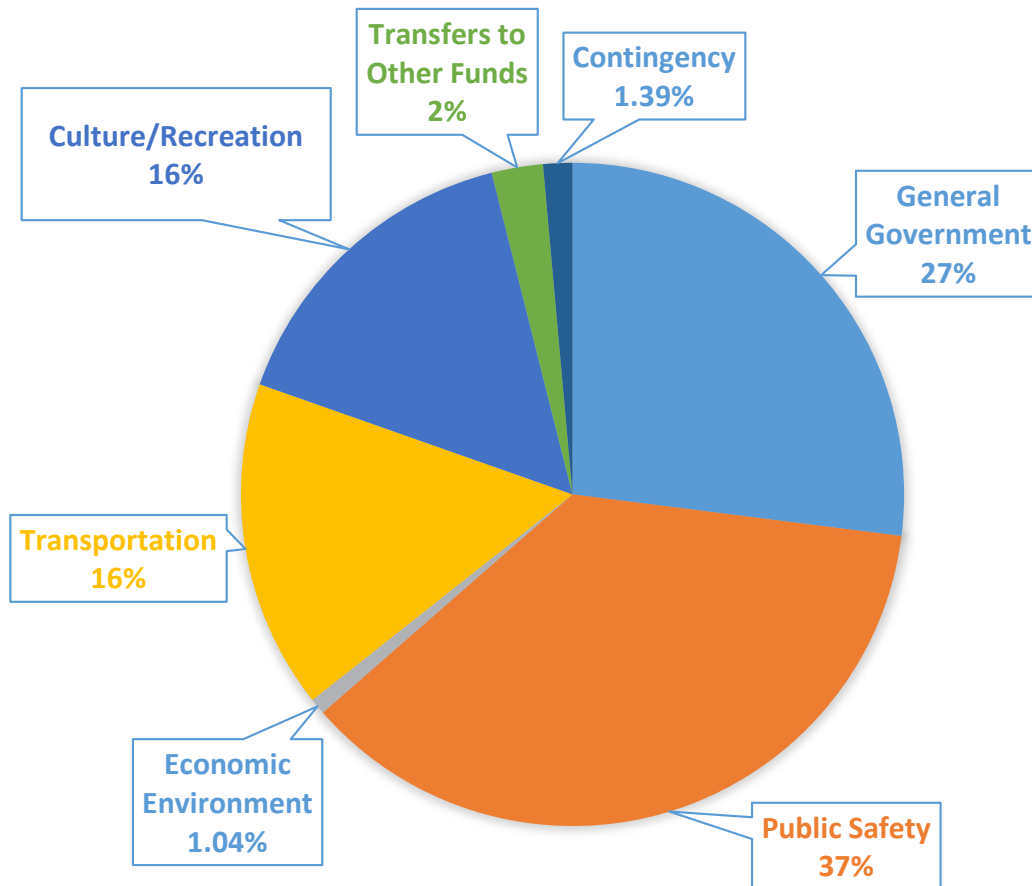
Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 19,951,300	\$ 23,182,932	\$ 26,713,112	\$ 3,530,180
Operating Expenditures	16,623,855	20,257,674	23,731,670	3,473,996
Capital Outlay	114,356	114,197	170,403	56,206
Grants	3,022,252	48,000	68,000	20,000
Transfers to Other Funds	1,427,082	4,258,530	1,316,164	(2,942,366)
Contingency	-	1,101,898	750,000	(351,898)
TOTAL	\$ 41,138,845	\$ 48,963,231	\$ 52,749,349	\$ 3,786,118



General Fund Expenditures by Function

FUNCTION	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023
General Government	\$ 13,297,113	\$ 11,893,475	\$ 14,244,217
Public Safety	13,686,988	16,562,666	19,288,266
Economic Environment	197,975	287,832	411,945
Transportation	6,847,882	7,495,662	8,459,006
Culture/Recreation	5,681,807	7,363,168	8,279,751
Transfers to Other Funds	1,427,081	4,258,530	1,316,164
Contingency	-	1,101,898	750,000
TOTAL	\$ 41,138,846	\$ 48,963,231	\$ 52,749,349



General Fund

Five-Year Forecast

	2021A	2022E	2023B	2024F	2025F	2026F	2027F	2028F
BEGINNING FUND BALANCE	15,971,768	18,506,707	19,605,693	18,855,693	17,700,560	16,183,133	14,267,543	12,002,372
REVENUES & SOURCES								
01-AD VALOREM TAXES	25,852,262	27,896,539	33,378,389	35,047,308	36,799,674	38,639,658	40,571,640	42,600,222
02-SALES, USE AND FUEL TAXES	308,197	350,085	325,000	325,000	325,000	325,000	325,000	325,000
03-TELECOMMUNICATION SERVICE TAX	2,411,162	2,098,410	2,648,290	2,648,290	2,648,290	2,648,290	2,648,290	2,648,290
04-LOCAL BUSINESS TAX	473,320	504,720	475,000	475,000	475,000	475,000	475,000	475,000
05-PERMITS, FEES AND SPECIAL ASSESSMENTS	1,041,126	1,087,648	1,155,000	1,189,650	1,225,340	1,262,100	1,299,963	1,338,962
06-INTERGOVERNMENTAL REVENUE	5,062,545	4,970,791	5,305,053	5,483,074	5,667,752	5,859,347	6,058,124	6,264,361
07-CHARGES FOR SERVICES	3,059,429	3,520,808	3,048,179	3,109,143	3,171,325	3,234,752	3,299,447	3,365,436
08-FINES & FORFEITURES	554,237	828,348	589,641	589,641	589,641	589,641	589,641	589,641
09-MISCELLANEOUS REVENUES	87,255	48,593	56,500	56,860	57,231	57,613	58,006	58,411
10-INTEREST REVENUE	25,994	(420,315)	-	-	-	-	-	-
14-TRANSFERS-IN FROM OTHER FUNDS	1,074,986	1,107,720	1,276,379	1,326,495	1,378,890	1,433,694	1,491,050	1,551,111
TOTAL REVENUES AND SOURCES	39,950,513	41,993,346	48,257,431	50,250,461	52,338,143	54,525,094	56,816,161	59,216,434
<i>% ANNUAL CHANGE</i>	4.5%	5.1%	14.9%	4.1%	4.2%	4.2%	4.2%	4.2%
EXPENDITURES & USES, BY FUNCTION								
01-CITY COUNCIL	122,830	103,391	290,524	304,680	319,566	335,221	351,176	367,954
02-ADMINISTRATION	8,272,104	7,284,970	7,032,674	7,331,987	7,629,312	7,942,650	8,265,621	8,606,302
03-PUBLIC WORKS	6,898,115	7,142,166	8,572,048	9,001,488	9,420,587	9,863,000	10,322,633	10,808,320
04-FINANCIAL SERVICES	1,424,221	1,522,892	2,024,767	2,149,010	2,269,059	2,396,243	2,529,566	2,670,892
06-COMMUNITY DEVELOPMENT	4,374,018	4,573,209	5,893,942	6,227,519	6,553,837	6,898,961	7,256,005	7,633,880
07-FIRE	9,454,720	10,507,761	12,827,111	13,415,521	14,093,975	14,811,475	15,559,455	16,351,096
08-LAW ENFORCEMENT	4,246,019	5,729,787	6,532,276	6,760,906	6,997,537	7,242,451	7,459,725	7,683,516
09-ENGINEERING & STORMWATER	640,323	810,943	1,168,036	1,240,897	1,311,391	1,386,109	1,464,784	1,548,214
10-PARKS & RECREATION	5,706,496	6,429,257	8,409,901	8,843,974	9,262,400	9,703,816	10,154,503	10,630,296
TOTAL EXPENDITURES AND USES	41,138,845	44,104,377	52,751,279	55,275,982	57,857,664	60,579,927	63,363,468	66,300,470
SURPLUS/(DEFICIT)	(1,188,333)	(2,111,030)	(3,743,848)	(4,275,521)	(4,769,521)	(5,304,832)	(5,797,307)	(6,334,036)
ENDING FUND BALANCE	18,506,707	19,605,693	18,855,693	17,700,560	16,183,133	14,267,543	12,002,372	9,349,438
<i>% ANNUAL CHANGE</i>	15.9%	5.9%	-3.8%	-6.1%	-8.6%	-11.8%	-15.9%	-22.1%

Community Development Block Grant Fund

Special Revenue Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Intergovernmental Revenue	\$ 1,152,717	\$ 944,729	\$ 912,138	\$ (32,591)
TOTAL	<u>\$ 1,152,717</u>	<u>\$ 944,729</u>	<u>\$ 912,138</u>	<u>\$ (32,591)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 1,133,652	\$ 926,153	\$ 889,509	\$ (36,644)
Transfers to Other Funds	19,065	18,576	22,629	4,053
TOTAL	<u>\$ 1,152,717</u>	<u>\$ 944,729</u>	<u>\$ 912,138</u>	<u>\$ (32,591)</u>

Police Education Fund

Special Revenue 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Judgement, Fines, & Forfeitures	\$ 7,037	\$ 7,000	\$ 7,000	\$ -
Interest & Other Revenues	6	-	-	-
Appropriated Fund Balance	-	1,000	-	(1,000)
TOTAL	<u>\$ 7,043</u>	<u>\$ 8,000</u>	<u>\$ 7,000</u>	<u>\$ (1,000)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 7,000	\$ 8,000	\$ 7,000	\$ (1,000)
TOTAL	<u>\$ 7,000</u>	<u>\$ 8,000</u>	<u>\$ 7,000</u>	<u>\$ (1,000)</u>

Disaster Reserve Fund

Special Revenue Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Intergovernmental Revenue	\$ 116,530	\$ 500,000	\$ -	\$ (500,000)
Interest & Other Revenues	3,874	-	-	-
Appropriated Fund Balance	-	1,150	-	(1,150)
TOTAL	<u>\$ 120,404</u>	<u>\$ 501,150</u>	<u>\$ -</u>	<u>\$ (501,150)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 15,085	\$ 501,150	\$ -	\$ (501,150)
TOTAL	<u>\$ 15,085</u>	<u>\$ 501,150</u>	<u>\$ -</u>	<u>\$ (501,150)</u>

Special Events Fund

Special Revenue Fund

The purpose of this fund is to account for the receipt and expenditure of money received from the sales 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Intergovernmental Revenue	\$ 22,932	\$ 30,000	\$ 30,000	\$ -
Charges for Services	125,250	102,946	57,160	(45,786)
Interest & Other Revenues	582	-	-	-
Appropriated Fund Balance	-	16,341	60,839	44,498
TOTAL	<u>\$ 148,764</u>	<u>\$ 149,287</u>	<u>\$ 147,999</u>	<u>\$ (1,288)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 136,661	\$ 149,287	\$ 147,999	\$ (1,288)
Capital Outlay	-	-	-	-
TOTAL	<u>\$ 136,661</u>	<u>\$ 149,287</u>	<u>\$ 147,999</u>	<u>\$ (1,288)</u>

Streets Improvement Fund

Special Revenue Fund

The Streets Improvement Fund is used to track revenue associated with Gas Taxes and the expenditures of those funds on the streets improvement program. A portion of State Revenue Sharing monies and grants related to roadway expansion are also accounted for in this fund.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
State Revenue Sharing	\$ 873,594	\$ 960,797	\$ 945,975	\$ (14,822)
Local Option Fuel Tax	2,118,767	2,070,068	2,098,913	28,845
Intergovernmental Revenue	125	228,643	-	(228,643)
Interest & Other Revenues	7,082	-	-	-
Transfers from Other Funds	-	550,000	-	(550,000)
Appropriated Fund Balance	-	168,424	5,430,112	5,261,688
TOTAL	\$ 2,999,568	\$ 3,977,932	\$ 8,475,000	\$ 4,497,068

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 3,152,216	\$ 3,204,836	\$ 7,320,000	\$ 4,115,164
Capital Outlay	146,088	773,096	1,155,000	381,904
TOTAL	\$ 3,298,304	\$ 3,977,932	\$ 8,475,000	\$ 4,497,068

Old Kings Road Special Assessment

Special Revenue 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Permits, Fees, and Special Assessments	\$ 318,322	\$ 323,000	\$ 323,000	\$ -
Interest & Other Revenues	1,597	-	-	-
Transfers from Other Funds	163,179	110,000	110,000	-
TOTAL	\$ 483,098	\$ 433,000	\$ 433,000	\$ -

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 36,700	\$ 50,000	\$ 50,000	\$ -
Debt Service	217,233	323,000	323,000	-
Contingency Reserve	-	60,000	60,000	-
TOTAL	\$ 253,933	\$ 433,000	\$ 433,000	\$ -

American Rescue Plan Act Fund

Special Revenue Fund

The purpose of this fund is to account for revenues from the American Rescue Plan Act of 2021 initiated by section 602 and 603 of the Emergency Legislative Package. This is to a response to the public health emergency, and it's negative economic impacts. These funds are to make the necessary improvements and investments in the water, sewer, and broadband infrastructure.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Intergovernmental Revenue	\$ -	\$ 6,250,940	\$ -	\$ (6,250,940)
Interest & Other Revenues	2,511	-	-	2,511
Appropriated Fund Balance	-	-	8,820,000	8,820,000
TOTAL	\$ 2,511	\$ 6,250,940	\$ 8,820,000	\$ 2,571,571

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Capital Outlay	\$ -	\$ -	\$ 320,000	\$ 320,000
Transfers to Other Funds	-	500,000	8,500,000	8,000,000
Contingency Reserve	-	5,750,940	-	(5,750,940)
TOTAL	\$ -	\$ 6,250,940	\$ 8,820,000	\$ 2,569,060

Local Business Development Program Fund

Special Revenue Fund

This fund accounts for the activities of the Business Assistance Center (BAC). The BAC was established in 2011 with the mission to help grow local businesses.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Interest & Other Revenues	\$ 5	\$ -	\$ -	-
TOTAL	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 6,765	\$ -	\$ -	-
TOTAL	<u>\$ 6,765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

SR100 Community Redevelopment Fund

Special Revenue Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Intergovernmental Revenue	\$ 1,349,990	\$ 1,501,980	\$ 1,679,957	\$ 177,977
Interest & Other Revenues	4,681	-	-	-
Transfers from Other Funds	780,283	862,315	964,495	102,180
Appropriated Fund Balance	-	756,204	-	(756,204)
TOTAL	\$ 2,134,954	\$ 3,120,499	\$ 2,644,452	\$ (476,047)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 166,068	\$ 193,771	\$ 277,498	\$ 83,727
Capital Outlay	66,705	35,996	-	(35,996)
Debt Service	936,688	939,705	942,135	2,430
Grants	52,778	511,106	483,336	(27,770)
Transfers to Other Funds	1,840,117	1,439,921	941,483	(498,438)
TOTAL	\$ 3,062,356	\$ 3,120,499	\$ 2,644,452	\$ (476,047)

Neighborhood Stabilization Fund

Special Revenue 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Miscellaneous Revenues	\$ -	\$ 54,771	\$ -	\$ (54,771)
Appropriated Fund Balance	-	66,264	121,035	54,771
TOTAL	\$ -	\$ 121,035	\$ 121,035	\$ -

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ -	\$ 121,035	\$ 121,035	\$ -
TOTAL	\$ -	\$ 121,035	\$ 121,035	\$ -

Capital Projects Fund

Capital Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Small County Surtax	\$ 4,060,294	\$ 4,450,000	\$ 3,636,117	\$ (813,883)
Interest & Other Revenues	9,004	-	-	-
Transfers from Other Funds	3,984,328	4,584,562	149,922	(4,434,640)
Appropriated Fund Balance	-	-	13,192,033	13,192,033
TOTAL	\$ 8,053,626	\$ 9,034,562	\$ 16,978,072	\$ 7,943,510

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 16,000	\$ -	\$ 180,000	\$ 180,000
Capital Outlay	8,541,215	1,663,695	16,248,500	14,584,805
Transfers To Other Funds	22,404	426,192	399,572	(26,620)
Contingency Reserve	-	6,944,675	150,000	(6,794,675)
TOTAL	\$ 8,579,619	\$ 9,034,562	\$ 16,978,072	\$ 7,943,510

Recreation Impact fee Fund

Capital 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 2020. This fund was previously known as the Park Impact Fee Fund.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Permits Fees and Assessments	\$ 2,468,758	\$ 3,233,967	\$ 3,331,309	\$ 97,342
Intergovernmental Revenue	-	-	3,180,738	3,180,738
Interest & Other Revenues	1,919	-	-	-
Transfers from Other Funds	1,327,521	1,654,629	1,083,572	(571,057)
Appropriated Fund Balance	-	-	8,422,548	8,422,548
TOTAL	<u>\$ 3,798,198</u>	<u>\$ 4,888,596</u>	<u>\$ 16,018,167</u>	<u>\$ 11,129,571</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ -	\$ 46	\$ 100,000	\$ 99,954
Capital Outlay	362,151	1,106,849	15,918,167	14,811,318
Contingency Reserve	-	3,781,701	-	(3,781,701)
TOTAL	<u>\$ 362,151</u>	<u>\$ 4,888,596</u>	<u>\$ 16,018,167</u>	<u>\$ 11,129,571</u>

Fire Impact Fund

Capital 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. An impact fee study was completed in fiscal year 2020.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Permits Fees and Assessments	\$ 832,321	\$ 1,065,372	\$ 1,108,306	\$ 42,934
Interest & Other Revenues	2,749	-	-	-
Transfers from Other Funds	-	-	46,000	46,000
TOTAL	\$ 835,070	\$ 1,065,372	\$ 1,154,306	\$ 88,934

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Capital Outlay	\$ -	\$ 600,000	\$ 1,000,000	\$ 400,000
Contingency Reserve	-	465,372	154,306	(311,066)
TOTAL	\$ -	\$ 1,065,372	\$ 1,154,306	\$ 88,934

Town Center Impact Fee Capital Fund

The purpose of this fund is to account for revenues from town center impact fees and the expenditures of those funds. Town Center Impact fees may be used to acquire land and infrastructure in the area surrounding the Palm Coast Town Center.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Transfers from Other Funds	\$ -	\$ 650,000	\$ 225,000	\$ (425,000)
TOTAL	\$ -	\$ 650,000	\$ 225,000	\$ (425,000)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Contingency Reserve	\$ -	\$ 650,000	\$ 225,000	\$ (425,000)
TOTAL	\$ -	\$ 650,000	\$ 225,000	\$ (425,000)

Development Special Projects Fund

Capital 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Interest & Other Revenues	\$ 8,539	\$ 30,000	\$ -	\$ (30,000)
TOTAL	<u>\$ 8,539</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ (30,000)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 8,690	\$ 15,000	\$ -	\$ (15,000)
Contingency Reserve	-	15,000	-	(15,000)
TOTAL	<u>\$ 8,690</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ (30,000)</u>

Transportation Impact Fee Fund

Capital 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Permits Fees and Assessments	\$ 4,406,413	\$ 5,391,357	\$ 4,873,425	\$ (517,932)
Intergovernmental Revenue	5,009,494	-	1,620,152	1,620,152
Interest & Other Revenues	11,487	-	-	-
Appropriated Fund Balance	-	234,568	9,797,605	9,563,037
TOTAL	\$ 9,427,394	\$ 5,625,925	\$ 16,291,182	\$ 10,665,257

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000
Capital Outlay	6,410,141	3,726,898	15,856,182	12,129,284
Transfers To Other Funds	163,179	888,375	335,000	(553,375)
Contingency Reserve	-	1,010,652	-	(1,010,652)
TOTAL	\$ 6,573,320	\$ 5,625,925	\$ 16,291,182	\$ 10,665,257

Water/Wastewater Utility Fund

Enterprise 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Charges for Services - Water	\$ 28,977,254	\$ 31,178,458	\$ 33,122,950	\$ 1,944,492
Charges for Services - Sewer	18,738,422	19,948,301	21,340,832	1,392,531
Charges for Services - Other	1,108,573	1,616,310	1,456,330	(159,980)
Interest & Other Revenues	2,390,634	-	-	-
Appropriated Fund Balance	-	-	1,756,730	1,756,730
TOTAL	\$ 51,214,883	\$ 52,743,069	\$ 57,676,842	\$ 4,933,773

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 10,721,404	\$ 12,573,324	\$ 14,503,616	\$ 1,930,292
Operating Expenses	13,231,221	15,951,098	18,689,661	2,738,563
Capital Outlay	2,265,669	3,797,862	3,683,500	(114,362)
Debt Service	12,145,353	11,269,572	12,081,893	812,321
Grants	10,000	10,000	10,000	-
Transfers to Other Funds	8,680,884	7,154,233	8,708,172	1,553,939
Contingency Reserve	-	1,986,980	-	(1,986,980)
TOTAL	\$ 47,054,531	\$ 52,743,069	\$ 57,676,842	\$ 4,933,773

Water/Wastewater Utility Capital Projects Fund

Enterprise 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Water Impact Fees	\$ 9,362,528	\$ 10,000,000	\$ 6,500,000	\$ (3,500,000)
Wastewater Impact Fees	9,648,480	10,500,000	6,800,000	(3,700,000)
Developer Contributions	-	-	600,000	600,000
Intergovernmental Revenue	396,767	488,823	4,499,910	4,011,087
Interest & Other Revenues	256,787	211,960	256,424	44,464
Transfers from Other Funds	6,222,888	6,814,547	10,293,825	3,479,278
Debt Proceeds	-	11,180,000	18,820,000	7,640,000
Appropriated Fund Balance	-	-	20,016,613	20,016,613
TOTAL	<u>\$ 25,887,450</u>	<u>\$ 39,195,330</u>	<u>\$ 67,786,772</u>	<u>\$ 28,591,442</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenses	\$ 1,238,574	\$ 1,647,628	\$ 1,752,772	\$ 105,144
Capital Outlay	14,807,823	32,832,000	66,034,000	33,202,000
Contingency Reserve	-	4,715,702	-	(4,715,702)
TOTAL	<u>\$ 16,046,397</u>	<u>\$ 39,195,330</u>	<u>\$ 67,786,772</u>	<u>\$ 28,591,442</u>

Solid Waste Fund

Enterprise Fund

This fund is used to track the revenues and contract costs for this service. The City currently contracts for single family, residential, solid waste services. The current monthly rate is \$29.97

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Charges for Services	\$ 9,189,558	\$ 11,043,709	\$ 14,587,600	\$ 3,543,891
Miscellaneous Revenues	1,689	10,000	10,000	-
Appropriated Fund Balance	-	-	25,323	25,323
TOTAL	\$ 9,191,247	\$ 11,053,709	\$ 14,622,923	\$ 3,569,214

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ -	\$ -	\$ 165,910	\$ 165,910
Operating Expenses	9,132,145	11,034,245	14,415,820	3,381,575
Transfers to Other Funds	-	-	41,193	41,193
Contingency Reserve	-	19,464	-	(19,464)
TOTAL	\$ 9,132,145	\$ 11,053,709	\$ 14,622,923	\$ 3,569,214

Stormwater Management Fund

Enterprise Fund

The Stormwater Management Fund was developed as a funding strategy to pay for Stormwater System Operations, R&R and Major Capital Improvements.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Ad Valorem Taxes	\$ 523,121	\$ 524,669	\$ 526,225	\$ 1,556
Charges for Services	12,424,429	13,495,325	14,585,747	1,090,422
Miscellaneous Revenues	332,879	750,000	1,690,000	940,000
Debt Proceeds	-	9,371,212	-	(9,371,212)
Transfers from Other Funds	-	-	5,000,000	5,000,000
Appropriated Fund Balance	-	-	6,760,168	6,760,168
TOTAL	\$ 13,280,429	\$ 24,141,206	\$ 28,562,140	\$ 4,420,934

Expenses

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 2,837,905	\$ 3,958,515	\$ 5,009,341	\$ 1,050,826
Operating Expenses	4,547,185	5,177,350	5,650,197	472,847
Capital Outlay	2,910,041	4,611,804	15,130,370	10,518,566
Debt Service	1,771,154	1,994,248	2,387,733	393,485
Transfers to Other Funds	2,141,130	2,078,919	384,499	(1,694,420)
Contingency Reserve	-	6,320,370	-	(6,320,370)
TOTAL	\$ 14,207,415	\$ 24,141,206	\$ 28,562,140	\$ 4,420,934

Building Permits Fund

Enterprise 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. The building permit revenue is solely for the purpose of supporting the building permits and inspection division.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Charges for Services	\$ 536,106	\$ 3,391,981	\$ 2,963,305	\$ (428,676)
Interest & Other Revenues	17,859	12,000	12,000	-
Appropriated Fund Balance	-	-	750,000	750,000
TOTAL	\$ 553,965	\$ 3,403,981	\$ 3,725,305	\$ 321,324

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,721,013	\$ 2,311,644	\$ 2,539,230	\$ 227,586
Operating Expenses	831,930	1,042,337	909,814	(132,523)
Capital Outlay	10,425	-	-	-
Transfers to Other Funds	219,548	50,000	276,261	226,261
TOTAL	\$ 2,782,916	\$ 3,403,981	\$ 3,725,305	\$ 321,324

Information Technology Enterprise Fund

Enterprise Fund

Information Technology was moved from the General Fund to an enterprise fund to begin operation of the City's fiber optic network. Prior to fiscal year 2019, both IT enterprise and internal services were accounted for within this fund. In fiscal year 2019 the enterprise and internal service functions were separated. The IT Enterprise Fund accounts for revenue and expenses related to cell towers and the fiber optic network.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Charges for Services	\$ 701,931	\$ 719,190	\$ 786,335	\$ 67,145
Miscellaneous Revenues	8,830	21,000	21,000	-
Appropriated Fund Balance	-	74,184	220,231	146,047
TOTAL	\$ 710,761	\$ 814,374	\$ 1,027,566	\$ 213,192

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 145,217	\$ 135,776	\$ 148,113	\$ 12,337
Operating Expenses	272,592	503,019	678,443	175,424
Capital Outlay	32,532	155,654	178,125	22,471
Transfers to Other Funds	19,274	19,925	22,885	2,960
TOTAL	\$ 469,615	\$ 814,374	\$ 1,027,566	\$ 213,192

Self Insured Health Fund

Internal Service 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Interest & Other Revenues	\$ 496,074	\$ 30,000	\$ 20,000	\$ (10,000)
Non-Revenues	4,749,264	6,210,889	6,638,577	427,688
TOTAL	<u>\$ 5,245,338</u>	<u>\$ 6,240,889</u>	<u>\$ 6,658,577</u>	<u>\$ 417,688</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 49,159	\$ 48,214	\$ -	\$ (48,214)
Operating Expenses	6,051,449	6,192,675	6,658,577	465,902
TOTAL	<u>\$ 6,100,608</u>	<u>\$ 6,240,889</u>	<u>\$ 6,658,577</u>	<u>\$ 417,688</u>

Fleet Management Fund

Internal Service 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Charges for Services	\$ 2,142,545	\$ 2,826,433	\$ 3,099,115	\$ 272,682
Interest & Other Revenues	737,470	726,800	520,000	(206,800)
Transfers from Other Funds	706,621	538,880	1,603,737	1,064,857
Non-Revenues	3,373,134	4,225,148	6,531,381	2,306,233
Appropriated Fund Balance	-	-	2,585,270	2,585,270
TOTAL	\$ 6,959,770	\$ 8,317,261	\$ 14,339,503	\$ 6,022,242

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 772,740	\$ 940,546	\$ 1,145,484	\$ 204,938
Operating Expenses	1,669,342	2,390,597	3,197,110	806,513
Capital Outlay	3,795,827	3,167,309	9,081,098	5,913,789
Transfers to Other Funds	300,000	385,198	4,900	(380,298)
Reserve	-	1,433,611	910,911	(522,700)
TOTAL	\$ 6,537,909	\$ 8,317,261	\$ 14,339,503	\$ 6,022,242

Emergency Communication Fund

Internal Service 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 Emergency communication system. Transfers from the user departments support this fund.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Interest & Other Revenues	\$ 945	\$ -	\$ -	\$ -
Non-Revenues	160,264	190,432	225,675	35,243
Transfers from Other Funds	-	10,000	19,250	9,250
TOTAL	\$ 161,209	\$ 200,432	\$ 244,925	\$ 44,493

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenses	\$ 54,805	\$ 90,000	\$ 91,301	\$ 1,301
Capital Outlay	-	10,000	19,250	9,250
Reserve	-	100,432	134,374	33,942
TOTAL	\$ 54,805	\$ 200,432	\$ 244,925	\$ 44,493

Information Technology Internal Service Internal Service Fund

Information Technology was moved from the General Fund to an enterprise fund to begin operation of the City's fiber optic network. Prior to fiscal year 2019, both IT enterprise and internal services were accounted for within this fund. In fiscal year 2019 the enterprise and internal service functions were separated. The IT Internal Service Fund accounts for revenue and expenses related to supporting other departments.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Internal Allocation	\$ 3,626,840	\$ 4,110,647	\$ 4,888,382	\$ 777,735
Interest & Other Revenues	8,684	-	-	-
Transfers from Other Funds	572,876	334,755	207,042	(127,713)
Appropriated Fund Balance	-	234,635	750,729	516,094
TOTAL	\$ 4,208,400	\$ 4,680,037	\$ 5,846,153	\$ 1,166,116

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,307,658	\$ 1,823,851	\$ 2,187,048	\$ 363,197
Operating Expenses	1,763,028	2,460,336	3,159,958	699,622
Capital Outlay	13,388	395,850	499,147	103,297
TOTAL	\$ 3,084,074	\$ 4,680,037	\$ 5,846,153	\$ 1,166,116

Facilities Maintenance Fund

Internal Service 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 FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Charges for Services	\$ 1,411,419	\$ 2,114,240	\$ 2,720,230	\$ 605,990
Interest & Other Revenues	861	-	-	-
TOTAL	<u>\$ 1,412,280</u>	<u>\$ 2,114,240</u>	<u>\$ 2,720,230</u>	<u>\$ 605,990</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 361,587	\$ 830,889	\$ 927,655	\$ 96,766
Operating Expenses	932,383	1,250,537	1,545,647	295,110
Capital Outlay	-	-	-	-
Transfers to Other Funds	-	-	26,464	26,464
Reserve	-	32,814	220,464	187,650
TOTAL	<u>\$ 1,293,970</u>	<u>\$ 2,114,240</u>	<u>\$ 2,720,230</u>	<u>\$ 605,990</u>



BUDGET
Detail by Dept.

Personnel - 2023 Pay Plan

The following pages include the Fiscal Year 2023 salary range established for each position in the City along with the FTE count per department. Merit increases, based on employee performance, normally range from zero to five percent, with a department average not to exceed four percent. Featured below are a few of our department staff photos.



Personnel Roster

Classification Title	Approved FY 21	Approved FY 22	Approved FY 23	Net Change	Pay Grade	2023 MINIMUM	SALARY RANGE 2023	2023 MAXIMUM
Council								
<u>Part-time/Temporary</u>								
Mayor	1.00	1.00	1.00	-	51	N/A	N/A	N/A
Vice - Mayor **	1.00	1.00	1.00	-	50	N/A	N/A	N/A
Council Member **	3.00	3.00	3.00	-	50	N/A	N/A	N/A
Total Part-time/Temporary	5.00	5.00	5.00	-				
Total Personnel	5.00	5.00	5.00	-				

NOT INCLUDED IN FTE COUNT

City Manager

<u>Full-time</u>								
City Manager	1.00	1.00	1.00	-	52	N/A	N/A	N/A
Executive Assistant to the City Manager	1.00	1.00	1.00	-	24	\$ 108,046.37	\$ 136,907.07	\$ 185,079.33
Administrative Assistant	1.00	0.00	1.00	1.00	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Senior Staff Assistant	0.00	0.00	1.00	1.00	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Full-time	3.00	2.00	4.00	2.00				

Communications and Marketing

<u>Full-time</u>								
Director of Communications & Marketing	0.00	0.00	1.00	1.00	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Communications & Marketing Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Multimedia Associate	1.00	1.00	2.00	1.00	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Communications Specialist	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Freelance Communications Relations	0.00	0.00	0.00					
Senior Staff Assistant	0.00	1.00	0.00	(1.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Full-time	4.00	5.00	5.00	-				

Part-time/Temporary

Total Part-time/Temporary	0.00	0.00	0.50	0.50	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Total Personnel	4.00	5.00	5.50	0.50				

Economic Development

<u>Full-time</u>								
Chief of Staff	0.00	1.00	0.00	(1.00)	24	\$ 108,046.37	\$ 136,907.07	\$ 185,079.33
Executive Assistant to the City Manager	1.00	1.00	0.00	(1.00)	24	\$ 108,046.37	\$ 136,907.07	\$ 185,079.33
Economic Development Manager	1.00	0.00	1.00	1.00	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Economic Development Coordinator	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Total Personnel	3.00	3.00	2.00	-				

City Clerk

<u>Full-time</u>								
City Clerk/Paralegal	0.50	0.50	0.50	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Deputy City Clerk	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Records Analyst	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Staff Assistant	0.50	0.00	0.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Personnel	3.00	2.50	2.50	-				

Human Resources

<u>Full-time</u>								
Human Resources Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Human Resources Manager	0.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Compensation Analyst	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Benefits Coordinator	0.40	0.40	1.00	0.60	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Risk Management Coordinator	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Senior Human Resources Generalist	0.00	0.00	1.00	1.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Human Resources Generalist	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Recruitment Specialist	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Total Personnel	5.40	6.40	8.00	1.60				

Classification Title	Approved	Approved	Approved	Net	Pay	2023	SALARY	2023
	FY 21	FY 22	FY 23	Change	Grade	MINIMUM	RANGE 2023	MAXIMUM
City Attorney								
<u>Full-time</u>								
Paralegal	0.50	0.50	0.50	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Total Full-time	0.50	0.50	0.50	-				
Financial Services								
<u>Full-time</u>								
Finance Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Chief Accountant	1.00	1.00	1.00	-	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Budget & Procurement Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Finance Operations Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Accountant	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Payroll Accountant	0.00	0.00	1.00	1.00	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Contracts Coordinator	1.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Procurement Coordinator II	1.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Procurement Coordinator I	1.00	1.00	2.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Budget Coordinator	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Financial Analyst	1.00	2.00	0.00	(2.00)	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Business Tax Receipts Technician II	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Business Tax Receipt Inspector	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Finance Technician II	2.00	2.00	3.00	1.00	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Finance Technician I	1.00	1.00	1.00	-	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Personnel	15.00	16.00	17.00	1.00				
Planning								
<u>Full-time</u>								
Chief of Staff	0.33	0.33	0.33	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Deputy Chief Development Officer	0.33	0.33	0.33	-	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Site development Manager	0.00	0.00	1.00	1.00	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Landscape Architect	1.00	1.00	1.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Administration Coordinator	1.00	1.00	1.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Senior Planner	3.00	3.00	3.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Urban Forrester	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Site Development Coordinator II	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Site Development Coordinator I	0.00	0.00	1.00	1.00	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Site Development Manager	1.00	1.00	0.00	(1.00)	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Planner	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Zoning Supervisor	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Construction Inspection Lead	0.00	0.00	1.00	1.00	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Environmental Planning Technician	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Administrative Manager	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Senior Planning Technician	2.00	2.00	0.00	(2.00)	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Senior Construction Site Inspector	2.00	2.00	1.00	(1.00)	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Construction Site Inspector	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Planning Technician	1.00	2.00	2.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Community Development Technician	0.00	0.00	1.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Total Personnel	17.66	18.66	19.66	1.00				
Code Enforcement								
<u>Full-time</u>								
Chief of Staff	0.33	0.33	0.33	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Deputy Chief Development Officer	0.33	0.33	0.33	-	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Code Enforcement Manager	1.00	0.50	1.00	0.50	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Code Compliance Supervisor	0.50	0.85	0.35	(0.50)	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Office Manager	0.70	0.70	0.70	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Code Enforcement Lead	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Code Enforcement Officer	10.00	10.00	10.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Animal Control Officer	3.00	3.00	3.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Landscape Specialist	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Code Enforcement Clerk	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51

Classification Title	Approved FY 21	Approved FY 22	Approved FY 23	Net Change	Pay Grade	2023 MINIMUM	SALARY RANGE 2023	2023 MAXIMUM
Code Enforcement Technician	6.00	6.00	6.00	-	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Full-time	24.86	24.71	24.71	-				
<u>Part-time/Temporary</u>								
Code Enforcement Officer	0.50	0.50	0.50	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Total Personnel	25.36	25.21	25.21	-				
Fire								
<u>Full-time</u>								
Fire Chief	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Deputy Fire Chief	1.00	1.00	1.00	-	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Fire Inspector Captain	1.00	1.00	1.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Fire Inspector	0.00	0.00	1.00	1.00	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Fire Coordinator	0.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Battalion Chief	3.00	3.00	7.00	4.00	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Fire Captain	3.00	3.00	0.00	(3.00)	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Fire Lieutenant/Paramedic	7.00	7.00	11.00	4.00	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Fire Lieutenant/EMT	8.00	8.00	6.00	(2.00)	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Office Manager	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Driver Engineer/Paramedic	10.00	10.00	13.00	3.00	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Driver Engineer/EMT	5.00	5.00	6.00	1.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Firefighter/Paramedic	13.00	13.00	9.00	(4.00)	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Firefighter/EMT	9.00	12.00	11.00	(1.00)	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Staff Assistant	1.00	0.00	0.00	-	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Personnel	63.00	66.00	69.00	3.00				
Streets								
<u>Full-time</u>								
Public Works Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Public Works Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Public Works Supervisor	3.00	3.00	3.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Public Works Coordinator	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Administrative Operations Manager	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Workforce Data Analyst	0.00	0.00	1.00	1.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Foreman	0.00	0.00	3.00	3.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Signal/Traffic Technician Lead	1.00	1.00	0.00	(1.00)	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Signal/Traffic Technician II	0.00	1.00	2.00	1.00	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Signal/Traffic Technician I	3.00	3.00	2.00	(1.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Public Works Lead	6.00	5.00	3.00	(2.00)	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Maintenance Worker	9.00	7.00	9.00	2.00	6	\$ 33,101.37	\$ 41,947.76	\$ 56,711.93
Equipment Operator I	3.00	1.00	1.00	-	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Equipment Operator II	27.00	26.00	24.00	(2.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Senior Staff Assistant	1.00	1.00	1.00	-	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Personnel	56.00	51.00	53.00	2.00				
Parks Facilities Maintenance								
<u>Full-time</u>								
Recreation Manager	0.50	0.50	0.00	(0.50)	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Parks Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Parks Maintenance Lead	0.00	0.00	1.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Field Maintenance Lead	0.00	0.00	1.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Public Works Lead	1.00	1.00	0.00	(1.00)	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Groundskeeper II	11.00	12.00	10.00	(2.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Groundskeeper I	2.00	2.00	10.00	8.00	6	\$ 33,101.37	\$ 41,947.76	\$ 56,711.93
Maintenance Worker	6.00	7.00	0.00	(7.00)	6	\$ 33,101.37	\$ 41,947.76	\$ 56,711.93
Total Part-time/Temporary	0.00	0.00	0.00	-				
Total Personnel	21.50	23.50	23.00	(0.50)				
Construction Management & Engineering								
<u>Full-time</u>								
Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90

Classification Title	Approved	Approved	Approved	Net	Pay	2023		2023
	FY 21	FY 22	FY 23	Change	Grade	MINIMUM	RANGE 2023	MAXIMUM
Traffic Engineer	1.00	1.00	1.00	-	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Architect	0.00	0.00	2.00	2.00	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Engineer	0.00	0.00	1.00	1.00	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Administration Manager	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Lead Construction Site Inspector	0.00	0.00	0.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Construction Site Inspector	0.00	0.00	0.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Project Coordinator Traffic	1.00	1.00	0.00	(1.00)	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Project Manager II	1.00	2.00	1.00	(1.00)	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Project Manager I	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Total Personnel	6.00	7.00	8.00	1.00				

Parks and Recreation

Full-time

Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Deputy Director	0.00	1.00	1.00	-	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Community Recreation Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Community Center Supervisor	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Recreation Supervisor	4.00	4.00	1.00	(3.00)	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Recreation Coordinator	0.00	0.00	2.00	2.00	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Recreation Specialist II	2.00	2.00	1.00	(1.00)	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Recreation Specialist I	0.00	0.00	1.00	1.00	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Staff Assistant	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Hospitality Specialist	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Youth Program Specialist	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Customer Service Rep	0.00	0.00	2.00	2.00	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Full-time	11.00	12.00	14.00	2.00				

Part-time/Temporary

Total Part-time/Temporary	9.60	10.40	9.42	(0.98)				
Total Personnel	20.60	22.40	23.42	1.02				

Aquatics Center

Full-time

Recreation Supervisor	0.50	0.50	1.00	0.50	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Aquatics Safety Specialist	0.00	0.00	1.00	1.00	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Head Lifeguard	1.00	1.00	0.00	(1.00)	4	\$ 29,922.90	\$ 37,919.62	\$ 51,266.06
Total Full-time	1.50	1.50	2.00	0.50				

Part-time/Temporary

Total Full-time	1.50	1.50	2.00	0.50				
Total Part-time/Temporary	5.75	5.75	5.75	-				
Total Personnel	7.25	7.25	7.75	0.50				

Golf Course

Full-time

Golf Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Finance Technician III	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Recreation Specialist	0.00	1.00	1.00		9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Full-time	2.00	3.00	3.00	-				

Part-time/Temporary

Total Full-time	2.00	2.00	2.00	-				
Total Part-time/Temporary	7.28	8.23	8.07	-				
Total Personnel	9.28	11.23	11.07	-				

Tennis Center

Full-time

Tennis Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Tennis Maintenance	0.00	0.00	1.00	1.00	6	\$ 33,101.37	\$ 41,947.76	\$ 56,711.93
Total Full-time	1.00	1.00	2.00	-				

Classification Title	Approved FY 21	Approved FY 22	Approved FY 23	Net Change	Pay Grade	2023 MINIMUM	SALARY RANGE 2023	2023 MAXIMUM
<u>Part-time/Temporary</u>								
Total Part-time/Temporary	3.53	3.53	2.53	1.00				
Total Personnel	4.53	4.53	4.53	1.00				

TOTAL GENERAL FUND	238.92	244.27	257.87	13.60				
---------------------------	---------------	---------------	---------------	--------------	--	--	--	--

Utility Finance

Full-time

Financial Analyst	1.00	1.00	0.00	(1.00)	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Lead Finance Technician	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Accountant	0.00	0.00	1.00	1.00	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Financial Technician II	2.00	2.00	2.00	-	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Financial Technician I	2.00	2.00	2.00	-	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Personnel	6.00	6.00	6.00	-				

Customer Service

Full-time

Director of Citizen Engagement	0.00	1.00	0.00	(1.00)	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Customer Service Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Customer Service Supervisor	1.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Customer Service Analyst	0.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Customer Service Administrator	0.00	1.00	0.00	(1.00)	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Data Analyst	0.00	0.00	1.00	1.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Customer Service Specialist	2.00	0.00	0.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Customer Service Representative II	3.00	3.00	4.00	1.00	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Customer Service Representative I	9.00	10.00	9.00	(1.00)	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Total Personnel	16.00	17.00	17.00	-				

Utility Construction Management & Engineering

Full-time

Utility Engineer	1.00	1.00	1.00	-	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Utility Civil Engineer	0.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Senior Project Manager	0.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Project Coordinator	1.00	0.00	0.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Lead Construction Site Inspector	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Senior Construction Site Inspector	0.00	0.00	0.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Construction Site Inspector	1.00	1.00	2.00	1.00	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Engineering Technician	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Total Personnel	5.00	6.00	7.00	1.00				

Utility Administration

Full-time

Utility Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Utility Deputy Director	1.00	1.00	1.00	-	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Environmental Compliance Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Administrative Coordinator	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Utility Compliance Coordinator	0.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Utility Development Coordinator	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Environmental Technician Specialist	1.00	0.00	0.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Inventory Specialist	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Sr. Staff Assistant	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility Support Specialist	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Full-time	9.00	9.00	9.00	-				

Positions moved from WWTP1 & CME

Wastewater Pumping

Full-time

Utility System Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Mechanical Technician - Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Mechanical Technician Foreman	4.00	4.00	4.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Mechanical Technician II	2.00	2.00	2.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51

Classification Title	Approved FY 21	Approved FY 22	Approved FY 23	Net Change	Pay Grade	2023 MINIMUM	SALARY RANGE 2023	2023 MAXIMUM
Mechanical Technician I	2.00	2.00	2.00	-	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Personnel	10.00	10.00	10.00	-				
Wastewater Collection								
<u>Full-time</u>								
Utility Systems Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Utility Systems Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Utility Systems Technician - Lead	2.00	2.00	2.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Technician Foreman	4.00	5.00	4.00	(1.00)	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Customer Service Field Technician II	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility Systems Technician II	5.00	6.00	10.00	4.00	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Utility Systems Technician I	8.00	8.00	7.00	(1.00)	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Personnel	22.00	24.00	26.00	2.00				
Wastewater Treatment Plant 1								
<u>Full-time</u>								
Utility Systems Chief Operator	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Pretreatment Inspector	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Utility Systems Operator III	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Operator II	1.00	1.00	2.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Utility Systems Operator II PT	1.00	1.00	0.00	(1.00)	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Utility Systems Operator I	2.00	2.00	3.00	1.00	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility System Technician	1.00	1.00	0.00	(1.00)	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Utility Systems Operator I Trainee	1.00	1.00	1.00	-	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Personnel	10.00	10.00	10.00	-				
Wastewater Treatment Plant 2								
<u>Full-time</u>								
Utility Chief Operator	1.00	1.00	1.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Utility Systems Operator Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Utility Systems Operator III	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Wastewater Recalim Coordinator	0.00	0.00	1.00	1.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Operator I	2.00	2.00	2.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Personnel	5.00	5.00	6.00	1.00				
Water Treatment Plant 1								
<u>Full-time</u>								
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Utility Systems Operator III	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Operator II	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Utility Systems Operator I	4.00	4.00	4.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility Systems Technician II	0.00	0.00	1.00	1.00	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Utility Systems Technician I	2.00	2.00	1.00	(1.00)	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Personnel	10.00	10.00	10.00	-				
Water Treatment Plant 2								
<u>Full-time</u>								
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Utility Systems Operator III	2.00	2.00	1.00	(1.00)	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Operator II	1.00	1.00	3.00	2.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Utility Systems Operator I	2.00	2.00	1.00	(1.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility Systems Operator Trainee	0.00	0.00	2.00	2.00	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Personnel	7.00	7.00	9.00	2.00				
Water Treatment Plant 3								
<u>Full-time</u>								
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40

Classification Title	Approved	Approved	Approved	Net	Pay	2023	SALARY	2023
	FY 21	FY 22	FY 23	Change	Grade	MINIMUM	RANGE 2023	MAXIMUM
Utility Systems Operator III	3.00	2.00	3.00	1.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Operator II	1.00	1.00	2.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Utility Systems Operator I	1.00	2.00	0.00	(2.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility Systems Operator Trainee	1.00	1.00	1.00	-	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Full-time	8.00	8.00	8.00	-				

Water Quality

Full-time

Utility Systems Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Mechanical Technician - Lead	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Utility Systems Technician - Lead	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Mechanical Technician	3.00	3.00	2.00	(1.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Utility Systems Technician II	3.00	3.00	3.00	-	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Utility Systems Technician I	1.00	1.00	1.00	-	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Personnel	10.00	10.00	9.00	(1.00)				

Water Distribution

Full-time

Utility Systems Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Utility Systems Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Utility Systems Senior Foreman	0.00	0.00	1.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Utility Systems Tech Foreman	6.00	6.00	7.00	1.00	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Utility Systems Technician - Lead	2.00	2.00	2.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Utility Systems Technician II	7.00	7.00	9.00	2.00	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Utility Systems Technician I	3.00	5.00	4.00	(1.00)	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Meter Technician - Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Meter Technician Lead	1.00	1.00	1.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Meter Technician II	3.00	3.00	2.00	(1.00)	8	\$ 36,796.79	\$ 46,630.41	\$ 63,042.83
Meter Technician I	2.00	3.00	4.00	1.00	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Customer Service Field Technician II	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Part-time/Temporary	0.00	0.00	0.00	-				
Total Personnel	28.00	31.00	33.00	2.00				

TOTAL WATER AND WASTEWATER UTILITY	146.00	153.00	160.00	7.00				
---	---------------	---------------	---------------	-------------	--	--	--	--

Stormwater Engineering

Full-time

Stormwater Deputy Director	0.00	0.00	1.00	1.00	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Stormwater Engineer III	1.00	1.00	2.00	1.00	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Stormwater Design & Construction Engineer	1.00	1.00	0.00	(1.00)	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Resiliency Compliance Manager	0.00	0.00	1.00	1.00	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Senior Project Manager	0.00	1.00	0.00	(1.00)	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Survey Crew Supervisor	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Survey Crew Chief	0.00	2.00	2.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Survey Technicians	4.00	2.00	2.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Project Manager	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Engineering Technicians	2.00	2.00	2.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Total Personnel	9.00	10.00	12.00	2.00				

Stormwater Operations

Full-time

Stormwater Operations Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Lead Stormwater System Coordinator	1.00	0.00	0.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Stormwater Asset Supervisor	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Stormwater Operations Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Senior Project Specialist	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Project Specialist	2.00	3.00	3.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Total Personnel	6.00	6.00	7.00	1.00				

Classification Title	Approved FY 21	Approved FY 22	Approved FY 23	Net Change	Pay Grade	2023 MINIMUM	SALARY RANGE 2023	2023 MAXIMUM
Stormwater Maintenance								
<u>Full-time</u>								
Stormwater Maintenance Manager	1.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Assistant Stormwater Maintenance Manager	1.00	1.00	1.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Stormwater Maintenance Supervisor	2.00	3.00	3.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Stormwater System Foreman	0.00	0.00	3.00	3.00	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Swales Specialist	0.00	2.00	2.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Equipment Operator Lead	5.00	5.00	0.00	(5.00)	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Stormwater Maintenance Lead	0.00	0.00	1.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Stormwater Systems Lead	1.00	1.00	2.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Stormwater Maintenance Coordinator	0.00	0.00	1.00	1.00	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Equipment Operator III	0.00	0.00	7.00	7.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Equipment Operator II	16.00	17.00	14.00	(3.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Equipment Operator I	6.00	6.00	4.00	(2.00)	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Senior Staff Assistant	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Maintenance Worker	2.00	2.00	2.00	-	6	\$ 33,101.37	\$ 41,947.76	\$ 56,711.93
Total Personnel	33.00	37.00	40.00	3.00				
TOTAL STORMWATER MANAGEMENT FUND	48.00	53.00	59.00	6.00				

Information Technology Internal Services								
<u>Full-time</u>								
Information Technology Director	1.00	1.00	1.00	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Research & Development Head	0.00	1.00	1.00	-	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Operations Manager	0.00	0.00	1.00	1.00	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Senior Systems Administrator	0.00	0.00	1.00	1.00	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Senior Applications Administrator	0.00	1.00	1.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
System Administrator	2.00	2.00	1.00	(1.00)	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Cybersecurity Administrator	0.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
IT Enterprise Services Administrator	2.00	0.00	2.00	2.00	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
IT Enterprise Services Programmer	2.00	2.00	1.00	(1.00)	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Service Desk Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Systems Architect	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
GIS Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
GIS Specialist III	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
GIS Specialist II	2.00	2.00	2.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Tech Support Analyst II	1.00	2.00	2.00	-	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Tech Support Analyst I	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Tech Support Specialist	2.00	2.00	1.00	(1.00)	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Office Manager	0.50	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Total Personnel	16.50	19.00	21.00	2.00				
TOTAL INFORMATION TECHNOLOGY INTERNAL	16.50	19.00	21.00	2.00				

Information Technology Enterprise								
<u>Full-time</u>								
Total Part-time/Temporary	0.00	0.00	0.00	-				
Total Personnel	1.00	1.00	1.00	-				
TOTAL INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.00	1.00	0.00				

Building Permits								
<u>Full-time</u>								
Chief of Staff	0.34	0.34	0.34	-	23	\$ 98,223.47	\$ 124,473.44	\$ 168,283.90
Deputy Development Officer	0.34	0.34	0.34	-	22	\$ 89,317.51	\$ 113,187.49	\$ 153,025.33
Office Manager	1.00	1.00	0.30	(0.70)	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Deputy Chief Building Official	1.00	1.00	1.00	-	21	\$ 81,279.01	\$ 103,000.38	\$ 140,311.13
Senior Plans Examiner	1.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Chief Building Official	0.50	0.50	1.00	0.50	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Compliance Supervisor	0.30	0.30	0.65	0.35	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Chief Building Inspector	1.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32

Classification Title	Approved	Approved	Approved	Net	Pay	2023		2023
	FY 21	FY 22	FY 23	Change	Grade	MINIMUM	RANGE 2023	MAXIMUM
Permit/Zoning Supervisor	1.00	1.15	1.00	(0.15)	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Plans Examiner	2.00	2.00	3.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Building Inspector II	0.00	0.00	1.00	1.00	15	\$ 52,647.12	\$ 66,717.12	\$ 90,199.21
Building Inspector I	10.00	10.00	10.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Lead Permit Technician	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Community Development Technician	1.00	1.00	1.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Senior Staff Assistant	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Permit Technician	3.00	3.00	2.00	(1.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Full-time	24.48	24.63	25.63	1.00				
Total Personnel	24.48	24.63	25.63	1.00				

Fleet Management

Full-time

Fleet Division Manager	0.00	0.00	1.00	1.00	20	\$ 73,864.60	\$ 93,604.88	\$ 126,550.20
Mechanic Shop Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Lead Mechanic	1.00	1.00	1.00	-	12	\$ 43,742.67	\$ 55,432.89	\$ 74,943.27
Inventory Specialist	1.00	1.00	1.00	-	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Mechanic III	1.00	2.00	1.00	(1.00)	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Mechanic II	1.00	1.00	0.00	(1.00)	10	\$ 39,682.39	\$ 50,287.48	\$ 67,986.62
Mechanic I	4.00	5.00	6.00	1.00	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Equipment Operator II	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Senior Staff Assistant	1.00	1.00	1.00	-	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Fleet Service Writer	0.00	0.00	1.00	1.00	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Total Full-time	11.00	13.00	14.00	1.00				
Total Personnel	11.00	13.00	14.00	1.00				

Facilities Maintenance

Full-time

Facilities Supervisor	1.00	1.00	1.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Facilities Lead	1.00	1.00	2.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Maintenance Worker	0.00	3.00	4.00	1.00	6	\$ 33,101.37	\$ 41,947.76	\$ 56,711.93
Equipment Operator II	1.00	3.00	1.00	(2.00)	9	\$ 37,983.68	\$ 48,134.80	\$ 65,076.51
Equipment Operator	2.00	4.00	1.00	(3.00)	7	\$ 35,609.69	\$ 45,126.44	\$ 61,009.40
Total Part-time/Temporary	0.00	0.00	0.00	-				
Total Personnel	5.00	12.00	12.00	-				

FACILITIES MANAGEMENT FUND	5.00	12.00	12.00	0.00				
-----------------------------------	-------------	--------------	--------------	-------------	--	--	--	--

Solid Waste

Full-time

Solid Waste Contract Supervisor	0.00	0.00	1.00	1.00	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Solid Waste Field Inspector	0.00	0.00	1.00	1.00	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Total Full-Time	0.00	0.00	2.00	2.00				

SOLID WASTE FUND	0.00	0.00	2.00	2.00				
-------------------------	-------------	-------------	-------------	-------------	--	--	--	--

TOTAL FULL-TIME EQUIVALENT POSITIONS	490.90	519.90	552.50					
---	---------------	---------------	---------------	--	--	--	--	--

Summary of Fiscal Year 2023 New Personnel

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 have been included in the adopted budget. It does not guarantee that the position will be filled.

Department	Position	Fund	Estimated Budget Impact
Communications and Marketing	Communications Specialist	General Fund	\$63,846
Communications and Marketing	Freelance Communications Relations - PT	General Fund	27,153
Financial Services	Procurement Coordinator	General Fund	88,327
Human Resources	Risk Management Coordinator	General Fund	87,553
Fire	Firefighter/EMT	General Fund	75,818
Fire	Firefighter/EMT	General Fund	75,818
Fire	Fire Inspector	General Fund	62,898
Public Works - Streets	Equipment Operator	General Fund	72,244
Public Works - Streets	Equipment Operator	General Fund	72,244
Aquatic Center	Aquatics / Safety Specialist	General Fund	72,571
Construction, Management & Engineering	Architect - Parks and Facilities	General Fund	74,386
Planning	Community Development Technician	General Fund	70,689
Solid Waste	Solid Waste Contract Supervisor	Solid Waste Fund	94,874
Solid Waste	Solid Waste Field Inspector	Solid Waste Fund	71,036
Utility Management	Construction Site Inspector	Utility Management Fund	75,848
Wastewater Collection	Utility System Technician I	Utility Management Fund	37,782
Wastewater Collection	Utility System Technician I	Utility Management Fund	37,782
Water Treatment Plant #2	Utility System Operator I	Utility Management Fund	37,646
Wastewater Treatment Plant #2	Wastewater Treatment Reclaim Coordinator	Utility Management Fund	79,174
Water Distribution	Utility System Technician I	Utility Management Fund	69,669
Water Distribution	Utility System Technician Foreman	Utility Management Fund	74,418
Stormwater Engineering	Survey Crew Chief	Stormwater Management Fund	75,848
Stormwater Engineering	Resiliency Compliance Manager	Stormwater Management Fund	121,394
Stormwater Maintenance	Assistant Stormwater Maintenance Manager	Stormwater Management Fund	101,992
Stormwater Maintenance	Equipment Operator II - Ditch	Stormwater Management Fund	69,226
Stormwater Maintenance	Equipment Operator II - Ditch	Stormwater Management Fund	69,226
Stormwater Operations	Stormwater Asset Supervisor	Stormwater Management Fund	98,011
Building Permits	Building Inspector	Building Permits Fund	71,838
Fleet Management	Fleet Division Manager	Fleet Management Fund	121,406
Information Technology	IT Senior Applications Administrator	IT Internal Services	103,208
Information Technology	Cybersecurity Administrator	IT Internal Services	96,950
			\$2,350,875

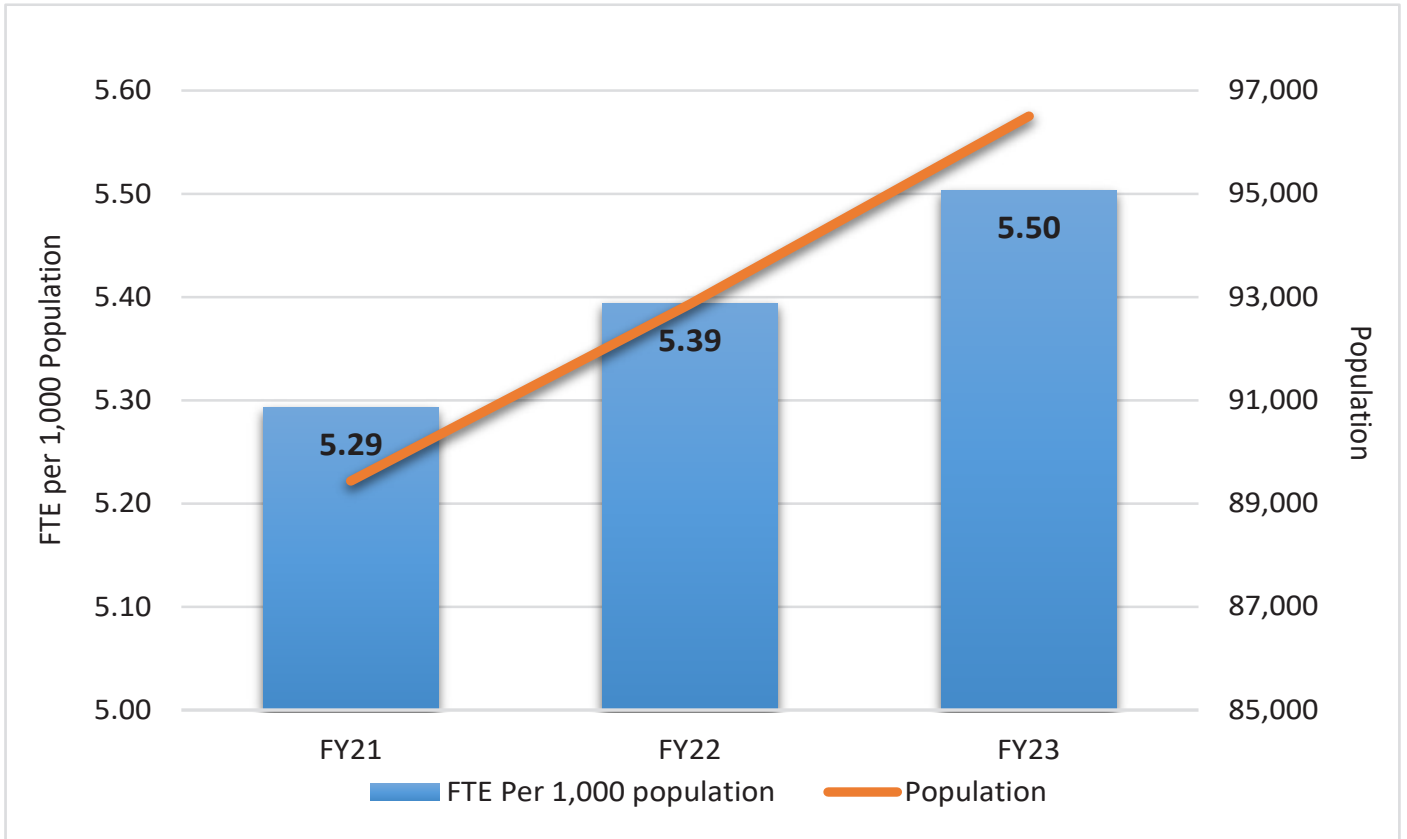
Full Time Equivalent Positions (FTE)

DEPARTMENT	Actual FY21	Actual FY22	Adopted FY23	CHANGE
GENERAL FUND:				
City Manager	3.00	2.00	4.00	2.00
Communications & Marketing	4.00	5.00	5.00	0.00
Economic Development	3.00	3.00	2.00	-1.00
City Clerk	3.00	2.50	2.50	0.00
Human Resources	5.40	6.40	8.00	1.60
City Attorney	0.50	0.50	0.50	0.00
Financial Services	15.00	16.00	17.00	1.00
Planning	17.66	18.66	19.66	1.00
Code Enforcement	25.36	25.21	25.21	0.00
Fire	63.00	66.00	69.00	3.00
Streets	56.00	51.00	53.00	2.00
Parks Maintenance	21.50	23.50	23.00	-0.50
Construction Management & Engineering	6.00	7.00	8.00	1.00
Golf Course	2.00	3.00	3.00	0.00
Aquatic Center	1.50	1.50	2.00	0.50
Tennis Center	1.00	1.00	2.00	1.00
Parks & Recreation	11.00	12.00	14.00	2.00
TOTAL GENERAL FUND	238.92	244.27	257.87	13.60
WATER AND WASTEWATER UTILITY FUND	146.00	153.00	160.00	7.00
STORMWATER MANAGEMENT FUND	48.00	53.00	59.00	6.00
SOLID WASTE FUND	0.00	0.00	2.00	2.00
BUILDING PERMITS & INSPECTIONS	24.48	24.63	25.63	1.00
INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.00	1.00	0.00
INFORMATION TECHNOLOGY INTERNAL SERVICE	16.50	19.00	21.00	2.00
FACILITIES MANAGEMENT FUND	5.00	12.00	12.00	0.00
FLEET MANAGEMENT FUND	11.00	13.00	14.00	1.00
TOTAL FULL-TIME EQUIVALENT POSITIONS (FTE)	490.90	519.90	552.50	32.60

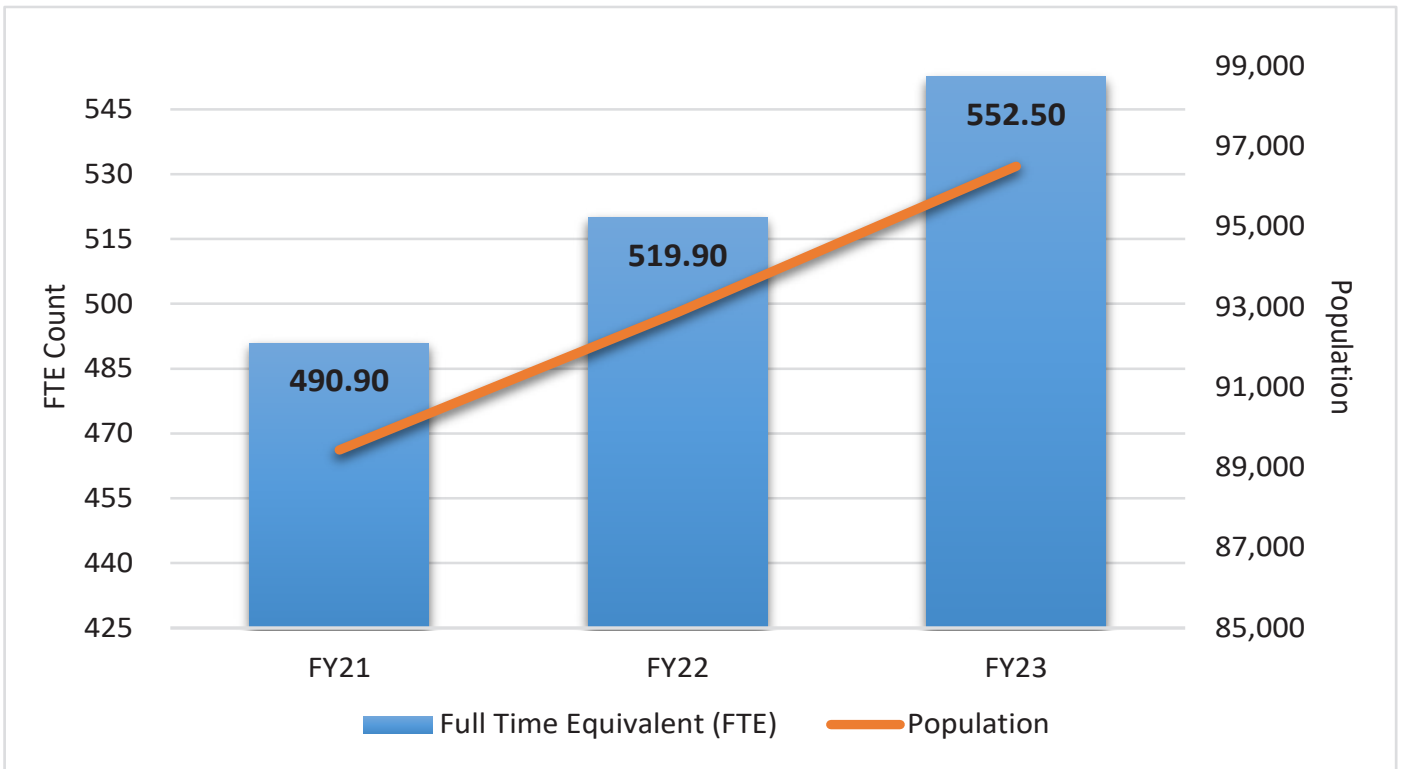
Personnel (FTE) Per 1,000 Population

DEPARTMENT	Actual FY21	Actual FY22	Adopted FY23
POPULATION COUNT	89,437	92,866	96,504
GENERAL FUND:			
Mayor and Council	0.00	0.00	0.00
City Manager	0.03	0.02	0.04
Communications & Marketing	0.04	0.05	0.05
Economic Development	0.03	0.03	0.02
City Clerk	0.03	0.03	0.03
Human Resources	0.06	0.07	0.08
City Attorney	0.01	0.01	0.01
Financial Services	0.17	0.17	0.18
Planning	0.20	0.20	0.20
Code Enforcement	0.28	0.27	0.26
Fire	0.70	0.71	0.71
Streets	0.63	0.55	0.55
Parks Maintenance	0.24	0.25	0.24
Construction Management & Engineering	0.06	0.08	0.09
Golf Course	0.02	0.03	0.03
Aquatic Center	0.02	0.02	0.02
Tennis Center	0.01	0.01	0.02
Parks & Recreation	0.12	0.13	0.15
GENERAL FUND TOTAL	2.66	2.63	2.68
WATER AND WASTEWATER UTILITY FUND	1.63	1.65	1.66
STORMWATER MANAGEMENT FUND	0.54	0.57	0.61
SOLID WASTE FUND	0.00	0.00	0.02
BUILDING PERMITS & INSPECTIONS	0.27	0.27	0.27
INFORMATION TECHNOLOGY ENTERPRISE	0.01	0.01	0.01
INFORMATION TECHNOLOGY INTERNAL SERVICE	0.18	0.20	0.22
FACILITIES MANAGEMENT FUND	0.05	0.13	0.13
FLEET MANAGEMENT FUND	0.12	0.14	0.15
FULL-TIME EQUIVALENT POSITIONS	5.29	5.39	5.50

Total FTE per 1,000 Population



Total Full Time Equivalent (FTE)



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 Funds	Special Revenue Funds
City Council	\$ 290,524	\$ -	\$ -	\$ -	\$ -
Administration					
City Manager	778,812	-	-	-	-
Communications & Marketing	671,800	-	-	-	-
Economic Development	411,945	-	-	-	-
City Clerk	288,479	-	-	-	-
Human Resources	1,071,827	-	-	-	-
Self Insured Health	-	-	-	6,658,577	-
Non-Departmental	3,185,194	-	-	-	-
Law Enforcement	6,532,276	-	-	-	-
Police Education	-	-	-	-	7,000
Disaster Reserve	-	-	-	-	-
Special Events	-	-	-	-	147,999
City Attorney	624,617	-	-	-	-
Financial Services					
General Fund	2,024,767	-	-	-	-
Utility Finance	-	706,038	-	-	-
Community Development					
Building Permits	-	3,725,305	-	-	-
Planning	2,577,743	-	-	-	-
Code Enforcement	3,314,269	-	-	-	-
CDBG	-	-	-	-	912,138
Neighborhood Stabilization	-	-	-	-	121,035
Local Business Development Program Fund	-	-	-	-	-
SR100 Community Redevelopment	-	-	-	-	2,644,452
Town Center Impact Fee Fund	-	-	225,000	-	-
Capital Projects	-	-	16,978,072	-	-
Development Special Projects	-	-	-	-	-
Transportation Impact Fee	-	-	16,291,182	-	-
Old Kings Road Special Assessment	-	-	-	-	433,000
Construction Management & Engineering	1,168,036	-	-	-	-
Utility Construction Management & Engineering	-	918,560	-	-	-
Fire					
Fire	12,827,111	-	-	-	-
Fire Impact Fee	-	-	1,154,306	-	-
TOTAL	\$ 35,767,400	\$ 5,349,903	\$ 34,648,560	\$ 6,658,577	\$ 4,265,624

Department Funding

Department / Division	General Fund	Enterprise Funds	Capital Project Funds	Internal Service Funds	Special Revenue Funds
Water/Wastewater Utility					
Customer Service	\$ -	\$ 1,598,782	\$ -	\$ -	\$ -
Administration	-	1,375,113	-	-	-
Wastewater Pumping	-	2,095,928	-	-	-
Wastewater Collection	-	5,510,810	-	-	-
Wastewater Treatment Plant #1	-	2,989,453	-	-	-
Wastewater Treatment Plant #2	-	1,919,534	-	-	-
Water Plant #1	-	3,573,265	-	-	-
Water Plant #2	-	2,858,123	-	-	-
Water Plant #3	-	1,829,050	-	-	-
Water Quality	-	1,109,358	-	-	-
Water Distribution	-	8,793,044	-	-	-
Non-Departmental	-	22,399,784	-	-	-
Utility Capital Projects	-	67,786,772	-	-	-
American Rescue Plan Act Fund	-	-	-	-	8,820,000
Public Works					
Streets	8,572,048	-	-	-	-
Streets Improvement	-	-	-	-	8,475,000
Facilities Maintenance	-	-	-	2,720,230	-
Fleet Management	-	-	-	14,339,503	-
Solid Waste	-	14,622,923	-	-	-
Stormwater					
Stormwater Maintenance	-	28,562,140	-	-	-
Recreation and Parks					
Parks & Recreation	2,381,436	-	-	-	-
Aquatics Center	498,595	-	-	-	-
Tennis Center	429,201	-	-	-	-
Golf Course	2,141,790	-	-	-	-
Parks / Facilities	2,958,879	-	-	-	-
Recreation Impact Fee	-	-	16,018,167	-	-
Information Technology					
Enterprise	-	1,027,566	-	-	-
Internal Services	-	-	-	5,846,153	-
Communications	-	-	-	244,925	-
Total	\$ 52,749,349	\$ 173,401,548	\$ 50,666,727	\$ 29,809,388	\$ 21,560,624
			Total	\$ 328,187,636	

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 and ensure that the 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.

DAVID ALFIN – MAYOR – TERM 2021-2024

David Alfin was elected Mayor through a special election in July 2021. He is the fourth elected Mayor in Palm Coast's history. Growing up in St. Petersburg, Florida, and Manhasset New York, Mayor Alfin lived in the New York Mid-Hudson Valley before moving to Palm Coast in 2012.

He has served many organizations including the City of Palm Coast Citizens Advisory Task Force, the Flagler Value Assessment Board, and the Flagler Education Foundation.



Mayor Alfin would like the community to know that he is eager to bring unity back to the City Council and believes Palm Coast is on the doorstep of opportunity for the long term with the MedNexus project in Town Center. He is honored to help shape projects like this in our city. He will also be dedicated to preserving public safety in Palm Coast to ensure we can always enjoy the lifestyle we strive to protect.

ED DANKO – COUNCIL MEMBER, DISTRICT 1 – TERM 2020-2024



Ed Danko has been elected to serve on the Palm Coast City Council for District #1. He is a former television network news producer/editor. He also is a Navy veteran who still serves as an Officer in the United States Coast Guard Auxiliary.

Council Member Danko is an association member of the Palm Coast Fraternal Order of Police and served two terms as a volunteer firefighter. He is a member of the Flagler County Republican Club and Kiwanis Club and he's on the Board of Directors for the Trump Club.

JOHN FANELLI – COUNCIL MEMBER, DISTRICT 2 – TERM 2022-2022

The Palm Coast City Council appointed an interim replacement for the district 2 vacancy on the Council and selected Mr. John Fanelli at a special March 22nd meeting.

He has been known to all as an accomplished educator in Flagler and Volusia Counties with innovative ideas and a track record for proven successful collaborations with so many of our local families.



Council Member Fanelli said, “I’ve been living in Palm Coast for 35 years. This community raised me and now it is my great privilege to have the opportunity to give back to my hometown. I want to bridge the connection between city government and the School District to help children through their education and then to find business connections here and become positive, responsible citizens of Palm Coast. I believe that our City’s best export is most definitely our families and our students.”

Council Member Fanelli enjoys fishing, and his favorite spots are the Matanzas Inlet and the Intracoastal Waterway, trawling for redfish, black drum, flounder and trout.

NICK KLUFAS – COUNCIL MEMBER, DISTRICT 3 – TERM 2020-2024



Council Member Nick Klufas has been elected to serve a second term on the Palm Coast City Council, representing constituents from the City’s District #3. In 2006, Nick moved with his family to Palm Coast from Eldred, New York, which is roughly two hours north of New York City. Mr. Klufas is a certified Amazon Web Services Solutions Architect, which he uses in his career as a software engineer producing enterprise-grade cloud solutions. He is the youngest Council Member (originally at age 28) to ever be elected to serve on the City Council.

Mr. Klufas has been affectionately known as the ‘technology’ Council Member. From the beginning of his first term, he has been very active in advancing the technological capabilities of city government.

Other accomplishments include his advocacy for streetlights, cell towers and the Holland Park Splash Pad. One of his immediate goals for his second term is to perform a solar energy evaluation for City properties with the goal of embracing lower-cost renewable energy investments that will save taxpayer dollars over the long term.

EDDIE BRANQUINHO – COUNCIL MEMBER DISTRICT 4 – TERM 2018 – 2022

Eddie Branquinho was elected in November 2018. Council Member Branquinho is a retired police detective commander in Newark, New Jersey, who has lived in Palm Coast since 2010. He has been active in sports and civic leadership for more than four decades.



A past president of the Portuguese American Cultural Center of Palm Coast, Council Member Branquinho helped establish the Portuguese Honorary Consulate in Palm Coast. When he lived in New Jersey he served as a commissioner of the Elizabeth Board of Education.

Each year, the City of Palm Coast City Council participates in interviews and workshop events to reaffirm a City-wide Mission, Values and Long-term Vision. To ensure the City's pursuit of this Vision, four Pillars of Priorities were established as part of the Strategic Action Plan process to guide staff with implementing City Council's direction. Through these priorities, City staff will develop project plans, track budget, performance, and overall accountability of implementing the City Council focus areas. This document serves as a tool for City Council to reflect on this process and track progress throughout the year as well as a public-facing tool for residents to stay informed on important projects throughout fiscal year 2023 and the coming years.



City Council

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 62,509	\$ 63,172	\$ 198,419	\$ 135,247
Operating Expenditures	60,321	70,241	92,105	21,864
TOTAL	\$ 122,830	\$ 133,413	\$ 290,524	\$ 157,111
TOTAL PERSONNEL	5.00	5.00	5.00	0.00

WE WANT TO HEAR FROM YOU!

GET INVOLVED!



**Attend City
Council Meetings**

Your City Council typically meets three times per month to discuss official City business! These meetings are open to the public.

We would love for you to attend!

To view the schedule and agendas of upcoming meetings visit palmcoastgov.com/agendas/city-council

City Manager's Office

Department Summary

The council-manager form of local government combines the strong political leadership of elected officials with the strong managerial experience of an appointed local government manager. Approximately 59 percent of U.S. cities with a population of 25,000 or more, as well as 47 percent of cities with a population of 5,000 or more, have adopted this form of government.



The Mayor and City Council members act as the political leaders of the City. They are responsible for setting policies, approving the budget, determining the tax rate, and formulating broad long-term policies that outline the City's public function. The manager is appointed by City council to ensure that the entire community is being served. The City manager will make recommendations for City Council consideration on important business items for review, and then will adopt the final decision made by the City Council.

The City Manager's primary responsibility is to implement the policies of the elected City Council. In addition, in the council-manager government, the manager assumes responsibility for:

- Directing day-to-day operations;
- Preparing the annual budget;
- Overseeing personnel matters;
- Recommending policies or programs to the City Council;
- Keeping the council fully advised of the financial and other conditions of the city; and
- Supplying the council with information to aid decision making

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

City Manager's Office

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 364,659	\$ 434,671	\$ 654,002	\$ 219,331
Operating Expenditures	71,396	93,897	124,810	30,913
Transfers to Other Funds	-	325	-	(325)
TOTAL	\$ 436,055	\$ 528,893	\$ 778,812	\$ 249,919
 TOTAL PERSONNEL	 3.00	 2.00	 4.00	 2.00



City Attorney Department Summary



The City utilizes the services of a legal firm, 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, as well as the officers, 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 include, 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.

In assistance to the City Attorney, a Paralegal position was implemented 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

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 61,435	\$ 68,450	\$ 72,281	\$ 3,831
Operating Expenditures	504,579	506,351	552,336	45,985
TOTAL	\$ 566,014	\$ 574,801	\$ 624,617	\$ 49,816
TOTAL PERSONNEL	0.50	0.50	0.50	0.00



Communications & Marketing

Department Summary

The Communications & Marketing department helps to both create and sustain productive connections between City services and Palm Coast community members, businesses, and visitors. The services delivered by each department plays a critical role in the lives of those in our community, and we have a unique story to tell within each aspect of the City's operations. Communications & Marketing helps to facilitate all City events and announcements. This operation is effective for all actives from the annual fireworks display to hurricane preparedness announcements. It is important to make all members of the community aware of what is happening. All of the latest updates and announcements are posted on the City website, as well as communicated through the email notifications if residents are signed up through Palm Coast Connect.



 Facebook

 Twitter

 Instagram

 Pinterest

Communications and Marketing

Progress Report

Fiscal Year 2022 was a time of significant changes to the organization. The City experienced leadership changes both within the organization as well as on the City Council. This brought with it a crucial need for information sharing and community engagement. The Communications & Marketing Department worked hard to quickly cover as much information as possible. To respond to all media and public inquiries, and to keep the website and social media updated with the latest information in order to reach the public.

Continue to be the Coach: A benefit of a small team is the ability to collaborate and strategize on projects together. Through this approach, there have been ample opportunities for training, mentoring, and empowering employees on the team. Additionally, the team works closely with the Administration on the vast majority of presentations, videos, and materials that focus on the mission, values, vision, and goals of the organization. This helps to continually instill the City's culture into the team. This year, each team member has had the opportunity to invest in leadership and training opportunities by taking part in one of the City's teams.

Continue to Drive Innovation: As a means to provide important and timely information to the public while simultaneously working to minimize budgetary impacts, the Communications & Marketing Department scrutinized the current budget to find ways to reduce costs without minimizing service. Two areas identified were the annual progress report and the bi-monthly newsletter insert. While both documents are important, it was determined that the delivery method was no longer cost-effective. The cost of paper and printing services have risen as much as 15% in 2022. To continue to provide this important information, a digital approach will be more cost-effective, measurable, and deliverable/shareable.

Quarter one included a busy holiday season filled with a resurgence of in-person events like the Hall of Terror, Feet to Feast 5K, Tree Lighting Ceremony, and Starlight Festival. We also garnered media attention for the Emergency Trail System installed along St. Joe's Walkway for residents and visitors to use in the event of an emergency.

This second quarter kicked off with the National Citizens Survey and the Mayor's 30/30 challenge. Throughout the month of January, residents participated in a number of events and activities in order to log their miles. We also had a strong focus in creating, planning, and executing a successful State of the City event in April 2022. Another focus was partnering with the Palm Coast Flagler Regional Chamber for a Be Local Buy Local small business expo. It was also during this quarter that we discovered we were named the "Best Place to Retire in 2022" by Retirement Living. This recognition was determined due to positive factors that made Palm Coast stand out over other cities for exceptional quality of life

The third quarter was very event-heavy with the Mayor's Challenge for Water Conservation, Touch-a-Truck, Tunnel to Towers, Egg-stravaganza, Arbor Day, and the second Keep Palm Coast Clean event. In between events we were able to add segments to our video series Business Beat, On the Job, and Citizen Spotlights. We also launched the new City of Palm Coast website, which was a huge undertaking and has skyrocketed the number of people visiting our site – so much so that we need to modify our KPI.

The fourth quarter kicked off with the Fireworks Over the Runways event on July 3rd at the Airport. This was the first time conducting this event at this venue and despite a rainy start it ended up being an incredible event. We were able to cover a wide range of events and programs throughout the City, as well as many department projects that took place. The quarter concluded with the effects of Hurricane Ian on our community. This proved to be a great exercise in making sure that our staff is prepared in the event of an even more devastating natural disaster.

On an ongoing basis, we continue to produce the "Win of the Week" (WOW) videos with Mayor Alfin. We assist the Human Resources Department with recruiting efforts on various social media platforms. We spotlight employees that are going above and beyond the scope of their job and serving the community.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)



Communications and Marketing

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Increase website visits annually	20%	46%	Website visits are up 59K since March of 2022. Overall, the number of users remained similar. The new website was implemented earlier in the year which may have resulted in the increased count.	Familiarity with the website will bring down call volume to Customer Service and encourage self-service.
Strategy	Marketing campaign targeted to promoting the new site, encouraging the use of Palm Coast Connect, referencing areas of the website in news releases and social posts, etc.			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Increase social media followers annually	2%	32%	The most active social platform continues to be Facebook and earned 1,068 additional followers in Q4. Over FY22, Facebook increased 7.66%, Instagram 11.9%, Twitter, 94.7%, LinkedIn 21.62%, and YouTube 23.49%. Avg of 32% increase.	Familiarity with the website will bring down call volume to Customer Service and encourage self-service.
Strategy	Marketing campaign targeted to promoting the new site, encouraging the use of Palm Coast Connect, referencing areas of the website in news releases and social posts, etc.			

Communications and Marketing General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 336,584	\$ 483,081	\$ 507,003	\$ 23,922
Operating Expenditures	159,821	170,726	161,582	(9,144)
Transfers to Other Funds	-	-	3,215	3,215
TOTAL	\$ 496,405	\$ 653,807	\$ 671,800	\$ 17,993
TOTAL PERSONNEL	4.00	5.00	5.50	0.50



City Clerk

Department Summary

The City Clerk provides an array of services to the public, City Council, City Manager, and staff. The Clerk is appointed by and serves at the pleasure of the City Manager. The City Clerk is the qualifying officer for candidates who wish to contend for the office of Mayor and City Council.

This division is responsible for records management, land management, and oversees the City's elections. They prepare the agendas and timelines for City Council meetings to process 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 handles all requests from citizens for public information and records. Public records request can be submitted through the City website.



VIRTUAL TOWN HALL

A graphic for a virtual town hall. It features two headshots of women on the left. The background is a photograph of a large, multi-story building. Overlaid on the right side of the building is the Palm Coast logo and the text "PALM COAST CLERK OFFICE".

Featured Guests: City Clerk/Paralegal, Virginia Smith and Interim Deputy City Clerk, Kaley Cook
WATCH ON PALMCOASTCONNECT.COM AND YOUTUBE.COM

The logo for Palm Coast Connect, featuring a stylized palm tree and the text "Palm Coast CONNECT".

City Clerk's Office

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 211,123	\$ 213,302	\$ 241,267	\$ 27,965
Operating Expenditures	37,064	47,164	47,212	48
TOTAL	\$ 248,187	\$ 260,466	\$ 288,479	\$ 28,013
 TOTAL PERSONNEL	 3.00	 2.50	 2.50	 0.00



Human Resources

Department Summary

The Human Resources department provides the structure and the ability to meet business needs by managing our city's most valuable resources – our employees. Our mission is to consistently improve the city culture by enhancing the employee experience.

The City of Palm Coast Human Resources department through strategic partnerships and collaboration attracts, develops, and retains a high-performing workforce. The goal is to maintain an inclusive and diverse workforce that fosters a healthy, safe, well-equipped productive work environment for employees. Ensuring this keeps employees' families, departments, our

community partners, and the public aware of the City's ability to maximize individual potential, expand organizational capacity, and position the City of Palm Coast as an employer of choice. Our mission is to exceed customer expectations and promote equitable policies and practices.

Our department is responsible for a wide range of tasks while supporting over 550 employees. Functional areas of the department are staffing and workforce planning, compensation, benefits administration, workers' compensation, labor relations, policy development, succession planning, personnel training and development, Human Resources Information System administration, as well as city-wide safety and risk management.

The human resources staff consistently looks for ways to enhance employee experience and cultivate a diverse, talented, and engaged workforce through credibility, fairness, respect, and service. As a strategic partner, we bridge the gaps and provide responsive and innovative leadership, organizational development, and support services to all city employees.

In 2022, the City's Human Resources department received the Human Resources and Risk Safety Management Processes award from Florida Municipal Insurance Trust. This award recognizes the implementation risk and safety framework with proven results.

More information can be found on volunteering and job openings on the City's website.



Human Resources

Progress Report

Human Resources is one of the few departments that have the potential to highly impact the organization. From behind-the-scenes administration to internal communication, leadership training, and recruiting and onboarding programs, HR plays a critical role in company culture, employee engagement, and ultimately, business performance.

In the fiscal year 2022, the Human Resources team facilitated several in-person City-Wide trainings:

- April 2022 – Developed and conducted “Becoming a Great Leader” training
- May 2022 – City-Wide Harassment Training
- June 2022 – City-Wide De-escalation Training
- July 2022 – Annual TEAM Meetings
- July 2022 – Annual Benefits & Wellness Fair

Additionally, HR ensured the following required training for all city employees was completed:

- Harassment Training
- Diversity & Inclusion
- Ethics Training
- Public Records Training

The entire Human Resources team has participated in over 215 hours of training from webinars, conferences, team meetings, and seminars. A few of the training are listed below and ranged from recruiting, FMLA, and risk management, to properly documenting performance issues.

The HR team, in collaboration with the executive and legal team, revised 15 policies this year. The Leave Conversion Policy afforded our employees the opportunity to convert or get paid 20 additional sick leave hours. The Tuition Reimbursement Policy was revised and if the employee passes the class, the city reimburses the employee 100% of tuition costs up to the maximum State of Florida tuition rate.

Process improvement:

- We now have an HR team member participate in and attend interviews. By doing so, we were able to identify gaps in the hiring process. Human Resources now reviews the interview questions prior to the interviews to ensure effective interviews.
- We also found an issue with the hiring process and have begun encouraging hiring managers to immediately schedule interviews with any applicant they feel may be qualified and not wait for the position to close.
- As an improvement to the orientation process, we communications with applicants and developed a revised Offer letter. This has cut down on the amount of time it was taking to get information to and from our future employees.
- We have improved the background check process by running a driver’s license check by utilizing an online company to run the reports faster, and in result, are saving approximately \$20 per report. This keeps our Human Resources employees from going to the courthouse every time we hire a new employee.

In Fiscal Year 2022, the Human Resources department processed:

- 1,464 Personnel Action Forms
- 185 new hires
- 229 terminations

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:
[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Human Resources

Key Performance Indicator's (KPI's)

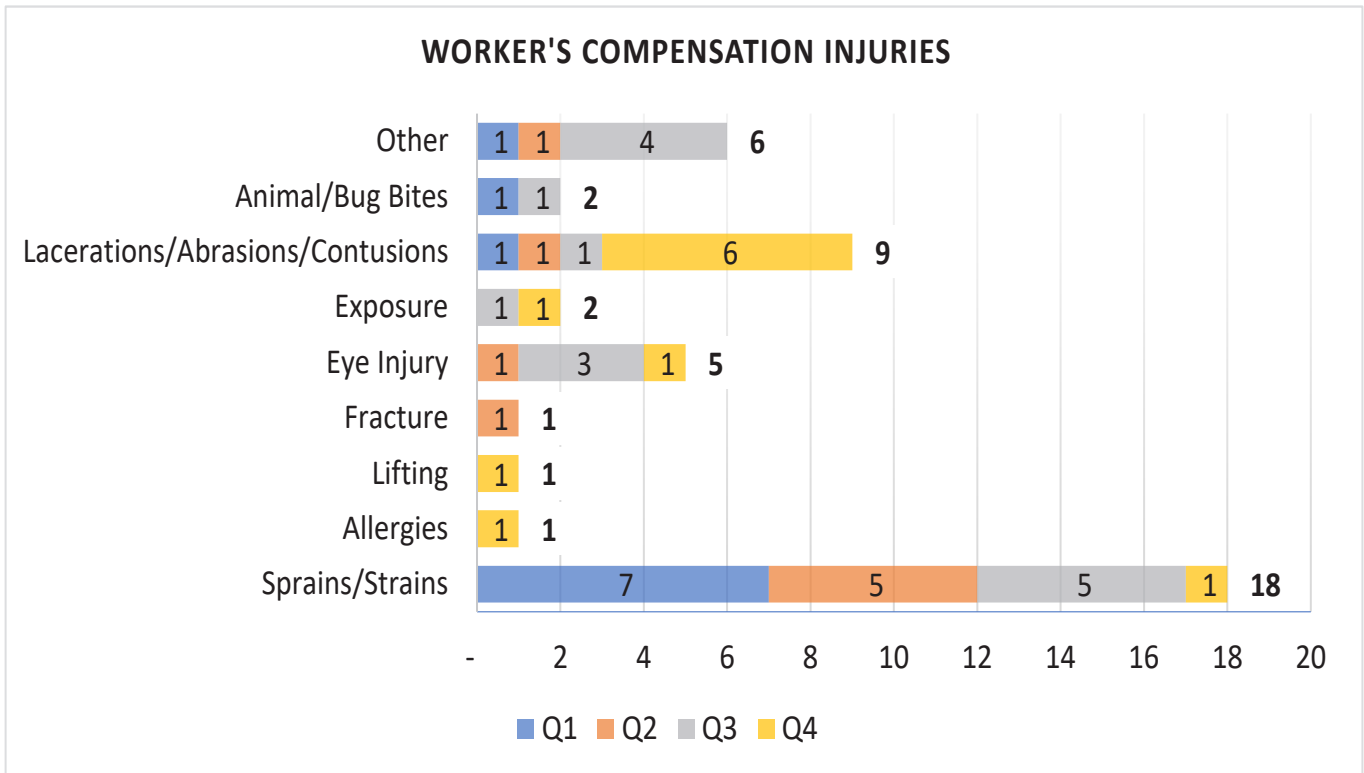
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Decrease the number of days from the time HR receives the new hire Personnel Action Form (PAF) to the time the candidate is ready to start	100%	100%	HR set the goal for this KPI at 15 days or less from the date that the personnel action form has been received by HR to the time that the start date is set.	Human Resources processed 116 new hires and processed over 350 PAF's in FY22
Strategy	Once the ERP is implemented, there will be a module in Munis to process Personnel Action Form's (PAF) through a more efficient workflow.			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Increase the average time employees stay with the City (measured-semi-annually)	100%	100%	Human Resources will continue to look for ways to engage our employees by coordinating events such as the Biggest Loser Contest, Holiday Honors Event, Public Services Appreciation Breakfast, and Employee Appreciation Luncheon.	The average full-time employee stays employed with the city for an average of 7.5 years. The turnover rate for FY2022 remains under 12%.
Strategy	Increase employee development and satisfaction.			

Human Resources

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 430,269	\$ 617,933	\$ 834,991	\$ 217,058
Operating Expenditures	145,758	162,228	234,116	71,888
Transfers to Other Funds	5,000	4,815	2,720	(2,095)
TOTAL	\$ 581,027	\$ 784,976	\$ 1,071,827	\$ 286,851
TOTAL PERSONNEL	5.40	6.40	8.00	1.60



Financial Services

Department Summary

The mission of the Financial Services Department is to promote financial integrity, transparency and accountability. We strive to support 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. To ensure compliance with state and federal laws, Financial Services also coordinates the annual external audit performed by the City Auditors, James Moore and Co., and provides investment and revenue advice to Palm Coast City Officials.



The department's core functions are central accounting, payroll services, accounts payable, accounts receivable, local business tax receipts, utility billing, procurement, and budget preparation. The accounting division manages the annual external audit, treasury management, compliance, and the local business tax receipt function, which is responsible for the issuance of all local business tax receipts, and door-to-door solicitation permits within the city. The operations department manages the day-to-day core transactions for the department including all billing, vendor payment processing, and payroll. The budget and procurement division manages the procurement process as well as the annual budget preparation, which involves several presentations to Council and the public. This staff structure allows for efficient techniques such as cross-training, multi-tasking, and matrix management, and utilizes up-to-date technology to achieve cost-effective services for the City of Palm Coast.

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 annual comprehensive financial report for 20 consecutive years. The City of Palm Coast also received the GFOA Distinguished Budget Presentation Award for 18 consecutive years and the Florida Association of Public Procurement Officials, Inc. (FAPPO) Award of Excellence in Public Procurement for 3 consecutive years.

GFOA has named the City of Palm Coast a Triple Crown Winner. This award recognizes the City for receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Award. The City is one of only 317 governments that received this special designation for the fiscal year 2022.

Financial Services

Progress Report

Department Administration - Provide high-quality financial services to all department customers: There was a continued focus on fostering relationships with City departments, we strive to establish regularly scheduled training/networking/learning sessions at the different locations to better understand “pain” points and be able to work towards solutions.

The department has a comprehensive plan for providing training and held the following training in fiscal year 2022:

- Emergency logs training held in August 2022.
- P-Card training held in April of 2022.
- Budget entry training held in February of 2022.
- Purchase order line-item training held in August 2022.
- Procurement training held in December 2021, January 2022 and May 2022
- Year-end annual training held in September 2022.

Department Leadership - Develop, Train, Recognize and Reward our team: The Finance Department has a comprehensive approach to career progression in our department. There is an auto-promote program for Procurement Coordinators and Finance Technicians. There is also have a certification program established that is part of employees’ evaluation goals. The Financial Services Department holds quarterly meetings with the employees to review important updates. These meetings are proficient in improving employee relations, recognition, and information exchange. It also provides an opportunity for employees to confer on items such as training opportunities or internal process revisions.

The department received 378 hours of training in different categories of accounting, software development skills, budgeting, investments, payroll, fraud, and others. We offer training and educational opportunities to all members of the team as it is critical to stay up-to date when you work in the financial arena.

Department Efficiency – Leverage technology to improve timelines and financial reporting: The Finance Department is committed to leveraging technology in order to create efficiencies and have a comprehensive plan that is being implemented with the information technology department to upgrade the ERP system. Upgrading the ERP will be a tremendous improvement to the department and will be able to open the door for efficiencies and ease of reporting. We made significant progress during fiscal year 2022 and plan to continue until fiscal year 2024. The following were implemented in fiscal year 2022:

- Accounts payable workflow migrated to Munis
- Vendor workflow migrated to Munis
- Procurement line-item purchase order in Munis
- Upgraded ERP version to 2019
- Implemented Munis Content Manager for backup documentation

Open projects:

- Currently working with the Information Technology department on migrating all of the components of utility billing to the new Munis UBCIS module (Utility Billing & Customer Information System).
- Currently working with the Human Resources department to initiate the position control module following the new upgrade. The module is very beneficial to city operations because it allows for employee positions to be maintained through Munis. With this implementation, new and current position modifications will be requested and projected in the budget.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:
[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Financial Services

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Develop and monitor a structurally balanced budget book annually	90%	75%	The book contains information from all departments to paint a quality picture of all operations in the City. With the revised budget for the Fiscal Year 2022 and budget the for the Fiscal Year 2023 being approved in September, we can finalize our data for the budget book.	There is an abundance of statistical and demographical information for the book. Some of the information can only be obtained after Fiscal Year End, but most of the data has been collected.
Strategy	Research and review data for the budget book from all aspects of the City operations, as well as other nearby cities for reference. Ultimately, this will be submitted to GFOA for an award nomination.			

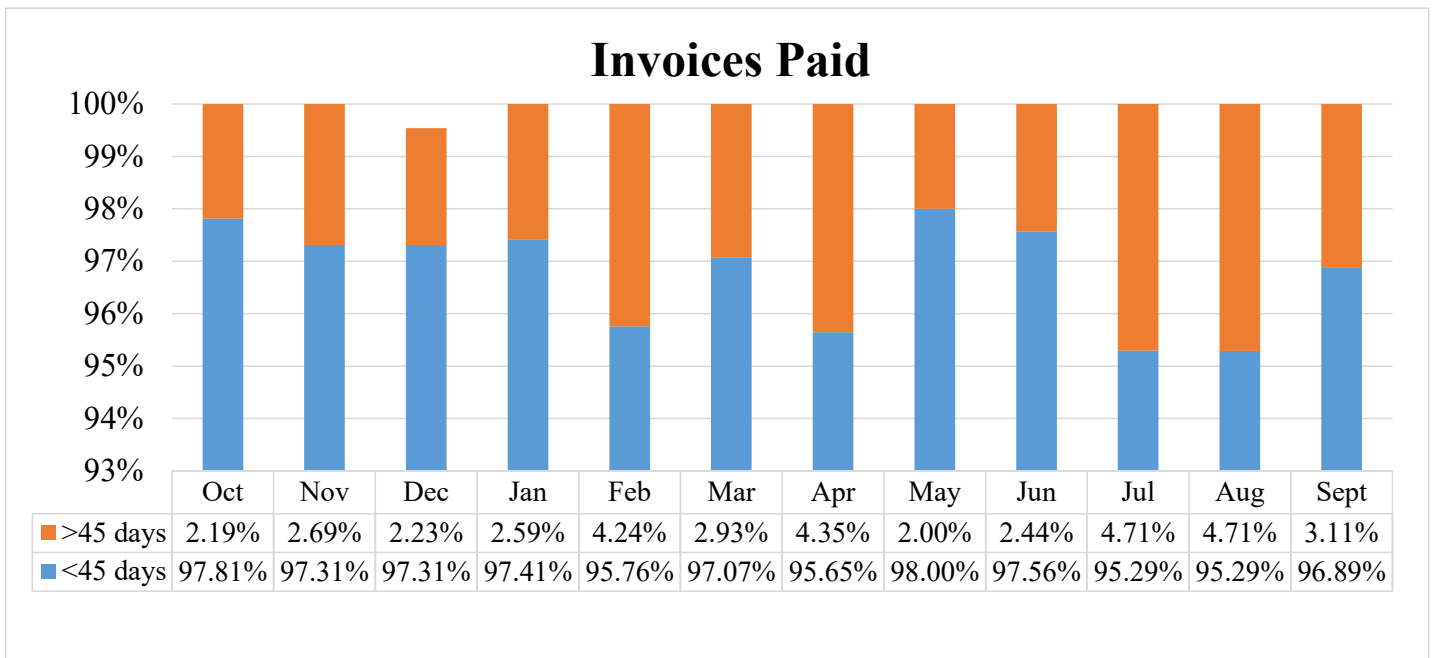
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Maintain records of Receivables Management Revenue Collection	100%	100%	The Accounts Receivable (AR) team has compiled an extensive record of all revenue collections. This is portrayed on spreadsheets showing several sections that include the actual collections and reconciliations, liens, and profit recovery. The AR Team continues to monitor all Utility Billing Accounts Receivable monthly.	Customer accounts are reviewed and identified for lien processing eligibility or collection eligibility on a weekly basis. The team has submitted two updates on internal policies and procedures. The updates are currently on hold due to the ERP upgrade since the new system will change this process.
Strategy	AR has compiled a summary of all utility billing actions which can be displayed by various charts and graphs.			

Financial Services

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,186,980	\$ 1,465,455	\$ 1,730,592	\$ 265,137
Operating Expenditures	234,116	263,084	290,835	27,751
Transfers to Other Funds	3,125	4,625	3,340	(1,285)
TOTAL	\$ 1,424,221	\$ 1,733,164	\$ 2,024,767	\$ 291,603
TOTAL PERSONNEL	15.00	16.00	17.00	1.00

The Finance Services Department strives to pay all vendor invoices within 45 days of receipt, at least 96% of the time.



Utility Finance

Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 397,650	\$ 458,126	497,963	\$ 39,837
Operating Expenses	113,708	196,827	208,075	11,248
TOTAL	\$ 511,358	\$ 654,953	\$ 706,038	\$ 51,085
TOTAL PERSONNEL	6.00	6.00	6.00	0.00



Community Development Department Summary

The Community Development Department consists of four divisions: Planning, Code Enforcement Building Permits, and Economic Development. 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.

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. Under planning also falls Site Development which facilitates the development of the building and zoning within the City.



Code Enforcement consists of Code Administration, Animal Control, and Urban Forestry. All of which are important to maintain the pristine conditions of our community.

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 animal nuisance complaints.

Urban Forestry consist of Wildfire Mitigation and Tree Removal to reduce the risk of wildfire in the City of Palm Coast. This is substantial under seasonal climatic conditions and weather patterns of our area. 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.

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.

The Economic Development 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 and 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.

Community Development Progress Report

Continue to be the Coach: This past fiscal year, Community Development Department leadership spent considerable effort monitoring the stress of our team and making positive adjustments.

This year the Building Division continued success in home-growing multi-discipline plans examiners and inspectors through our internship program. The internship program offers a direct career pathway for building staff. Based on our current FTE, staff can earn a cumulative total of 76 state certifications of which we currently have 22 or 29%. For several months this past year inspections exceeded 8000. Regular strategy sessions led to personnel and operational adjustments to prevent fatigue and a loss of morale.

The Code division saw some loss of manpower due to illness and attrition but was nimble enough to work through those issues successfully. The division enjoys a family atmosphere that continues to serve them in times of hardship.

The Planning division successfully implemented process adjustments to reduce team stress by adjusting internal timelines and adhering to them. The changes provided clear timelines for applicants desiring a date certain hearing date, which in turn, improved the staff's ability to complete reviews and produce accurate staff reports. The changes produced a Key Performance Indicator (KPI) related to the Planning and Development Regulation Board agenda process and met it 100% of the time.

Continue to Drive Innovation: The Building Division's two innovation projects were delayed by issues outside our control. The plan to make the permit portal device-friendly proved to be a larger project than anticipated, and our vendor was resistant to taking it on. We will continue to pursue this in FY23.

The dispatch and route planning project ran into in-house IT manpower issues. The staff has pivoted to another direction and completed all the background work to move forward to see this project completed in early FY23.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Community Development

Key Performance Indicator's (KPI's)

Overall Department Goal		Promote High Quality Development and Appearance through a Business-Friendly Approach	
KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
All Planning & Land Development Regulation Board (PLDRB) Agenda Packets will be published to Board members & Citizens at least 5 calendar days in advance of the Public Meeting 100% of the time.	100%	83%	During the fourth quarter all Beautification and Environmental Advisory Committee (BEAC) and Citizen's Advisory Task Force (CATF) agendas, and most of the PLDRB agendas were sent to Board/Committee members and posted on the COPC website 5 calendar days prior to each meeting.

KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
Provide initial COPC comments to the applicants within 15 working days; provide 2 nd submittal COPC comments to applicants within 10 working days; provide after 2 nd submittal COPC comments to the applicants within 7 working days 100% of the time.	100%	51%	During the fourth quarter 13 out of 19 1st reviews were completed on time (68% of the time). 2 out of 9 2 nd reviews were completed on time (22% of the time). 3 out of 7 3 rd + reviews were completed on time (43% of the time).

KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
Complete floodplain/elevation certificate reviews within 1 working day 100% of the time.	100%	89%	During the second quarter 67 out of 71 floodplain/elevation certificate reviews were completed within 1 working day.

KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
Complete site-development inspections within 1 working day 100% of the time.	100%	100%	During the fourth quarter 1240 out of 1240 site-development inspections were completed within 1 working day.

KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
<p>Improve service levels and efficiencies and provide consistent and thorough building code plan reviews and inspections through development of multi-disciplined multi-certified inspection staff.</p>	<p>100%</p>	<p>10%</p>	<p>Two Building Division staff have completed internship programs at the end of FY 2022. Two staff have started new internship programs to be completed in 2023. Several building inspectors have been reluctant to join internship programs. To encourage staff to join, supervisors have added participation as an annual in the employee's annual evaluations. Progress is marked at 10% due to the relatively low number of participants in comparison to total number of eligible employees.</p>



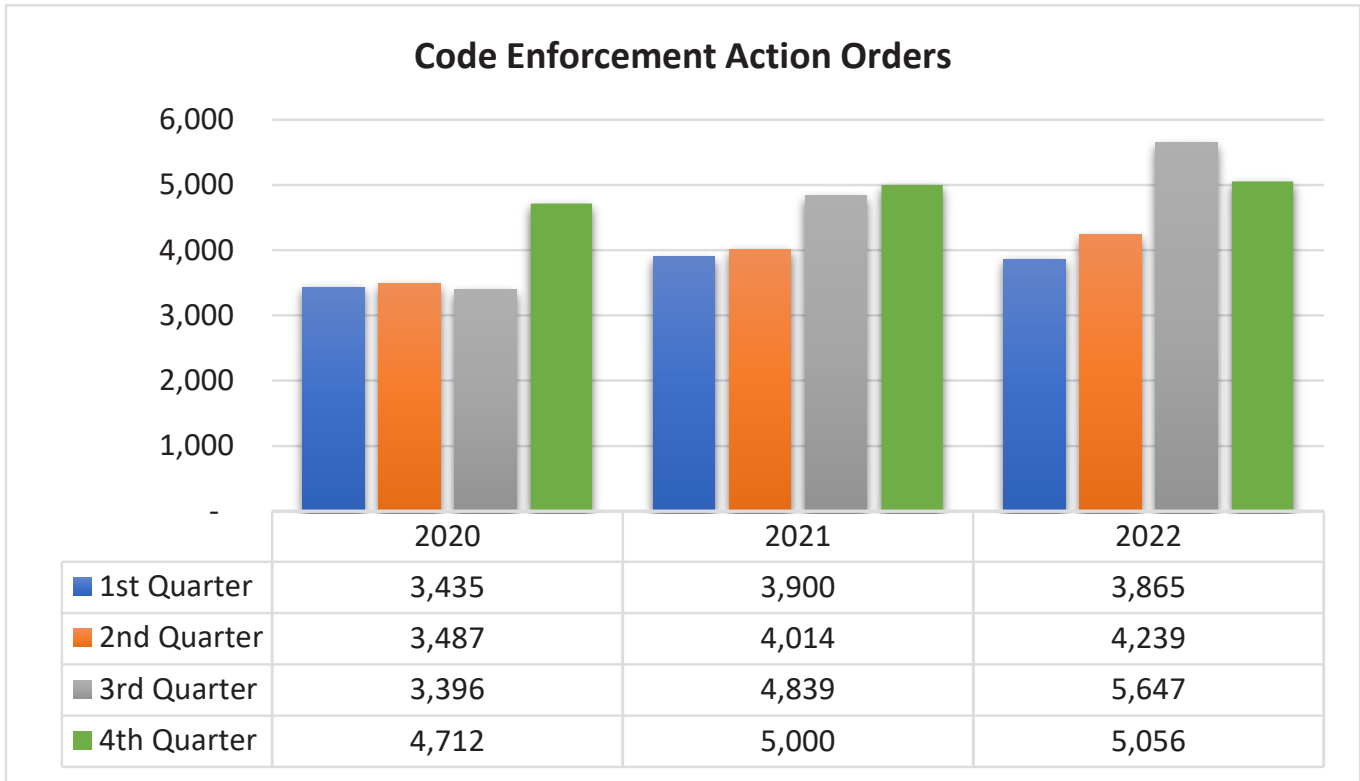
Planning General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,506,442	\$ 1,821,416	\$ 2,053,679	\$ 232,263
Operating Expenditures	271,691	317,909	504,713	186,804
Transfers to Other Funds	-	1,910	19,351	17,441
TOTAL	\$ 1,778,133	\$ 2,141,235	\$ 2,577,743	\$ 436,508
TOTAL PERSONNEL	17.66	18.66	19.66	1.00



Code Enforcement General Fund

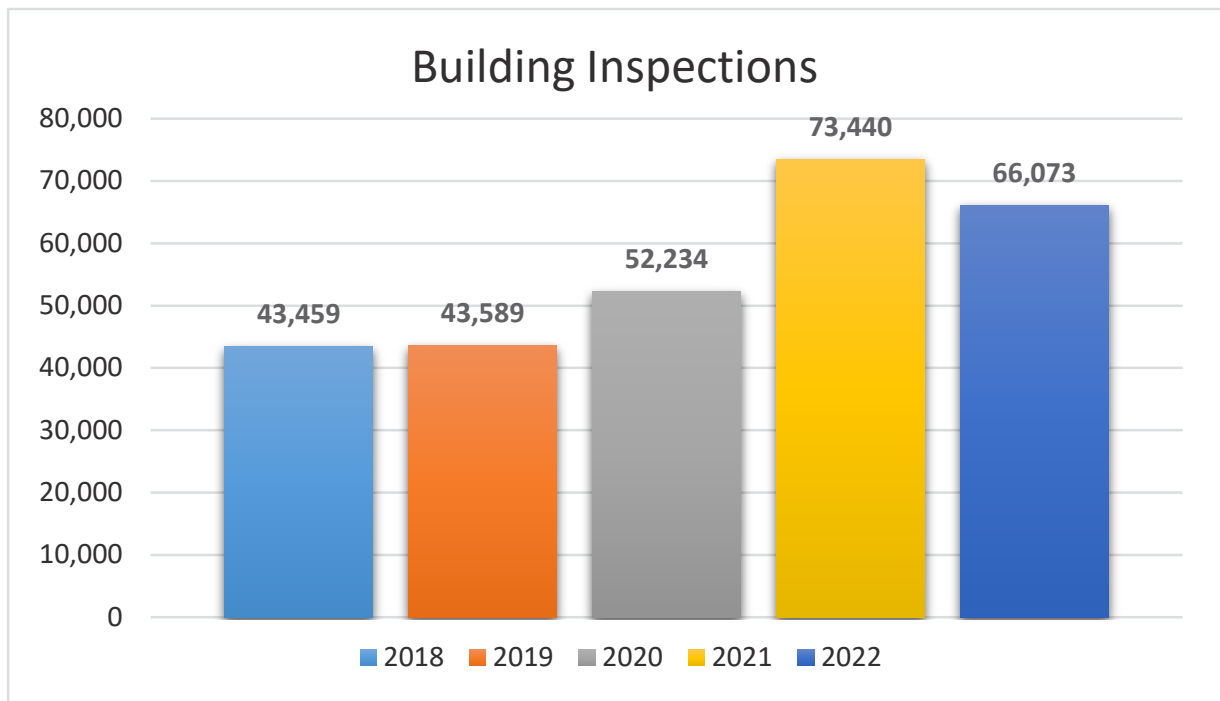
SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,742,894	\$ 1,924,846	\$ 2,087,613	\$ 162,767
Operating Expenditures	852,991	1,052,816	1,223,256	170,440
Transfers to Other Funds	-	3,125	3,400	275
TOTAL	\$ 2,595,885	\$ 2,980,787	\$ 3,314,269	\$ 333,482
TOTAL PERSONNEL	25.36	25.21	25.21	0.00



Building Permits

Building Permits Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,721,013	\$ 2,311,644	\$ 2,539,230	\$ 227,586
Operating Expenditures	831,930	1,042,337	909,814	(132,523)
Capital Outlay	10,425	-	-	-
Transfers to Other Funds	219,548	50,000	276,261	226,261
TOTAL	\$ 2,782,916	\$ 3,403,981	\$ 3,725,305	\$ 321,324
TOTAL PERSONNEL	24.48	24.63	25.63	1.00



Economic Development

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 138,904	\$ 121,578	\$ 228,222	\$ 106,644
Operating Expenditures	59,071	151,254	168,723	17,469
Grants	-	15,000	15,000	-
TOTAL	\$ 197,975	\$ 287,832	\$ 411,945	\$ 124,113
TOTAL PERSONNEL	3.00	3.00	2.00	(1.00)



Law Enforcement Department Summary

The Flagler County Sheriff's Office has the solemn duty of serving and protecting the citizens of our great county. Law enforcement services are provided to the Palm Coast citizens through a contract with the Flagler County Sheriff's Office and the unincorporated areas of Flagler County. This contract, which is reviewed annually, provides full-time law enforcement services for the City of Palm Coast.



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 specialized technology to allow 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.

**Operations: 901 E. Moody Blvd,
Bunnell, FL 32110**
**Inmate Facility: 1001 Justice Lane,
Bunnell, FL 32110**
Phone: (386) 437-4116
Fax: (386) 586-4888
Non-Emergency: (386) 313-4911
EMERGENCY: 9-1-1

Law Enforcement General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 4,246,019	\$ 5,735,500	\$ 6,532,276	\$ 796,776
TOTAL	\$ 4,246,019	\$ 5,735,500	\$ 6,532,276	\$ 796,776
TOTAL PERSONNEL	33.00	43.00	48.00	5.00

*Enhanced law enforcement services are provided through a contract with the Flagler County Sheriff's Office. These numbers reflect only what is paid through the City of Palm Coast.



Fire Department Department Summary

The Fire Department responds to more than 11,000 calls for service annually. Providing fire suppression, fire prevention, and emergency medical services to the community since 1973 the Palm Coast Fire Department protects citizens with an all-hazards approach to emergency response. Department members include 69 FTEs and 17 volunteers who operate 9 pumpers, 2 aerial apparatus, 2 wild-land attack trucks, and other support vehicles out of 5 fire stations located strategically throughout the city. Career firefighters, certified in firefighting standards and either Basic or Advanced Life Support, staff fire stations 24 hours a day 365 days per year. Volunteer firefighters, volunteer fire police, and volunteer associates provide an additional layer of protection for Palm Coast's citizens and visitors.



Residents enjoy an ISO rating of 2 due to the department's rigorous training regiments, robust pre-incident planning, pro-active public education program, extensive hydrant system, minimum staffing levels, and quick response times. Fire companies utilize technology to interact in real time with the Flagler County Sheriff's Office Computer Automated Dispatch system, city traffic signals, partner agencies, and the local hospitals.



Fire Department

Progress Report

In FY 2022, PCFD responded to 13,292 calls for service with 36% being fire related. In the 2021 calendar year, the department responded to 12,981 calls – the continued increase in calls in FY 21/22 demonstrates that dramatic call increases seen during the height of the pandemic are not aberrations and that the increased demand for service is here to stay, even though the rate of rise has leveled off.

PCFD employees lead teams/initiatives in every facet of department business. These include Emergency Medical Service provision, reporting, and training, Fire training, Driver Engineer training, Equipment purchasing, Bunker Gear, Fire Apparatus design, Fire Station design, Confined Space Rescue, Peer Support Efforts, Chaplaincy, Public Education, Home Inspections, CPR Instruction, Child Passenger Safety, and Mentoring. This year PCFD's succession plan enabled promotions from within the department for two command staff positions and four lieutenant positions as it prepared for a new Fire Chief.

PCFD began the fiscal year with a transition from performance measures to KPIs or Key Performance Indicators. The previous performance measures moved the department into a data-driven mindset and staff hoped to identify KPIs that would place the focus on large parts of the department's mission and be readily translated into behaviors for all fire employees. Many of the previous performance measures were no longer ripe issues for the department due to changes in expectations, accomplishing the mission at large, or rolling the actions into daily activities. The three KPIs were intended to address three things at the forefront for the Palm Coast Fire Department every day – fire or all-hazard response, medical response, and training employees for the next challenge. Although, some budgetary investments were made and there is ample opportunity for improvement this transition has successfully refocused the department on these three areas.

PCFD's Emergency Medical Service provision, documentation, and training have undergone a reorganization intended to improve patient outcomes and standardize best practices across shifts, stations, and agencies. In early 2022, Palm Coast began a reorganization of its EMS plan after meeting with leadership groups from Palm Coast, Flagler County, Flagler Beach, Advent Health, PCFD Medical Direction, and new departmental visions.

The first quarter kicked off with Fire Prevention month at Palm Coast Fire Department. This always provides a great opportunity to educate our community on fire safety and allows us to get involved in local schools and clubs

November saw the opportunity to celebrate all of our department veterans, as we highlighted them all month long for their service. Wrapping things up in December, Palm Coast Fire hosted the 3rd Annual Heroes and Helpers Celebration in partnership with Target and Professional Firefighters Local 4807. Over 500 children interacted with Santa and received a small gift to remember their holiday experience.

In February, we conducted a promotional assessment for Driver Engineers where nine candidates made the promotional list! We co-hosted live-fire training with Flagler County Fire Rescue at the newly renamed John R. Keppler Jr. Training Center – crews performed rescue, forcible entry, and fire suppression in multiple scenarios under live fire and smoke conditions.

PCFD sent a four-person engine company to the Florida Panhandle for the Chipola Complex wildfires that were devastating Bay County.

PCFD was privileged to support the Public Works team in Town Center for another great Touch a Truck event. Volunteer and career staff met with hundreds of families and showed off our fleet!

During Q4 crews performed facility training at the FCFR John Keppler Training Tower. This training consisted of navigating a "maze" under reduced visibility conditions (blind folds) in full gear and on air. Crews practiced moving between wall studs, circumventing a wire prop, moving up and down stairs, navigating a low-profile prop, and crawling through a confined space prop while conducting search and rescue techniques. This training is designed to ensure crews are comfortable to face any situation in full gear and reduced visibility and to reinforce search techniques for victims of smoke and fire.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:
[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Fire Department

Key Performance Indicator's (KPI's)

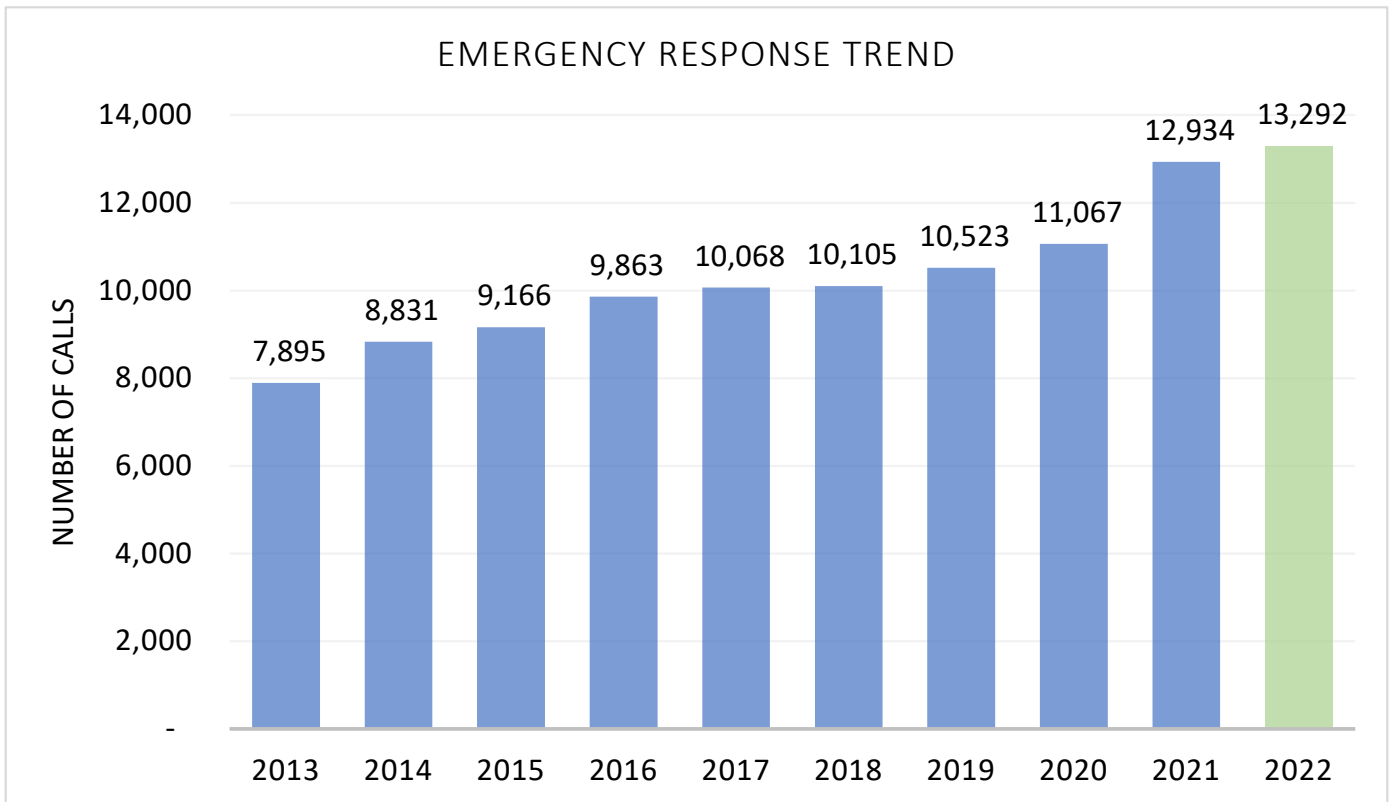
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Contain Fires to the Room of Origin	75%	81%	Containing structure fires to the room of origin is an outcomes-based indicator of PCFD's response system performance in meeting these incident priorities. Palm Coast Fire Department's KPI of containing 75% of structure fires to the room of origin demonstrates a specific competency that indicates the overall quality of the department's response to fire emergencies.	YTD PCFD responded to sixteen structure fires and contained thirteen to the room of origin for a rate of 81%. Crews performed search and rescue "maze" operations at the training tower during the quarter – working on limited visibility movements and navigating obstacles.
Strategy	Fire departments design response systems to accomplish three incident priorities: life safety, property conservation, and incident stabilization.			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Achieve Return of Spontaneous Circulation in Cardiac Arrest (ROSCO)	24%	30%	Sudden cardiac arrest occurs when a person's heart stops generating a productive heartbeat. When crews respond to incidences of cardiac arrest and get the heart to begin beating again, known as Return of Spontaneous Circulation.	In FY 21/22 crews responded to ninety-nine incidences of cardiac arrest in the field and achieved ROSC during the response twenty-nine times or in 30% of cases. A dip in Q4 ROSC percentage is worth noting and monitoring to focus future training efforts. In June firefighters began publishing a response time scoreboard in stations.
Strategy	Staff continues to look at the relationship between response and ROSC to improve the chances of survival of sudden cardiac arrest.			

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Perform and Execute Succession Planning	3 LTs 6 DEs 9 FF's	5 LTs 8 DEs 8 FF's	The city continues to see growth in its residents, visitors, businesses, and emergency incidents. In 2021 PCFD responded to 12,981 emergency calls, a year over year increase of 1,878 calls. Palm Coast Fire Department's KPI is to prepare staff for qualifications enabling promotion capacity sufficient to all hiring and promotions to staff one new fire station.	During the year PCFD promoted five lieutenants, eight driver engineers, and hired eight firefighter interns due to three retirements and one resignation that depleted some of trained candidates. The department did make progress at the officer rank where two new driver engineers met the criteria to ride in the Lieutenant grade and a third is expected to meet criteria during Q1 of FY 23.
Strategy	To meet the KPI, PCFD must employ three driver engineers meeting the qualification of lieutenant, six firefighters meeting the qualification of driver engineer, and nine volunteer interns meeting the qualification of firefighter/EMT.			

Fire Department General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 6,771,857	\$ 7,659,482	\$ 8,540,723	\$ 881,241
Operating Expenditures	2,570,662	3,114,536	4,060,864	946,328
Capital Outlay	98,450	53,148	154,403	101,255
Transfers to Other Funds	13,750	50,025	71,121	21,096
TOTAL	\$ 9,454,719	\$ 10,877,191	\$ 12,827,111	\$ 1,949,920
TOTAL PERSONNEL	63.00	66.00	69.00	3.00



Public Works Department Summary

Public Works is responsible for maintaining property and infrastructure owned by the City. This infrastructure includes buildings, streets, bridges, roads, and drainage systems. The American Public Works Association defines Public Works as, "the combination of physical assets, management practices, policies, and personnel necessary for government". The Public Works Department also manages the contractual services for garbage collection within the City limits.



Streets Division:

The Streets Division is tasked with maintaining the city rights-of-way and all associated infrastructure which includes pavement, medians, sidewalks, traffic signs, and traffic signals. The Streets Division is also responsible for litter removal, lawn maintenance, and 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, Aquatic Center, City Hall, and the Fire stations.

Fleet Management Division:

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

Solid Waste Division:

The Public Works Department also manages the contractual services for garbage collection within the City limits. Information about trash services, recycling, and yard waste collection can be found on the City website.



Public Works Department

Progress Report

Continue to drive innovation:

To address the difficulty, we were experiencing in filling entry-level positions, our team leveraged the use of temp hires to bridge that gap. We have had great success in keeping two temp-hire positions filled throughout the year and then bringing them onto full-time positions when one comes available. Because of this success, our Streets division has remained fully staffed throughout the year.

Our GPS mapping experiences were able to be leveraged to assist us in tracking storm debris pickup operations throughout the city after hurricane Ian. The COPC IT department utilized our neighborhood mowing dashboard to create the debris tracking map that our staff utilized post-storm. This ensured we accurately tracked progress towards completing a 1st and 2nd pass of our city streets and neighborhoods. It also allowed us to mark large piles, downed trees, and damaged signs for follow-up work orders.

The landscaping team is exploring ways to increase levels of service while decreasing operational expenditures. Our team has begun an In-house nursery testing program to see if we can grow some of our own seasonal plants at our Public Works yard. Lessons learned from this will allow us to enhance our medians on a regular cycle at a reduced cost vs. purchasing all the plants from vendors.

Public Works hosted an equipment appreciation day for all PW employees. The employees cleaned and serviced all their equipment, along with a friendly competition to see who could be awarded bragging rights for the cleanest truck and most improved. We tied this into Safety as we inspected every truck's PPE and safety equipment. We identified first aid kits that needed replacement and swapped out personal PPE equipment that needed replacement.

Special Projects:

This three-crew department continues to produce in-house projects such as the completion of the Palm Harbor golf course ground material storage area, and concrete pad to a 1,000 ft trench that provided the electrical conduit to the I-95 water fountain off I-95 exit 289. Other projects include Indian Trails baseball fields clay regrade, pressure washing the community center roof, the installation of a boat ramp on Westhampton for stormwater to gain access to the canal, and the inspection and repairs to sidewalks on Belle Terre Pkwy from US-1 to SR-100.

Quick Response Team (QRT):

Work orders ranging from hazardous trees, fire mitigation, and potholes continue to be the major focus of this department. With the recent growth the city has experienced, these needs have increase significantly.

Traffic, Sign & Signal:

The sign and signal shop has completed this year's second round of traffic signal inspections totaling 66 sites. The GIS tracking of this process has proven to be a valuable tool in providing up-to-date data. The sign and signal shop has completed two rounds of signal inspections totaling 104 intersections, installed five intersections with brand new signal heads with new LEDs, and installed four new traffic signal cabinets. They also continue working closely with Engineering to fine-tune the city's signal timings.

Looking ahead into FY23:

The sign and signal shop had many new challenges with a new approach and new budget items explicitly designed to be proactive in our city's equipment and maintenance. This fiscal year was the first they had their budget separated as a part of a streets division. Lots of planning went into the budget to create a proactive upgrade to aging equipment. Each crew member's wide range of department skills allowed them to complete all budgeted projects.

Mirroring the success of our City Managers' CARE meetings, we have implemented CARE meetings with all supervisors/managers and began to roll this all the way down to the Leads. Increasing communication and goal setting with our leadership team is vital to building a resilient team focused on moving forward in a positive direction. Recent internal promotions are providing new opportunities for coaching. We will continue to pour training and experience into them to effectively develop them in their new roles.

Streets Right of Way Mowing/Neighborhoods:

This team removes trash and litter from 100 miles of city right of ways, medians, and major roads weekly. During the fourth quarter, they collected over 21,000 pounds of trash. A total of over 104,000 pounds of trash was collected for the year from various neighborhood swales, trash cans, and bump-outs across the city. We strive to keep the city streets clean; doing so helps with stormwater quality, pollution control, litter maintenance, and the appearance of the city.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)



Streets Facilities Landscape:

During the Fourth Quarter, Streets took over the management of Facilities Landscape Maintenance. The emphasis this quarter was to meet with all affected Departments and manage a rotation schedule to improve the service provided by the team.

Facilities Division:

The Facilities Maintenance Division completed scheduled maintenance & inspections on:

- Generators
- Ice Machines
- AC Units
- Overhead Doors
- Doors & Seals
- Irrigation Systems
- Turf Condition
- Emergency Lights
- Flags & Flag Poles
- MS4 Reporting

In addition to the above inspections and normal maintenance schedule and requests, the crew performed the following tasks throughout the year:

- The Fire suppression and safety systems throughout all city facilities have been inspected, and currently completing the final repairs for discrepancies found.
- The Scheduled PMs of all City HVAC systems have been completed for the 4th quarter.

Fleet Division:

Fleet vehicle and equipment inventories have never been as extensive as they are now. The City of Palm Coast maintains a Fleet of over 650 Assets made by over 50 manufacturers with a replacement value of over \$28 million. Due to the increasing complexity of the services provided by the city, we have added over 75 new Fleet Assets in the past 3 years. We expect this trend of growth in our Fleet to continue to mirror the expansion in the population of Palm Coast. The addition of the GPS software "Samsara" and the Fleet Management Software "Faster" is helping us lead into the coming years. Now, we can view data on fuel consumption at idle and total asset availability for a department. The City of Palm Coast and its employees deserve safe and reliable equipment, and it is the mission of the Fleet Division to see to it that every Asset in the City is well cared for.

It is our responsibility to provide our employees with safe, reliable, and available equipment; this year, our team was accountable for an ever-growing number of responsibilities, among them:

- Over 14,000 parts were ordered and issued by our Inventory Specialist
- Over 1,100 repairs and maintenance services performed by our technicians
- The procurement, storage, and distribution of over 258,578 gallons of fuel for the City of Palm Coast

This year marks the highest output of work for the Fleet Division. The team has risen to the occasion countless times and maintained an average of 83% of preventative maintenance was performed on time for the year. In addition, the team has begun to strategically look towards the future and predict the needs of our growing City. Now we head into fiscal year 2023 with the framework for how our division will look in the next 5- 10 years, and we have begun the succession planning to meet those needs.

Solid Waste/Residential Collection Division:

During the 4th quarter, we put a special focus on community outreach. In adding the 'Hauler Onus' object to cases, we have discerned which cases fell under hauler responsibility and which were opportunities for resident education. The Solid Waste Inspector and Supervisor began working more on community outreach. In conjunction with the Communications Department, we developed a marketing campaign with videos and informational graphics covering different topics for waste disposal. We hope that by providing more outreach, we can lower overall cases and resident frustration. So far, this is proving to be accurate, with Q4 numbers showing 633 cases vs. Q3 at 1061 cases, a 40% decrease in total cases.

Being a new division has given us many opportunities to view things from new perspectives. The Solid Waste / Residential Collection Division has been reaching out to other departments & divisions to see how we could assist the city organization. Through this process, we have identified such programs as the Adopt-a Median/ Road program and Public Works litter campaign, Keep Palm Coast Clean. As we move into FY23, we can focus more on these programs and ensure the current contract sunset and the new hauler implementation is smooth. The more synergy gained between the hauler(s) and citizens, the more open doors to solve more of our residents' short and long-term concerns.

Public Works

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Fleet: Perform preventative maintenance services on time	85%	81%	On-time preventative maintenance is performed within 250 miles of manufacturer's standard interval.	150 Preventative Maintenance performed. 28 were past due at the scheduled time 16 were performed early. Making 122 PMs performed on or before the scheduled time.

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Average work order response time	Respond to work orders within a 1-hour timeframe, with completions on or before 7 days of response time.	Currently work order response time is at 55.3 minutes and are completed within 7 days, 98% of the time for the fiscal year.	Field employees are working in general locations for incoming work orders utilizing Samsara. This greatly reduces the burden on the QRT team.	We responded to 2,959 workorders for the fiscal year.
Strategy	The QRT team continues to develop different ways to improve efficiency			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Mowing rotations will be completed according to schedule. (Reporting in GIS)	90% timeline rotation accuracy	85% rotation completion	<p>The KPI states that 90% of mowing occurs on schedule throughout the growing season.</p> <p>We are at an average of 85.5%. for Streets division mowing crews.</p>	<p>Right-of-way and neighborhood mowing has maintained a 100% average.</p> <p>Median mowing is 92% average.</p> <p>Median Detail is at 90%</p> <p>Facilities Mowing is 93%</p> <p>Facilities Wells Sites and lift stations is below at 38%</p>

Streets General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 3,501,447	\$ 3,585,372	4,116,736	\$ 531,364
Operating Expenditures	3,330,528	3,849,241	4,326,270	477,029
Capital Outlay	15,906	61,049	16,000	(45,049)
Transfers to Other Funds	50,234	2,000	113,042	111,042
TOTAL	\$ 6,898,115	\$ 7,497,662	\$ 8,572,048	\$ 1,074,386
TOTAL PERSONNEL	56.00	51.00	53.00	2.00

Mowing was moved in Fiscal Year 2022 to Facilities Maintenance



Facilities Maintenance

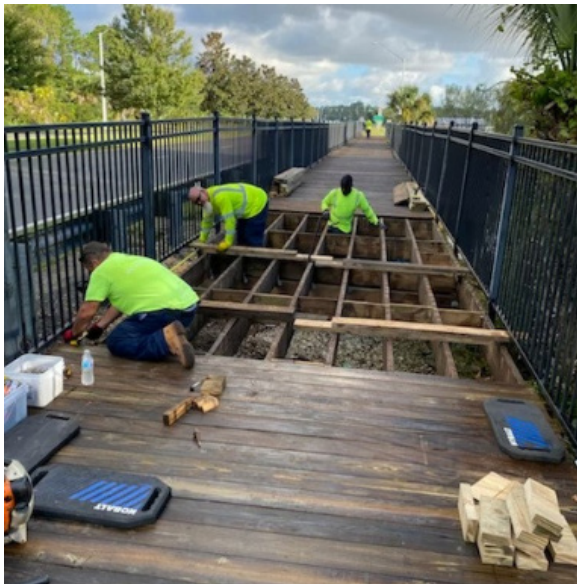
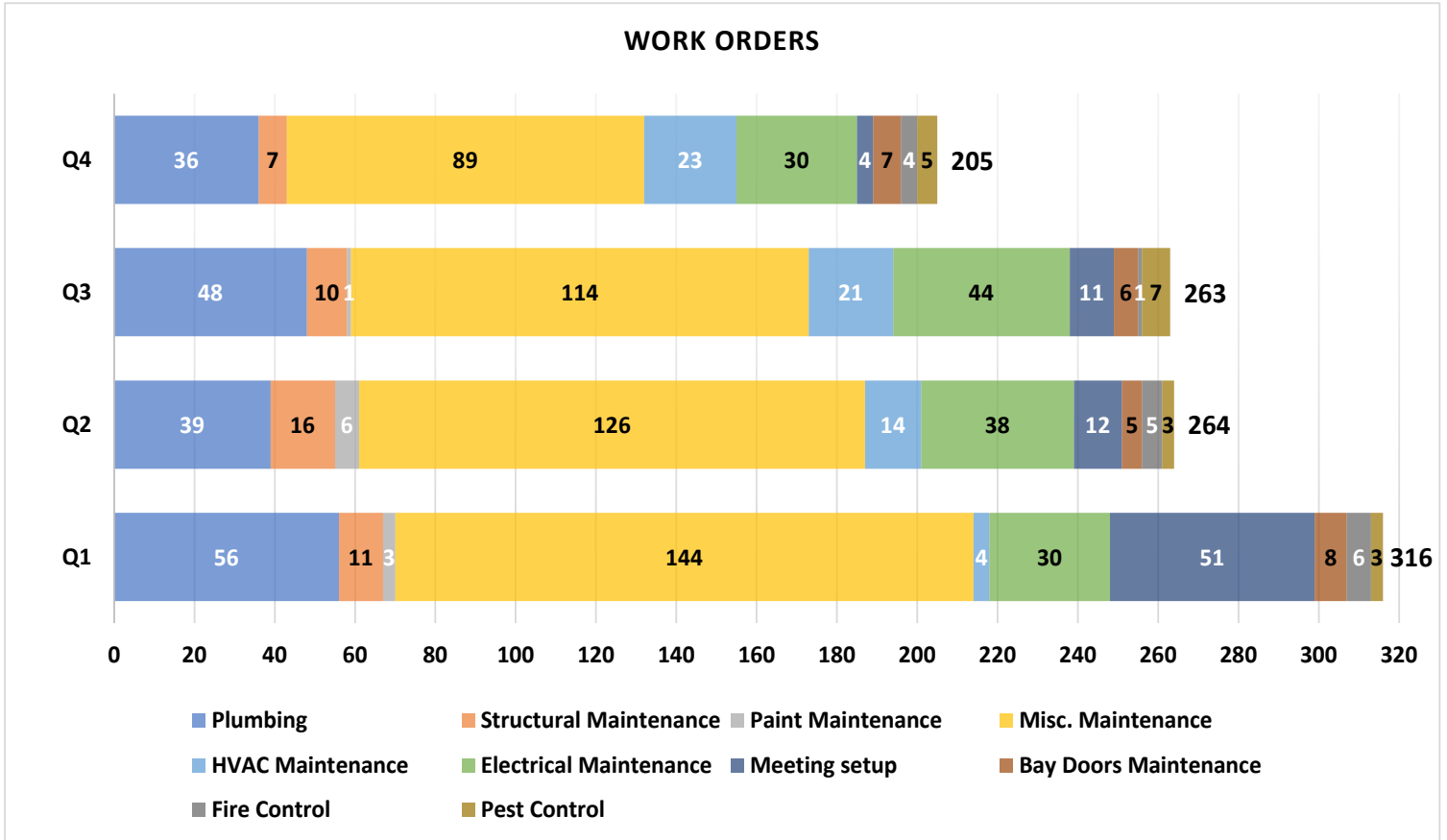
Facilities Maintenance Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 361,587	\$ 830,889	\$ 927,655	\$ 96,766
Operating Expenditures	932,383	1,250,537	1,545,647	295,110
Capital Outlay	-	-	-	-
Transfers	-	-	26,464	26,464
Contingency	-	32,814	220,464	187,650
TOTAL	\$ 1,293,970	\$ 2,114,240	\$ 2,720,230	\$ 605,990
TOTAL PERSONNEL	5.00	12.00	12.00	0.00

Facilities Mowing was moved from Streets Maintenance to this fund in Fiscal Year 2022



Facilities Maintenance



Solid Waste

Solid Waste Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ -	\$ -	\$ 165,910	\$ 165,910
Operating Expenses	9,132,145	11,034,245	14,415,820	3,381,575
Transfers to Other Funds	-	-	41,193	41,193
Contingency	-	19,464	-	(19,464)
TOTAL	<u>\$ 9,132,145</u>	<u>\$ 11,053,709</u>	<u>\$ 14,622,923</u>	<u>\$ 3,569,214</u>
 TOTAL PERSONNEL	 0.00	 0.00	 2.00	 2.00



Fleet Management

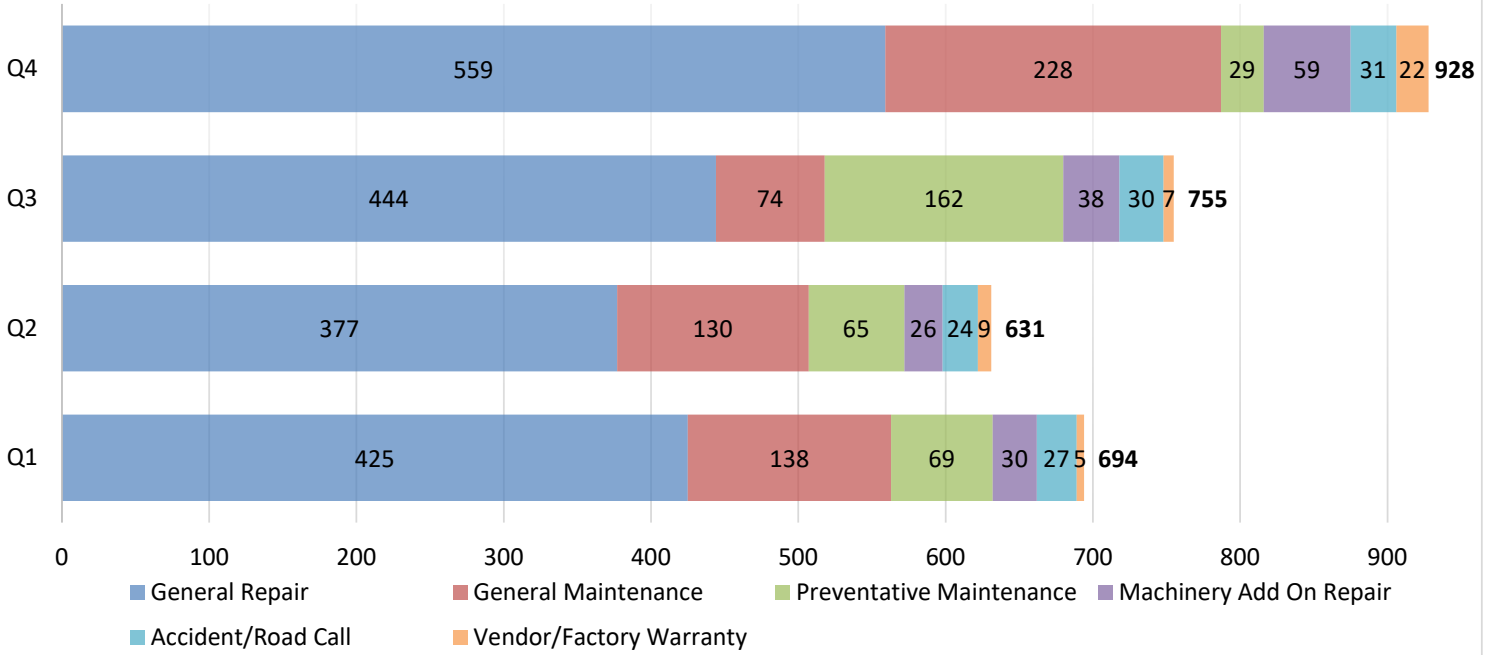
Fleet Management Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 772,740	\$ 940,546	\$ 1,145,484	\$ 204,938
Operating Expenditures	1,669,342	2,390,597	3,197,110	806,513
Capital Outlay	3,795,827	3,167,309	9,081,098	5,913,789
Transfers to Other Funds	300,000	385,198	4,900	(380,298)
Reserve	-	1,433,611	910,911	(522,700)
TOTAL	\$ 6,537,909	\$ 8,317,261	\$ 14,339,503	\$ 6,022,242
TOTAL PERSONNEL	11.00	13.00	14.00	1.00



Fleet Management

WORK ORDERS



Stormwater and Engineering

Department Summary

The Stormwater & Engineering Department (SW&E) provides a wide variety of functions that serve both internal and external customers. The SW&E Department oversees the management, maintenance, & operations of the city's stormwater system. They inspect the technical design and construction of private and public infrastructure that is facilitated by the utility, transportation, stormwater, and civil engineering departments. SW&E projects range from the replacement and maintenance of our stormwater swale system to roadway widening, streetlight installation, and the construction of new building and park infrastructure.



This department also is responsible for the compilation of the Capital Improvement Plan (CIP). The CIP consists of the rehabilitation and expansion of the City's Infrastructure system. Much of the original infrastructure (stormwater, utility, and roadways) were put in during the initial development of Palm Coast that began in the 1970's. The department focuses on keeping the operation of our infrastructure systems functioning by assessing and rehabilitating the aging infrastructure, expanding roadways, and adding new elements, such as parks, wells, and pump stations, to address our current and future growth.



Stormwater and Engineering

Progress Report

One area of innovation that has been identified as a critical item is regarding swale work orders. Two items have been identified to improve response times, educate citizens to reduce citizen inquiries, and process improvement for work order response and swale rehabilitation. Below are some items implemented in FY22:

Education: Staff works with the Communications Department to create two videos with the intent to continue the video series in upcoming budgets. The first video (Stormwater 101) was released to the public and the second video was released during Q1 of FY23.

Staffing: Two new positions (Swale Specialists) were included in the FY22 budget. A swale specialist will be assigned to each of the two swale maintenance crews. The role is to conduct all preliminary work including but not limited to calling in locates, surveying rehab work and laying out jobs, and addressing any right-of-way clearing. This preliminary work allows the maintenance crews to immediately begin rehabilitation work upon arrival to the work area resulting in closing more work orders and rehabilitating more miles of swales. In addition, while performing preliminary work these staff members will address any open palm coast connect cases associated with the swale system within or in the vicinity of the work area as time permits.

Fiscal Year 22 Accomplishments:

- Stormwater Maintenance started a major ditch and pipe rehabilitation project in the E section to improve stormwater flow in the areas between Ehrly Place and Evans Dr.
- Stormwater Maintenance installed 796 LF of new pipe (3,731 LF for the year)
- During Hurricane Ian staff inspected all major outfalls and kept the stormwater flowing throughout the city. Staff collected high water elevations and communicated this information to emergency services. They worked with the builders to have them prepare their construction sites for the event. These efforts led to a successful outcome.
- Completion of the Water Treatment Plant 1 Header Pipe Replacement project.
- Completion of I/95 State Road 100 Beautification Project.
- Stormwater Maintenance Installed triploid grass carp in canals throughout the city as part of our alternative canal treatment program.
- Stormwater Operations developed a Stormwater 101 education series for residents.
- Stormwater Operations created a right-of-way (ROW) permit mapping application to allow tracking of all work performed in the ROW.
- Completion of the E- Section Drainage Project.
- Completed construction of the Old Kings Road Widening Project.
- Completed Control Structure SCADA & Water Quality Improvements at Structure R-1.
- Completed design and started construction of the Sothern Recreation Center.
- Completed design for Phase 1, Part A, B & C of the Waterfront Park Project.
- Wastewater Treatment Plant No. 2 expansion project received bids
- Completion of 20 city-wide pipe inspections.
- Completion of 12 trenchless pipe rehab projects
- Completion of FY22 Sanitary Sewer Pipeline Project.
- Community Outreach - The Stormwater Operations Department continues to collaborate with Communications to develop a series of stormwater education videos for our residents. This series is located on our city website under the Stormwater Department.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)



Stormwater and Engineering

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
All connect cases for Stormwater will be responded to within the appropriate timeframe.	Respond 100% of the time	Responded appropriately 71.6 % of the time	Respond to connect cases within a three-week timeframe.	Response time for connect cases was average for fiscal year 2022.

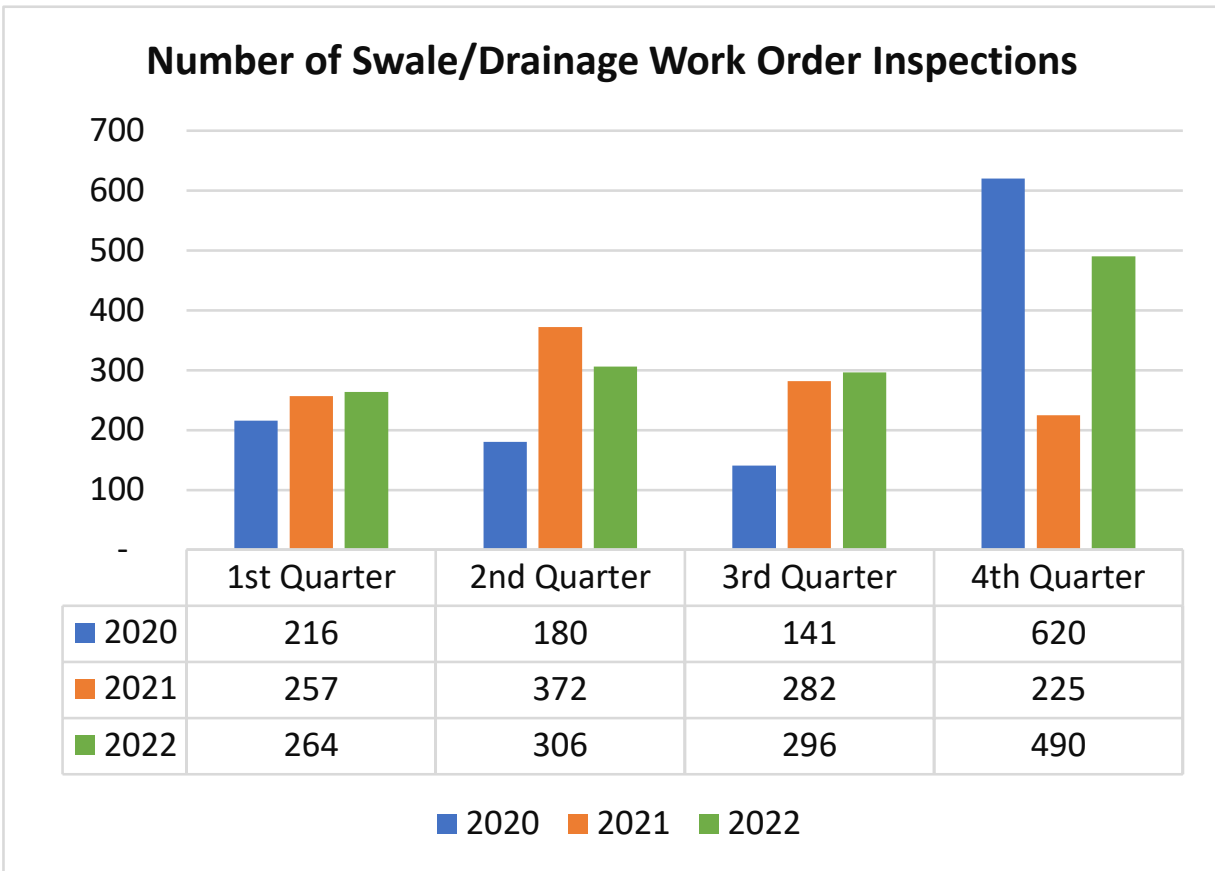
KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Reduce the number of open work orders	Reduce the amount of time it takes to complete swale maintenance requests.	We closed 284 work orders while 169 new ones were opened.	The number of closed swale maintenance work orders will exceed the number of open work orders by 100 annually until the overall number of work orders becomes invariable	Stormwater exceeded our goal by 165 work orders.



Stormwater Operations

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 448,771	\$ 529,345	\$ 678,537	\$ 149,192
Operating Expenses	292,019	265,914	295,832	29,918
Transfers to Other Funds	-	39,459	12,350	(27,109)
TOTAL	\$ 740,790	\$ 834,718	\$ 986,719	\$ 152,001
TOTAL PERSONNEL	6.00	6.00	7.00	1.00



Stormwater Engineering

Stormwater Fund

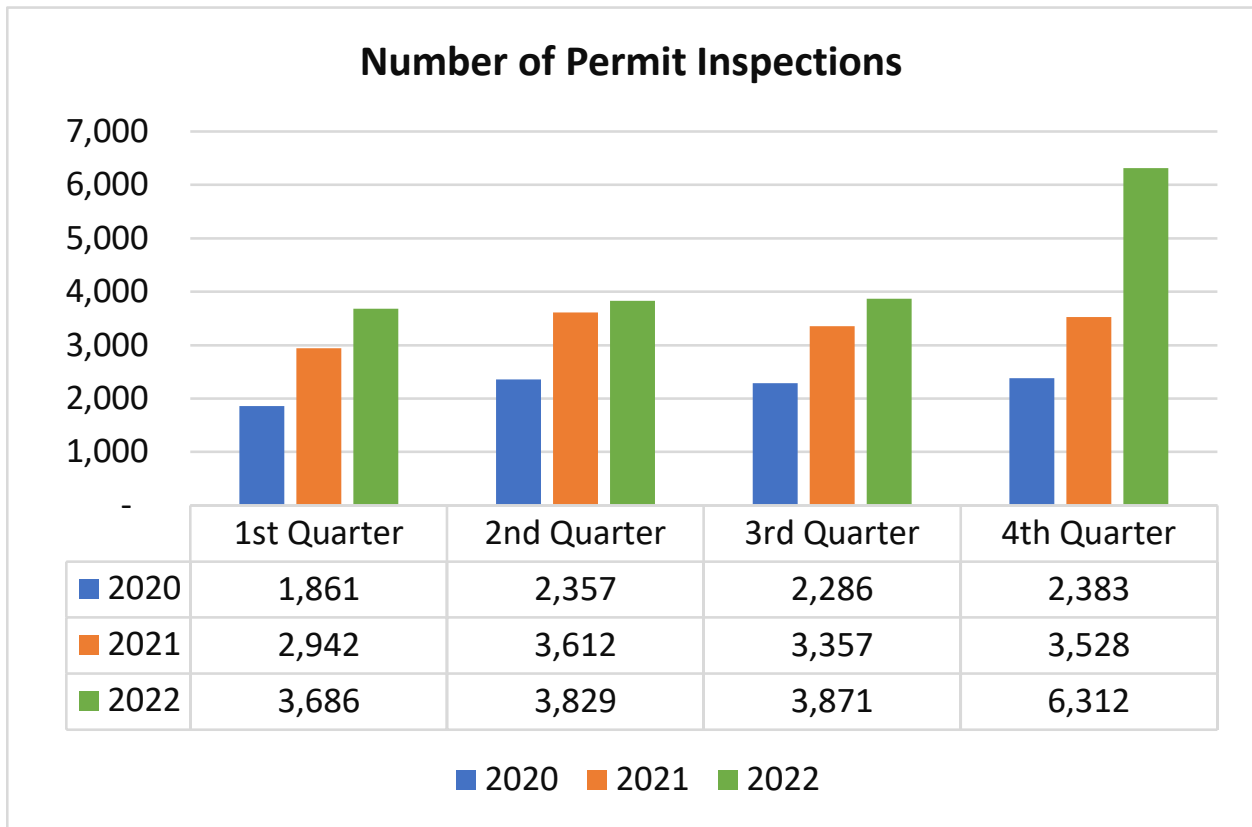
SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 753,757	\$ 909,813	\$ 1,245,941	\$ 336,128
Operating Expenses	313,576	455,968	473,727	17,759
Capital Outlay	1,664,195	3,916,804	14,415,370	10,498,566
Transfers to Other Funds	26,335	5,165	57,908	52,743
TOTAL	\$ 2,757,863	\$ 5,287,750	\$ 16,192,946	\$ 10,905,196
TOTAL PERSONNEL	9.00	10.00	12.00	2.00



Stormwater Maintenance

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,629,439	\$ 2,519,357	\$ 3,084,863	\$ 565,506
Operating Expenses	2,940,676	3,429,024	3,761,965	332,941
Capital Outlay	1,245,845	695,000	715,000	20,000
Transfers to Other Funds	383,329	298,595	165,490	(133,105)
TOTAL	\$ 6,199,289	\$ 6,941,976	\$ 7,727,318	\$ 785,342
TOTAL PERSONNEL	33.00	37.00	40.00	3.00



Construction Management & Engineering General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 563,359	\$ 783,320	\$ 1,036,225	\$ 252,905
Operating Expenditures	76,965	82,430	126,481	44,051
Transfers to Other Funds	-	5,415	5,330	(85)
TOTAL	\$ 640,324	\$ 871,165	\$ 1,168,036	\$ 296,871
TOTAL PERSONNEL	6.00	7.00	8.00	1.00

1,222 Miles of Swales

14 Control Structures

58 Miles of Freshwater Canals

177 Miles of Ditches

13 Freshwater Lakes 111 Acres

PALM COAST

Utility Construction Management & Engineering

Water & Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 488,624	\$ 620,718	\$ 773,628	\$ 152,910
Operating Expenses	26,591	73,493	101,910	28,417
Transfers to Other Funds	-	6,960	43,022	36,062
TOTAL	<u>\$ 515,215</u>	<u>\$ 701,171</u>	<u>\$ 918,560</u>	<u>\$ 217,389</u>
 TOTAL PERSONNEL	<u>5.00</u>	<u>6.00</u>	<u>7.00</u>	<u>1.00</u>



Stormwater Non Departmental Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenses	\$ 1,006,852	\$ 1,026,444	\$ 1,118,673	\$ 92,229
Debt Service	1,771,154	1,994,248	2,387,733	393,485
Transfers to Other Funds	1,731,466	1,735,700	148,751	(1,586,949)
Reserve	-	6,320,370	-	(6,320,370)
TOTAL	\$ 4,509,472	\$ 11,076,762	\$ 3,655,157	\$ (7,421,605)



Water/Wastewater Utility

Department Summary

The Water and Wastewater Utility Department is responsible for providing utility services within the city limits and several areas outside our boundaries. This department is compiled of many divisions, all of which focus on critical utility functions to maintain the quality of water within the City.

Utility Administration:

This division provides administrative support to all of the other divisions and facilitates proper communication and efficiency of all operations. They oversee environmental compliance regulations and inventory regulations, as well as the formation of utility development permitting agreements.



Water Distribution & Quality:

This division of the Utility Department is responsible for maintenance, repairs, and installation of the water distribution system. This system includes water mains, fire hydrants, valves, and water services for existing residents and new construction homes. This section also includes a water quality division to ensure the quality of water distributed to the customer. Utility personnel actively monitors, maintains, and replaces meters on an as needed basis, and is responsible in managing the Advanced Metering Infrastructure system.

Water Supply & Treatment:

The collection and treatment of water that is distributed throughout the City falls under this division, is comprised of three water treatment plants. These plants, located in separate sections of the City, also manage the repair and maintenance of the wells and well fields.

Wastewater Collection and Pumping:

This division conducts operations related to the installation, maintenance, and repairs of the wastewater systems. This system is in place to collect water and pump it to the wastewater treatment plant centers.

Wastewater Treatment and Reuse:

This division of the Utility Department is responsible for treatment and disposal of wastewater. There are two wastewater treatment plants, and a water reclaim system for irrigation uses.

Customer Service:

The Customer Service Division provides a high level of professional service through customer service and operational support to various departments within the City of Palm Coast. The Customer Service staff has been vastly crossed trained to answer questions, concerns or issues regarding water, sewer, garbage services, stormwater, public works, & public record requests. Staff has elevated how we communicate with residents to a more sophisticated level that allows the community to reach us any time, any place about a concern or question they may have with Palm Coast Connect.

Water/Wastewater Utility

Progress Report

The Palm Coast Utility Department has initiated new practices to improve innovation. They have begun the process of combining their Water Construction staff with the Wastewater Construction staff to obtain several potential benefits. Having a limited staff of both it is hard to complete jobs when you have an employee or two out on vacation or due to illness. This will give us a bigger pool of employees to pull from so that not as many jobs/projects will have to be rescheduled. It provides great cross-training opportunities for both sets of staff to learn the opposite knowledge and skill set. This will help greatly improve operations in unforeseen events. It will also help to build teamwork within the department.

The metering staff has temporarily taken two customer service technicians on and folded them into their metering staff. They are learning and getting training in the everyday activities of the Meter Technicians. This is being done because the job functions are very similar yet slightly different and we believe that the two job functions can be better incorporated together in a form that the city will see several possible benefits. Each technician will learn new skills and reduce the number of staff needed to complete a task.

Staff presented to council an agreement to provide Bulk Water and Wastewater services to the Florida Governmental Utility Authority. This agreement was negotiated for years with the FGUA and prior to their ownership Flagler County. We are excited to work collaboratively together with the FGUA for the benefit of the consumers and in an effort to better protect the environment. It is expected that the FGUA will approve the agreement in late October and then the project design scope can begin. It is estimated that the improvements should be available for development within two to three years.

Customer Service Highlights

Experiencing an influx of calls, the Customer Service Division has worked hard to try to find innovative ways to notify residents about their utility bills. With the influx of residents moving into Palm Coast, our delinquent callouts started to increase. The Research and Development Division worked on finding a solution to notify residents quickly, and to cut down on the number of callouts. Many residents signed up for paperless billing and provided email addresses. The team was able to pull those emails and develop a system to send out email delinquent email notices. The resident is now emailed prior to the late fee being added to the account. Each week the delinquent first report is pulled on Tuesday, and they ran the emails out Tuesday and Wednesday. By the time Thursday hit, there was a decrease in the Call Center by 75%. Analytics showed that in just one email blast we collected \$40,655.01. By the second blast, another \$18,789.04 came in, and 476 residents paid before the late fee was applied.

Water Quality Highlights

The Water Quality Division updated the bacteriological sampling plan and submitted it to FDEP for approval. The number of sampling sites has been increased to 100 per month from 90 based on an increase in the population served. Since each sampling site must have a sample taken at least once every other month, a total of 20 sites were developed and added to the plan.

Water Treatment Plant #1 Highlights

Replaced all the filter media in Filters #1 and #2. Once the filter media was removed, the filter cells and underdrain were pressure washed and underdrains inspected including clearing the orifices to ensure proper water throughput and flow. The process was followed by installing new filter media per American Water Works Association and bid specifications. Sand and gravel layers are installed by hand and leveled. The anthracite was installed, backwashed, and skimmed to achieve proper depths as listed in the AWWA specifications. Filters were disinfected and tested for bacteriological contamination, and all were cleared before putting them back in service.

Water Treatment Plant #2 Highlights

- Installed (3) new High Density Linear Polyethylene Snyder ASTM TK3900 tanks for sodium hypochlorite. WTP#2 needed to increase storage capacity (+35%) for sodium hypochlorite to meet future water demands.

Water Treatment Plant #3 Highlights

- Divers from Underwater Solutions inspected/cleaned the chlorine contact chamber and ground storage tank. There was very little sediment in the tank before it was cleaned out.

Water Distribution System Highlights

Most of the work performed by the Distribution Construction Division was installing water meters to meet the needs of the high growth and new home building requirements. As new home building faces many challenges as some materials are in short supply, we also are experiencing material shortages for parts and pieces utilized for new services. The Department has been reaching out to many suppliers for orders such as water meters, curb stops, corporation stops, backflow preventers, and poly tubing to keep up with the fast-paced development.

A presentation was conducted on December 14, 2021, to the City Council. The presentation provided information and explained the benefits for the two capital County/City Interlocal Agreements for utility extensions and improvements for the barrier island community. One project is for the Willow Woods neighborhood to extend water and dry line sewer to the subdivision. The other project which underway includes water main relocations/replacements in the service area of Marineland Acres area.

The Water Distribution Division installed 2,229 water meters for fiscal year 2022. The Meter Division staff reestablished new metering service assemblies at various commercial locations throughout the City including the Grand Haven Clubhouse.

Wastewater Treatment Plant #1 Highlights

- The design of the new Biosolids Building, accompanied with the new generator and switchgear is 80% complete.
- The new Administration Building is 90% complete

Wastewater Treatment Plant #2 Highlights

- The bid for the WWTP#2 Plant Expansion was awarded, and construction began in September.

Wastewater Collection and Maintenance Highlights

- Installed 798 new pep tanks along with pump assemblies and control panels.
- Replaced 95 failed tanks, 90 pep tank back lids, and 30 chambers. Staff replaced 1029 pep pumps, 1,726 pep floats, and 41 pep panels.
- Staff responded to 9,600 service orders and 6,700 after-hours service orders.

Wastewater Pumping Highlights

- Staff completed 159 pump station annual inspections. Staff pulled and de-ragged 475 submersible pumps. Staff completed 1,799 hours of generator inspections and ran units under load testing.
- Completed rehabilitation of 3 pump stations.
- Staff installed new Mission SCADA units at 7 pump stations and new Mission Unit rain gauges at 3 stations.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:
[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Water/Wastewater Utility

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
% of Palm Coast Connect cases are initially dispatched within one business day of receiving.	100%	94%	The fourth quarter we had 4353 cases and 4,096 were dispatched within one business day.	Quicker response time for residents across all Departments
Strategy	We had a big increase in cases this month due to Hurricane Ian. This increase allowed us to train more representatives to assist with the increase.			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Select a bank of meters that have been installed under one year, 5 years, 10 years, and 15 years. Audit by comparing usage between meters installed between the years providing the past average usage is within the bounds relative to the actual volume of water put through the meter at a prescribed flow rate.	100%	100%	Clearly understand the factors that affect meter accuracy and the ability to pinpoint, if possible, the optimal lifespan of water meters in a residential distribution system. After the initial analysis we have determined our first level goal is to replace meters at the 15-year interval.	Determine the degradation of accuracy over time.
Strategy	Track and balance the potential loss of revenue from meter accuracy degradation with the cost of replacing meters.			

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Within five years, we will have a 2% increase in registered users for Palm Coast Connect.	2%	21%	The fourth quarter we added 1,312 new registered users to Palm Coast Connect.	Volume of calls go down and case volume goes up. Resident gets quicker access to the city and dependable responses.
Strategy	This quarter we had a big jump in registered users. During the hurricane, residents used Palm Coast Connect a lot more to communicate with the city, total increase of 1,312 which brings the total to 16,037			

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Measure number of work orders assigned, response time, and percentage completed including after hours and holidays.	100%	100%	Type of work order (Pep, Operations, or Construction) and average time to complete. Track percentage of work orders issued after hours, weekends, and holidays. Show need for additional staff based on workload, specifically after hours, on call on weekends and holidays.	The findings for the KPI measured the additional staff necessary to complete operations and have been communicated through the annual budget process.
Strategy	Work orders are tracked through the system and calculated to determine the need for additional staff.			

Customer Service Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,047,245	\$ 1,270,110	\$ 1,328,677	\$ 58,567
Operating Expenses	32,685	246,188	270,105	23,917
Transfers to Other Funds	-	4,763	-	(4,763)
TOTAL	\$ 1,079,930	\$ 1,521,061	\$ 1,598,782	\$ 77,721
TOTAL PERSONNEL	16.00	17.00	17.00	0.00



Water/Wastewater Utility Administration

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 646,183	\$ 772,519	\$ 941,213	\$ 168,694
Operating Expenses	179,800	385,310	433,900	48,590
TOTAL	\$ 825,983	\$ 1,157,829	\$ 1,375,113	\$ 217,284
TOTAL PERSONNEL	9.00	9.00	9.00	0.00



Wastewater Pumping

Water / Wastewater Utility Fund

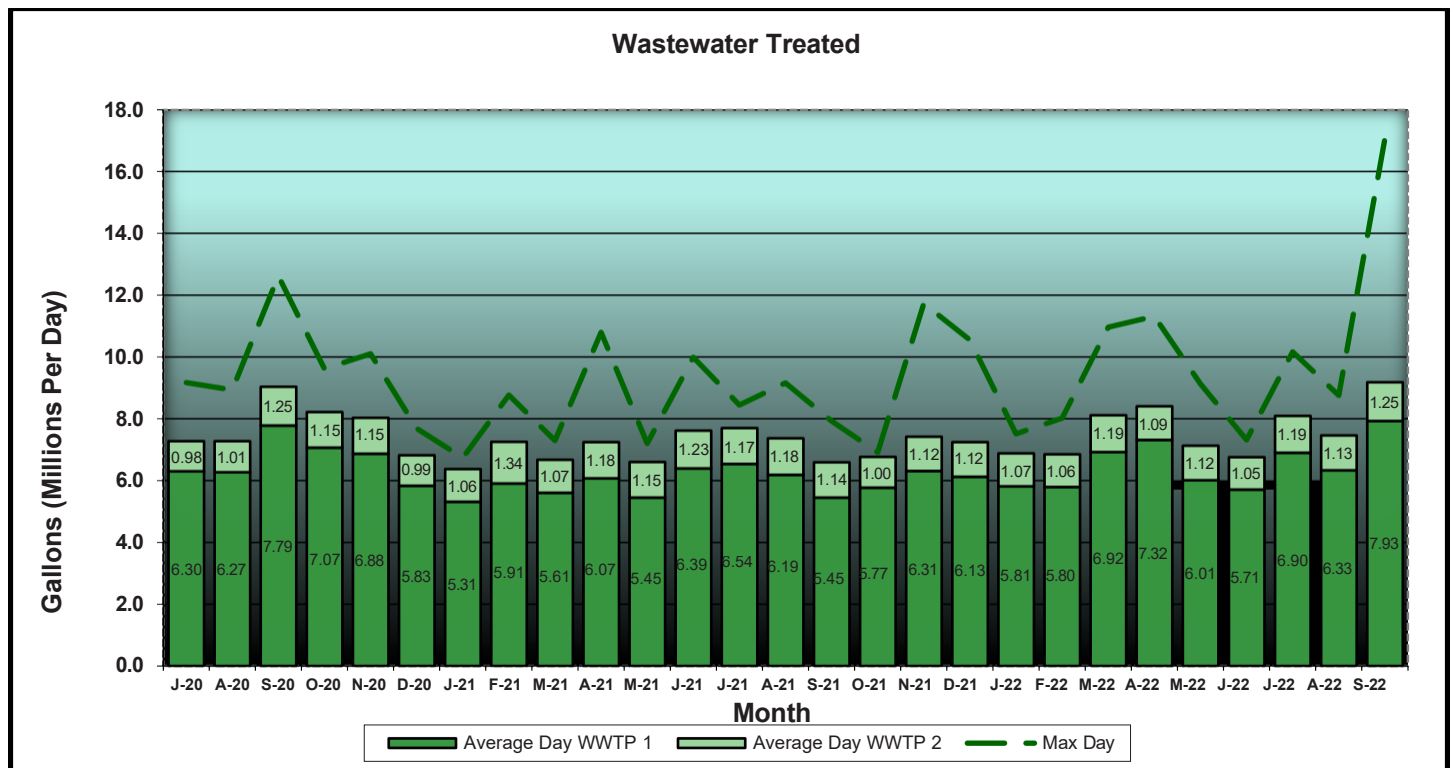
SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 780,878	\$ 829,092	\$ 916,409	\$ 87,317
Operating Expenses	438,731	725,542	1,105,161	379,619
Transfers to Other Funds	15,372	61,820	74,358	12,538
TOTAL	<u>\$ 1,234,981</u>	<u>\$ 1,616,454</u>	<u>\$ 2,095,928</u>	<u>\$ 479,474</u>
TOTAL PERSONNEL	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>



Wastewater Collection

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,500,264	\$ 1,806,876	\$ 2,121,507	\$ 314,631
Operating Expenses	1,415,027	2,174,254	2,428,340	254,086
Capital Outlay	59,058	171,500	158,500	(13,000)
Transfers to Other Funds	-	-	802,463	802,463
TOTAL	\$ 2,974,349	\$ 4,152,630	\$ 5,510,810	\$ 1,358,180
TOTAL PERSONNEL	22.00	24.00	26.00	2.00



Wastewater Treatment Plant 1

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 809,435	\$ 875,303	\$ 992,793	\$ 117,490
Operating Expenses	1,411,105	1,777,459	1,996,660	219,201
Capital Outlay	-	40,100	-	(40,100)
TOTAL	\$ 2,220,540	\$ 2,692,862	\$ 2,989,453	\$ 296,591
TOTAL PERSONNEL	9.00	10.00	10.00	0.00



Wastewater Treatment Plant 2

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 338,833	\$ 364,015	\$ 581,797	\$ 217,782
Operating Expenses	718,645	1,053,356	1,285,100	231,744
Transfers to Other Funds	-	-	52,637	52,637
TOTAL	\$ 1,057,478	\$ 1,417,371	\$ 1,919,534	\$ 502,163
TOTAL PERSONNEL	5.00	5.00	6.00	1.00

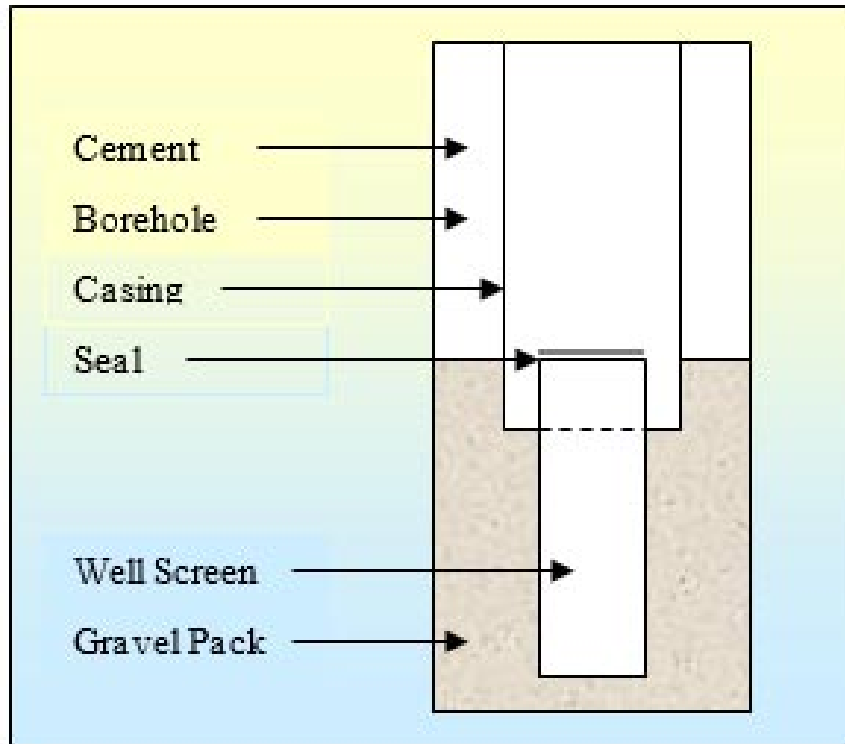


Water Treatment Plant 1

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 770,359	\$ 884,480	\$ 946,950	\$ 62,470
Operating Expenses	1,903,633	2,314,271	2,626,315	312,044
TOTAL	<u>\$ 2,673,992</u>	<u>\$ 3,198,751</u>	<u>\$ 3,573,265</u>	<u>\$ 374,514</u>
TOTAL PERSONNEL	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>

Gravel Pack Well Description

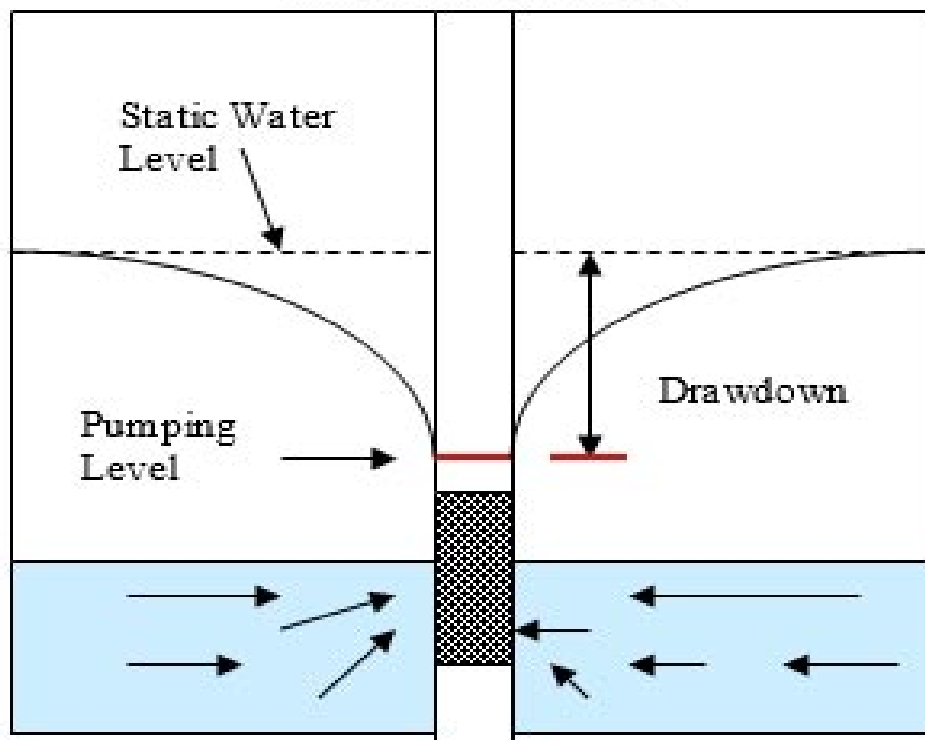


Water Treatment Plant 2

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 592,530	\$ 666,289	\$ 817,164	\$ 150,875
Operating Expenses	1,303,041	1,635,492	2,040,959	405,467
TOTAL	\$ 1,895,571	\$ 2,301,781	\$ 2,858,123	\$ 556,342
TOTAL PERSONNEL	7.00	7.00	9.00	1.00

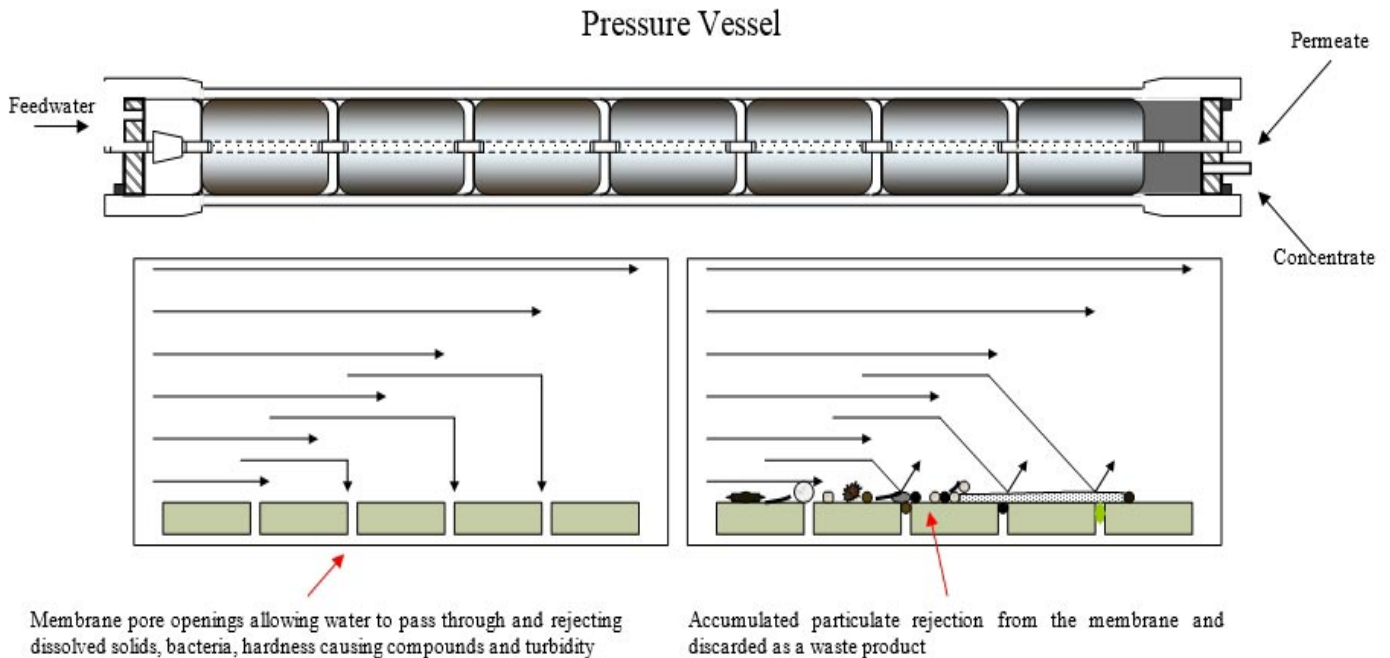
Specific Capacity = gallons per minute /
foot of Drawdown



Water Treatment Plant 3

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 556,516	\$ 697,787	\$ 754,703	\$ 56,916
Operating Expenses	696,013	979,430	1,074,347	94,917
TOTAL	\$ 1,252,529	\$ 1,677,217	\$ 1,829,050	\$ 151,833
TOTAL PERSONNEL	8.00	8.00	8.00	0.00



Water Quality

Water / Wastewater Utility Fund

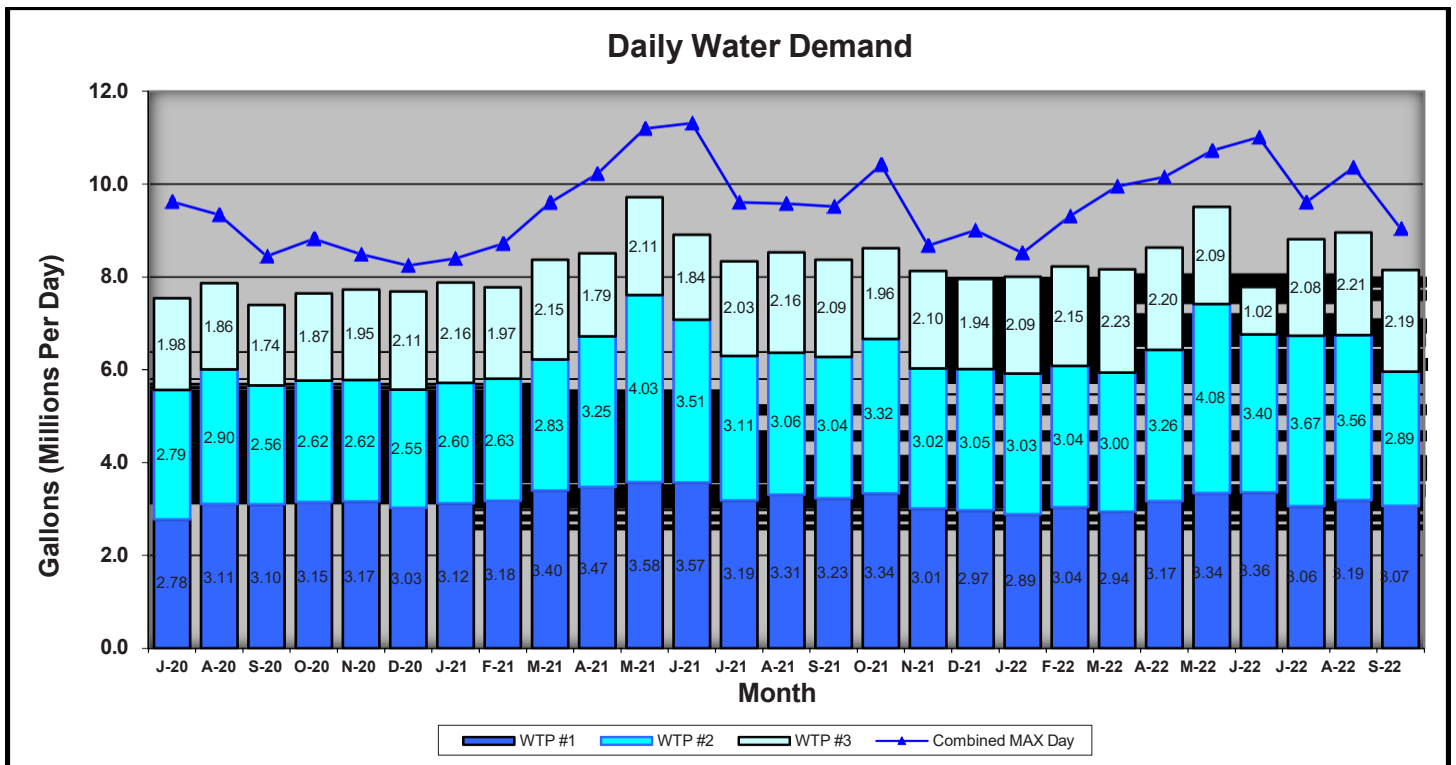
SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 729,214	\$ 817,777	\$ 870,168	\$ 52,391
Operating Expenses	122,027	240,762	239,190	(1,572)
TOTAL	\$ 851,241	\$ 1,058,539	\$ 1,109,358	\$ 50,819
TOTAL PERSONNEL	10.00	10.00	9.00	0.00



Water Distribution

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 2,010,918	\$ 2,510,232	\$ 2,960,644	\$ 450,412
Operating Expenses	1,561,237	1,842,314	2,236,164	393,850
Capital Outlay	2,206,610	3,586,262	3,525,000	(61,262)
Transfers to Other Funds	149,900	35,460	71,236	35,776
TOTAL	\$ 5,928,665	\$ 7,974,268	\$ 8,793,044	\$ 818,776
TOTAL PERSONNEL	28.00	31.00	33.00	2.00



Utility Non Departmental

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenses	\$ 3,361,732	\$ 2,306,400	\$ 2,643,435	\$ 337,035
Debt Service	12,145,353	11,269,572	12,081,893	812,321
Grants	10,000	10,000	10,000	-
Transfers to Other Funds	8,515,612	7,045,230	7,664,456	619,226
Reserve	-	1,986,980	-	(1,986,980)
TOTAL	<u>\$ 24,032,697</u>	<u>\$ 22,618,182</u>	<u>\$ 22,399,784</u>	<u>\$ (218,398)</u>



Parks and Recreation

Department Summary

The City of Palm Coast places a high priority on making the community a great place to live, visit, and explore. At the heart of that is our system of beautiful parks and over 130 miles of connecting trails through diverse ecosystems of plants and wildlife. Lined with historic oaks, towering pines and abundant vegetation, our parks and trails showcase the splendid elegance of native Florida landscape. Birdwatching is popular at St. Joe Walkway and Linear Park, which are designated as Great Florida Birding & Wildlife Trails, and you can even spot dolphins and exotic seabirds as you stroll along the Intracoastal at Waterfront Park. Residents and guests are encouraged to explore, connect, and play in our community.



The Parks & Recreation department offers a myriad of amenities including the Palm Coast Community Center, Palm Harbor Golf Course, Palm Coast Tennis Center, Palm Coast Aquatics Center, Indian Trails Sports Complex, James F. Holland Memorial Park, and many more. We host many community events, such as Movies in the Park, Food Truck Tuesdays, Arbor Day, Fireworks in the Park, and Intracoastal Waterway Cleanup to name a few. Many of these are possible through grants, sponsorships, and strong community partnerships.



Explore *Connect* **Play**



Parks and Recreation

Progress Report

The Parks & Recreation staff works hard to provide residents with an abundance of new and exciting recreation opportunities. This was a free event and coordinated between the city and our Sports Alliance Members. This was an extremely successful event with 150 local kids attending. Again, our Golf Course saw record numbers with rounds surpassing last year with over 53,000. Some other highlights include strong numbers in our Fun in the Sun Camp and for Athletics, Aquatic, Tennis, and community programs.

In the last quarter of the year many of our staff were encouraged to attend the Florida Recreation and Park Association conference. This conference offers a great deal of professional development and networking opportunities for staff. The staff all agreed this was a great experience and are already looking forward to next year. The Parks and Recreation vision and direction were presented to our team. This was received with enthusiasm and positivity and has promoted our staff to discuss their advancement and future goals. Our focus for the first quarter of FY22-23 will be to host a department summit to discuss Parks & Recreation and our long-term goals. This will include employee training/certification, programs, our 5-10 year plan, internal KPIs, and many others.

Over the next fiscal year, one of our goals in Parks & Recreation is to update and enhance our programming process. By implementing, our staff will be better prepared in creating and enhancing programs. This will help our budget process not just for next FY but for the next five years. Each of our facility supervisors has created their budget workbooks. This gives each of our supervisors control over their budgets. Each of our supervisors have now become more fiscally responsible on their spending and tracking of revenue.

Department Highlights

Aquatics:

- July 28th The Palm Coast Aquatic Center hosted the 2nd annual Duel in the Pool Swim Meet. Our Palm Coast Porpoises swim team hosted the Flagler County Police Athletic League (PAL) swim team. Parents and swimmers had a great time, and it was a great experience for all swimmers. This will hopefully prepare swimmers for future High School swim meets.

Athletics & Field Maintenance:

- Spiking fields have been a major priority for the sports fields this quarter. Spiking the grass for aeration helps maintain the grass. Field Maintenance is also preparing for the change from Bermuda grass to winter Ryegrass. Staff must start by spraying pre-emerge herbicides on the sports turf, then we come behind and verticut the turf to rip the dying weeds and excess thatch, and finally, they come with the vacuum to pick up the clippings off the fields.

Community Center:

Youth:

- Munchkin Soccer and Munchkin Cheer has been introduced this year.
- Musical Munchkins has also resumed in-person for the first time since the COVID pandemic. This program is very popular with 25 registered toddlers.
- The new Sports Alliance Youth Clinic

School Age:

- Enrichment Block for Homeschoolers started up this quarter. One of their projects was individual robotics. This group enjoys socialization with one another and the new curriculum as well.

Teens:

- Students in Teen Aftercare transition from their school day by socializing with friends. Ms. Cara has a theme for each day: crafts, teen choice, cooking, physical activity, and fun day. Cooking is very popular with these growing teens who are always hungry. Each day the teens have the opportunity for some much-needed time outdoors!

Adult & Senior:

- We hosted two Lunch N' Lecture programs this month. Palm Coast Arts Foundation Turtle Trail and Flagler Audubon Society. Palm Coast Arts Foundation spoke about their turtle trail in Flagler County and their plans for future expansion. The Audubon

Society topic was Birding in your Backyard. Attendees learned about some of the common backyard bird species in Palm Coast and the basics of identifying birds. Each lecture was well attended with all spots filling up.

Rentals:

- Rooms were rented for a variety of life events, ranging from baby showers and bridal showers to birthdays to retirement parties to weddings and anniversaries. Businesses and organizations are also frequent renters at the Community Center. Below are some highlights of rentals in Quarter 4.
- Early voting and the 2022 Primary Elections took place during the week of August 15th-23rd.
- Latricia Halyard, a Food Network Cupcake Champion had begun providing cake decorating classes.
- The Democratic Women's Club of Flagler is regularly hosting its monthly meetings.

Palm Harbor Golf Course:

- Aeration is a necessary practice to ensure a healthy green and to extend the longevity and life of the playing surface.
- Rounds for 2021/2022 were 54,745. Compared to the last fiscal year which was 52,463.

Marketing:

- In July we celebrated July is Parks & Recreation Month. This year our campaign and programs focused on what parks and recreation opportunities provide to the community. We did this by highlighting our amazing staff and what they do daily. As is our tradition we received a proclamation, presented the Council on the importance of Parks & Recreation, and revealed a video to showcase our department which can be found on the City's website.
- This is the first year that our division has had the staff to cover and document our summer camp activities. It was an absolute privilege to film and share everything our dedicated camp staff and super fun camp counselors do! We created an entire Instagram Reels campaign called Day X of 45 Days of Summer Camp based on all our Summer Camps which collected a total of 77,355 views. We had so much amazing content we created a compilation video that featured the best of the summer.

Parks and Trails:

- Many of our Parks and Trails crew were certified as Aquatic Facility Operators (AFO). This certification will be used for more maintenance coverage at the Splash pad and help with chemical treatment and maintenance at the Palm Coast Aquatics Center.

Special Events:

- Fourth Quarter we hosted Food Truck from July through September. July's Beneficiary was the Parks and Recreation scholarship, August was Palm Coast Arts Foundation and September was Advent Health Foundation. September was also our Annual Fire Truck pull. This year three teams competed: Palm Coast Fire Department, Flagler County Fire Rescue, and Flagler County Sheriff's Office. Flagler County Fire Rescue was the overall winner, winning the belt from the Palm Coast Fire Department.
- Palm Coast and the Flagler Beaches hosted the annual Senior Games. We offered tennis, golf, and pickleball. A total of 163 athletes participated and the first five spots in each sport qualified for the Senior State Games.

Tennis:

- In Q4 the Palm Coast Tennis Center partnered with Flagler Sheriff's Police Athletic League (PAL) on hosting new introductory Junior Tennis Programs. This was a six-week program with an average attendance of 7-14 juniors each week.
- The New High-Performance program has also been a great addition to the Tennis Center. This program is designed to keep our local talent in Palm Coast in a more competitive and intense environment. Many local High School players participate and train in this program.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Parks and Recreation

Key Performance Indicator's (KPI's)

KPI GOAL	DIVISION	TARGET REVENUE	OUTCOME
Cost Recovery: Track Revenue vs. expenditures in each division of Parks and Recreation to ensure that the fund essentially pays for itself.	Community Center	Rentals: \$90,000 Programs: \$297,210	264.82% 69.60%
	Aquatics Center	\$60,000	146.50%
	Palm Harbor Golf Club	\$1,405,000	113.01%
	Athletic Fields & Programs	\$8,000	277.06%
	Special Events	\$39,969	113.53%
	Tennis Center	\$160,000	133.56%
Comments	Includes Community Center and Park Rentals.		

KPI GOAL	DIVISION	TARGET	TOTAL
Utilization Rates: Track the utilization rates of Parks and Recreation facilities and programs with the goal of reaching maximum potential.	Community Center	13,200 attendees from programs and rentals	14,001
	Aquatics Center	19 programs and 115 pass holders	27 239
	Palm Harbor Golf Club	45,000 rounds of golf	54,465
	Athletic Fields & Programs	Add 1 new program (Baseline is 3)	2
	Special Events	17,422 attendees	28,326
	Tennis Center	20,000 attendees, 4-5 youth round robins	20,961 2
Comments	The new programs include Intermediate Pickleball and Pickleball Ladder League.		

Parks and Recreation

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 973,828	\$ 1,280,537	\$ 1,527,134	\$ 246,597
Operating Expenditures	613,818	760,212	800,007	39,795
Grants	19,252	30,000	50,000	20,000
Transfers to Other Funds	-	2,905	4,295	1,390
TOTAL	\$ 1,606,898	\$ 2,073,654	\$ 2,381,436	\$ 307,782
TOTAL PERSONNEL	20.60	22.40	23.42	1.02



Aquatic Center

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 218,441	\$ 324,501	\$ 362,814	\$ 38,313
Operating Expenditures	99,408	132,198	132,566	368
Transfers	-	-	3,215	3,215
TOTAL	\$ 317,849	\$ 456,699	\$ 498,595	\$ 41,896
TOTAL PERSONNEL	7.75	7.25	7.75	0.50



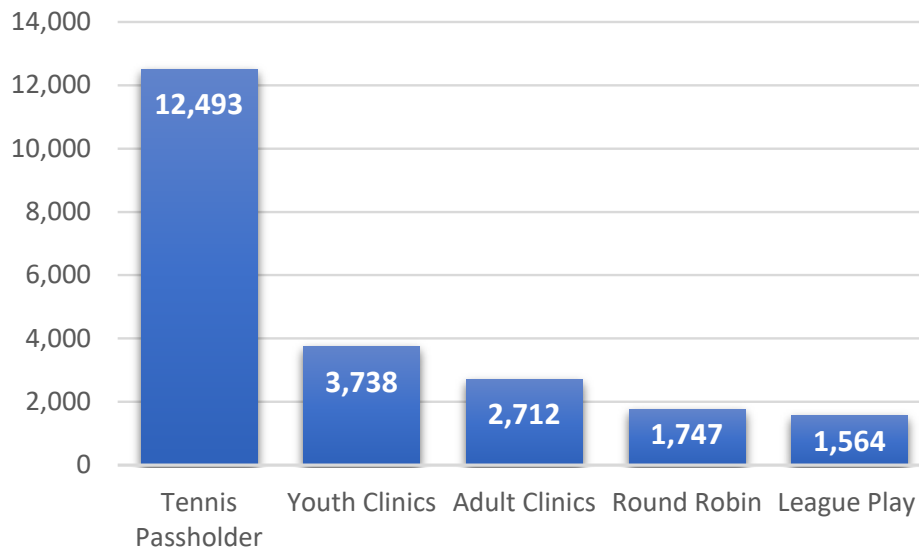
Tennis Center

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 165,825	\$ 222,533	\$ 276,682	\$ 54,149
Operating Expenditures	82,858	119,158	152,519	33,361
TOTAL	\$ 248,683	\$ 341,691	\$ 429,201	\$ 87,510
TOTAL PERSONNEL	3.98	4.53	4.53	0.00

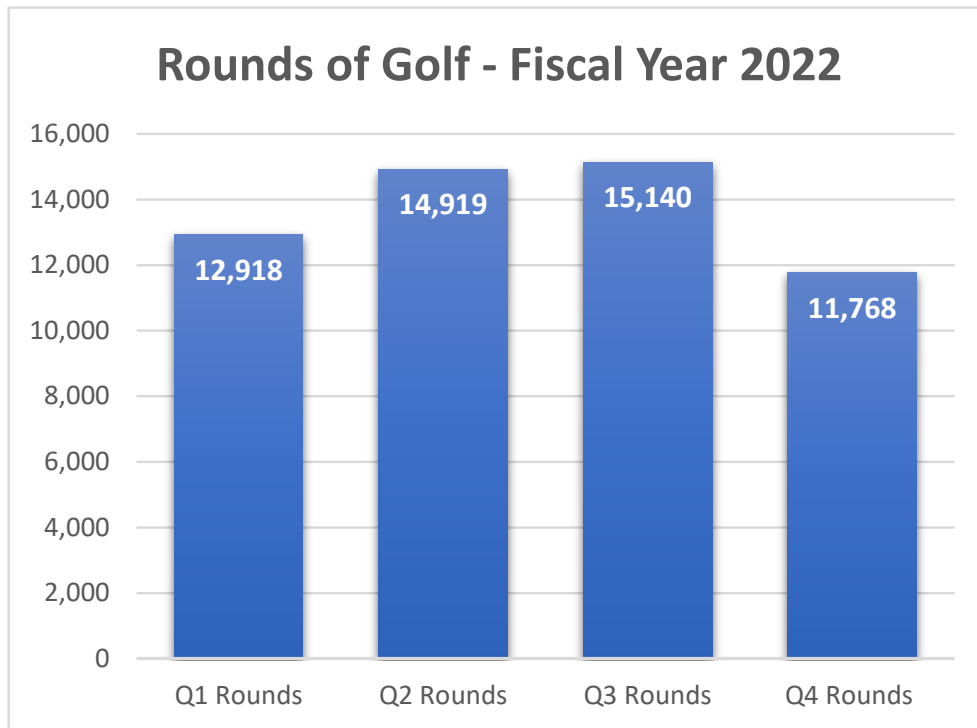


Rounds of Tennis - Fiscal Year 2022



Golf Course General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 426,652	\$ 523,954	\$ 564,966	\$ 41,012
Operating Expenditures	967,731	1,247,518	1,533,774	286,256
Transfers to Other Funds	24,689	-	43,050	43,050
TOTAL	<u>\$ 1,419,072</u>	<u>\$ 1,771,472</u>	<u>\$ 2,141,790</u>	<u>\$ 370,318</u>
TOTAL PERSONNEL	<u>9.28</u>	<u>11.07</u>	<u>11.07</u>	<u>0.00</u>



Parks Maintenance

General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,288,092	\$ 1,589,329	\$ 1,679,763	\$ 90,434
Operating Expenditures	825,903	1,133,228	1,199,526	66,298
TOTAL	-	136,070	79,590	(56,480)
TOTAL	\$ 2,113,995	\$ 2,858,627	\$ 2,958,879	\$ 100,252
TOTAL PERSONNEL	21.50	23.50	23.00	(0.50)



General Fund Non Departmental General Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Operating Expenditures	\$ 1,413,158	\$ 1,247,983	\$ 1,467,699	\$ 219,716
Grants	3,003,000	3,000	3,000	-
Transfers to Other Funds	1,330,283	4,047,315	964,495	(3,082,820)
Contingency	-	1,101,898	750,000	(351,898)
TOTAL	<u>\$ 5,746,441</u>	<u>\$ 6,400,196</u>	<u>\$ 3,185,194</u>	<u>\$ (3,215,002)</u>



Information Technology

Department Summary

The Information Technology (IT) department is committed to serving the business operations of the City by providing enterprise-wide integrated system solutions and quality customer service to ensure the efficient utilization of technology resources and investments.

The IT Department's main role is to provide services to all City departments and to distribute information to our citizens and customers. This department is supported by the internal service fund, which is comprised mainly of internal transfers and allocation charges to various City departments.



Currently, we manage over 500 computers, more than 80 servers that spans over 25 locations throughout the City. The department also handles all communications needs to include point-to-point phone calls as well as conference calls. Video and web conference also fall under this category and include other forms of technology necessary to facilitate communication: cellular access, 800MHZ radios, network drives, electronic mail (email), and secure servers.

The IT Department is divided into the following divisions:

- Service Desk – Manage day to day operations of voice and data networks to ensure a high level of data integrity and systems availability.
- Research & Development – Support all aspects of departmental business functions throughout the city, while maintaining a high level of customer service.
- Application Development – Develop and maintain network centric information applications to maximize external communications and streamline core internal business processes.
- Geographical Information Systems (GIS) – Provide digital mapping services to various departments throughout the city.
- Application Support - Supports and administers various enterprise-wide application systems

Continuing in the direction of “going green”, IT works with all departments 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.

External Operations:

The City of Palm Coast also has an Information Technology enterprise fund, which is derived from outside revenue through 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.

The City of Palm Coast's FiberNET fiber optic network assets include over 60 miles of conduit and fiber optic cable running along major roadways in Palm Coast and already connects city facilities, Flagler Schools, and more than two dozen businesses as well as offering Dark Fiber services to other businesses as needed. Fiber is currently available along Palm Coast Parkway, Belle Terre Parkway, Matanzas Parkway and Town Center. The city established FiberNET in 2007-08, and the network has grown each year.

Information Technology

Progress Report

Fiscal Year 2022 has been both a productive and trying year for the Information Technology Department. Critical technology upgrades to hardware and software have been delayed for several years resulting in multiple very large projects to manage this current year. Of these projects, a major upgrade of the City's Enterprise Resource Platform (Munis) was initiated. IT has also upgraded all the City's hardware network infrastructure and creating an isolated private network for the SCADA system. Migration to Microsoft 365 also occurred this year, which is very critical to employee operations.

ERP Upgrade and Enhancements

This upgrade took Munis from being an on-premises deployment to being hosted in Munis' cloud as a SaaS (Software as a Service) offering and jumped us 4 major versions to version 2019. This upgrade sets the stage for several other productivity enhancement upgrades in the coming years. IT also worked with Tyler Munis to implement TCM (Tyler Content Management) which is an internal imaging system to update the City's document retention system. The migration of the Utility Billing system from UB Classic to UBCIS has begun, and although we've run into some challenges with this upgrade, it's scheduled to be completed in fiscal Year 2023. Similarly, the implementation of Munis' EAM (Enterprise Asset Management) module which will migrate departments over to the new work order system and start the process of keeping inventory in Munis. This is also slated to be completed in Fiscal Year 2023.

Website Redesign

The initial release of the new palmcoast.gov website went live this past year, incorporating all the departmental pages into it. This initial release was built using Strapi as a CMS (Content Management System) and allows the Communications Department of other City departments to maintain their own content and create new pages. It also includes an easy way to switch the website into "Emergency mode" which provides streamlined emergency information to residents and turns on the intake of the Flagler County Call Takers from Palm Coast Connect.

Utility Delinquency Notification Process

Research and Development implemented a new process for sending out delinquent notices for Customer Service for residents who were late in paying their utility bills. This new process which sent emails to the residents reduced the number of calls Customer Service had to field and increased collections on delinquent accounts.

GIS Public Works Support

In FY22, GIS provided a tremendous amount of support to the Public Works department through the creation of several applications and dashboards, including:

- Palm Coast - PW Event Season 2022. Supervisor Dashboard to monitor street status and debris clean-up.
- Hurricane Signs (modified) (Survey123)
- Debris Report Survey (modified for field use) (Survey123)
- Neighborhood Street Status (created and modified after the event street clean-up) (Survey123)
- ROW Street Status (created and modified after the event street clean-up) (Survey123)

I95 Tower Fiber Connection

IT was able to secure funding from Utilities and get the iconic I95 water tank connected to the City's fiber network. This means that the water tower will now be integrated into the SCADA network, allowing Utility staff to access it on the network without having to physically drive there to make changes to take readings. Along with this project, radios were installed on the water tower to connect to the Utility Dr and A1A towers, adding redundancy for the City and SCADA networks.

SCADA Network

Unforeseen circumstances continue to prolong the completion of the SCADA network project, although significant work has been done. The physical network itself (hardware, fiber, virtual environment) was completed and tested this year. During the network setup there were several areas of IP conflicts found at some of the plants that required a vendor to come out and troubleshoot and make changes to some of the older PLCs. Rockwell is scheduled to do the installation of the actual SCADA platform in FY23.

Cell Towers

Two new ground leases were approved by Council for cell towers in the City of Palm Coast. These are the first new tower builds done in partnership with the City in several years.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

[HTTPS://WWW.PALMCOAST.GOV/CITY-MANAGER/Q4-REPORT](https://www.palmcoast.gov/city-manager/q4-report)

Information Technology

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Improve customer concerns in a timely manner.	100%	24%	IT strives to resolve incoming service calls during the initial interaction with the customer.	During this time, IT switched the platform that tracks the service desk calls. The percentage shown only reflects the last quarter of the fiscal year.

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Resolve 100% of High Security vulnerabilities as detected and reported by DHS within 30 days.	100%	50%	Review and take action on cybersecurity vulnerabilities that are reported by the Department of Homeland Security within 30 days of the time they are reported.	<p>There are some vulnerabilities that are tied to hardware that cannot be immediately fixed.</p> <p>We've mitigated the vulnerabilities as much as possible. The hardware is scheduled to be replaced contingent upon completion of the system upgrade.</p>

Information Technology

IT Enterprise Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 145,217	\$ 135,776	\$ 148,113	\$ 12,337
Operating Expenditures	272,592	503,019	678,443	175,424
Capital Outlay	32,532	155,654	178,125	22,471
Transfers to Other Funds	19,274	19,925	22,885	2,960
TOTAL	\$ 469,615	\$ 814,374	\$ 1,027,566	\$ 213,192
TOTAL PERSONNEL	1.00	1.00	1.00	0.00



Information Technology

IT Internal Service Fund

SOURCE	ACTUAL FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	ADOPTED FISCAL YEAR 2023	NET CHANGE FY22-FY23
Personnel Services	\$ 1,307,658	\$ 1,823,851	\$ 2,187,048	\$ 363,197
Operating Expenditures	1,763,028	2,460,336	3,159,958	699,622
Capital Outlay	13,388	395,850	499,147	103,297
TOTAL	\$ 3,084,074	\$ 4,680,037	\$ 5,846,153	\$ 1,166,116
TOTAL PERSONNEL	16.50	19.00	21.00	2.00





CAPITAL
Improvement

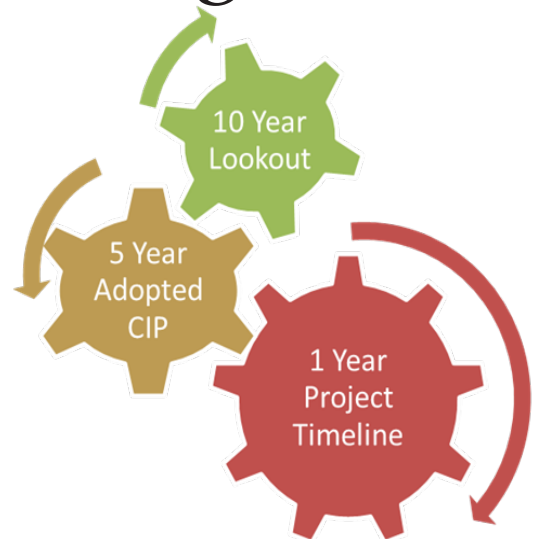


This page intentionally left blank

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 Financial Services 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 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 two 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. A small portion of the millage rate goes towards Stormwater improvements each year.

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 the 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

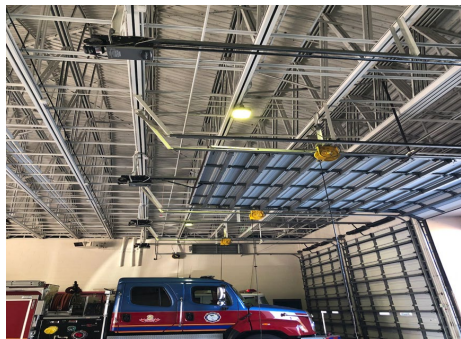
New stormwater infrastructure normally does not have specific additional operating costs, other than material and supplies for maintenance. In addition, infrastructure must be kept clear of debris. Maintenance of new and improved infrastructure included in the Capital Budget is included in the operating 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.

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.

Capital Projects Outlined in the CIP

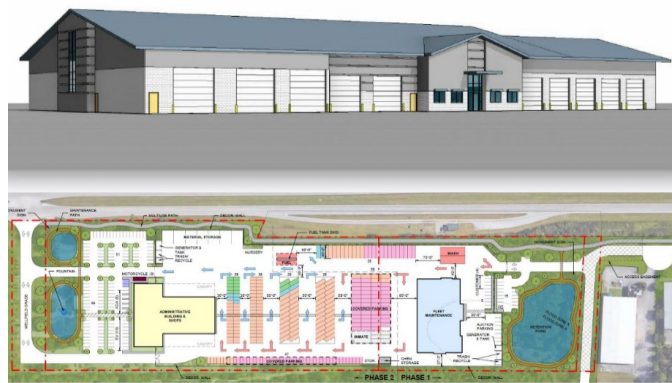
FIRE STATION 25 IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$505,000	TOTAL PROJECT COST	\$585,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS & MAINTENANCE
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2022-2024
FUNDING SOURCE	SMALL COUNTY SURTAX		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	The replacement of HVAC system will reduce the repair and maintenance operational expenses and painting of the facility will also help to preserve the lifespan of the building. This should save around \$2,000 per year.		
PROJECT DESCRIPTION	Improvements to this facility include bay door, flooring, and HVAC replacement. Additional modifications to interior and exterior painting is also required to maintain the building.		
PROJECT JUSTIFICATION	Fire Station 25 is aging, and is in need to superficial repair and maintenance to sustain the current working conditions of the facility.		



SECURITY UPGRADES FOR NETWORK & FACILITIES			
2023 ESTIMATED EXPENDITURE	\$945,000	TOTAL PROJECT COST	\$5,201,734
PROJECT CATEGORY	TECHNOLOGY	PROJECT TYPE	SECURITY UPGRADES
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2019-2028
FUNDING SOURCE	SMALL COUNTY SURTAX		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Upgrades to equipment should reduce costs of maintenance, and a new fiber line may result in additional revenue for the IT fund. This could result in approximately \$15,000 additional funds for the City per year after the project is complete.		
PROJECT DESCRIPTION	These upgrades include a new server room for the expansion in technological equipment. There are two collocational data server installations at other City facilities, as well as new fiber dig connections.		
PROJECT JUSTIFICATION	Network and facility security upgrades are essential to all functions within the City. Internet fiber and server connections need to be continuously monitored to ensure proper diligence to the City's network.		

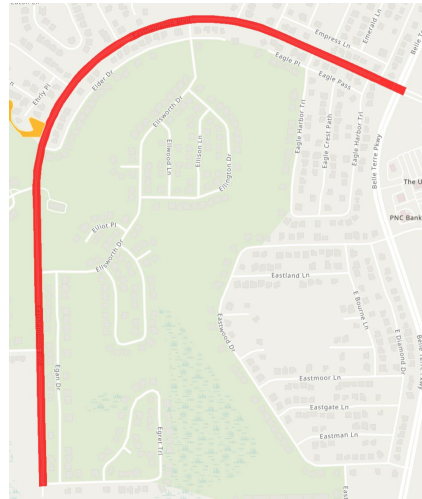
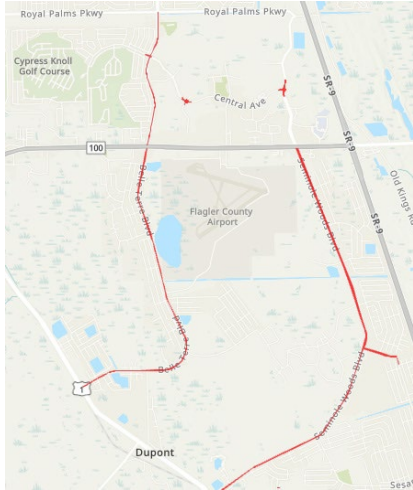


MAINTENANCE AND OPERATIONS COMPLEX			
2023 ESTIMATED EXPENDITURE	\$14,300,000	TOTAL PROJECT COST	\$68,735,776
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITION
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2016-2024
FUNDING SOURCE	SMALL COUNTY SURTAX		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	This project will allow the City to cease the lease payments for the staff trailers which will save \$4,500 per year. There will be additional electricity, utility, and maintenance costs for this facility which will cost approximately \$30,000 per year.		
PROJECT DESCRIPTION	This design includes the expansion of personnel space, traffic equipment, fuel station installation, and additional parking. Current expenditures include design, permit fees, and construction costs.		
PROJECT JUSTIFICATION	There is additional need for expansion, specifically in the departments of public works, stormwater, and utility. Currently, the location of the public works facility is undersized and will require more maintenance functions to sustain the growth of the fleet department.		



TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:
[HTTPS://COPCGIS.MAPS.ARCGIS.COM/APPS/DASHBOARDS/B4F8C6E213774CD8AA1F-2BA9F3DB43B1](https://COPCGIS.MAPS.ARCGIS.COM/APPS/DASHBOARDS/B4F8C6E213774CD8AA1F-2BA9F3DB43B1)

CONTINUOUS STREET LIGHTING			
2023 ESTIMATED EXPENDITURE	\$295,000	5-YEAR CIP TOTAL	\$1,205,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REVENUE SHARING		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Maintenance for additional installation of street lighting is a minimal expense for the operational budget.		
PROJECT DESCRIPTION	Improvement areas outlined in this years budget are for Seminole Woods Parkway, Forest Grove Drive, Citation Boulevard, East Hampton, Sesame Drive, Palm Harbor Drive and Belle Terre Boulevard.		
PROJECT JUSTIFICATION	The continuous street lighting program will help to illuminate busy streets. This is a priority for the Palm Coast community members to ensure the safety of pedestrians and automobiles.		



TRAFFIC SIGNAL MAINTENANCE & INSTALLATION			
2023 ESTIMATED EXPENDITURE	\$665,000	5-YEAR CIP TOTAL	\$1,515,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REVENUE SHARING		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Maintenance and installation for traffic signals is a minimal expense for the operational budget.		
PROJECT DESCRIPTION	This project consists of the rehab and renewal of the traffic signals in the City. The replacement of strain pole replacement and mast arm replacement, as well as signal optimization are some of the many improvements in this project.		
PROJECT JUSTIFICATION	As City Infrastructure ages and weathers, there is a need to replace and improve the existing traffic signals in Palm Coast.		

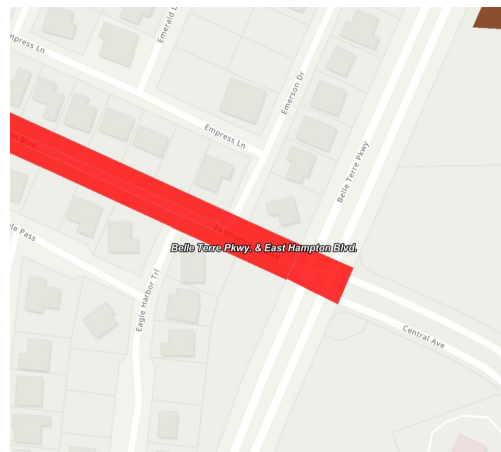


STREETS REHAB AND RENEWAL			
2023 ESTIMATED EXPENDITURE	\$7,310,000	5-YEAR CIP TOTAL	\$17,350,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPAIR & MAINTENANCE
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REVENUE SHARING		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Maintenance and repair costs for streets rehab and renewal should not change the operating budget.		
PROJECT DESCRIPTION	Guardrail replacements from accidents, pavement analysis, repairs, and restriping are scheduled to be repaired in the streets improvement fund. The widening of Old Kings Road and the highway beautification project for various roads are included. East Hampton, Seminole Woods Blvd., Ravenwood, Sesame, Palm Harbor Drive, Belle Terre Blvd., and Ravenwood drive are all apart of the highway beautification project.		
PROJECT JUSTIFICATION	Palm Coast continues to grow in population, along with the traffic. City streets need to be resurfaced, restriped, and enhanced to maintain the growing environment.		

TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:

[HTTPS://COPCGIS.MAPS.ARCGIS.COM/APPS/DASHBOARDS/B4F8C6E213774C-D8AA1F2BA9F3DB43B1](https://copcgis.maps.arcgis.com/apps/dashboards/B4F8C6E213774C-D8AA1F2BA9F3DB43B1)

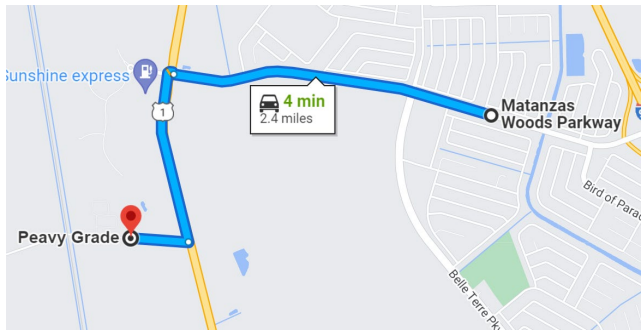
BELLE TERRE SAFETY IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$936,000	TOTAL PROJECT COST	\$4,562,664
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2017-2026
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Safety improvements to Belle Terre should not affect the operating budget.		
PROJECT DESCRIPTION	The budget for this project include the design, construction, and services for Construction Engineering Inspections (CEI) for the sections of Belle Terre Boulevard connecting to the following roads: East Hampton, Pritchard to Pine Grove, Royal Palms Parkway, and Ponce Deleon to Point Pleasant Drive.		
PROJECT JUSTIFICATION	Belle Terre is one of Palm Coast business roads, and it is in need of improvements to ensure the residents can safely commute throughout the City.		



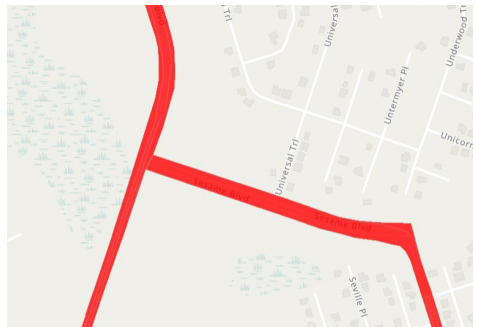
WHITEVIEW SAFETY IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$4,125,000	TOTAL PROJECT COST	\$7,826,718
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2018-2024
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Safety improvements to Whiteview Parkway should not affect the operating budget.		
PROJECT DESCRIPTION	The budget for this project include a project development and environment study, project design, construction, and CEI services for the extension of Whiteview Road at the East and West points.		
PROJECT JUSTIFICATION	Whiteview Parkway is a well traveled road within Palm Coast, and it is in need of improvements to ensure the residents can safely commute throughout the City.		



PEAVY GRADE / MATANZAS WOODS PKWY EXTENSION WEST			
2023 ESTIMATED EXPENDITURE	\$4,945,000	TOTAL PROJECT COST	\$16,982,590
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	ROADWAY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2021-2025
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT AND INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Maintenance and repair costs for additional road servicing may increase due to the extension by approximately \$3,000 per year.		
PROJECT DESCRIPTION	The budget for this project include an project development and environment study, project design, construction, and CEI services for the extension of Whiteview Road at the East and West points.		
PROJECT JUSTIFICATION	The City of Palm Coast is bordered by the Atlantic Intercoastal Waterway on the east and the Florida East Coast (FEC) Railroad on the west. US 1 runs parallel to the FEC railroad and provides the westernmost roadway access to Palm Coast properties. Properties bordering US 1 are building quickly, and to assist in the expansion of the City it will need a functional arterial roadway to connect to land west of the FEC railroad. This project proposes to extend Matanzas Woods Parkway to the west including a bridge to carry the new Matanzas Woods Parkway over the FEC railroad.		



CITATION BOULEVARD EXTENSION			
2023 ESTIMATED EXPENDITURE	\$5,050,000	TOTAL PROJECT COST	\$5,650,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	ROADWAY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2022-2023
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT AND INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Maintenance and repair costs for additional road servicing may increase due to the extension by approximately \$3,000 per year.		
PROJECT DESCRIPTION	The budget for this project include project design, right-of-way acquisition, and construction services for the extension of citation boulevard.		
PROJECT JUSTIFICATION	Seminole Woods Boulevard and Belle Terre Boulevard are two north-south arterials in Palm Coast. These two roadways extend from US 1 to State Road 100 without an intersecting east-west road for five and four miles, respectively. The City has had a long range plan to build an extension of Citation Boulevard between these two arterials to provide additional east-west flow between these two arterials. The City has found a developer, and together they will work to identify a corridor and create plans to construct Citation Boulevard from Belle Terre Boulevard to Seminole Woods Boulevard.		



SOUTHERN RECREATION CENTER			
2023 ESTIMATED EXPENDITURE	\$10,610,221	TOTAL PROJECT COST	\$12,248,484
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITIONS
FUND	RECREATION IMPACT FEE FUND	SPAN OF PROJECT	2021-2024
FUNDING SOURCE	STATE GRANTS AND RECREATION IMPACT FEES		
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	This project will replace the existing tennis center. After completion, this facility will accumulate additional revenue from the recreational activities held. There will be additional staff, electricity, utility, and maintenance costs for this facility which will cost approximately \$85,000 per year.		
PROJECT DESCRIPTION	The highly anticipated Southern Recreational Facility will feature many tennis courts and pickleball courts, in addition to a newly constructed clubhouse. This facility will also provide space for athletic events, tournaments, and tourist attractions.		
PROJECT JUSTIFICATION	As a growing community, Palm Coast citizens deserve a facility for high quality recreational amenities. Families and tourists will have a reliable, upgraded, and innovative space to enjoy many events and activities.		



TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:

[HTTPS://COPCGIS.MAPS.ARCGIS.COM/APPS/DASHBOARDS/B4F8C6E213774C-D8AA1F2BA9F3DB43B1](https://copcgis.maps.arcgis.com/apps/dashboards/B4F8C6E213774C-D8AA1F2BA9F3DB43B1)

FIRE STATION 22 UPGRADE			
2023 ESTIMATED EXPENDITURE	\$500,000	TOTAL PROJECT COST	\$6,800,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	UPGRADE & EXPANSION
FUND	FIRE IMPACT FEE FUND	SPAN OF PROJECT	2022-2024
FUNDING SOURCE	FIRE IMPACT FEES		
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	This expansion will result in more essential equipment and staff. This equipment may cost an additional \$15,000 per year.		
PROJECT DESCRIPTION	The budget for this project include land acquisition, project design, and construction services.		
PROJECT JUSTIFICATION	As Palm Coast's population grows, its calls for fire service are also growing. Calls for service are growing in in locations throughout the City that do not have proportional coverage for emergency response services. This new facility will improve the response time, as well as many other concerns for citizens.		

FIRE STATION 26			
2023 ESTIMATED EXPENDITURE	\$500,000	TOTAL PROJECT COST	\$6,848,853
PROJECT CATEGORY	INFRASTRUCTURE & EQUIPMENT	PROJECT TYPE	NEW ADDITION
FUND	FIRE IMPACT FEE FUND	SPAN OF PROJECT	2022-2025
FUNDING SOURCE	FIRE IMPACT FEES		
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	The new facility will require more essential equipment and staff. This equipment may cost an additional \$70,000 per year.		
PROJECT DESCRIPTION	The budget for this project include project design, construction services, and critical fire machinery. The equipment needed for this station include a fire engine, brush attack fire truck, and a utility vehicle.		
PROJECT JUSTIFICATION	As Palm Coast's population grows, its calls for fire service are also growing. Calls for service are growing in in locations throughout the City that do not have proportional coverage for emergency response services.		



TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:

[HTTPS://COPCGIS.MAPS.ARCGIS.COM/APPS/DASHBOARDS/B4F8C6E213774C-D8AA1F2BA9F3DB43B1](https://copcgis.maps.arcgis.com/apps/dashboards/B4F8C6E213774C-D8AA1F2BA9F3DB43B1)

DISTRIBUTION SYSTEM IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$1,495,000	5-YEAR CIP TOTAL	\$5,615,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	This project is to remove large backflows and should lead to a reduction in the cost to make regular and emergency repairs by approximately \$20,000 annually.		
PROJECT DESCRIPTION	Project details include canal crossing replacements, large backflow preventor replacements, fixed base meter readers, radio meter readers and transmitters, residential and small meter change outs, water quality monitoring equipment, chlorination system improvements, and security and cybersecurity upgrades.		
PROJECT JUSTIFICATION	In order to optimize the useful life of existing infrastructure and maintain the operability of existing system the pipes that carry water across canals should be replaced. They are situated in vulnerable areas and subject to deterioration. Due to increases in population and development, water meters and associated appurtenances have to added to the system.		

WATER MAINS			
2023 ESTIMATED EXPENDITURE	\$4,650,000	5-YEAR CIP TOTAL	\$9,260,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Repair and maintenance costs may increase due to inspection and cleaning processes. This increase will be approximately \$5,000.		
PROJECT DESCRIPTION	The reclaimed water mains are being focused on Citation Rd, in-between Seminole and Sesame Drive, and Cigar Lake water quality improvements. Citation Boulevard will include a Reclaim Extension Gap. There will be a dry lake conversion to reclaimed pond study, and also an extension to the sports complex.		
PROJECT JUSTIFICATION	Providing reclaimed water extensions to planned developments is considered to be a pillar in water conservation as it allows the City to get more use out of nonrenewable and crucial resource. The City does a good job using reclaimed water and we are improving the process. Unfortunately, unused reclaimed water can be an issue. Sometimes we produce more reclaim water than is used, especially in the rainy season which is why we are engaging in a pond study.		

LIFT STATION UPGRADES & IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$4,130,000	5-YEAR CIP TOTAL	\$10,050,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	UPGRADES & IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Annual electricity expenses, inspections, and equipment will increase with these improvements. The upgraded equipment will assist with maintenance costs. The total increase should be \$15,000.		
PROJECT DESCRIPTION	Lift and pump station upgrades will encompass improvements to the odor control system, gravity system relocation, SCADA Conversion, on-line generators, and eductor station conversions. Pump Station 34-1, 4-2, and 24-2 are undergoing maintenance, reconfigurations, and upgrades.		
PROJECT JUSTIFICATION	Routine maintenance and replacement for aging infrastructure. When lift stations are not maintained, the system can back up or fail. By providing overall maintenance, repairs, and enhancements of lift stations, the Utility will experience less system failures. The online generators will keep the system operating during periods of power losses such as during storm events.		



RECLAIMED WATER MAINS			
2023 ESTIMATED EXPENDITURE	\$2,575,000	TOTAL PROJECT COST	\$5,497,937
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	2019-2025
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Repair and maintenance costs may increase due to inspection and cleaning processes. This increase will be approximately \$10,000.		
PROJECT DESCRIPTION	Project details include the repair, maintenance, and addition of water mains near Cigar Lake, Citation Blvd, Seminole Blvd, Old Kings, Road South, and Belle Terre Blvd.		
PROJECT JUSTIFICATION	Reclaim water under the Florida Statutes specifies that reusing water is considered to be "in the best interest" of the public and the law establishes water conservation and reuse as a formal State objective. The law further states that discharging in canals are going to scale back and the regulation is mandating the elimination of discharging. Reuse will replace that option.		

WELLFIELD AND WELLS			
2023 ESTIMATED EXPENDITURE	\$2,600,000	5-YEAR CIP TOTAL	\$22,950,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	These upgrades will require more energy due to the equipment being used to operate this plant which could result in an operational increase of \$20,000 per year.		
PROJECT DESCRIPTION	Project details include the expansion of the Water Treatment Plant 1, 2, and 3 which will add more wells. Well SW-43 deconstruction and replacement, and addition of SW-24 & SW-55 are also included. There will be a 5-year wetland monitoring plan conducted, as well as a surface and ground water interface study. Lastly, the acquisition of the north and south wellfield property will be expended next year.		
PROJECT JUSTIFICATION	Increasing wellfield capacity by adding new wells to the system's raw water infrastructure will allow the Utility to keep up to the increased water demand. The regulatory agencies require certain conditions in the withdrawal permits to perform studies before drilling and developing new wells. Studies for acquiring new wells are also requirements that are mandated by our regulators.		

WASTEWATER SYSTEM IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$9,950,000	TOTAL PROJECT COST	\$44,350,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	There will be a need for additional tools, equipment, and chemicals which could total approximately \$40,000 in additional yearly expenses to operate the plant.		
PROJECT DESCRIPTION	Some of the details of this project include a headworks bypass system & costing rehab, headworks screening, centrifuge replacement with screw press, biosolids treatment and disposal improvements, new administration building, new genset & above ground fuel storage tank, expand odor control system, diffused air, spray field to RIB conversion and replacement, discharge elimination study, and electrical upgrades.		
PROJECT JUSTIFICATION	Due to recent development, wastewater Treatment Plant #1 is in need of an upgrade. In addition, the plant also requires routine maintenance for aging infrastructure and upgrades for more efficient operations. Some of the Wastewater Treatment processes are approaching the end of their lifespans and capital improvements will be necessary to eliminate equipment failures.		



FORCE MAINS			
2023 ESTIMATED EXPENDITURE	\$4,450,000	5-YEAR CIP TOTAL	\$9,500,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	This extension will result in a reduction in the tank trucking contractor fees and should save approximately \$25,000. Replacement equipment will cost an additional \$5,000.		
PROJECT DESCRIPTION	Force Main extensions will include Pump Station 4-2 and OKR to WWTP 1. Force Main relocations will be in Matanzas Woods, and improvements will include OKR, Ravenwood, and SR100.		
PROJECT JUSTIFICATION	The City is starting to exceed the maximum force main velocity at peak conditions. Force main performance is closely tied to the performance of lift stations to which it is connected. With an increase in development, the City needs to provide timely sewer service to those areas including the problems associated with 1 & 1 pipe surcharging. Force main extensions on the Beach side to serve the community in the County is also planned.		

WATER TREATMENT IMPROVEMENTS			
2023 ESTIMATED EXPENDITURE	\$9,125,000	5-YEAR CIP TOTAL	\$25,675,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	This improvement will impact the operating budgeted expenses mainly for electricity. Chemicals expenses will also increase which could total approximately \$60,000 in additional yearly expenses to operate the plant.		
PROJECT DESCRIPTION	These project details will include all three water treatment plants. These improvements entail a membrane replacement, THM reduction system, anti-scaling investigation, oxygen generation equipment, brackish treatment improvements and pipe concentration, waste tank yard plumbing and storage tank, a filtration ammonia reduction system, and new lime slaker. Building improvements include re-roofing, expansion and construction design, piping improvements, and electrical upgrades.		
PROJECT JUSTIFICATION	Water treatment facility improvements to defend against aging infrastructure (slaker and building improvements), maintain current water production (membrane replacements), WTP#3 plant expansion to increase in water production, & water quality enhancements (THM reduction system, Oxygen generation, equipment, anti-sealant investigation, etc.)		

WASTEWATER TREATMENT PLANT 2 EXPANSION			
2023 ESTIMATED EXPENDITURE	\$18,820,000	TOTAL PROJECT COST	\$30,000,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	2021-2023
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	With this expansion, there will be a need for additional staff, tools, equipment, and chemicals. Electricity and utilities will also increase with this project to total approximately \$300,000 in additional yearly expenses to operate the plant.		
PROJECT DESCRIPTION	The budget for this expansion includes the engineering design and construction.		
PROJECT JUSTIFICATION	Due to recent growth, Wastewater Treatment Plant # 2 is in need of expansion. The expansion will double its capacity. A critical component that influences the well-being of our community is its ability to treat wastewater for the protection of human health. This expansion will allow us to continue to comply with our regulatory agency's new discharge requirements and help us recover water for reuse purposes.		

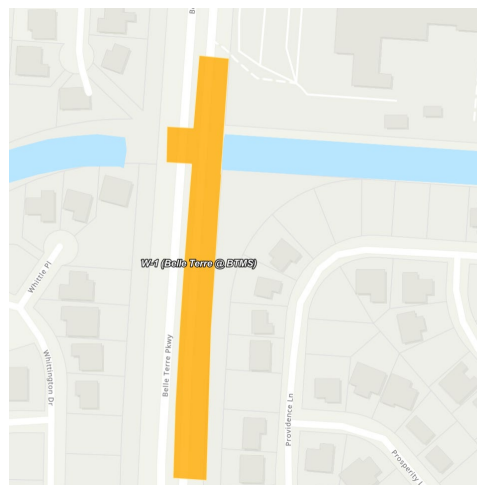


PIPE INSPECTIONS & LININGS

2023 ESTIMATED EXPENDITURE	\$1,735,172	5-YEAR CIP TOTAL	\$3,745,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS
FUND	STORMWATER FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Repairs and Maintenance Costs will decrease. With an inspection program, Stormwater staff can make informed decisions of which pipes to repair in the upcoming years which can help with decreasing the amount of erosion and sinkholes forming from failing pipes. Additionally, if a pipe can be rehabilitated (lined) before it fails it will save the Stormwater Operations between \$10K - \$70K depending on the extent of replacement.		
PROJECT DESCRIPTION	Pipe lining and inspections in this budget are conducted by the FDOT bridge inspection program. The following location of these inspections are: W-2 near Walker Waterway and Pine Lakes Parkway, P-3 near Rae Dr at Pine Grove Waterway, K-2, K-4, and I-2 near Seminole and Sesame, and PA-1 near the Belle Terre and Parkview Waterway.		
PROJECT JUSTIFICATION	The pipe lining program has been focal point for the stormwater department. With the majority of this critical infrastructure installed around the 1970's, most of the metal pipes are reaching their life expectancy. The pipe lining program aims to address these issues before emergency repairs have to take place. It focuses on renovating the existing pipes from the inside without the need to open cut the road. This process extends the pipe's expected life span, reduces costs and construction time, while also reducing the stress of rerouting traffic since typically roads do not need to be fully closed during the construction process like you would during an open cut repair method.		

W-1 MAJOR PIPE & CANAL CROSSING REPLACEMENT

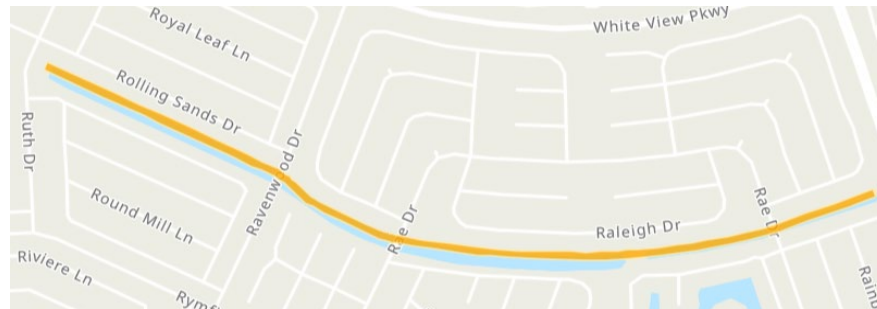
2023 ESTIMATED EXPENDITURE	\$1,021,263	TOTAL PROJECT COST	\$2,048,681
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS
FUND	STORMWATER FUND	SPAN OF PROJECT	2021-2023
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Repairs and Maintenance Costs will decrease due to the higher level of stabilization along ditch banks and under the wooden walkway being reconstructed which will minimize the extent of future washouts and erosion. Cost savings would be approximately \$70 per every 1.5 hours per employee. Rehabilitation of the three stormwater pipes that run perpendicular to Belle Terre at the W-1 location has prevented a future road collapse and the need for the open-cut replacement which could cost the City between \$2 to 3 million to repair.		
PROJECT DESCRIPTION	The budget for this project includes project design, construction, and CEI services for the W-1 pipe and canal crossing located near Belle Terre Middle School.		
PROJECT JUSTIFICATION	There are significant issues with constant erosion under the existing bridge which was caused by stormwater runoff from the road. The project aimed at constructing a new swale, catch basin, and culvert system that will eliminate the need for constant maintenance and repairs caused by the erosion. The existing 84" metal pipes under the road are fairly old and are in need of rehabilitation, as well as the pipes that will need to be lined to extend their expected life span without having to open-cut the road.		



L-4 WEIR REPLACEMENT			
2023 ESTIMATED EXPENDITURE	\$2,477,681	TOTAL PROJECT COST	\$2,590,775
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS
FUND	STORMWATER FUND	SPAN OF PROJECT	2020-2023
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Repair costs will remain the same and Maintenance Costs will increase. Due to the water quality monitoring technology being added to this weir, the cost to monitor and maintain the new equipment will increase \$20K to \$40K per year.		
PROJECT DESCRIPTION	The budget for this project includes project design, construction, and CEI services for the L-4 pipe and canal crossing located near Royal Palms Parkway.		
PROJECT JUSTIFICATION	With the aging infrastructure of this weir, it will need to be replaced and improved. The weir shall have updated telemetric and SCADA technology for improved peak elevation tracking and recording during storm events. The weir shall also be equip with a Xylem Sonde sensor which captures water quality readings for environmental purposes such as PH and dissolved oxygen levels, temperature, specific conductivity, and turbidity. This data in conjunction to manual grab samples that will be tested for nutrients and pollutants will help the city make decisions in the future so as to maintain our waters safe.		



P-1 WEIR REPLACEMENT			
2023 ESTIMATED EXPENDITURE	\$1,336,254	TOTAL PROJECT COST	\$1,451,376
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS
FUND	STORMWATER FUND	SPAN OF PROJECT	2021-2023
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	Repairs and Maintenance Costs will decrease. Once constructed, this project will alleviate ongoing erosion issues which will save on costs related to future washouts. Additionally, having a remote control SCADA system installed with new weir will allow appropriate individuals to control water levels remotely instead of having to manually remove wooden boards from weir to release water when needed. Savings for this project would be approximately \$70 per every 1.5 employee hours.		
PROJECT DESCRIPTION	The budget for this project includes project design, construction, and CEI services for the P-1 pipe and canal crossing located near the west side of Belle Terre, south of Pine Grove Lane.		
PROJECT JUSTIFICATION	With the aging infrastructure of this weir, it will need to be replaced and improved. The weir will have updated telemetric and SCADA technology for improved peak elevation tracking and recording during storm events		



TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:
[HTTPS://COPCGIS.MAPS.ARCGIS.COM/APPS/DASHBOARDS/B4F8C6E213774CD8AA1F2BA9F3DB43B1](https://copcgis.maps.arcgis.com/apps/dashboards/B4F8C6E213774CD8AA1F2BA9F3DB43B1)

Fleet Capital Investment

WHITE FLEET REPLACEMENT				
DIVISION	DESCRIPTION	VEHICLE APPLICATION	REPLACEMENT TYPE	BUDGETED COST
Code Enforcement	Ford F150 Pickup	Enforcement	F150	\$ 24,308.00
Code Enforcement	Ford F150 Pickup	Enforcement	F150	\$ 24,308.00
Code Enforcement	Ford F150 Pickup	Tree inspections	F150	\$ 24,308.00
Code Enforcement	Ford F150 Pickup	Enforcement	F150	\$ 24,308.00
Facilities	Ford F250 Pickup	Facility maintenance	Transit Work Van	\$ 60,545.00
Fire	Dodge Grand Caravan	Staff	Ford Transit	\$ 42,978.00
Fire	Seagrave Pumper Fire Truck	Suppression	Pierce Fire Truck	\$ 653,943.00
Fire	Dodge Ram 3500 Attack 21	Suppression	Ford F-550 Attack	\$ 653,943.00
Fire	Pierce Pumper Fire Truck	Suppression	Pierce Fire Truck	\$ 176,831.00
Parks & Recreation	Ford F250 Pickup	Maintenance	F250	\$ 59,758.00
Stormwater	Ford F150 Pickup	Swale Maintenance	F150	\$ 44,134.00
Stormwater CME	Ford F250 Cargo Van	Surveying	F150 w/ Surveyor Package	\$ 59,946.00
Streets	Ford F150 Pickup	Maintenance	F150	\$ 48,170.00
Streets	Ford F250 Pickup	Maintenance	Chevy Cab Over	\$ 85,217.00
Wastewater Treatment	Ford F750 Dump	Maintenance	Dump Truck	\$ 164,969.00
Wastewater Treatment	Ford F750 Crane	Maintenance	F550 Crane	\$ 164,969.00
Wastewater Treatment	Ford F250 Utility Body	Maintenance	F250	\$ 51,594.00
Wastewater Treatment	Ford F350 Crane	Pumping	F550 Crane	\$ 164,969.00
Wastewater Treatment	Ford F350 Crane	Pumping	F550 Crane	\$ 164,969.00
Water Distribution	Ford F250 XL Utility Body	Maintenance	F250	\$ 52,000.00
Water Distribution	Ford F-750 Utility Body	Pumping	Ford F-750 Utility Body	\$ 160,000.00
Water Distribution	Ford F150 Pickup	Meter reading	F150	\$ 52,372.00
TOTAL BUDGETED COST				\$ 2,958,539.00



Fleet Capital Investment

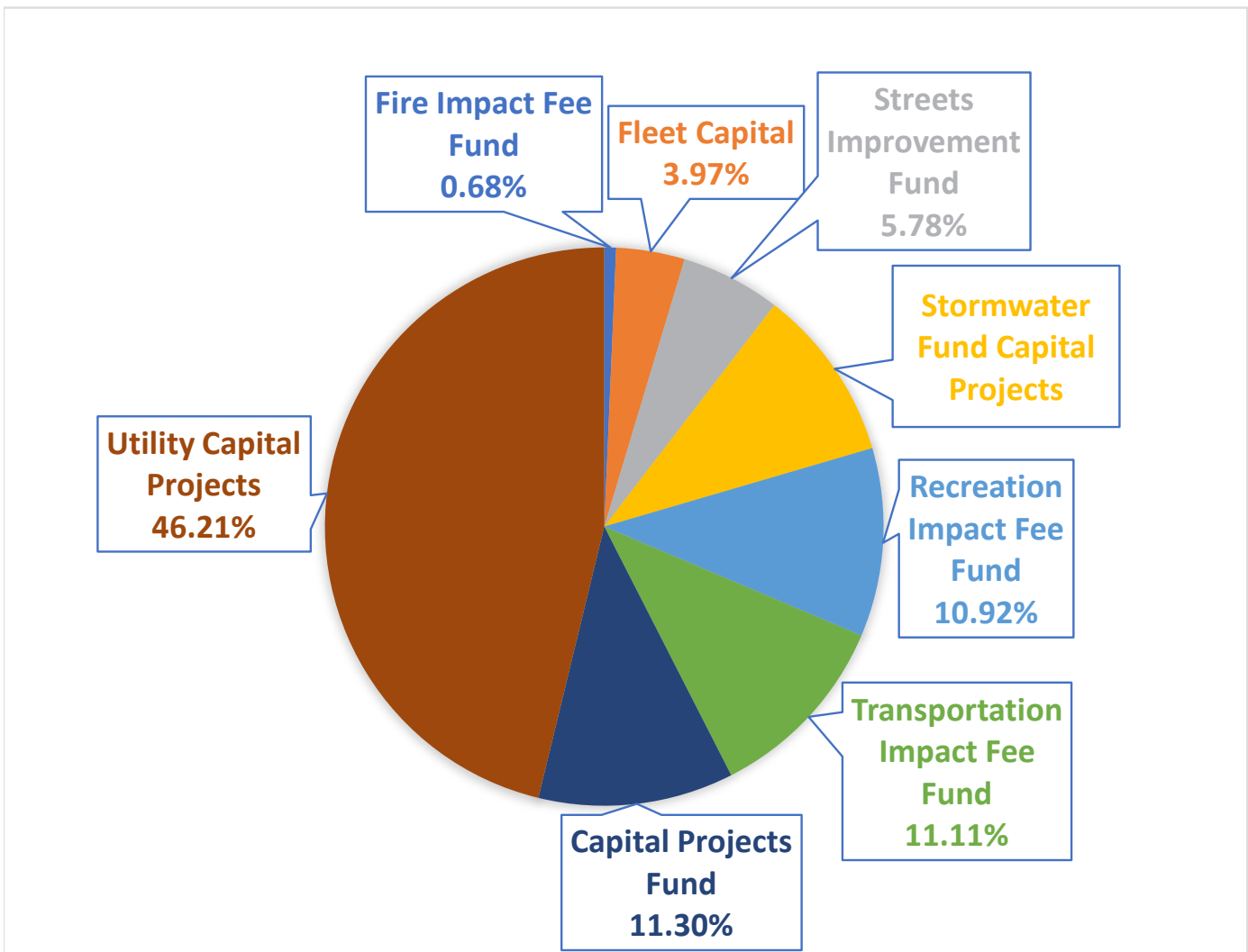
REPLACEMENT MOWERS & EQUIPMENT				
DIVISION	DESCRIPTION	VEHICLE APPLICATION	REPLACEMENT TYPE	BUDGETED COST
Facilities	Trailer Mounted Boom Lift	Maintenance	Boom Lift	\$ 30,000.00
Golf	Toro 4500 Grounds Master Mower	Maintenance	Ventrac 4500	\$ 55,841.00
Golf	Toro 3040 Sand Pro	Maintenance	Sand Pro 3040	\$ 32,532.00
Golf	ClubCar Golf Carts	Maintenance	Golf Cart	\$ 188,478.00
Golf	ClubCar Range Picker	Maintenance	Golf Cart	\$ 10,996.00
Golf	Toro 5510D	Maintenance	Mower	\$ 84,174.00
Parks & Recreation	Toro 34215 Stand-on Sprayer	Maintenance	Sprayer	\$ 22,825.00
Parks & Recreation	Brouwer TR224 Riding Roller	Maintenance	Riding Roller	\$ 23,267.00
Parks & Recreation	Toro 3500-D Groundsmaster	Maintenance	Mower	\$ 15,999.00
Stormwater	Sterling LT9513 Tandem Dump	Maintenance	Dump Truck	\$ 193,637.00
Stormwater	Gradall 4100 Excavator	Maintenance	Dump Truck	\$ 496,827.00
Stormwater	Fecon CEM-36 Mulcher	Maintenance	Promac LDM50	\$ 41,542.00
Stormwater	Scag 52" V-Ride Mower	Maintenance	Mower	\$ 9,695.00
Stormwater	Scag 52" V-Ride Mower	Maintenance	Mower	\$ 9,695.00
Stormwater	Scag 48" V-Ride Mower	Maintenance	Mower	\$ 9,335.00
Streets	JCB 520 Fork Lift	Maintenance	JCB 505-20	\$ 81,344.00
Streets	Challenger MT-465 Tractor	Maintenance	Tractor	\$ 110,649.00
Streets	Bush Hog 2715 Batwing Mower	Maintenance	Mower	\$ 20,540.00
Streets	Toro 34215 Stand-on Sprayer	Maintenance	Sprayer	\$ 22,825.00
Streets	Anderson Trailer	Equipment Transport	Trailer	\$ 9,429.00
Streets	Alamo Slope Mower	Maintenance	tk-52xp	\$ 65,128.00
Streets	Cat 287C Skid Steer	Maintenance	JCB SKIDSTEER	\$ 109,754.00
Streets	Buffalo BT-CKB4 Turbine Blower	Maintenance	Debris Blower	\$ 10,959.00
Wastewater Treatment	John Deere 6120 Tractor	Sprayfield Maintenance	Tractor	\$ 110,649.00
Wastewater Treatment	Thompson 4JSC-108 Pump	Collection	Pressure Washer	\$ 65,512.00
Water Distribution	Komatsu Fork Lift	Inventory Maintenance	Lift	\$ 77,209.00
TOTAL BUDGETED COST				\$ 1,908,841.00

Fleet Capital Investment

NEW VEHICLES & EQUIPMENT			
DIVISION	DESCRIPTION	VEHICLE APPLICATION	BUDGETED COST
Building	Ford F150 Ext Cab	Staff	\$ 40,578.00
Building	Ford F150 Ext Cab	Staff	\$ 40,578.00
Building	Ford F150 Ext. Cab Pickup 4WD	Staff	\$ 40,578.00
Facilities	John Deere Gator Cart	Maintenance	\$ 19,950.00
Fleet Management	Ford Escape	Staff	\$ 31,225.00
Golf	John Deere Tractor Loader	Course Maintenance	\$ 43,050.00
Parks & Recreation	Scag Z Turn 72" Mower	Turf Maintenance	\$ 15,065.00
Parks & Recreation	Turf Tank Painter	Turf Maintenance	\$ 59,325.00
Solid Waste	Ford Escape Hybrid	Staff	\$ 29,628.00
Utility CME	Ford F150	Maintenance	\$ 36,732.00
Stormwater	Ford Ranger	Staff	\$ 43,756.00
Stormwater	Tow Master T-50RG Trailer	Equipment Transport	\$ 49,852.00
Stormwater	Enclosed Trailer	Equipment Transport	\$ 11,082.00
Stormwater	Ford F150 Ext Cab	Maintenance	\$ 40,578.00
Stormwater	Ford F150 Pickup	Maintenance	\$ 40,578.00
Stormwater	Enclosed Trailer	Equipment Transport	\$ 11,082.00
Streets	Ford F150 Crew cab pickup	Maintenance	\$ 38,646.00
Streets	7x16 Enclosed	Maintenance	\$ 6,200.00
Streets	Ford Escape Hybrid	Staff	\$ 30,013.00
Streets	John Deere Gator Cart	Maintenance	\$ 15,999.00
Streets	John Deere Gator Cart	Maintenance	\$ 15,999.00
Wastewater Treatment	Vacon Combination Cleaner	Pumping	\$ 615,826.00
Wastewater Treatment	Mack 18YD Dump Truck	Maintenance	\$ 183,137.00
Wastewater Treatment	Ford F150	Maintenance	\$ 39,582.00
Wastewater Treatment	Ford F550 3-yd Dump	Maintenance	\$ 74,358.00
Water Distribution	Ford F250 Utility Body	Maintenance	\$ 55,051.00
TOTAL BUDGETED COST			\$ 1,628,448.00

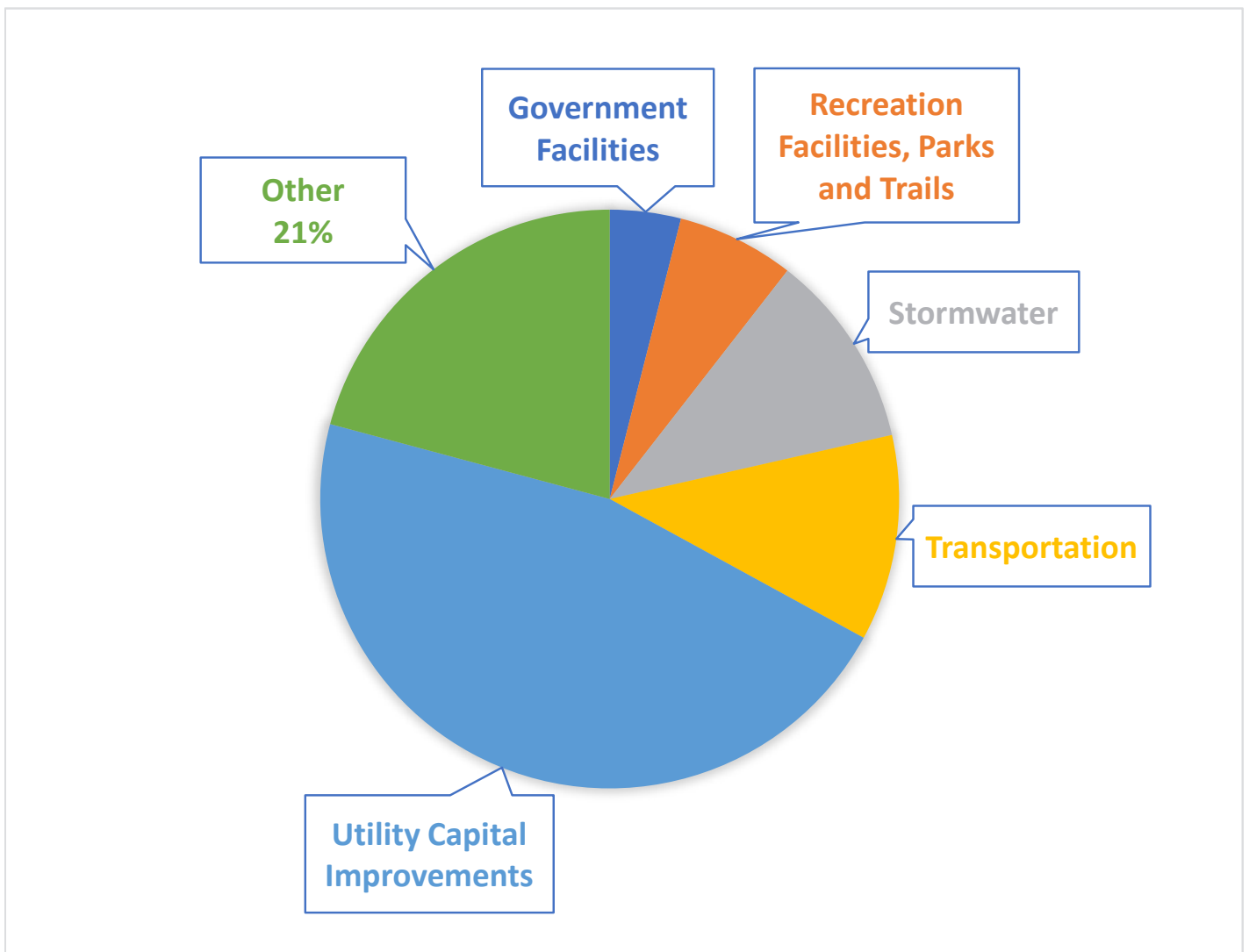
Capital by Funding Source

Funding Source	Amount	Percent of Total CIP
Fire Impact Fee Fund	\$ 1,000,000	0.68%
Fleet Capital	5,818,419	3.97%
Streets Improvement Fund	8,475,000	5.78%
Stormwater Fund Capital Projects	14,728,498	10.04%
Recreation Impact Fee Fund	16,018,167	10.92%
Transportation Impact Fee Fund	16,291,182	11.11%
Capital Projects Fund	16,578,500	11.30%
Utility Capital Projects	67,786,772	46.21%
Total	\$ 146,696,538	



Capital by Type

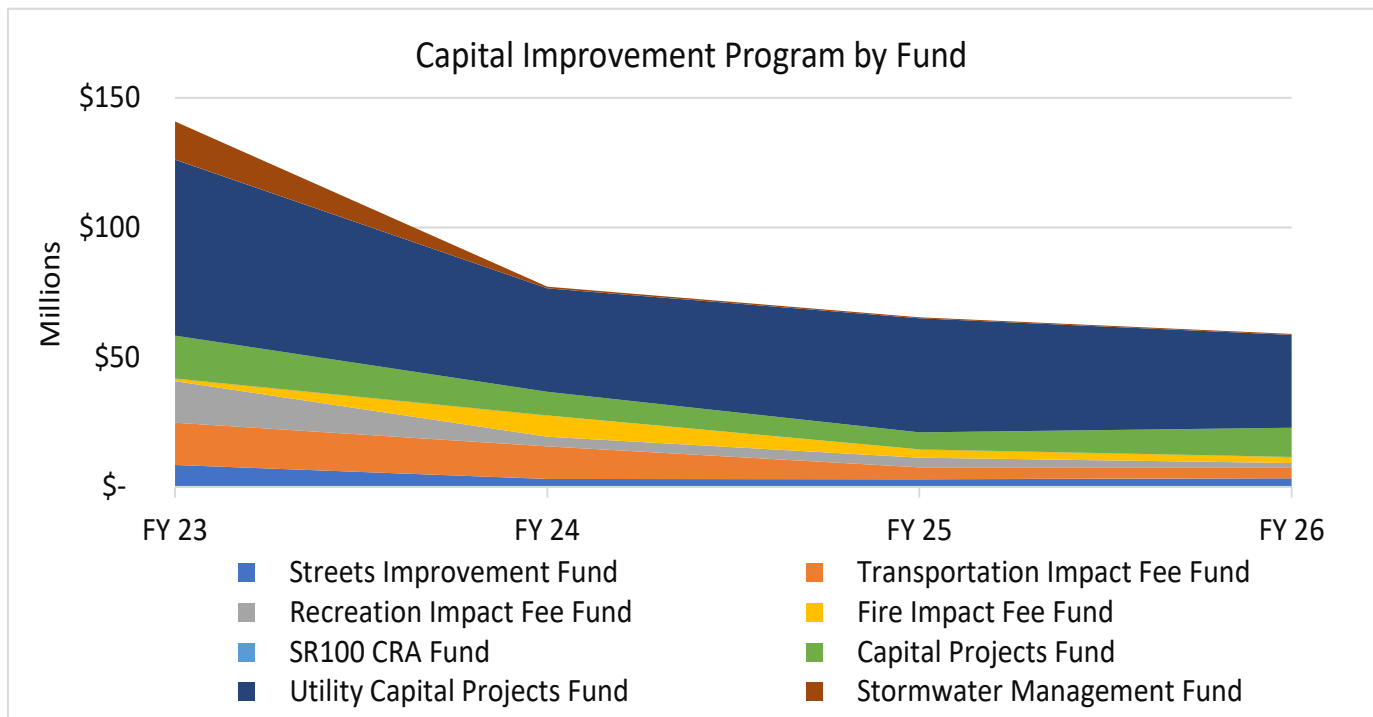
Type	Amount	Percent of Total CIP
Government Facilities	\$ 5,815,000	4%
Recreation Facilities, Parks and Trails	9,625,000	7%
Stormwater	16,018,167	11%
Transportation	16,898,500	12%
Utility Capital Improvements	67,786,772	46%
Other	30,553,099	21%
Total	\$ 146,696,538	



Capital Improvement Program

Five Year Summary

Fund	FY 23	FY 24	FY 25	FY 26	FY 27
Streets Improvement Fund	\$ 8,475,000	\$ 3,125,000	\$ 3,015,000	\$ 3,295,000	\$ 3,640,000
Transportation Impact Fee Fund	16,291,182	12,560,000	4,560,000	4,235,000	4,835,000
Recreation Impact Fee Fund	16,018,167	3,629,812	3,750,000	1,700,000	2,600,000
Fire Impact Fee Fund	1,000,000	8,273,853	3,195,000	2,338,900	900,000
Capital Projects Fund	16,578,500	9,115,500	6,526,000	11,260,000	8,425,000
Utility Capital Projects Fund	67,786,772	39,847,300	43,932,827	35,793,355	15,923,883
Fleet Capital	5,818,419	-	-	-	-
Stormwater Management Fund	14,728,498	680,000	460,000	365,000	795,000
Total	\$ 146,696,538	\$ 77,231,465	\$ 65,438,827	\$ 58,987,255	\$ 37,118,882



Follow link to access Capital project dashboard:

<https://copcgis.maps.arcgis.com/apps/opstdashboard/index.html#/b4f8c6e213774cd8aa1f2ba9f3db43b1>



This page intentionally left blank



AWARDS
& *Recognition*



This page intentionally left blank

Awards and Special Recognition

City of Palm Coast is a Certified Gigabyte City

Palm Coast marks the second community in Florida to become a Certified Gigabit City, following Tallahassee, and will be the first community outside of the Panhandle that will power up with MetroNet's gigabit speeds. Through a multimillion-dollar investment, MetroNet will fully fund the infrastructure that will bring future-proof fiber directly to homes and businesses throughout Palm Coast.



Palm Coast Places Fifth in Government Experience Awards 2021

The Center for Digital Government (CDG) announced the winners of the fifth annual Government Experience Awards on Wednesday, September 15, 2021. The City of Palm Coast received fifth place in the Overall City Government Experience award. The awards recognize the achievements and best practices of states, cities and counties that are radically improving the experience of government and pushing the boundaries of how citizen services are delivered.

City of Palm Coast Budget Procurement Office Wins Florida Association of Public Procurement (FAPPO) Excellence Award

The City of Palm Coast Financial Services Department Budget Procurement Office was recently awarded the Excellence in Public Procurement Award by the FAPPO. The Excellence in Public Procurement Award recognizes Florida agencies that meet or exceed benchmarks in public procurement. The criteria for this award are reviewed and updated on an annual basis to ensure they reflect current best practices and to challenge member agencies to continue their quest for excellence. The award criteria are ever evolving, as the FAPPO Entity Awards Committee reviews the program continuously and revises the application to ensure that it reflects current benchmarks and best practices within the Procurement profession, while encouraging members to keep improving within their individual organizations/agencies.



City Finance Department Receives Multiple Awards for Financial Reporting

The Government Finance Officers Association (GFOA) announced that the City of Palm Coast Finance Department has been awarded the Certificate of Achievement for Excellence in Financial Reporting and the Outstanding Achievement Award in Popular Annual Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. In order to be eligible to receive the GFOA's Outstanding Achievement Award in Popular Annual Financial Reporting, a government must also receive the GFOA's Certificate for Achievement for Excellence in Financial Reporting in the current fiscal year. Both awards represent a significant achievement by the Financial Services Department's efforts in creating the City's annual comprehensive financial report. A panel of GFOA judges completes an evaluation of the report based on the following categories: reader appeal, understandability, distribution methods, creativity, and other elements.

American Legion Post 115 Honors Driver Engineer Jeremy Barton

Palm Coast Fire Driver Engineer Jeremy Barton has been awarded the 2022 Law & Order and First Responder Award by the Flagler American Legion Post #115 for his outstanding contribution to the fire service for his leadership of the Driver Engineer Field Training program for the Palm Coast Fire Department. The award was presented to Barton, a career Palm Coast Firefighter since 2016, by American Legion Commander Joe Pepin, and Awards Chairwoman Ophelia Beier. Joining Driver Engineer Barton at the award ceremony was his wife, Jill, children, his parents and several colleagues, including Fire Chief Jerry Forte, Incoming Fire Chief Kyle Berryhill and Battalion Chief David Faust at a ceremony held at the Palm Coast VFW Post 8696. Each year, the Flagler American Legion Post 115 gives its Law & Order and First Responder Awards recognizing the outstanding contributions of top law enforcement, firefighters, and emergency medical personnel. These officers have exceeded the duty requirements expected of his position and have demonstrated a distinct pattern of community service coupled with professional achievement.



Palm Coast Human Resources Department Receives Multiple Awards

In August of 2022, The Florida Municipal Insurance Trust (FMIT) awarded the City of Palm Coast the Human Resources and Risk award, as well as the Safety Management Processes Partnership Award. The FMIT Partnership Award is designed to recognize members' successful insurance processes, risk management efforts and other proactive measures that improve the quality of life in their community and working environment.

Sons of the American Revolution Presents Fire Service Medal to Palm Coast Firefighter

Palm Coast Fire Driver Engineer Jeffrey Nunziato been awarded the 2021 Fire Service Medal & Certificate by the Flagler Chapter of the Sons of the American Revolution for his coordination and leadership of the Driver Engineer Field Training program for the Palm Coast Fire Department. The Sons of the American Revolution conducts its awards program annually. The organization is a historical, educational, and patriotic non-profit organization. The Flagler Chapter was organized in 1984 and the members are descendants of those early Americans who served in the Revolutionary War and established the United States. Its main goals are to maintain and preserve the institutions of American freedom, to promote patriotism and to provide recognition for outstanding public service.



Fire Chief Jerry Forte recognized with Tony Gasparino “Lest We Forget Award”

The Knights of Columbus Corpus Christi Assembly 2810 and Santa Maria Del Mar Catholic Church recognized Palm Coast Fire Chief Jerry Forte with the Tony Gasparino “Lest We Forget Award.” Forte has served as Fire Chief of the Palm Coast Fire Department since 2018. Forte started as a Palm Coast volunteer firefighter in 1990, becoming a career member as a firefighter/EMT in September 1992. He rose through the ranks and served as Deputy Fire Chief from 2009 until his appointment to Fire Chief in 2018. Forte earned the Chief Fire Officer designation from the Commission on Professional Credentialing in 2017. An honors graduate of Daytona State College’s fire science program, Forte also earned a bachelor’s degree in public administration and a master’s degree in public policy. He holds numerous state certifications and is a member of the Florida Fire Chiefs Association. He was the state’s 2002 Training Officer of the Year.



City of Palm Coast Awarded 2022 National Customer Service Association Service Organization of the Year

The City of Palm Coast was selected for the award as a result of the tremendous strides made towards developing a citizen-centric city in 2021 with an emphasis on the enhancements to the customer service portal. If residents see a pothole, experience an issue with their water, or just need a question answered, they can visit the customer service portal and create a case, also known as a work order, with the city through an intuitive application linked to their city account. Most cases are responded to within the same day, during business days, or the following day, if the ticket is entered after hours. For after-hours cases, a homegrown, automated after-hours service is available that automatically contacts an on-call technician, should an emergency occur. Emergencies include sewer, water, or a street or traffic issue.



Palm Coast awarded with "Best Tasting Water" honors for Third Consecutive Year

For the third consecutive year, the City of Palm Coast was awarded the "Best Tasting Water" award for Region II by the Florida Water Environmental Association at the Best Tasting Water Drinking Contest in Jacksonville on November 18, 2021. This annual contest brings together utility departments from across northeast Florida who submit samples to compete for awards, which are judged by a panel based on the criteria of taste, color, odor, and clarity.



Robert Nelson Honored with Outstanding Water Treatment Operator Award

Robert Nelson, a class A DW licensed operator for the City of Palm Coast, was recently honored with the Outstanding Water Treatment Plant Operator award by the American Water Works Association's Florida Section. A member of the operations team at local Water Treatment Plant #2, Robert has had an immeasurable impact on the quality of operations which include troubleshooting efforts that help lower operating costs. In one such example of his contributions, Robert was part of the installation of a PID axial flow turbine flow meter in the lime feed system, eliminating the need for a booster pump that would cost the city \$100,000.

In addition to this honor from the AWWA, Robert also just earned his AS degree in Engineering Technology from Daytona State College, another accomplishment that will assuredly help Robert advance in his highly impressive understanding and ability to be a great operator, teammate, and teacher. Yet another contribution he frequently partakes in as a volunteer instructor at a special water treatment study group that is held locally here in Palm Coast.



City's Urban forestry Receives Recognition by Florida Urban Forestry Council

At the Palm Coast City Council on November 1, Erin Givens, President of the Florida Urban Forestry Council (FUFC), attended to present the award for 2021 Outstanding Tree Advocate Award is Carol Mini, City of Palm Coast Urban Forester in the Community Development Department. The Outstanding Tree Advocate Award recognizes an individual or organization in organizing, motivating, and/or stimulating urban forestry activities, landscape beautification, tree plantings, tree maintenance, tree preservation, and/or public tree education programs within the community. The Florida Urban Forestry Council is a statewide, non-profit organization with a diverse membership of municipalities, arborists, utility foresters, community tree board members, tree advocates, volunteers, horticulturists, landscape professionals, and interested citizens who care about trees in their communities.



Palm Coast Awarded TDC Grant for Southern Recreation Facility

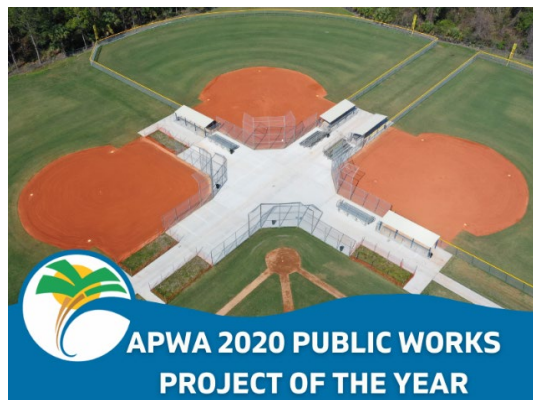
The City of Palm Coast has been awarded a \$739,000 grant from the Flagler County Tourism Development Council (TDC) to aid in funding the construction of the Southern Recreation Facility. On August 15, the Flagler County Board of County Commissioners (BOCC) awarded the City of Palm Coast a \$739,000 grant from the Flagler County Tourism Development Council (TDC) to aid in funding the construction of the Southern Recreation Facility. The TDC has previously approved the grant funds going to the City of Palm Coast at their July 20, 2022, meeting, but needed the Commission's approval as the final step.



Palm Coast Public Works Wins APWA Project of the Year Award

On November 5, 2021 at the American Public Works Association (APWA) Florida Chapter meeting, the City of Palm Coast's Public Works Department was awarded the APWA 2020 Public Works Project of the Year Award (for projects under \$5M) in recognition of the Indian Trails Sports Complex Baseball Fields project that was completed in October 2020. This project was prompted by the needs of a growing little league organization in the City of Palm Coast that had outgrown the number of fields available for their organization to utilize during the season. In order to accommodate the need, the Palm Coast City Council authorized an existing project for two new soccer fields at the Indian Trails Sports Complex to be converted into additional baseball fields instead.

Each year, APWA presents the Public Works Projects of the Year awards to promote excellence in the management and administration of public works projects, recognizing the alliance between the managing agency, the contractor, the consultant, and their cooperative achievements. The awards program recognizes excellence in management, administration, and implementation of public works projects. Projects are judged on several factors including good construction management, safety performance, community relations, environmental protection, unusual accomplishments under adverse conditions, exceptional efforts and innovations, and sustainability. The entire project was carried out with zero workplace safety incidents thanks to the six-man crew's diligent efforts.





FINANCIAL *Policies*

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 were established to ensure the long-term financial viability of the City and to diversify and strengthen the City's economy. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

Balanced Budget

The City will adopt a balanced budget as required by Florida Statute, Chapter 166. A balanced budget is 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 is located in the Budget Overview section of this document.

User Fees

General Fund user fees are 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 are 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.

Financial Policies Continued

Capital Assets Policy

The acquisition, disposition, and monitoring of City-owned property are 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. This policy was revised on March 15, 2016. 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 was revised on August 16, 2022. 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 and October 5, 2021. This policy in its entirety can be found on the City website at www.palmcoastgov.com/government/purchasing.

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 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 –The 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 Budget and Procurement Office 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.

3. 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 the purchase of the new asset.
4. 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 Department or designee. Items that are unable to be tagged will still be assigned a capital asset number.
5. Donated property with a market value in excess of \$5,000.00 will be added to 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.
6. 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 Department will review and approve the disposal.

1. The Finance Department will arrange for the disposal of capital assets through direct sale, bids, or through the use of an auctioneer.
2. The Finance Department will remove the capital asset from the capital asset inventory, and record the payments received for the disposed of 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 Finance Department and submitted on a New Asset Transmittal Form. Once approval has been given, 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

1. 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).
2. Reimbursement must then be requested by the department to Risk Management. Risk Management will then instruct the Financial Services Department to reimburse the department for the 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

1. 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.
2. 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

3. 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 & Budget Procurement 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 of 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 the 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 bids 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 a 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 the 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

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 produces a net present value saving of less than three percent will be considered on a case-by-case basis. A refunding that results in 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 are 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 borrowings, 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, stormwater 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 that were 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 Annual Comprehensive Financial Report (ACFR), 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 the 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, and 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 participants. 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 to the RFPs.

Bond Counsel: The City retains external bond counsel for all debt issues. Further, 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 the 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 City's 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 the 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 guaranteed insurance): The City may consider the use of bond insurance to enhance its credit rating and marketability of its securities based on 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 for sales of securities.

Negotiated Sale: A negotiated sale of debt may be considered when the complexity of the issue requires specialized expertise; 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: These are notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.

Commercial Paper: This is short-term debt (from 1 to 270 days) to finance capital projects.

General Obligation Bonds: These are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes.

Limited Revenue Bonds: These 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: These 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: These 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 for 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 a 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 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.

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 effects 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 permanent.

The Utility Fund's 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 the 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 Storm Water Fund's 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 the unrestricted net position is below ten percent at year-end 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's 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 the 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's 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's 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 reductions in benefits to return the unrestricted net position to the minimum level within three years.

The Fleet Fund's 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 the 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 MARCH 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 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.

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/or 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.

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).

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:

1. Telerate Information System
2. Bloomberg Information Systems
3. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing
4. Daily market pricing provided by the City’s custodian or their correspondent institutions

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.

Authorized Investment- Sector Type	Maximum Allocation	Individual Issuer Limit
Cash and Cash Equivalents	100%	N/A
Florida PRIME Fund	50%	N/A
United States Government Securities	100%	N/A
United States Government Agencies	75%	50%
Supranational (where U.S. is a shareholder and voting member)	25%	10%
Federal Instrumentalities (United States Government Sponsored Enterprises "GSE")	80% (1)	40%
Mortgage-Backed Securities "MBS"	20% (1)	15%
Interest Bearing Time Deposit or Savings Accounts	25%	15%
Repurchase Agreements	50%	25%
Commercial Paper	30% (2)	10%
Corporate Notes	30% (2)	5%
Asset-Backed Securities (ABS)	25% (2)	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	50%	N/A

- 1) Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS is 40%.
- 2) Maximum allocation to all corporate and bank credit instruments is 40% combined.

A. Florida PRIME

1. Investment Authorization - The Finance Director may invest in Florida PRIME.
2. Portfolio Composition - A maximum of 50% 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 the following:

- 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 Governments agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities will include, but not be limited to the following:

- Government National Mortgage Association (GNMA)
 - GNMA guaranteed mortgage-backed bonds
 - GNMA guaranteed pass-through obligations
- United States Export – Import Bank
 - Direct obligations or fully guaranteed certificates of beneficial ownership
- Farmer Home Administration
 - Certificates of beneficial ownership Federal
- Financing Bank
 - Discount notes, notes and bonds
- Federal Housing Administration Debentures
- General Services Administration
- United States Maritime Administration Guaranteed
 - Title XI Financing
- New Communities Debentures
 - United States Government guaranteed debentures
- United States Public Housing Notes and Bonds

- United States Government guaranteed public housing notes and bonds
United States Department of Housing and Urban Development
- Project notes and local authority bonds

2. Portfolio Composition

A maximum of 75% of available funds may be invested in United States Government agencies.

3. Limits on Individual Issuers

A maximum of 50% of available funds may be invested in individual United States Government agencies.

4. 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. Supranational Bonds

1. Purchase Authorization

The Finance Director may invest in U.S. dollar-denominated debt obligations of Supranationals which are multilateral organizations of governments where the U.S. is a shareholder and voting member that have a long-term debt rating of “AAA” category, or a short-term debt rating of A-1 or higher, by any two NRSROs at the time of purchase. Such supranational securities will include, but not be limited to:

- International Bank for Reconstruction and Development
- International Finance Corporation
- Inter-American Development Bank

2. Portfolio Composition

A maximum of 25% of available funds may be invested in supranational organization securities.

3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested in any one supranational organization.

4. Maturity Limitations

The maximum length to maturity for an investment in any supranational organization security is five and a half (5.50) years from the date of purchase.

E. 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.

F. 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 the 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.

G. 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.

4. The maximum maturity on any certificate shall be no greater than one (1) year from the date of purchase.

H. Repurchase Agreements

1. Purchase Authorization

- a. 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.
- b. 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.
- c. 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.

I. Commercial Paper

1. Purchase Authorization

The Finance Director may invest in commercial paper of any United States company that is rated, at the time or 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. A maximum allocation to commercial paper, corporate notes and asset backed securities shall not exceed 40% of available funds.

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.

J. 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 30% of available funds may be directly invested in corporate notes. A maximum allocation to commercial paper, corporate notes and asset backed securities shall not exceed 40% of available funds.

3. Rating Composition

A maximum of 15% of available funds may be directly invested in corporate notes with a single "A" rating category by any two NRSROs at the time of purchase.

4. Limits on Individual Issuers

A maximum of 5% of available funds may be invested with any one issuer.

5. Maturity Limitations

The maximum length to maturity for corporate notes shall be five and a half (5.50) years from the date of purchase.

K. Asset Backed Securities

1. Purchase Authorization

The Finance Director may invest in U.S. dollar denominated debt obligations of Asset-backed securities (ABS) whose underlying collateral consists of loans, leases or receivables, including but not limited to auto loans/leases, credit card receivables, student loans, equipment loans/leases, or home-equity loans that have a rating of "AAA" by any two NRSROs at the time of purchase.

2. Portfolio Composition

A maximum of 25% of available funds may be invested in ABS securities. A maximum allocation to commercial paper, corporate notes, and asset-backed securities shall not exceed 40% of available funds.

3. Limits on Individual Issuers

A maximum of 5% of available funds may be invested in any one ABS issuer.

4. Maturity Limitations

The maximum length to maturity for an investment in any ABS security is five and a half (5.50) years from the date of purchase.

The maturity of asset-backed 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.

L. 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 of 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.

M. 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 and a half (5.50) years from the date of purchase.

N. 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.

O. 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 50% 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 a 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 portfolio's 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 of 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 an appropriate index that will have a duration and asset mix that approximates the portfolio and will be utilized as a benchmark to be compared to the portfolios' total rate of return.

For portfolios with a duration target of approximately 1.5 years to 2 years, the benchmark may include the Bank of America Merrill Lynch 1-3 Year U.S. Treasury Note Index, the Bank of America Merrill Lynch 1-3 Year U.S. Treasury/Agency Index, or the 1-3 Year AAA-AA Corporate and Government Index. For portfolios with a target duration of 2 years to 3 years, the benchmark may include the Bank of America Merrill Lynch 1-5 Year U.S. Treasury Note Index, the Bank of America Merrill Lynch 1- 5 Year U.S. Treasury/Agency Index, or the 1-5 Year AAA-AA Corporate and Government Index.

The portfolio's total rate of return will be compared to the designated benchmark. 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:

- A. Recent market conditions, economic developments, and anticipated investment conditions.
- B. The investment strategies employed in the most recent quarter.
- C. A description of all securities held in investment portfolios at quarter-end.
- D. The total rate of return for the quarter and year-to-date versus appropriate benchmarks.
- E. 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 detailed 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 & 8/16/2022**

Purchasing Policy

The full purchasing procedures and guidelines are online at <http://www.palmcoast.gov/procurement>. The Budget and Procurement Office 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 Requirements	Award Approval
up to \$1,499.99	Purchasing Card or Direct Pay Request	N/A
\$1,500 - \$4,999.99	Single Written Quote and Purchase Order	Department Director
\$5,000 - \$29,999	Multiple Written Quotes and Purchase Order	Department Director
\$30,000 - \$49,999.99	Multiple Written Quotes using Procurement Portal and Purchase Order	City Manager or designee
\$50,000 or greater	Formal Invitation or Bid and Contract	City Council

VENDORS

Vendors wishing to solicit business from the City should register on the City's procurement portal. Once a vendor is selected through the procurement process, the vendor will be required to complete the vendor registration process.

LOCAL BUSINESS PREFERENCE

Except as provided for in the Procurement Policy, a local business preference shall apply to all purchases. City staff is encouraged to purchase products or services from local businesses where possible. The City's local business preference shall be applied when pricing is all or part of the evaluation factors except for those solicitations that are funded in whole or part by Federal, State, or other agencies that disallow local business preference funding. The evaluation group shall apply the City's local business preference to all responding vendors that qualify in accordance with the City's Procurement Policy.

PURCHASING CARD

The purchasing card is a tool for small purchases under \$1,500.00. 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 \$49,999.99 (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 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

The Budget and Procurement Office 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.

EVALUATION GROUPS

"Administrative review" is completed by the BPO Coordinator facilitating the solicitation. The purpose of this review is to confirm that the responders provided a fully responsive submission. Failure by a party responding to the competitive sourcing process to complete and submit all required documentation shall result in the rejection of the response as unresponsive.

"Technical review" is the evaluation group of three or more (odd number to avoid tie scores) persons that score, rank, and/or short-lists respondents to solicitations based upon their submissions. The technical review must comply with Section 287.055 Florida Statutes, the "Consultants Competitive Negotiation Act" (CCNA), as amended. Each reviewer scores individually with no discussion with the other reviewers. However, this group may meet to evaluate submissions as part of the decision-making process. All such meetings are proctored by the BPO Procurement Coordinator. Such meetings are public meetings as defined in Chapter 286 Florida Statutes unless exempt in accordance with Section 286.0113 Florida Statutes. If exempt, such meetings must be recorded. No "off-the-record" meetings are permitted. The outcome of the technical review is based on whether responses meet the evaluation criteria and which response (offer) is best for the City.

As a facilitator of the procurement process, the Procurement Coordinator assigns members to the technical review evaluation group. The Procurement Coordinator shall only assign qualified members and will give due consideration to suggestions from the user Department. The selected members must possess two traits; first, they must have the skills and ability to carry out their tasks in a professional manner. Second, they must be persons of high integrity and free from bias or conflict of interest. A conflict of interest is defined as any circumstance in which the personal interest of an evaluation group member may prevent or appear to prevent him or her from making an unbiased decision. A conflict of interest is also any conflict defined in the City of Palm Coast Code or Policies, Florida Statutes, or Federal Statutes. Members must ensure that they disclose any conflicts of interest and abstain from voting when a conflict exists. If at any time during the procurement process, the Procurement Coordinator has reason to believe a member of the evaluation group has an unreasonable bias or conflict of interest, they may remove the member from the evaluation group.

Evaluation group members are prohibited from discussing the contents of submissions with persons not directly associated with the solicitation. Except for the Procurement Coordinator, no evaluation group member may have discussions relating to the solicitation with any responding vendor until after the publication of the Notice of Intent to Award. Failure of any member to abide by this may lead to disciplinary action up to and including termination. Further, members shall disclose any attempts by responding vendors to influence committee members' award decisions to the Procurement Coordinator.

PUBLIC MEETINGS NOTICE/ADVERTISEMENTS

Reasonable public notice shall be given before any selection committee meeting. Such notice shall include (1) the name and purpose of the selection committee, (2) the time and place of the meeting, and (3) ADA requirements notification information. All Public Meeting notices shall be posted in City Hall.

The Purchasing Coordinators 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 notices 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 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 the individual votes of committee members.

DISCUSSION WITH RESPONDENTS

Any discussion before an award by the 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 of 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 are 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 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 the 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 goods or services needed due to emergency conditions that may affect the health, safety, and welfare of the citizens of the City or that may stop or seriously impair the necessary function of the City government. In case of any such emergency, the City Manager or designee is authorized to waive the competitive solicitation process provided that such emergency procurements be made with such competition as is practical under the circumstances. The emergency must be valid and not a result of poor planning. It shall be the responsibility of all authorized personnel to ensure that emergency purchase procedures shall not be used to abuse or otherwise purposely circumvent the procurement policy. A monthly report listing all emergency purchases for the prior month shall be submitted to City Council.

PIGGYBACKING

The City may forego its formal solicitation process by piggybacking. Piggybacking is the procedure of procuring goods or services without our formal solicitation process by means of utilizing another public entity's award of its formal

advertised solicitation. The City may piggyback any contract with any federal, state, or local agency, as well as any state or federal authorized cooperative as long as the contract was awarded following a formal advertised solicitation. In situations where neither the solicitation documents nor the contract indicates that piggybacking is permitted, BPO will obtain the agency authorization to piggyback first. Then BPO will ask the vendor to allow the City to piggyback using an engagement letter.

SOLE SOURCE PURCHASES

The following criteria must be met, documented, and included with a Requisition in order to sole source:

- a. It is the only item that will produce the desired results (or fulfill the specific need), or
- b. The item is available from only one vendor, or
- c. The item is available from more than one vendor, but due to other circumstances (such as exclusive sales territory by manufacturer, prohibitive delivery time and cost, compatibility with existing systems, etc.); only one vendor is suited to provide the goods or services.
- d. The Department requesting the sole source must document that they have made a reasonable attempt to locate competitive sources.

Any sole source purchase over \$35,000 must be electronically posted for fifteen (15) business days, in accordance with Section 287.057(3) (c) Florida Statutes. The notice must include a request that potential vendors provide information regarding their ability to supply the goods and/or services described.

ADDITIONAL EXEMPTIONS

The purchase of the following goods and services is exempt from quotes and formal solicitations:

- Water, Sewer, Gas, Electric, Telecommunication, Internet, Cable, Satellite and Other Utility Services
- Postage
- Advertisements
- Membership Fees
- Subscriptions including software subscriptions and licenses
- 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 to the contracting parties. Although a contract can be enforceable even if verbal, the City requires all contractual rights and obligations for goods and services valued at or above \$1,499.00, to be in writing and signed by an authorized representative of the City. For purchases of goods regardless of amount and purchases of services under \$50,000, the City's standard Purchase Order can be the contract. The Purchase Order contains terms and conditions which become the contractual rights and obligations of the purchase. For purchases of services over \$50,000, the City requires a contract in writing signed by an authorized representative of both the City and the vendor.

When, either by City policy and/or by the vendor's policies and procedures, a Purchase Order is not sufficient, and then a fully executed contract will be required. The need for a fully executed contract can present itself in different

ways. For example, formal solicitations for competitive bids may include or reference the City's standard contract as part of the bid package. In these cases, the City will use the City's standard contract. Sometimes, however, when the City project manager asks for quotes, the vendor may require the quote to be signed or the vendor may provide its own order form of contract. In these cases, a determination must be made as to whether to use the vendor's form of contract or the City's standard contract. In any case, when the need for a fully executed contract arises, engage BPO. The City's Contract Coordinator will facilitate the development and execution of the contract. The process that follows specifically covers contracts involving the City's purchase of goods and services over \$50,000 and construction services.

DISPOSAL OF SURPLUS PROPERTY

Disposal of Surplus Property shall be in accordance with Section 274.05 Florida Statutes. City-owned personal property is considered "surplus" when:

- it is obsolete,
- the continued use of it is uneconomical or inefficient, or
- it serves no useful function

Surplus personal 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 has no commercial value, City staff is authorized to sell the surplus property as scrap if possible or dispose of it in any other appropriate manner. City Council approval must be sought for the disposal of surplus property that has commercial value unless the property is disposed of by public auction or redistributed to another City department.

Once a determination regarding how to dispose of is made, the responsible designee within the Public Works Department executes the disposal of surplus personal property.

PUBLIC/PRIVATE PARTNERSHIPS

A Public-Private Partnership ("P3") is a contractual arrangement between a public agency and a private sector entity that allows for greater private sector participation in the delivery and financing of public building and infrastructure projects. The City shall comply with Section 255.065 Florida Statutes and the Procurement Policy with regard to proposals for P3 arrangements.

****APPROVED AND ADOPTED BY CITY COUNCIL BY ORDINANCE ON DECEMBER 2002, REVISED JULY 2017,
REVISED OCTOBER 5, 2021**



This page intentionally left blank



GLOSSARY & Acronyms

Glossary and Acronyms

ACCOUNT - A record in the general ledger that is used to collect and store similar information.

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 services 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.

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 - According to Florida Statute, the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures, and reserves.

BALANCE SHEET - One of the main financial statements. The balance sheet reports 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.

Glossary and Acronyms

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, that 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 the 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 a 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.

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.

CONSTRUCTION FUNDS - Established to account for all resources, principally bond proceeds and construction grants that are used for the acquisition of capital facilities and projects.

Glossary and Acronyms

CONTINGENCY - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT VALUE – The present fair market value.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues. This includes principal and interest payments.

DEBT SERVICE FUND - The funds created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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 the 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.

FIELD SERVICE LIGHTNING - is a Salesforce product that connects customers, workforce, and products on a single platform to deliver exceptional on-site services. It also provides the customer support team a chance to intelligently delegate work to Field Service technicians and monitor them constantly.

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.

Glossary and Acronyms

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 a 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 the 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, 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.

Glossary and Acronyms

INCOME STATEMENT – Reports revenues, gains, expenses, losses, net income and other totals for a period of time. Also referred to as the profit and loss statement.

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, waterlines, 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 is 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.

PEP – Pretreatment Effluent Pumping – accounts for half of the wastewater collection system with the other half being a gravity sewer. The (PEP) system has several distinct characteristics such as smaller pipes made from PVE that do not have to be laid as deep in the ground as the conventional gravity sewer system and manholes are not required. A simpler way to describe it is a septic tank system, but instead of an on-site drain field, the gray water is pumped into the wastewater collection system. The system was designed and installed during the early development of Palm Coast when owned and operated by ITT Corporation. It was designed as an alternative to gravity sewer as a means of saving the capital expense cost.

Glossary and Acronyms

PERSONAL PROPERTY - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State Law.

PERSONAL SERVICES – Cost related to compensating employees, including salaries, wages and benefit costs.

PROPOSED MILLAGE – The tax rate is 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 – A fund that is used for “business-like” activities. This includes Enterprise Funds and Internal Service Funds.

REAL PROPERTY – Land, buildings, and other structures attached to it that are taxable under state law.

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 decreased 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.

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.

Glossary and Acronyms

STATE REVENUE SHARING - Allocations to municipalities from a trust fund primarily supported by State cigarette and motor fuel taxes.

STRUCTURAL DEFICIT – A budget deficit that results from a fundamental imbalance in government receipts and expenditures, as opposed to one based on one-off short-term factors.

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 the adoption of budgets and tax rates.

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 every purchase of public services within the corporate limits of the City. Public service is electricity, gas, fuel, oil, water, and telephone services.

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.

WEIR - is a small dam built across a river to control the upstream water level. Weirs have been used for ages to control the flow of water in streams, rivers, and other water bodies. Unlike large dams, which create reservoirs, the goal of building a weir across a river isn't to create storage, but only to gain some control over the water level. Over time, the term weir has taken on a more general definition in engineering to apply to any hydraulic control structure that allows water to flow over its top, often called its crest.

WETLAND MITIGATION – Any action required to reduce the impact of development on a wetland. Mitigation actions include the creation of new wetlands or the 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 that represents operating liquidity available to a business.

Glossary and Acronyms

APB (Accounting Principles Board) ARC (Architectural Review Committee)

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, 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 award by 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 employee) – 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.

Glossary and Acronyms

IRS (Internal Revenue Service) – The U.S. government agency responsible for federal income tax regulations.

ISO (Insurance Service Office, Inc.) – 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)

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 cost of the public improvement.

SEC (Securities and Exchange Commission)

SHIP (State Housing Initiative Partnership)

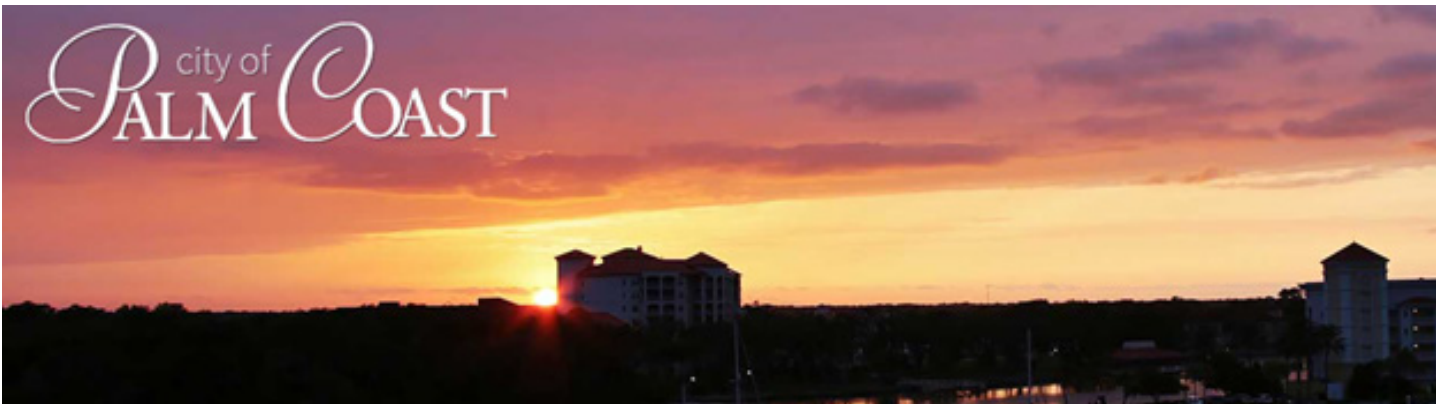
SRF (State Revolving Fund) – Loan Program

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 the adoption of budgets and tax rates.



This page intentionally left blank



City of Palm Coast
160 Lake Ave
Palm Coast, FL 32164

www.palmcoast.gov



Find Your Florida