



ANNUAL
BUDGET REPORT
Fiscal Year 2021-2022



CONTACT INFORMATION

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

Budget Book Highlight

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 2021-2022 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 Program

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 and Special 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 and Acronyms

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

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City Officials



CITY OFFICIALS

MAYOR DAVID ALFIN

Dalfin@palmcoastgov.com

DISTRICT 1 ED DANKO
Edanko@palmcoastgov.com

DISTRICT 2 VICTOR BARBOSA
Vbarbosa@palmcoastgov.com

DISTRICT 3 NICK KULFAS
Nklufas@palmcoastgov.com

DISTRICT 4 EDDIE BRANQUINHO
Ebranquinho@palmcoastgov.com

APPOINTED OFFICIALS

Interim City Manager, Denise Bevan

City Attorney, William E. Reischmann, Jr.

City Clerk, Virginia Smith

Director of Financial Services, Helena Alves

Director of Utility, Stephen Flanagan

Fire Chief, Gerard Forte

Director of Public Works, Matthew Mancill

Director of Human Resources, Renina Fuller

Director of Parks & Recreation, Lauren Johnston

Director of Information Technology, Doug Akins

Director of Stormwater & Engineering, Carl Cote

Director of Citizen Engagement, Cynthia Schweers

Director of Public Information, Brittany Kershaw

Chief Development Officer, Jason DeLorenzo





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

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



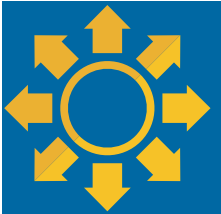
OUR VALUES

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



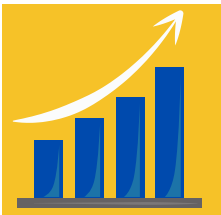


CORE BELIEFS



EXPANSION

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



ECONOMIC

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



FINANCE

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



ENVIRONMENTAL

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



QUALITY OF LIFE

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



WORKPLACE TALENT

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

A Note from your Budget Team

Even though the budget is heard by the Mayor and Council for approval in September, the preparations begin many months prior. This includes projections of City funding sources, revenues and expenditures. It continues through numerous phases during the year and we recognize and appreciate that budgeting is an ongoing process of planning, monitoring, problem solving and customer service.

Each year, every effort is made to improve the budget and the budget process for usefulness and ease of understanding.

Thank you to the City Manager's Office, the department directors and their staff for helping to make this budget a success.

A special Thank You to the Community for submitting photos to the Palm Coast Annual 2021 Photo Contest and to the Communications and Marketing Team for providing photo's.

Helena Alves—Director of Finance

Shannon Boone—Chief Accountant

Gwen Ragsdale—Budget & Procurement Manager

Raelene Crenshaw—Budget Coordinator

Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Palm Coast
Florida**

For the Fiscal Year Beginning

October 01, 2020



Christopher P. Morrill

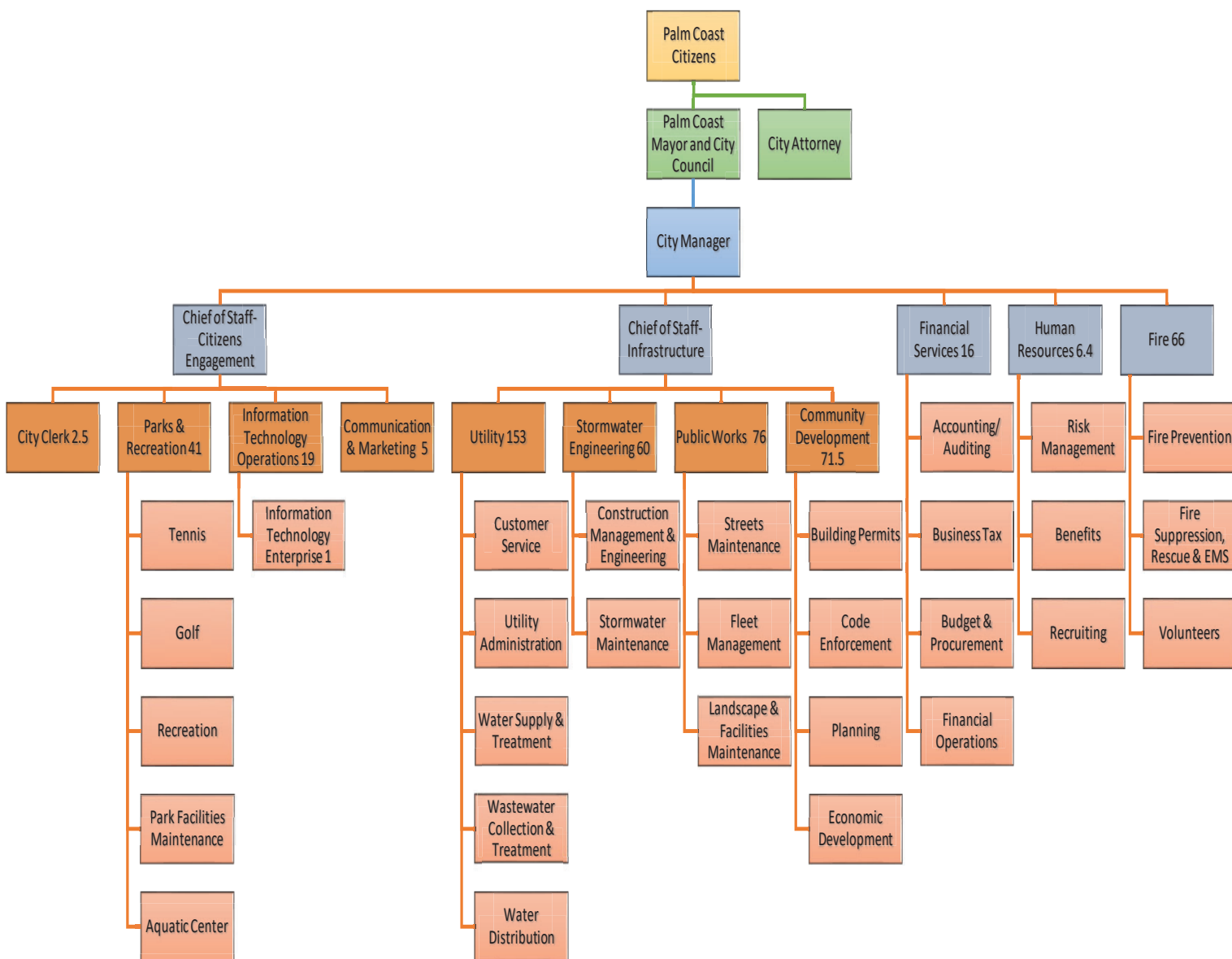
Executive Director

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, 2020. 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 18th consecutive year that the City of Palm Coast has received this award.

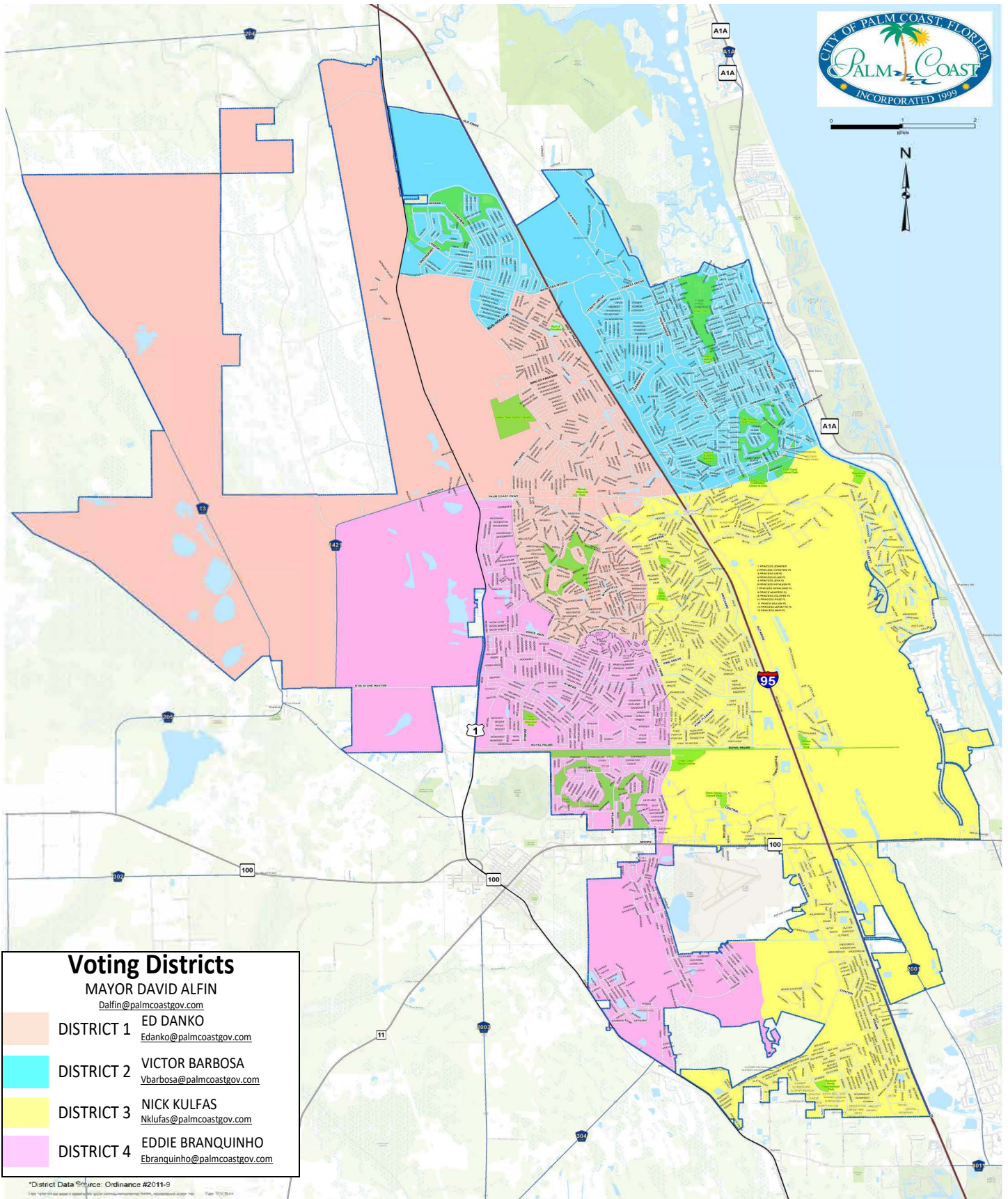
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Organizational Chart - FTE Counts



Please Note: Police protection is provided by contract with the Flagler County Sheriffs Office. There are currently 43 FTE included in this contract for fiscal year 2022.



Voting Districts

MAYOR DAVID ALFIN

Dalfin@palmcoastgov.com

DISTRICT 1 ED DANKO
Edanko@palmcoastgov.com

DISTRICT 2 VICTOR BARBOSA
Vbarbosa@palmcoastgov.com

DISTRICT 3 NICK KULFAS
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DISTRICT 4 EDDIE BRANQUINHO
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*District Data Source: Ordinance #2011-9
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INTRODUCTION



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City of PALM COAST

City Manager's Office

September 30, 2021

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 2022 Adopted Budget of \$248,635,694, 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

Strategic Goals

The Strategic Action Plan is divided into six long-term goals with objectives; this is the guiding policy for the City Council and City staff. The budget process driven by these long-term goals and objectives includes an annual evaluation of the Strategic Action Plan to ensure alignment of projected resources with both current issues and future needs.

Goal 1 Expansion:

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

Goal 2 Economic:

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

Goal 3 Finance:

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

Goal 4 Environmental:

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

Goal 5 Quality of Life:

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

Goal 6 Workforce Talent:

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



The adopted budget for all appropriated funds for Fiscal Year 2022 totals \$248,635,694. This is an increase of 16% over Fiscal Year 2021. The largest contributor to this increase is the American Rescue Plan Act Fund (ARPA) and the Recreation Impact Fee Fund. The ARPA funds will be used for Water, Wastewater and Stormwater upgrades over the next three years. The Recreation Impact Fee includes the design and construction of a regional tennis and pickle ball facility that will be collocated with the Lehigh Trail Trailhead facility that includes bathrooms, dog park, community garden and parking. These combined amenities will bring highly anticipated community recreational experience to the southern portion of the City. Construction of these projects are to start in Fiscal Year 2022. The Final Adopted Millage Rate for Fiscal Year 2022 is 4.6100 mills with .0848 mills dedicated to the Stormwater Fund and the remaining 4.5252 mills is dedicated to the General Fund.

Highlights of the Fiscal Year 2022 budget include the following:

- The assessed taxable value for new construction accounts is \$254 million of the increased \$594 million total assessed property taxable value or 10%.
- The City will receive approximately \$2.2 million in additional property tax revenue over prior year totals.
- The adopted millage rate 4.6100 mills is .0889 less than prior year's rate of 4.6989 mills.
- The FY 2022 budget included twenty-nine new positions to help maintain important services for our growing community, while also supporting new programs and initiatives.

The City Council continues to invest in the employee training and development program to aid in retaining and attracting a talented workforce as well as maintaining the pay plan.

Serving our citizens and striving for excellence is the primary mission of the organization. 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 that will span multiple years and constitute a large effort by City staff will be initiated. Ultimately, this project will significantly improve operational efficiencies, security and nimbleness. The modernization project will provide the City's workforce the essential technology to move the organization forward while accelerating processes that ultimately will benefit our residents. 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 regards 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, Christmas Tree Recycling, and the Children Helping in Resource Protection (C.H.I.R.P.) program will continue to be funded. (Pictures below for CHIRP and waterway cleanup)

During a challenging time with staying connected, investment into 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.



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



We believe that the valuable services and amenities the City provides through our parks and trail system, genuinely makes 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 operational expenditures associated with maintaining these amenities, the City Council also continues to allocate funds annually to the capital improvement plan for rehabilitation of parks, trails, and facilities.

At the forefront of budgetary priorities is safety and community resiliency. Fire and Law Enforcement Services comprise of 52% or \$16.7 million of the General Fund budget totaling \$46.7 million ensuring our residents and visitors enjoy a safe city every day. Long-term planning for Fire Services has elevated the ISO Class rating to a 2 which reflects the Fire Department's commitment to a 7- minute or less response times and ongoing department excellence. Through close collaboration of multiple city departments and a development project team, the extension of Citation Boulevard is now feasible and planned for construction. The extension will eliminate the need to construct and fully staff a Fire Station for the next 10-years, which eliminates the future demand on budget commitments. Additional collaboration with Flagler County Fire Rescue and Flagler Beach Fire Department is fostering additional inter-agency cooperation that has never been seen before today. Fire Impact Fee growth will allow for 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.

As part of the capital improvement plan, a new Public Works facility, stormwater improvements and ensuring a strong utility are significant focuses when approaching safety.

The construction of a new Public Works Facility has been and continues to be a top priority for City Council. Public Works serves to maintain the quality of life expected by the citizens of Palm Coast. The department is organized into the following divisions: Streets, Fleet and Facilities Management. The new facility is being planned, programmed and designed to include stormwater, engineering and utility functions. 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.

Projects have been budgeted that enhances the function of the stormwater system. Through a comprehensive Master Plan, emerging drainage issues are identified and prioritized to improve the overall citywide 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 30% discount for policyholders, in Special Flood Hazard Area and a 10% discount for policyholders outside those areas.

Water and Wastewater Plant upgrades and expansion are also a significant contributor 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 before-mentioned investments are referenced in the following section.



Capital Improvements

In Fiscal Year 2022, the City will invest more than \$89 million in capital improvements related to streets, parks, stormwater drainage, and utility projects.

Major projects for the Fiscal Year 2022 budget include the following:

- Public Works facility
- Stormwater
 - E Section and K Section – Drainage Improvements
 - L-4 and P-1 Weir Replacement
- Utility
 - 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
 - Lehigh Trailhead
 - Regional Tennis & Pickle ball Facility
- Long Creek Nature Preserve, Boardwalks and Overlooks
- Waterfront Park – Water Access
- Park Renovations

Key Focus Areas and Priorities

During the annual evaluation of the Strategic Action Plan and through a series of workshops, the City Council adopted the following eight priority focus areas and associated key initiatives. These initiatives factor into the development of the proposed budget for Fiscal Year 2022.

Council Priorities Strategic Action Plan 2021-2022



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Innovation District

1. Create an Art District for the Innovation District, establish dedicated funding support through generated revenues, and foster relationships in support of a cultural arts facility while expanding programs and experiences within the District.
2. Host an annual hackathon event that builds on the success of the 2020 Tech Beach Hackathon.
3. Continue to support UNF MedNexus and foster relationships that continue to align program initiatives with Flagler County Flagship Programs, Daytona State College and medical institutions.
4. Seek partnerships with local talent and complementing businesses while seeking grants to foster growth at the Tennis Center to expand on the community's rich sports history.



Business Friendly Initiative

1. Continue to grow the Business Friendly Initiative on TRX, BRX, SCORE, and other successes to ensure enhanced customer service through technology driven processes ("Amazon" of Building Permits – tracking, inspection routing, etc.).
2. Develop a baseline and establish level of service targets for permitting through the incorporation of user feedback and reviewing standards of other communities.
3. Develop a communications plan that outlines the specific techniques being implemented to improve efficiencies and customer satisfaction with the goal of building public awareness.



Community Engagement

1. Host Virtual Town Halls and other interactive opportunities through a single source to reach our citizens.
2. Promote "Take the Challenge" to "Be Local Buy Local" commitment campaign.
3. Enhance PalmCoastConnect through the integration of real-world applications.
4. Utilize PalmCoastConnect data to drive efficiencies while integrating customer feedback.
5. Develop a communication plan to broaden public awareness of key initiatives including Streetlights, Stormwater, Business Friendly Initiative, Innovation and Arts District(s), and Fiber.



Street Maintenance

1. Develop alternative options to traditional funding sources to ensure funding of streets maintenance program for striping and resurfacing by providing a projection of road maintenance currently budgeted vs. needs for future years.
2. As part of street resurfacing and maintenance program, investigate and where feasible, apply the following. Intersection safety improvements shall be conducted to address turn radius conflicts Enhancements to support the use of autonomous vehicles Traffic calming alternatives (i.e. striping, road bumps, etc.) Continue the incorporation of innovative assessment methods.
3. Ensure that Phase II and III of Old Kings Road are included in FDOT project plan.



Fiber

1. Evaluate fiber initiative with the University of Florida Whitney Lab facilities to determine mutually beneficial opportunities.
2. Develop a master plan that depicts the existing and future expansion of the fiber infrastructure.
3. Based on the Fiber Master Plan, determine the feasibility of requiring existing and proposed development to incorporate fiber infrastructure.
4. Evaluate and confirm the option to establish an Internet Service Provider to permit the selling of bandwidth to retail users.



Smart City

1. As technology advances, staff to continue the investigation of adaptive traffic control solutions and enhancements.



Service Delivery and Efficiency

1. Ensure that the Public Works Facility is top priority facility project and commence with initial improvements based on Capital Improvement Plan timeline.
2. Identify Public Works staff to receive training and certifications to supplement electrical service demands.
3. Begin the examination of recycling handling options for waste collection services.
4. Continue to implement water and wastewater utility improvements to harden facilities to mitigate the impacts of flooding and other hazards.
5. Provide biannual updates to City Council and the public regarding the master stormwater plan to communicate how projects are being managed and prioritized.
6. Continue to improve communication infrastructure and ensure redundancy as part of basic infrastructure needs.
7. Ensure succession planning is in place with budgetary needs to ensure continuum of institutional knowledge for all departments.
8. To ensure a strong workforce, evaluate service demand of the organization and determine if alternative duties can be assigned in lieu of reducing staff.
9. Seek private-public partnership opportunities for the Community Center to help relieve parking pressures.
10. Pursue PEP tank service areas as a recognized "Priority Risk" area at the state level to ensure it is an emergency response priority.
11. Evaluate the City Fleet for electrification of vehicles.
12. Conduct a Return on Investment (ROI) analysis that evaluates all City facilities for solar power retrofits and companion battery storage power.
13. Conduct a cost-benefit analysis regarding implementation and ongoing maintenance of existing and proposed platform(s) (Enterprise Resource Platform).
14. Strengthen and maintain relationships with key stakeholders (i.e. Florida Department of Transportation, Florida Power & Light, St. Johns River Water Management District, Department of Economic Opportunity, Florida Inland Navigation District, etc. through reoccurring meetings).



Streetlights and Safety

1. Implement continuous street lighting program for major roads.
2. Evaluate residential areas for additional street lighting for safety and reduction of crime.
3. Evaluate potential legislative actions to support the Sheriff's Office regarding criminal activity associated with homelessness.
4. Implement the plan for emergency communication upgrades in consultation with Flagler County and other partners.
5. Through emergency communication validation process, identify areas with poor or no reception.
6. Monitor the progress of City-wide camera (security) master plan to include inventory and viewable coverage to determine if additional cameras are needed.

The development of this year's Proposed Budget has been a collaborated 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, 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 stakeholders and excited about the projects we will be collaborating on and the opportunities we will create together.

Respectfully,

DocuSigned by:

B8F859DE5A4147C...

Denise Bevan
Interim 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 92,866 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 City Population 92,866
 Form of Government Council / Manager Area: Square Miles 97

City Owned Parks & Recreation

- 17 Tennis Courts
- 16 Soccer / Lacrosse Fields
- 14 Parks
- 10 Baseball / Softball Fields
- 8 Playgrounds
- 5 Basketball Courts
- 4 Bocce Ball Courts
- 3 Shuffleboard Courts
- 2 Handball / Racquetball Courts
- 2 Horseshoe courts
- 1 Dog Parks
- 1 Community Center
- 1 Golf Course
- 1 Swimming Pool
- 1 Volleyball Courts (Sand)

City Utilities

- 551 Miles of Paved Streets
- 0.5 Miles of Unpaved Streets
- 98 Miles of Sidewalks, Walkways, and Bike Paths
- 2942 Number of Street Lights
- 53 Number of Traffic Signals
- 733 Water Mains (Miles)
- 636 Sewer Mains (Miles)
- 1222 Swales (Miles)
- 177 Drainage Ditches (Miles)
- 84 Canals (Miles)
- 14 Water Control Structures

Public Safety

- 5 Fire Stations
- 3975 Fire Hydrants
- 61 / 6 Firefighters / Volunteers
- 14 Fire Apparatus
- Law Enforcement (Contract Service)



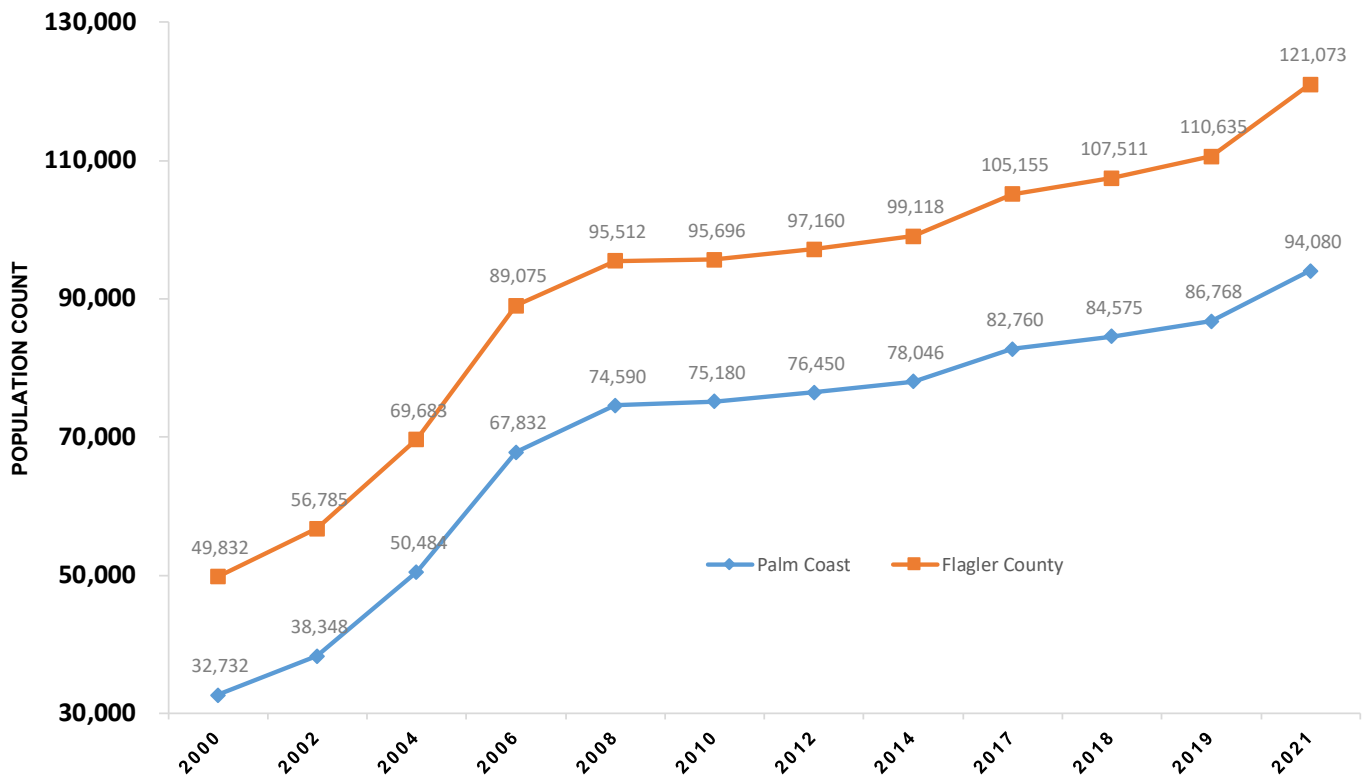
Flagler County Population

County/City	April 1 2020 (Census Estimate)	1-Apr 2021 (Estimate)	Total Change	% Change
Flagler County	115,378	119,662	4,284	4%
Beverly Beach	382	479	97	20%
Bunnell	3,507	3,495	(12)	-0.3%
Flagler Beach (part)	4,760	5,133	373	7%
Marineland (part)	8	12	4	33%
Palm Coast	89,437	92,866	3,429	4%
UNINCORPORATED	17,284	17,677	393	2%

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

The Region Flagler County

Ranked as the 7th best small place for business and careers, Flagler County is a thriving community with a low average cost of living and an abundance of cultural, recreational and leisure opportunities



Flagler County Employment

Major Private Sector Employers in Flagler County

Employer	# of Employees
Advent Health Palm Coast	1041
Publix	805
Walmart	395
Hammock Beach Resort/Aimbridge	351
ALSW LLC	345
Palm Coast Data	280
Target	194
Home Depot	187
Lowe's	177

Employer	# of Employees
Flagler County Schools	1,928
City of Palm Coast	524
Flagler County Board of County Commissioners	350
Flagler County Sheriff's Office	316

Labor Force & Unemployment (as of July 2021)	
Rate	5.3%
Unemployment	2,589
Employment	46,465
Labor Force	49,054

TOP 10 TAXPAYERS FOR FLAGLER COUNTY 2021		
Owner Name	Assessed Value	Total Tax
FLORIDA POWER & LIGHT COMPANY PROPERTY TAX-PSX/JB	\$240,879,220	\$4,267,704
EBSCO INTEGRA WOODS LLC	\$27,800,000	\$541,213
PALM COAST LANDING OWNER LLC	\$23,012,039	\$531,829
BRANCH ISLAND WALK ASSOCIATES LP	\$20,941,000	\$407,681
PINE LAKES ACQUISITIONS LLC	\$15,000,000	\$292,022
PALM COAST MEDICAL SPECIALISTS LTD	\$12,820,580	\$291,236
BROOKHAVEN DEVELOPMENT LAND LTD	\$12,789,170	\$296,293
FLORIDA LANDMARK COMMUNITIES LLC	\$10,129,750	\$1,180,220
TARGET CORPORATION	\$10,075,059	\$281,796
PALM COAST FLORIDA HOLDINGS LLC	\$205,724	\$699,518
	\$373,652,542	\$8,789,512

Generated on 1/19/2022 by Finance Dept - Flagler County Tax Collector

Information provided by: datausa.io/profile/geo/flagler-county-fl

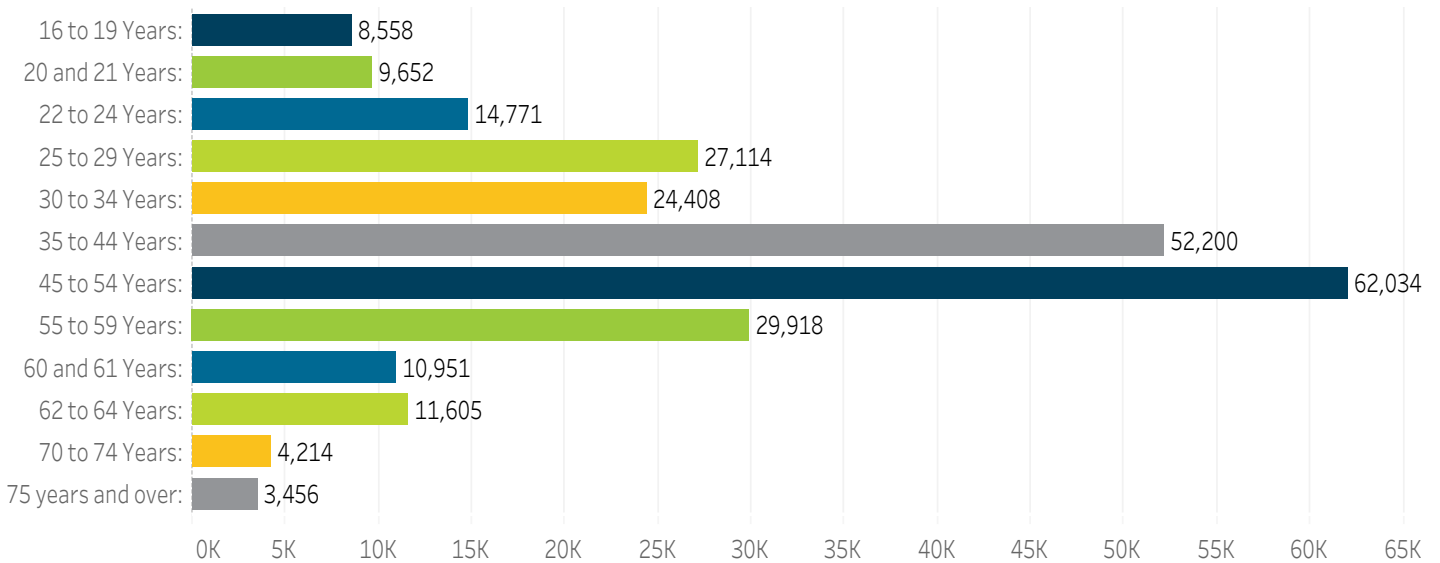
The information is prepared by: The Florida Department of Economic Opportunity, Bureau of Labor Market Statistics - U.S. Census 2019 AC 5-Year Survey (Table S2301)



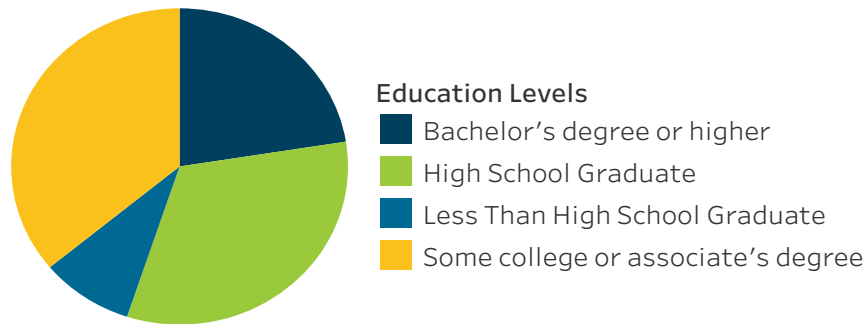
Labor Force

Flagler County and Volusia County

Labor Force by Age



Labor Force by Education



Management Occupations 8.78%	Education Instruction, & Library Occupations 5.15%	Health Diagnosing & Treating Practitioners & Other Technical Occupations 4.77%	Sales & Related Occupations 14.7%		Office & Administrative Support Occupations 11.9%	Transportation Occupations 3.99%	Material Moving Occupations 3.05%
Business & Financial Operations Occupations 3.63%	Computer & Mathematical Occupations 2.24%	Legal Occupations 1.1%	Food Preparation & Serving Related Occupations 6.84%	Building & Grounds Cleaning & Maintenance Occupations 4.85%	Healthcare Support Occupations 3.26%	Construction & Extraction Occupations 5.11%	Installation, Maintenance, & Repair Occupations 4.81%
Health Technologists & Technicians 2.98%	Community & Social Service Occupations 1.46%	Arts, Design, Entertainment, & Recreation Occupations 0.92%			Personal Care & Service Occupations 2.54%		

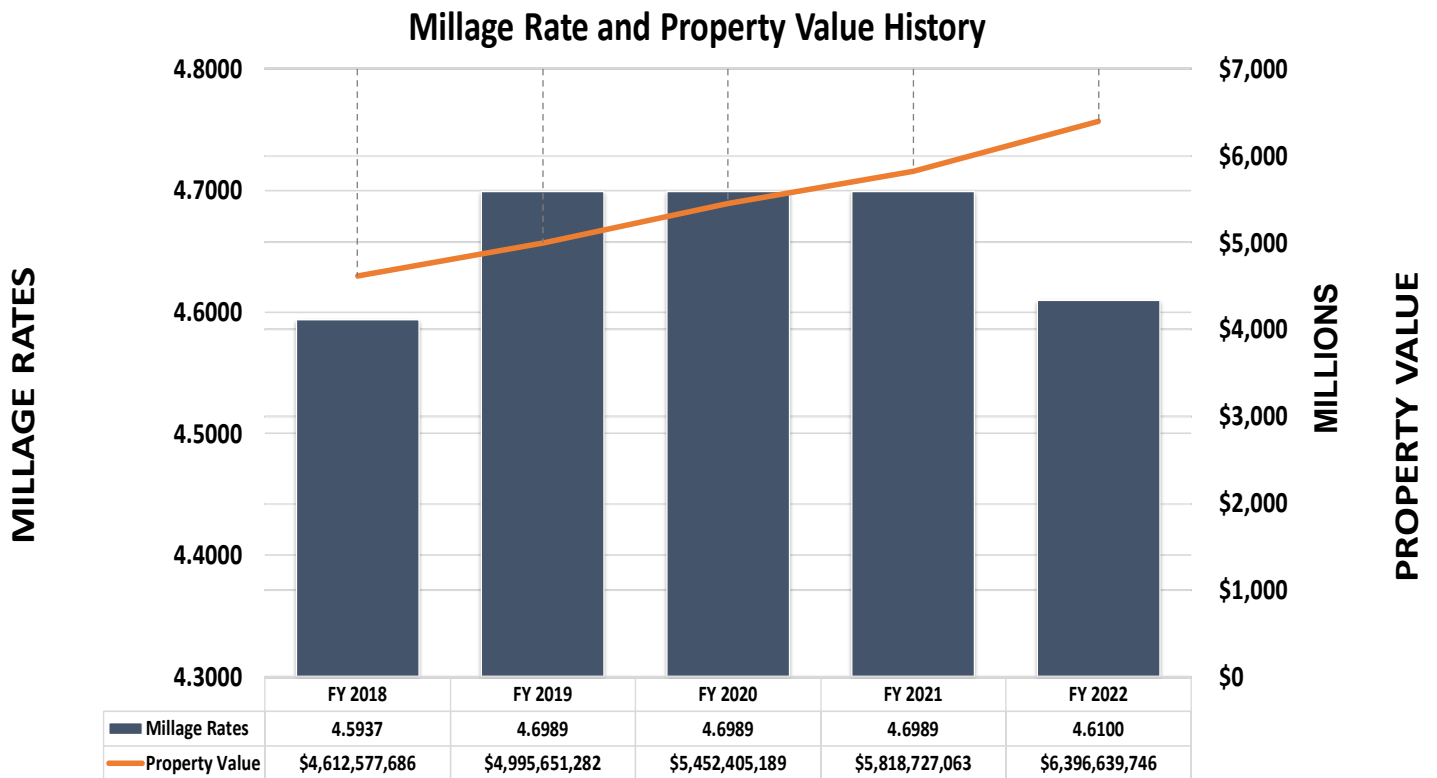
Information provided by: http://imsresources.labormarketinfo.com/labor_supply/index.html

The information is prepared by: The Florida Department of Economic Opportunity, Bureau of Labor Market Statistics - U.S. Census 2019 AC 5-Year Survey (Table S2301)

Property Information

Property Value Per Capita

Fiscal Year	Property Value	% Change in PV	Population	Property Value Per Resident	Percent Change
2022	6,396,639,746	9.93%	92,866	68,880	5.87%
2021	5,818,727,063	6.72%	89,437	65,060	3.53%
2020	5,452,405,189	9.14%	86,768	62,839	4.10%
2019	4,995,651,282	8.46%	84,575	60,363	6.24%
2018	4,612,577,686	6.66%	82,760	55,734	4.63%



Flagler County Tax Districts & Tax Rates

Taxing Authority	Rate
Flagler County BCC	
Operating	8.2547
Voted	0.3300
Total	8.5847
Flagler County School Board	
RLE	3.7540
Discretionary	0.7480
Capital Outlay	1.5000
Total	6.0020
St. Johns River Water Mgt.	0.2287
Florida Inland Navigation Dist.	0.0320
East Flagler Mosquito Control	0.2375
City of Palm Coast	4.6100
City of Flagler Beach	5.2850
City of Bunnell	6.4300
Town of Beverly Beach	1.3640
Town of Marineland	10.000



2022 Breakdown of Ad Valorem Taxes

How your property taxes were allocated based on millage rate



Flagler County ¢41

School Board ¢31

Palm Coast ¢24

**Others
¢4**

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 x 4.61000 = \$461.00 to the City of Palm Coast



MEASURING *Results*



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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 2 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

A Key Performance Indicator (KPI) Summit was held in May 2021. The goal of the KPI Summit, herein referenced as Summit, was to bring together all departments into a relaxed and fun atmosphere to share proposed metrics to track over the long-term while focusing on Level of Service (LOS) targets. Key Performance Indicators (KPI) were introduced to the organization in December 2020 as part of the annual performance management training. Through such innovative approaches, performance management metrics have been evaluated, KPI developed and currently being implemented. As data collection along with analytics mature through a citizen portal experience and management program, KPIs and case generation work in tandem for a data-driven decision making approach.

This comprehensive approach allows management and City Council to recognize successes and immediately identify areas of concern. The City's approach has been recognized annually by The City/County Management Association (ICMA) by receiving The ICMA Certificate of Distinction from The ICMA Center for Performance Analytics for the eighth consecutive year.



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.



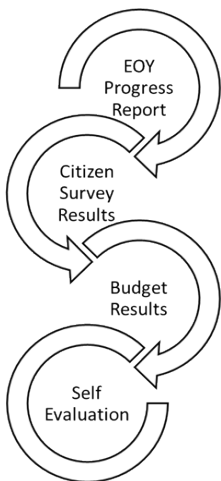
CITIZEN SURVEY

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.





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 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 Indicator (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."

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 "Road Map" that forecasts the resource needs to accomplish each priority. Each Road Map charts a course of tasks, 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 Road Map and reported during quarterly performance review meetings.



QUARTERLY PERFORMANCE REVIEW

At the end of each quarter, each department and team is 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. Performance measures are assigned a numerical indicator linked to the overall goals in the strategic action plan (SAP). The SAP consists of six City Council goals and eight focus areas. The six goals are dissected into objectives 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 towards 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 their needs. One staff member per department is responsible for collecting and inputting data into the performance measurement system, however, departments are required to have a minimum of two employees trained on the process at all times.

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 response 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 prioritizes resources based on analytical data.

Reporting Results

COUNCIL PRIORITIES

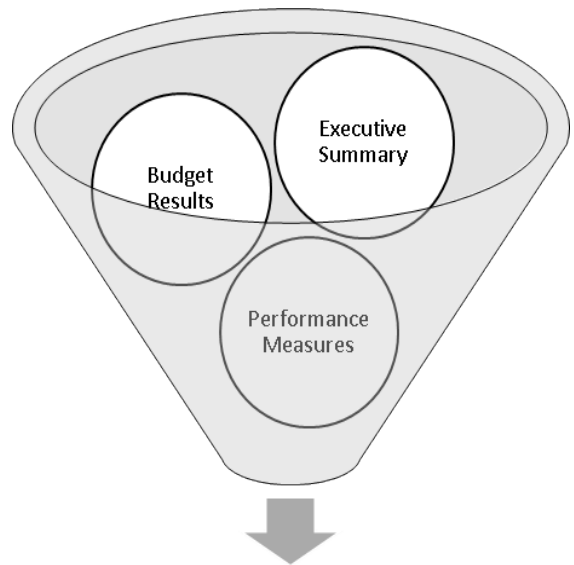
During the annual Strategic Action Plan review, City Council priorities are identified and strategies are developed to ensure that City Council priorities are addressed in the next fiscal year. In 2015 this process was expanded to include the formal adoption of annual priorities through a City Council resolution. When departments meet for their quarterly performance review, the progress report specifically identifies these council priorities and associated "Road Maps". 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, these Road Maps were a new addition in FY 2021 per Council direction. Each Road Map charts a course of tasks, estimated staff hours dedicated, budget needs, and anticipated outcome(s). Each priority's progress is monitored against the Road Map and reported during quarterly performance review meetings. 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 road maps 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 final results for the year. The end-of-year progress report includes performance results for the year as a whole and a discussion of the 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.



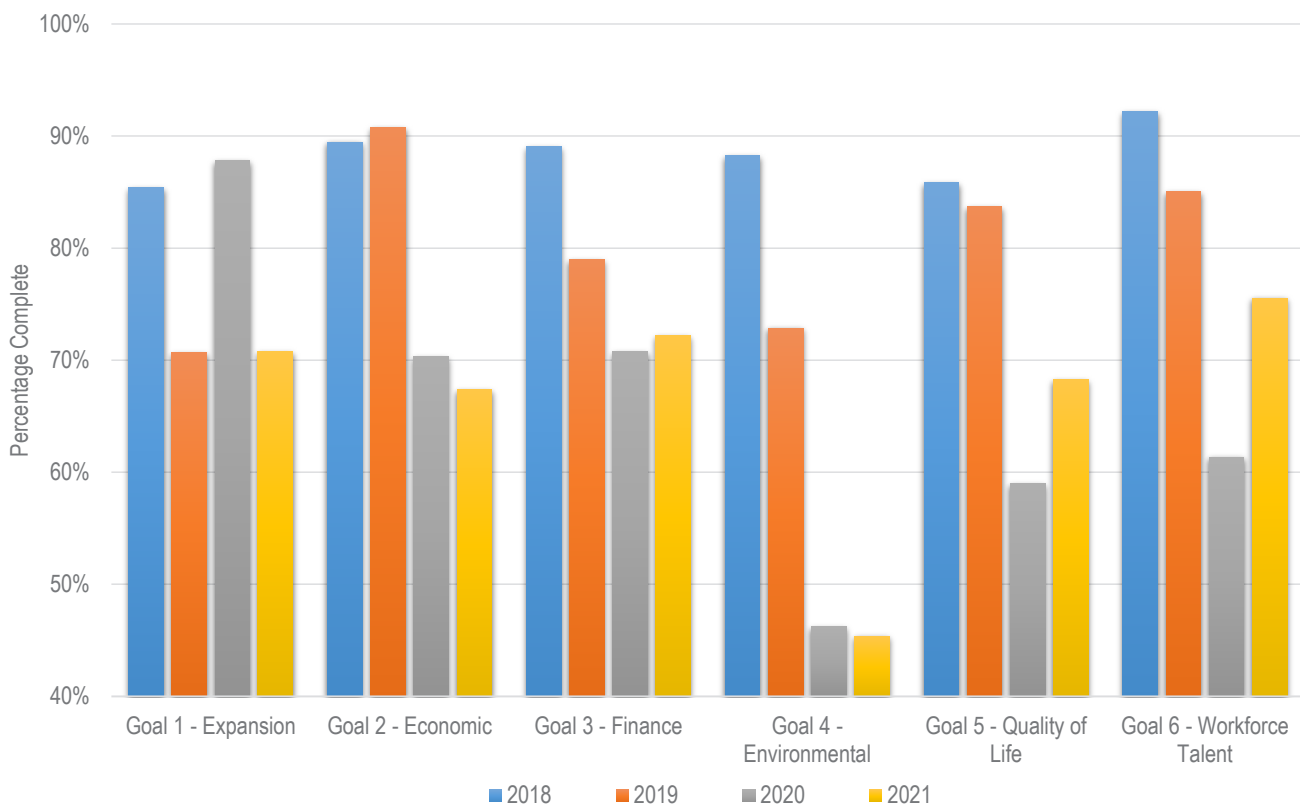
Quarterly Progress Report

2021 Results

Before looking forward to the next year, it is 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 objectives, tied to City Council goals, can be found in the “Budget Detail by Department” section of this document.

Below is a summary of performance measurement progress by the goal and how it compares to the previous year.



Performance Metrics—City Wide

Goal 1: Expansion

Measure	FY 2018	FY 2019	FY 2020	FY 2021
To enhance infrastructure in order to maintain quality neighborhoods and business districts	88.51%	70.64%	95.49%	76.45%
Projects targeted as highest priority shall be evaluated for potential upgrade or enhancement	88.51%	75.02%	95.49%	76.45%
To assess the need to expand infrastructure for sustainable growth	84.13%	69.09%	84.40%	68.77%
Maintain an inventory of the condition and priority rating of infrastructure projects	82.37%	73.38%	81.11%	60.69%
Coordinate facility capacity upgrades to meet the City's growth needs appropriately	81.76%	60.42%	83.33%	75.00%
Keeping older neighborhoods attractive and relevant	95.24%	96.01%	100.00%	100.00%
Expansion Total	85.42%	70.64%	87.79%	70.75%

Goal 2: Economic

Measure	FY 2018	FY 2019	FY 2020	FY 2021
Capitalize on the success of Prosperity 2021, while focusing on new strategies to improve economic growth, diversify our economy, and attract and retain skilled community workforce talent	88.85%	88.15%	26.32%	22.77%
Inventory progress to date and update projects and programs	95.45%	75.00%	21.67%	0.00%
Encourage investment in our Downtown and targeted areas	100.00%	100.00%	31.25%	33.33%
Foster high-tech companies and talent to locate and grow in Palm Coast	82.42%	100.00%	*	*
Identify opportunities to expand fiber technology to stimulate economic activity	80.00%	85.00%	23.13%	21.78%
To develop a "branding and marketing strategy" and establish criteria to measure success	88.74%	93.28%	91.74%	89.66%
Expand the use of "Find Your Florida"	80.00%	81.25%	100.00%	100.00%
Develop a campaign to highlight the City's economic strengths and opportunities	90.97%	97.89%	91.52%	89.25%
Support event activities that provide positive economic impact for the community	85.71%	78.00%	*	*
To promote the Palm Coast Business Assistance Center as the destination center for small business training and support in Flagler County	100.00%	80.00%	*	*
Develop a branding strategy which supports strengths of the SBDC/BAC partnership and resources and programs available	100.00%	80.00%	*	*
Economic Total	89.43%	90.74%	70.31%	67.36%

Performance Metrics—City Wide

Goal 3: Finance

Measure	FY 2018	FY 2019	FY 2020	FY 2021
Diversify our revenue sources	100.00%	98.89%	89.10%	65.20%
Evaluate and target diversification of funding sources	100.00%	97.50%	90.00%	68.75%
Seek private / public partnerships	100.00%	100.00%	86.85%	51.00%
Increase efficiency through enhanced operations and technological advancements	86.76%	76.04%	68.79%	73.06%
Review existing operational procedures and policies	89.18%	89.97%	79.37%	80.31%
Evaluate current technological opportunities to reduce operational cost	80.52%	54.50%	46.79%	57.47%
Continue and enhance unique volunteer opportunities that offset operational service and enhance investment in the community	100.00%	82.50%	42.50%	*
Seek in-house alternative to external services while maintaining high-quality services	79.09%	96.14%	85.27%	74.07%
Establish system to continually evaluate and enhance internal financial controls	96.82%	92.86%	75.00%	62.50%
Create an anonymous reporting program to alert of potential financial improprieties	95.00%	100.00%	75.00%	*
Annual evaluation and risk assessment to target opportunities to strengthen controls throughout the organization	97.22%	91.67%	75.00%	62.50%
Finance Total	89.07%	79.00%	70.73%	72.20%

Goal 4: Environmental

Measure	FY 2018	FY 2019	FY 2020	FY 2021
To develop programs to enhance our water conservation strategies	89.17%	53.00%	*	*
Utilize nature's water supply resources effectively for water supply	100.00%	100.00%	*	*
Target expansion opportunities to utilize reclaimed water through established City processes	87.00%	41.25%	*	*
To evaluate the evolution of City of Palm Coast Recreation and Parks Facilities Master Plan projects	93.33%	49.29%	0.00%	0.00%
Develop a phased approach to financing and constructing the Long Creek Nature Preserve Concept		55.00%	*	*
Build future bicycle / pedestrian connections to unique destinations	93.33%	47.00%	0.00%	0.00%
Evaluate current "Green" initiatives and target projects that are sustainable	91.67%	87.35%	50.08%	52.92%
Reduce waste through sustainable practices	89.58%	94.44%	71.57%	79.77%
Staying in the forefront of sustainable communities in the State of Florida	100.00%	75.00%	18.75%	70.00%
Develop Alternative Energy Strategy	100.00%	100.00%	25.00%	29.33%
Implement City-wide energy savings program		77.50%	*	*
Protect the environment through appropriate development strategies	79.50%	75.00%	*	*
Protect natural green spaces to ensure a balance between the natural environment and development	79.50%	75.00%	*	*
Environmental Total	88.24%	72.84%	46.23%	45.36%

Performance Metrics—City Wide

Goal 5: Quality of Life

Measure	FY 2018	FY 2019	FY 2020	FY 2021
Enhance community and visitors' recreational opportunities and experiences at community events	96.07%	84.42%	56.26%	87.50%
Identify fun and interactive elements to incorporate into community events	100.00%	100.00%	*	*
Promote the variety of local leisure and recreational activities	95.58%	85.93%	56.26%	87.50%
Enhance safety measures throughout the community	83.14%	81.79%	57.43%	67.79%
Identify enhancements within park facilities to reduce hazards	91.67%	85.83%	40.20%	2.50%
Continue to enhance safety improvements at intersections and along roadways	69.58%	81.18%	47.06%	54.11%
Seek partnerships to educate the public on safety concerns	98.46%	93.21%	37.62%	79.73%
ISO standard improvement throughout the Organization	97.22%	87.48%	76.72%	87.41%
Create, maintain and conduct staff training with implementation of the Comprehensive Emergency Management Plan	93.46%	65.09%	64.42%	93.75%
Seek partnerships with educational institutions and community groups to expand educational, social and cultural opportunities	73.33%	95.00%	79.29%	5.00%
Share resources between organizations to broaden citizen experiences	58.33%	100.00%	52.50%	5.00%
Expand outreach opportunities to identify and network resources	88.33%	93.75%	90.00%	*
Quality of Life Total	85.81%	83.69%	59.00%	68.24%

Goal 6: Workforce Talent

Measure	FY 2018	FY 2019	FY 2020	FY 2021
To develop a program to improve staff retention and recognize individual skill and talents	97.79%	80.79%	53.78%	70.83%
A program to identify individual skills and foster improvement of professional skills	92.86%	61.25%	42.56%	47.50%
Assess pay rates and benefits to remain competitive with market	97.92%	70.00%	98.00%	100.00%
Develop an Employee Motivation and Reward Program	100.00%	99.91%	48.50%	100.00%
To develop in-house and identify external training opportunities for employees	85.39%	81.89%	67.27%	66.41%
Create a comprehensive training program	84.35%	80.44%	60.00%	61.51%
Assess staff position descriptions, training, certification, public policy needs that benefit the Organization and the Community	100.00%	100.00%	100.00%	75.00%
To enhance awareness of customer service and relationships with our citizens	91.92%	97.92%	84.38%	96.11%
Establish a Customer Experience Program to solicit customer feedback and ensure follow-up consultation	100.00%	100.00%	75.00%	93.75%
Develop a reach-out initiative to enhance community awareness of City services	93.89%	96.43%	100.00%	98.00%
Create a customer service element to City-wide employee training program	75.00%	0.00%	*	*
To coordinate with regional public and private educational institutions to identify partnership opportunities which benefit both parties	100.00%	100.00%	50.00%	*
Seek and solicit student internship opportunities with educational institutions	100.00%	100.00%	50.00%	*
Workforce Talent Total	92.17%	85.00%	61.34%	75.54%

City and Departmental Goals and Matrix FY 2021

City and Departmental Goals for 2021	Economic Development	City Clerk	Communications & Marketing	Human Resources	Financial Services	Community Development	Public Works	Stormwater	Utility	Parks & Recreation	Information Technology
GOAL 1 : To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.											
To enhance infrastructure in order to maintain quality neighborhoods and business districts								X		X	
Projects targeted as highest priority shall be evaluated for potential upgrade or enhancement								X		X	
To assess the need to expand infrastructure for sustainable growth							X	X	X		
Maintain an inventory of the condition and priority rating of infrastructure projects								X	X		
Coordinate facility capacity upgrades to meet the City's growth needs appropriately								X			
Keeping older neighborhoods attractive and relevant							X		X		
GOAL 2 : To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values											
Capitalize on the success of Prosperity 2021, while focusing on new strategies to improve economic growth, diversify our economy, and attract and retain skilled community workforce talent	X					X		X			
Inventory progress to date and update projects and programs	X					X					
Encourage investment in our Downtown and targeted areas											X
Identify opportunities to expand fiber technology to stimulate economic activity						X		X			
To develop a "branding and marketing strategy" and establish criteria to measure success			X			X		X	X	X	
Expand the use of "Find Your Florida"			X								
Develop a campaign to highlight the City's economic strengths and opportunities			X			X		X	X	X	
Support event activities that provide positive economic impact for the community										X	
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses											
Diversify our revenue sources					X			X		X	
Evaluate and target diversification of funding sources					X			X			
Seek private / public partnerships										X	
Increase efficiency through enhanced operations and technological advancements	X	X		X	X		X	X	X	X	X
Review existing operational procedures and policies	X	X		X	X			X	X		X
Evaluate current technological opportunities to reduce operational cost		X			X			X	X		X
Continue and enhance unique volunteer opportunities that offset operational service and enhance investment in the community				X							
Seek in-house alternative to external services while maintaining high-quality services							X	X	X	X	
Establish system to continually evaluate and enhance internal financial controls					X						
Create an anonymous reporting program to alert of potential financial improprieties					X						
Annual evaluation and risk assessment to target opportunities to strengthen controls throughout the organization					X						

City and Departmental Goals and Matrix FY 2021

City and Departmental Goals for 2021	Economic Development	City Clerk	Communications & Marketing	Human Resources	Financial Services	Community Development	Public Works	Stormwater	Utility	Parks & Recreation	Information Technology
GOAL 4 : To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife											
To evaluate the evolution of City of Palm Coast Recreation and Parks Facilities Master Plan projects								X			
Build future bicycle / pedestrian connections to unique destinations								X			
Evaluate current "Green" initiatives and target projects that are sustainable									X	X	
Reduce waste through sustainable practices									X	X	
Staying in the forefront of sustainable communities in the State of Florida						X					
Develop Alternative Energy Strategy						X					
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.											
Enhance community and visitors' recreational opportunities and experiences at community events			X							X	
Identify fun and interactive elements to incorporate into community events										X	
Promote the variety of local leisure and recreational activities			X							X	
Enhance safety measures throughout the community		X	X	X	X		X	X	X	X	X
Identify enhancements within park facilities to reduce hazards										X	X
Continue to enhance safety improvements at intersections and along roadways		X	X				X	X	X		
Seek partnerships to educate the public on safety concerns					X			X			
ISO standard improvement throughout the Organization			X								
Create, maintain and conduct staff training with implementation of the Comprehensive Emergency Management Plan			X	X	X						
Seek partnerships with educational institutions and community groups to expand educational, social and cultural opportunities										X	
Share resources between organizations to broaden citizen experiences								X			
Expand outreach opportunities to identify and network resources										X	
GOAL 6 : To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities											
To develop a program to improve staff retention and recognize individual skill and talents				X			X			X	
A program to identify individual skills and foster improvement of professional skills				X			X			X	
Assess pay rates and benefits to remain competitive with market				X							
Develop an Employee Motivation and Reward Program										X	
To develop in-house and identify external training opportunities for employees				X	X	X					X
Create a comprehensive training program				X		X					X
Assess staff position descriptions, training, certification, public policy needs that benefit the Organization and the Community					X						
To enhance awareness of customer service and relationships with our citizens			X		X				X	X	
Establish a Customer Experience Program to solicit customer feedback and ensure follow-up consultation									X	X	
Develop a reach-out initiative to enhance community awareness of City services			X		X						
To coordinate with regional public and private educational institutions to identify partnership opportunities which benefit both parties				X							
Seek and solicit student internship opportunities with educational institutions				X							



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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



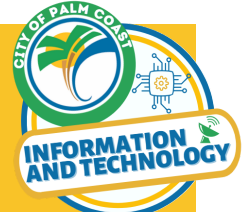
- ADA City-Wide Compliance

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.

Aligning Resources With a Long Term Vision

By allocating resources in alignment with the City Council's six strategic goals, 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, City Council reinforced eight Focus Areas through the adoption of annual priorities referenced herein. 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 2022:

GOAL 1: EXPANSION

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

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 94,080 citizens in a growing community, a focus 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 to manage 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:

- *“Continue to implement water and wastewater utility improvements to harden facilities to mitigate the impacts of flooding and other hazards”*
- *“Pursue PEP tank service areas as a recognized “Priority Risk” area at the state level to ensure it is an emergency response priority”*
- *“Provide biannual updates to City Council and the public regarding the master stormwater plan to communicate how projects are being managed and prioritized”*
- *“Ensure that the Public Works facility is top priority project and commence with initial improvements based on the Capital Improvement Plan timeline”*
- *“Utilize Palm Coast Connect data to drive efficiencies while integrating customer feedback”*

Gravity Sewer Pipe Lining - Older parts of the sanitary sewer system constructed with vitrified clay pipe are susceptible to groundwater infiltration. These lines are deep underground and usually below the groundwater table. The pipes tend to crack and shift position as they age, creating points of entry for groundwater to seep in. This results in increased flows to the City's pump stations and at the Wastewater Treatment Plants. A pipelining project was developed to address approximately 40,000 feet of gravity sewer main in critical areas. Approximately 5,980 feet of gravity sewer are lined to date and this project is budgeted to continue in the upcoming fiscal year.

Stormwater Improvements – The City is embarking on a comprehensive approach to a City-Wide Stormwater Infrastructure Master Plan. This new approach focuses on improving stormwater conveyance and storage capacity. The following projects are funded for Fiscal Year 2022:

E-Section Drainage Improvements – Modeling has demonstrated how significant the need for drainage improvements is in the Lehigh Basin. The extent of work that must occur to improve the drainage in this basin is too large to tackle at one time. As a result, this project has been broken up into several phases. Some of the work to be completed this year will include dredging portions of existing freshwater canals and ditches that have received large amounts of sedimentation over the years, repairing or replacing structures that are subject to potential structural failure, and improvements to existing culvert crossings.

Design Blare Castle & Colbert – The intent is to improve surface water conveyances across Blare Castle Drive and Colbert Lane at three crossings to provide an increased level of flood protection for upstream residential areas. Conveyance improvements were recommended as part of the Stormwater Master Plan completed in 2019.

London Waterway - The project objective is to expand the Stormwater attenuation and treatment capacity of the London Waterway. This expansion will provide flood storage to reduce peak elevations in London Waterway, improve water quality in receiving waters with Stormwater treatment, enhance the environment to support native fauna and flora, deliver an aesthetic project with potential as a neighborhood park, to consider the economics of access and maintenance requirements. This project will provide the City with a public facility that will provide multiple benefits to the region and citizens of Palm Coast.

L-4 Control Structure - Design - During one of our major storm events, a large piece of the L-4 weir broke off and washed away towards the Graham Swamp area. Although temporary repairs have been made, the weir needs to be fully replaced in the near future. The design portion of the project is included in the budget.

Planning a Multi-faceted Public Works Facility - As reinforced through the following adopted Priority, the existing Public Works facility does not meet current operational needs and is deficient in safety, technology, capacity, traffic flow, and workflow. In order to continue providing a high level of service to our residents and to address the current and future needs of the community, a new public works facility is planned and currently being evaluated to encompass additional services.

As part of the ongoing needs analysis, operation efficiencies are being evaluated through Palm Coast *CONNECT* data while building capacity through Salesforce enhancements. Public Works and Utilities were the first departments to use “field service lightning” to improve operational performance. The remaining departments will follow this fiscal year through budgeted licenses. The local economy continues to improve steadily and all economic indicators continue to point in a positive direction. Real estate values continued to rise in 2021 and values are expected to continue to appreciate in 2022. Residential permits are up again with 1,941 permits issued in 2021, an increase of 90% over the last fiscal year, and the tenth straight year of increased residential permitting activity. In addition, the labor market has started to heal from the high unemployment rates due to COVID-19. Currently, Palm Coast has a labor force of 49,054 people and an unemployment rate of 5.3%.

Goal 2 Economic

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

Local Spending - We continue to see increases each year in taxable sales for Flagler County and Palm Coast. Since 2015, there has been an increase of over 49%, or 1.3 million, in taxable sales in Palm Coast. New commercial construction increased 4.37% over the last fiscal year. Because of the increase in commercial growth, as well as tourists and their related spending, we have been able to fund exciting projects like the new Holland Park renovations in 2020 and 2021 and construction on the new public works facility for Fiscal Year 2022. This is possible because a portion of the sales tax collected within the city returns to Palm Coast.

With additional commercial construction underway, and even more being anticipated, taxable sales are expected to continue to grow in 2022. This year’s budget includes funding to strengthen the “*Be Local, Buy Local*” campaign. This initiative aims to encourage Palm Coast residents to do their spending locally. The program highlights local businesses and aims to educate residents on the impact of keeping their tax dollars right here on Palm Coast. When our Palm Coast community shops locally, businesses thrive, jobs are created, and we generate money for the amenities and projects we cherish.

Town Center, Innovation, and Economic Growth - City Council remains focused on downtown development, innovation, and new programs and projects to encourage economic growth in the coming year. During this year’s Strategic Action Planning and Budget workshops, City Council re-emphasized this focus by adopting priorities and new key initiatives focused specifically on the Innovation District, located within the State Road 100 Community Redevelopment Area. Several new events and initiatives aimed at strengthening the Innovation District are included in the budget for the upcoming year.

Through City Council's direction, significant strides have progressed The Palm Coast Town Center towards creating this identity and building supporting initiatives in future years. The Innovation District now includes cohorts from both Jacksonville University and the University of North Florida with both institutions 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.

**Goal 3
Finance**

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

Long Term Financial Planning - The improving local and regional economy has favorably influenced the City's financial outlook. In addition to sound fiscal management practices, the City's healthy financial position can also be attributed to maintaining a long-term financial plan that identifies and monitors emerging issues and trends. Management continues to make the hard but much-needed decisions each year, that ensure that the City continues to provide an exceptional level of services while controlling expenditure growth, and building healthy fund balance reserves to prepare the City for future challenges.

Impact Fee Study – In order to continue to ensure capacity is consistent with growth needs, it is critical to provide periodic analysis of the City's impact fees. Impact fees are charges that are imposed against new development in order to provide for capital improvement needed to accommodate an increase in incapacity. These fees are collected when an application for new construction is submitted. An update of Building Permit Fees is included in the fiscal year 2022 budget.

Community Planning - In order to increase public safety, the City entered into an agreement with a developer to provide right-of-way and partially funding for the construction of the Citation Boulevard extension. Upon completion of the east-west connector, the City will only need to build one additional fire station south of 100 instead of the two found necessary in the 2020 Fire Station Location Study.

Balancing the needs of a growing community with the natural environment rests with thoughtful and diligent long-term planning. From protecting unique places to reducing consumption of energy and water, the following projects support sustainability in our community

Goal 4 Environmental

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

Long Creek Nature Preserve – Long Creek Nature Preserve fills a gap in the greenway between neighborhoods that border Long Creek and Big Mulberry Branch Creek natural corridors. The park is located between College Waterway and Long Creek and can be accessed through Palm Harbor Parkway along with pedestrian/bicycle access by means of a multi-purpose trail on Palm Harbor Parkway. The completion of phase I of this project provided access to the City’s salt-water canal system and included physical improvements such as shore stabilization, exotic plant removals, native restoration plantings, non-motorized kayak/boat launch, boardwalk/fishing area, parking, and educational signs. Its natural beauty provides a backdrop for the future Environmental Education Center, included in phase II, which will provide educational programming on the natural environment and history of the area, and will serve as a living laboratory. This year’s budget includes funding to update the master plan and to construct additional boardwalks and overlooks.

Energy Retrofits and Improvements – Strategic Energy Action (SEA) plan to include evaluating the installation of solar at city facilities and conversion of fleet vehicles to electric which are both adopted Priorities. Through consulting services, city-operated facilities energy demands, structural suitability, and return-on-investment of solar retrofits will be assessed. Concurrently, the fleet inventory will be evaluated to determine if an electric vehicle alternative is a feasible option. This initiative is a continuation of a 2012 comprehensive analysis of energy and water consumption through all facilities, which yielded numerous recommendations. Of those, the City focused on LED indoor and outdoor lighting retrofits. With technology and building codes rapidly changing, the SEA will revisit the benefits of solar and other approaches to reduce the cost of operations.

Reclaimed Water Improvements –The City’s Wastewater Treatment Facilities recycle and process wastewater into reclaimed water. The reclaimed water is used in various areas throughout the City for irrigation, which in turn helps to reduce potable water demand and effectively helps to conserve raw source water demand from our aquifers. This use of reclaimed water for irrigation also helps to replenish our local aquifers. This year’s budget includes the cost to extend a reclaimed water main along the eastern part of the Indian Trails path, through the Indian Trails Middle School, and to the Indian Trails Sports Complex. This project is nearing design completion and should be bid out and begin construction this year. This will be used to replace four existing surficial aquifer wells currently used to irrigate the ballfields and provide a supplemental water source to the irrigation pond currently used for the Middle School. The project will also provide reclaimed water service to the Belle Terre Elementary School. The City also installed a reclaimed water line on the new extension of Sesame Boulevard during the roadway

reconstruction for future connection to the master reclaim system.

Waste Collection Contract Evaluation – In 2022, the effective contract with the current waste collection company, Waste Pro, will expire. Recognizing the cost of recycling services may increase, City Council directed staff to immediately begin the evaluation of services and identify advancements in the industry. With the use of a consultant, contract elements are being evaluated and support provided during the selection process.

**Goal 5 Quality
of Life**

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

Palm Coast Trail System – The connecting trails throughout Palm Coast will lead you through the splendid elegance of the native Florida landscape. Miles of pathways are lined with historic oaks, towering pines, and indigenous vegetation. Trails traverse Palm Coast's most delicate scenery, promising an exhilarating experience that will forever build cherished memories.

The fiscal year 2022 budget includes funding for the design and construction of a trailhead that will provide paved parking and restroom facilities for users of the Lehigh Trail. The trailhead will be located adjacent to the Lehigh Trail along Belle Terre Parkway. The site adjacent to the trail, which is owned by the City, is encumbered by a Florida Power & Light (FP&L) easement, which severely limits vertical development on the property (i.e. buildings). The surface parking for the trailhead will be located within the easement.

Street Lighting Program – To continue to expand continuous street lighting on major roads, an annual budget commitment continues to the program. Belle Terre Blvd, Seminole Woods Blvd, Sesame Blvd, and East Hampton Blvd design to be completed in 2022. Construction of Belle Terre Blvd street lighting installation is anticipated to begin in 2022.

Goal 6 Workforce Talent

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

Palm Coast Connect – The City’s Customer Resource Management software will receive major updates this fiscal year that aim to improve the case experience for citizens and staff, to customize business processes for efficiency, to onboard and provide training for users, and to transform the way the City communicates with its citizens. Notable feature upgrades include guided case creation, case escalations, automation to reduce redundancy and improve accuracy, field service implementation (a customer-first work order system) for Stormwater, an overhaul of all customer communication, and enhancements to the City’s website.

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 a real-life experience 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, are critical to sustained and uninterrupted service levels in government. Succession and workforce planning to 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. Cities need to identify potential candidates for future department head positions and then build up those individuals to progress within the ranks of the organization. These employees will probably be less likely to leave the city for jobs in other areas of employment. Cities need to encourage their employees to obtain additional training or certifications and gradually assume more responsibilities. These employees may also need to be recognized with higher compensation packages. This process will construct an organization that has fostered the development and cross-training at all levels of the organization and promotes sustainability. An alignment of resources in an era of shrinking revenue levels ensures that the organization is operating as efficiently and effectively as possible.



BUDGET

Overview



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Budget Process

Focusing on the Outcome

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (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.

2022 Adopted Budget

- [pdf](#) [Resolution 2021 134 SR 100 CRA Budget \[473.63 KB\]](#) [Download](#)
- [pdf](#) [Resolution 2021 135 Final Millage \[473.63 KB\]](#) [Download](#)
- [pdf](#) [Resolution 2021 136 Fiscal Year 2021-2022 Budget \[473.63 KB\]](#) [Download](#)



Budgetary Basis (Continued)

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 actually 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 the 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 Finance department. Upon completion of this review, and matching with the projected revenues available, a balanced budget, where revenues are equal to expenditures, is prepared.

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



ADOPTION

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

REVIEW

Once the budget is approved, departments begin meeting with the Finance Department and the City Manager on a quarterly basis to review the year to date budget and overall performance results. These quarterly reviews provide an opportunity for the department to highlight achievements from the previous quarter and to discuss progress to date. This process allows management to make adjustments during the year to ensure success towards meeting City Council goals. Each department head provides a formal report 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.

For the eighth consecutive year, the International City/County Management Association has recognized the City of Palm Coast's performance management process which aligns department spending with the City Council's Strategic Action Plan. The ICMA certificates are based on established criteria and are awarded at three levels: Achievement, Distinction, and the highest level, Excellence. Recipients at all levels collect and verify data to ensure reliability, train staff in performance measurement, and report data to the public through budgets, newsletters, and/or information provided to elected officials.



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 planning meeting (refresher) with staff
- ◆ 10 Year Infrastructure Capital Improvement Program (CIP) project schedule and funding report submitted to City Council
- ◆ Long Term Financial Planning presentation provided to City Council

April

- ◆ Year to Date budget presentation to City Council
- ◆ Budget system opened for department input

May

- ◆ Fund Accounting Overview presentation provided to City Council
- ◆ Budgets prepared by departments and reviewed with Finance Department
- ◆ Revenue Source 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 during the past recessionary period.

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

PERSONNEL

In an effort to remain competitive in the current job market, the budget includes a salary adjustment of 3% 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 11 major revenue sources that account for 50% of the City's estimated revenues for fiscal year 2022. 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 8% 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: Decreases in this revenue have averaged about 2% over the past five years. Recent changes in the delivery of these services have decreased collections and the taxable base. Due to the increase in population, we expect these numbers to remain flat.

HALF-CENT SALES TAX: This revenue source has increased an average of \$195,000 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 \$58,000 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 6% per year.

STATE REVENUE SHARING: This revenue source has been fairly consistent. This revenue source increased on average 2% 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 2017 and Waste Pro, our existing waste hauling contractor, was once again awarded the bid. Our current contract ends in 2022.

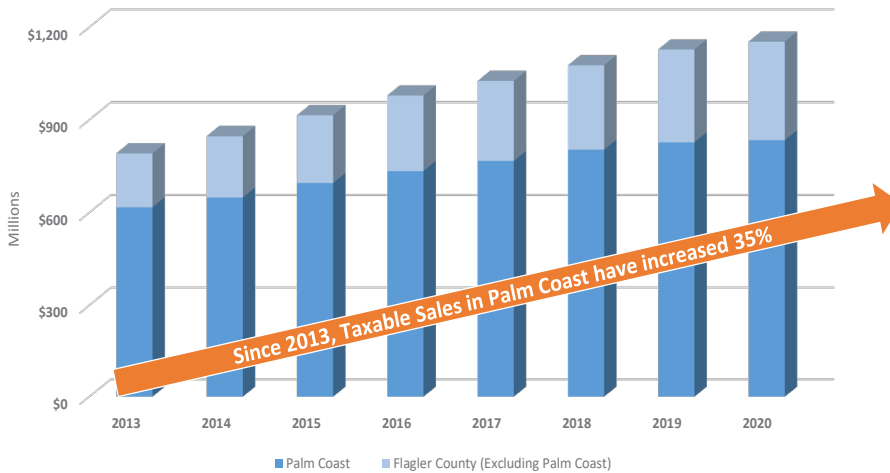
IMPACT FEES: The number of Single Family Residential Building permits being issued have more than doubled since 2015. The increase in the number of building permits has a direct impact on this revenue source. All construction related revenues are expected to increase 3% annually for the next two years.

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 had continued to improve in FY 2021. All economic indicators were pointing in a positive direction. Real estate values continued to rise in 2021 with the median sales price up 27.7% and with values expected to continue to appreciate in 2022. Single-family permits are up again with 1,941 permits issued in 2021, the tenth straight year of increased permit activity. 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 2021 the unemployment rate decreased to 5.3% and decreased again to 4.1% by the end of November.

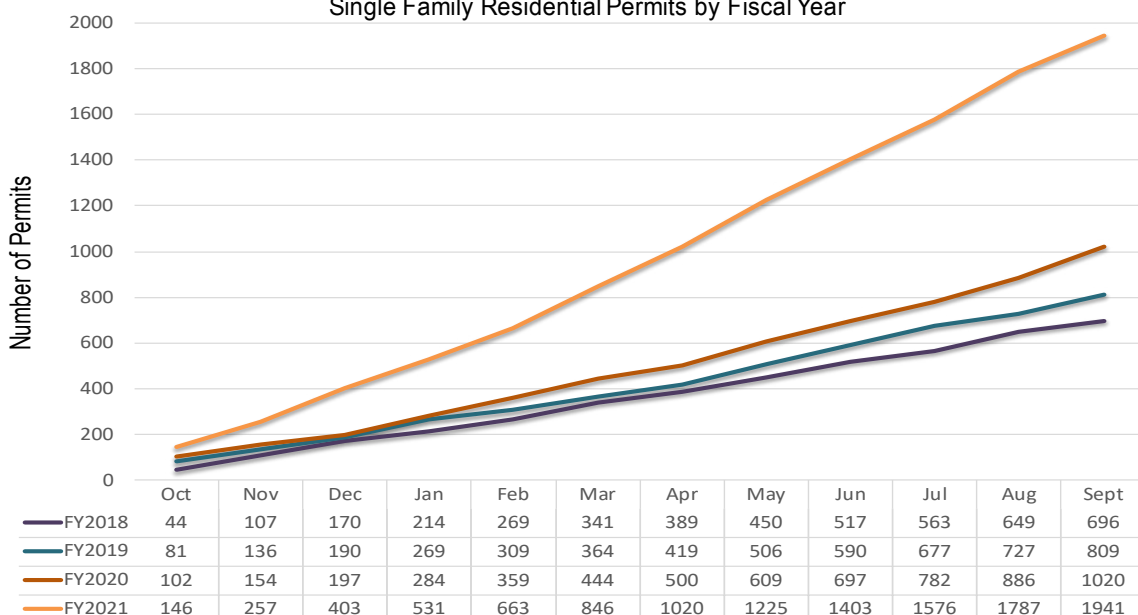
Taxable Sales for Flagler County



Since 2013, taxable sales have increased 35%. 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 2022 with continued commercial growth.

New home construction continues to increase and the number of single family residential permits are at an all time high since 2009. After several years of declining property values during the recession, property values have increased once again and the trend is expected to continue. 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.

Single Family Residential Permits by Fiscal Year



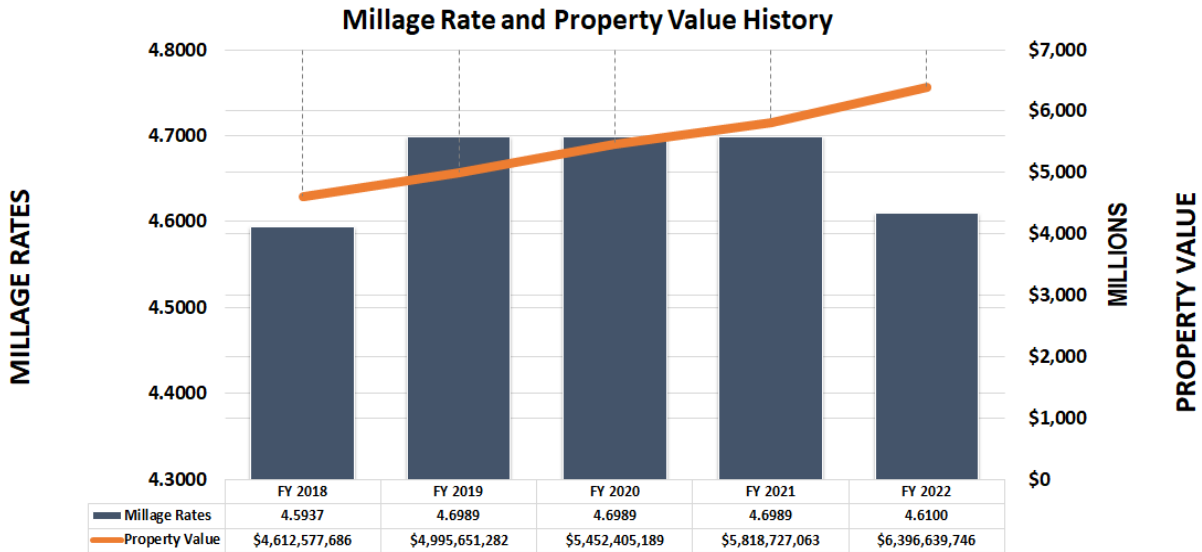
Forecast Assumptions

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 10-year average
Change Taxable Sales	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 average increase of new construction of 1.25% over prior year, 3.75% annual market value change, and flat millage rate
Small County Surtax	Based on historical data increase 4% per year
Local Option Fuel Tax	Based on historical data keep flat
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
State Revenue Sharing	Based on historical data increase 4% per year
1/2 Cent Sales	Based on historical data increase 4% per year
Charges for Services	Based on historical data increase 4% per year
Stormwater Fees	A .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 and are 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

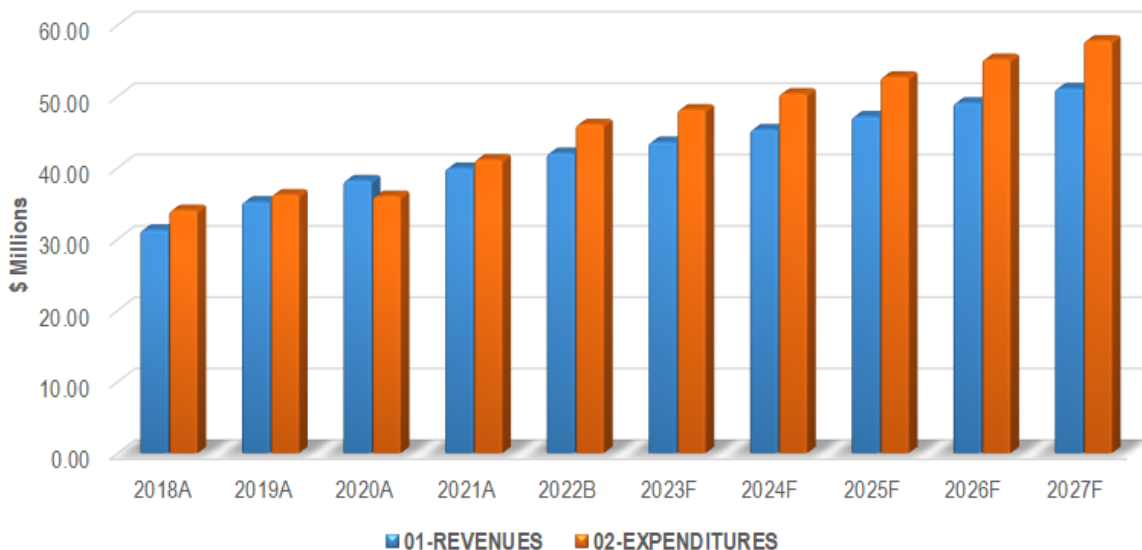
During the budget process, the City Council was able to sustain existing levels of service, within the 2021 millage rate of 4.6100. The increase in the property value will result in an additional \$1.6 million of property taxes collected over the previous year.

Property taxes account for approximately 12% of the total City revenue. However, it is the largest single revenue source for the General Fund. City Council is sensitive to the public's desire to maintain level property taxes, but inflationary pressure and future infrastructure needs will continue to have an effect on future millage rates. Values continued to increase to an average of 8% per year. The City anticipates a continuing increase in the next several years.



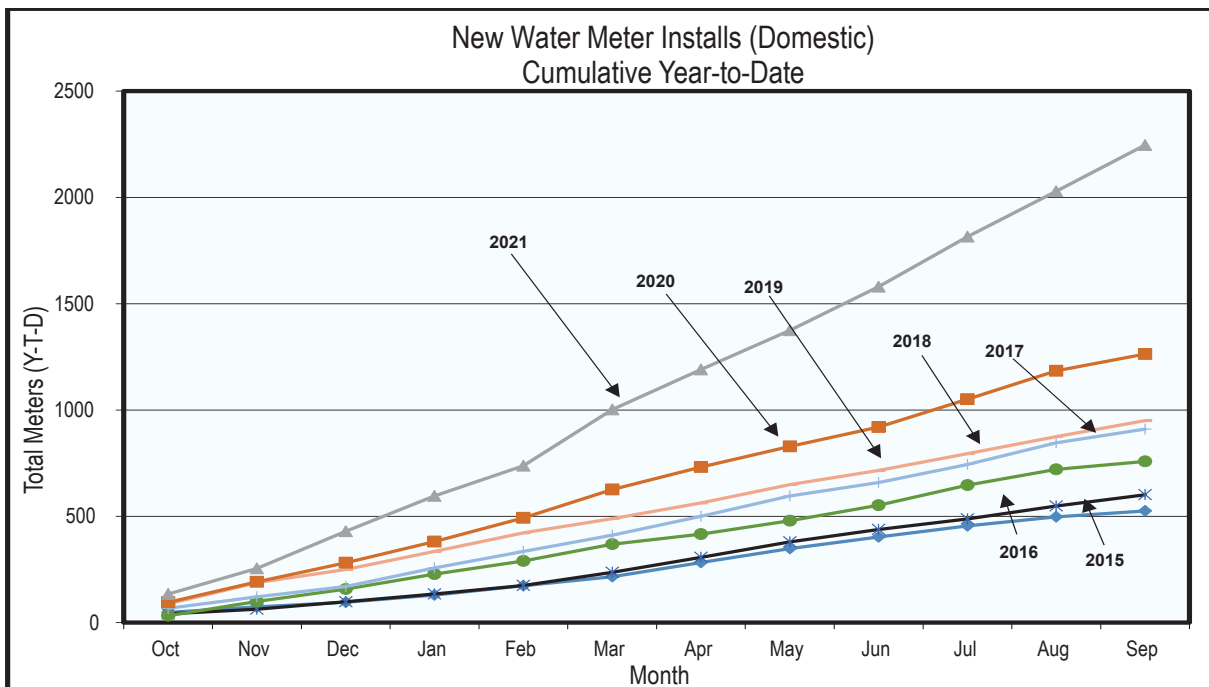
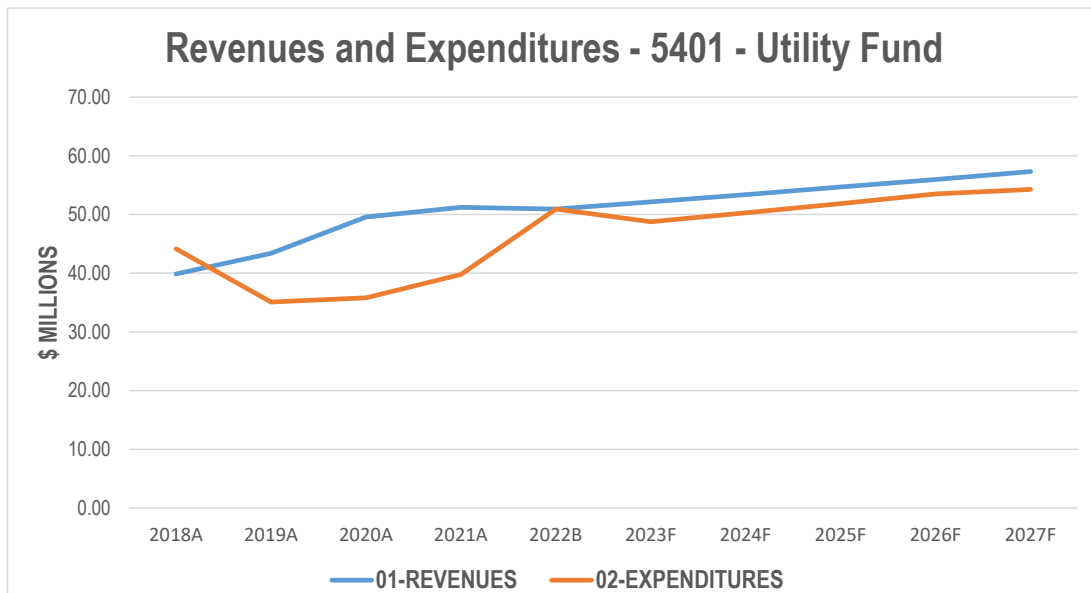
Other major sources of tax revenue for the General Fund include the Communication Services Tax and the Half-Cent Sales Tax. Although sales tax revenue has been increasing, the Communications Services Tax has remained flat. Continued pressure on General Fund revenue raises concerns about the ability to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

Revenues and Expenditures - 1001 - General Fund



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. There will be another rate study performed in 2022. 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.

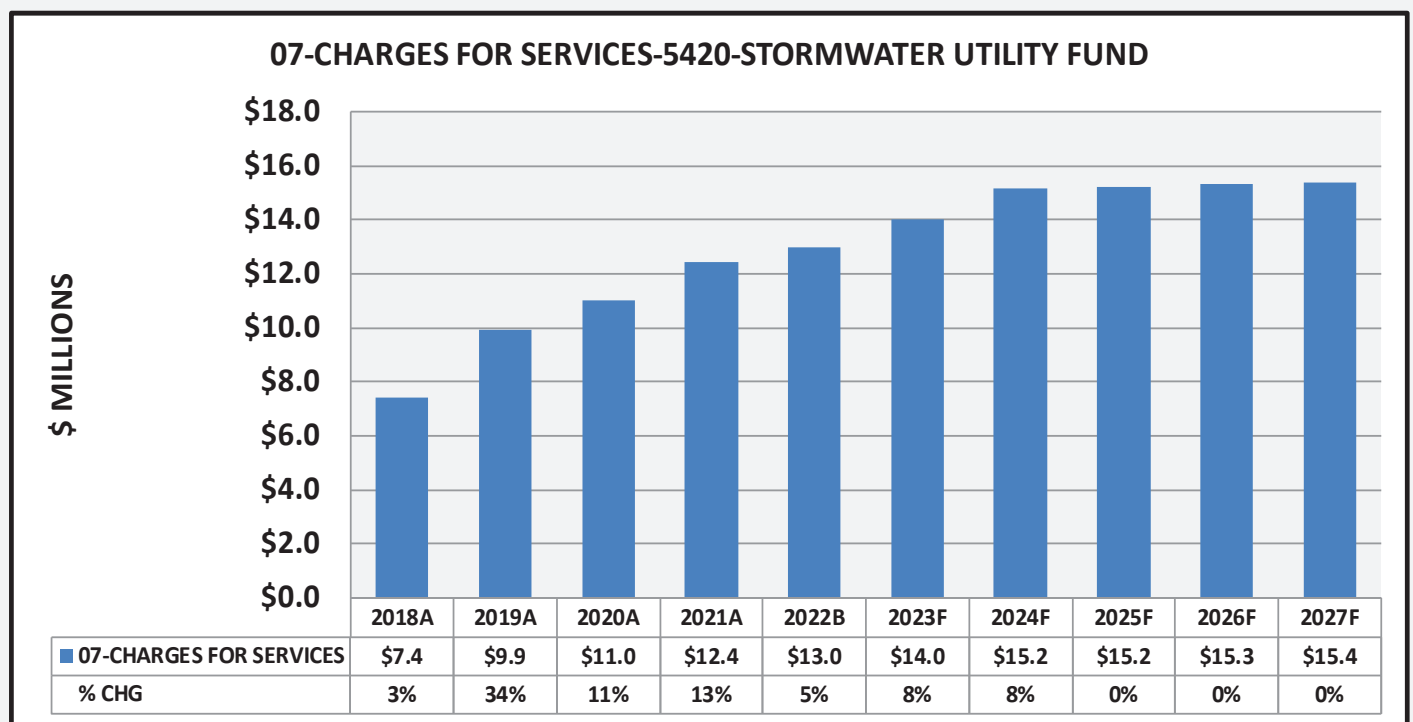


STORMWATER UTILITY FUND

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 2022.





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EXECUTIVE
Summary

Budget Highlights

Tax Rate Fiscal Year 2022

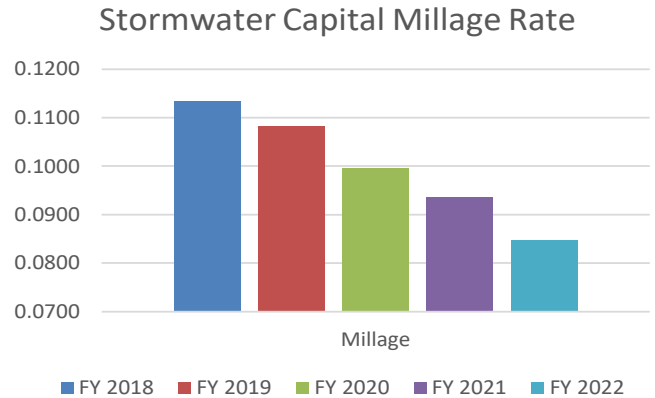
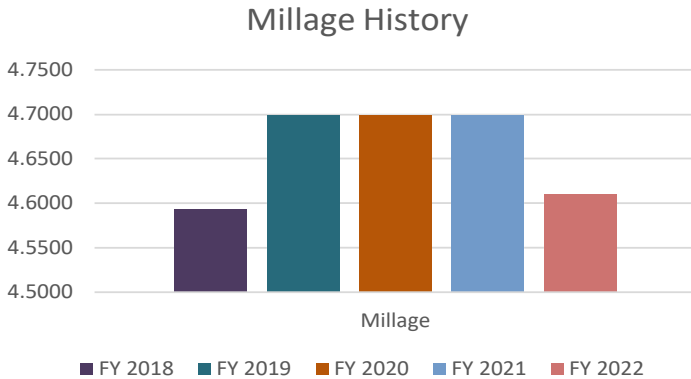
General Operating Millage	4.5252
Stormwater Capital Millage	0.0848
Combined City Millage Rate	4.6100

Introduction

The Fiscal Year 2022 Annual Budget, was adopted on September 22, 2021, is a numerical reflection of the Fiscal Year 2022 Business 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 Operating millage rate

Stormwater Capital millage rate



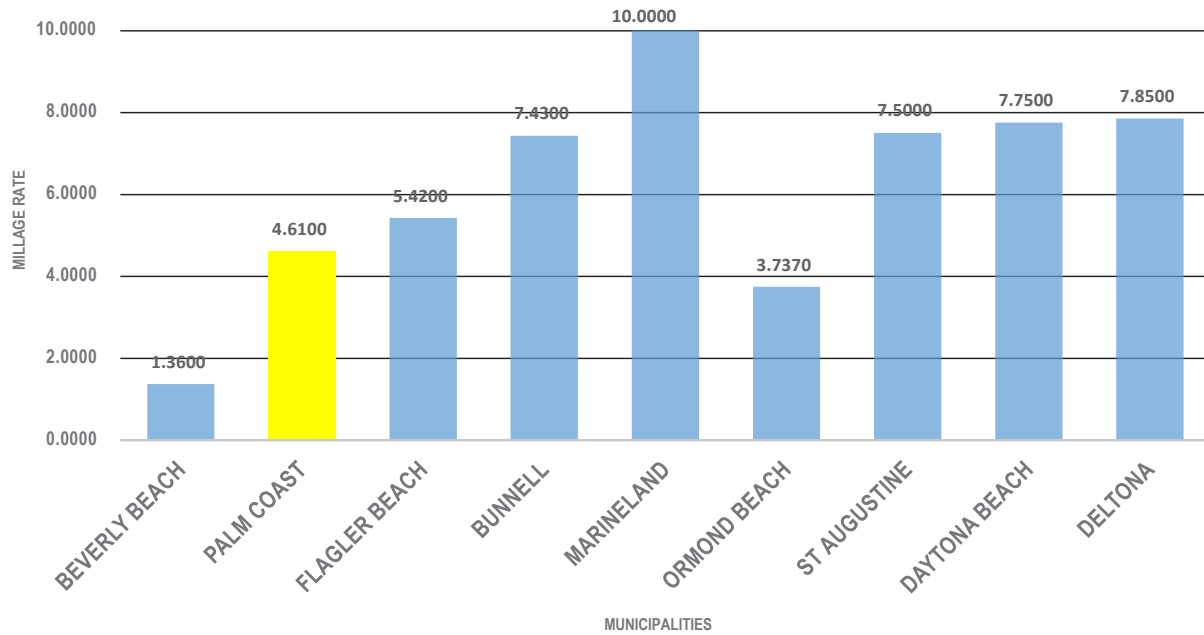
Budget in Brief

The adopted operating net budget for Fiscal Year 2022 for all funds totals \$248,635,694. This represents an increase of \$34,350,721 or 16% compared to the Fiscal Year 2021 net budget.

Highlights of the Fiscal Year 2022 budget include:

- Total taxable assessed value increased 10.22% in the City of Palm Coast to \$6,413,371,450.
- Operating millage rate will increase to 4.5252. Combined with the increase in assessed values, the City will receive approximately \$2.2 million in additional property tax revenue.
- The Stormwater capital millage rate will decrease from 0.0996 to 0.0848, a decrease of 0.0148 driven by the most recent rate study.
- The combined general operating and stormwater capital millage rate is 4.6100 per \$1,000 of assessed value, an increase of 0.1507 or 3.38%.
- Water and Sewer rates will increase in FY2022. The average homeowner will pay \$163 a year more for water and sewer.
- The Residential Solid Waste rate will remain the same at \$20.36 a month through May 2022 when the current contract will expire.

Operating millage rate comparison with other municipalities



Capital Improvements

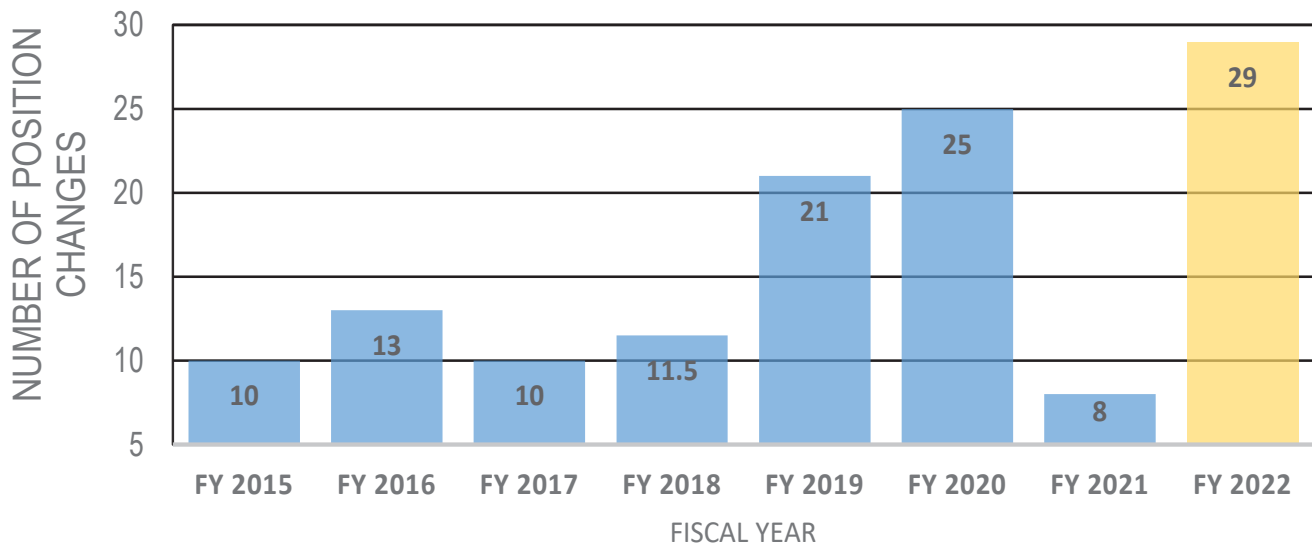
- In Fiscal Year 2022, the City will invest \$89,597,765 in capital improvements and upkeep of City-owned facilities.

Staffing

- Total full-time positions in Fiscal Year 2022 is 520.
- The City will add an additional twenty-seven (27) full-time employees and two (2) seasonal - part-time employees.

Net full-time position changes per Fiscal Year

Position Changes per Fiscal Year



Full-time staff changes during Fiscal Year 2021

There were no full-time staff changes during Fiscal Year 2021 outside of the approved budget.

Full-time staff changes for Fiscal Year 2022

Fiscal Year 2022 will reflect a full-time equivalent staff net increase of twenty-nine (29) positions for the City, and does not reflect the contractual agreement with the Flagler County Sheriff's Office for ten (10) additional deputy positions. The City's new total headcount is 520(excluding five (5) council members).

Firefighters (3): 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, the 2nd busiest station in the City. This ladder company will provide backup support for medical calls when engine #25 is committed on normal calls for service. The Ladder truck will be an "advanced life support" (ALS) apparatus and to handle all calls for service.

Senior Project Manager – (3) Parks & Facilities, Stormwater Engineering & Utility CM&E:

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 (5) years, an abundance of projects including the multiple phase Public Works Facility project. 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 its useful life as well as required improvements for energy savings and ADA compliance.

Stormwater Engineering - This new engineering position will provide much needed support for Project management for capital improvement projects, Plan/permit reviews, managing the City's MS4 program and permitting requirements. 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.

Utility CM&E - 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 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. These projects involve wastewater, potable water, raw water and reclaimed water. The projects will involve coordination, design, bidding and construction- all phases of which require management.

Signal Technician - Streets: During the past year, the Sign and Signal shop has added 3 traffic signals to their maintenance schedule that were previously maintained by the City of Flagler Beach and Bunnell, bringing the total to 26. Due to the additional workload the staff has had to put the maintenance schedule on hold to respond to other high priority concerns. With the additional employee, the Sign and Signal shop will be able to focus on the backlogged maintenance tasks and will be able to proceed with their departmental goals.

Maintenance Technician – Special Projects - Streets: The Special Projects crew takes on many capital improvement projects that normally would be subcontracted out throughout the year. As part of the crew's daily operational responsibilities, they are tasked with the maintenance of over 125 linear miles of sidewalks and paths throughout the city. As part of the maintenance program, the crew performs sidewalk inspections, pothole repairs, edge of roadway repair and guardrail repair. The approval of an additional employee will help reestablish an effective and consistent preventative maintenance program while still allowing the majority of capital improvement projects to be completed in house.

Finance Technician: The position is to support the treasury management function, we currently have 1 staff member assigned to the receipt and check/mail processing and supplement with additional staff, as we have grown this has become increasingly difficult to manage. This will allow us to create efficiencies with the Tech's II and III's and allow for additional training to provide coverage for payroll processing, budget support and assistance and training for City departments.

Risk/Benefits Specialist: To expand on the benefits & risk position, our Benefits, Risk Coordinator's salary, and job responsibilities are split between Health Insurance (60%) and Risk Management (40%). 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 manage our insurance plan. The full-time Risk and Benefits Specialist position requested will improve HR's 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.

Planning Technician: Over the last 12 months, zoning reviews have increased 55% from 7,117 to 11,061. One of the technicians allocates approximately 50% of her time to special event permits, intake, and setup of capital projects and the CDBG Housing program. We are currently tracking all time related to CDBG efforts and plan to charge them back to the CDBG Fund as a General Fund offset to this position. The new position will allow us to cross-train and provide support to the Site Development Coordinator.

Customer Service Rep I: This position is needed due to the demand of calls coming into Customer Service and other administrative work that is being done. Last year we took 119,937 calls, not accounting for the number of dropped calls. With the added responsibilities of managing the cases and emails coming in, we are in need of adding additional staff to help alleviate the workload. On average, a Customer Service Representative (CSR) working an 8 hour shift, should take between 50 and 60 calls a day. Currently a CSR is answering over 100-150 calls daily.

Summer Camp & After School: This area includes operations for the Palm Coast Community Center, all recreation programs for all generations and demographics, administrative and supporting staff. This area will be increasing seasonal hours by resuming and expanding programs as the community interest allow. Our major focus is on summer camp/ specialty camps, senior programs, a teen after-school program in partnership with Flagler Schools, and adult athletics. There was a major request in teen programing from the annual Citizen's Survey.

Recreation Specialist: This position will help us also grow our tournaments and offerings. We hope to add to have a full schedule of 30 per year. This brings in additional revenue to have a liaison to the tournaments which are very popular on our slower days.

Maintenance Worker – Parks: This position will be oversee all of sport field maintenance at ITSC, James F. Holland, Ralph Carter, Seminole Woods, and Belle Terre making sure each of our playing surfaces are safe and ready for play. This position will encompass maintenance on 24 sports fields with an addition of 4 new softball/baseball fields at Indian Trails Sport Complex.

Equipment Operator II – Parks & Stormwater:

Equipment Operator II Parks - This position will be for landscaping and maintaining current City Parks and Trails. As our parks and trail are aging we will need this EO2 position to help with bridge repair, boardwalk repair, and inspections.

Equipment Operator II Stormwater - 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. Our internal department goal is to maintain every stormwater ditch in the city at least twice annually, encompassing 1,779,945 linear feet of maintenance. Traditionally we have sent out a COPC Stormwater Maintenance staff member with each inmate crew for a multitude of reasons including increased safety oversight, accountability, and equipment support.

Utility System Technician I or II (5) – Water Collections and Distribution:

Collection (2) - To maintain 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. New pep tank installations doubled from 2018 to 2020 and is trending to increase almost 40% more in 2021. In addition, there are regular emergency repairs from collapsed sewers and blocked service laterals that have to be addressed immediately that breaks up crews that are normally installing new tanks. The two additional techs will allow a third full crew and allow the work due to growth to continue as scheduled and have staff available to address repairs and emergency's as the occur.

Distribution (2) - 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 tends 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.

Meters (1)- Currently the workload for this position is being handled by the current Meter Technicians, Maintenance and Construction Technicians using overtime and working on weekends. The overtime has been associated with replacing meters to comply with the meter retirement program and installing transmitters. In order to keep up, we are considering additional overtime being used, starting this month as the days are longer and where our technicians will potentially be working overtime to focus on the meter retirements.

Swale Specialist – Stormwater (2): These positions would assist our department with all aspects of the swale maintenance and inspection process. They would operate as a team to improve efficiency and customer service in the following areas: Response to resident requests for swale inspections, improving the efficiency of swale maintenance crews, supporting our swale dirt screening, and recycling operations.

Project Specialist – Stormwater: The primary purpose of adding the position is to aid in the heavy workload of the current Project Specialists. Over the past year, the Project Specialist's job function has been extended to include the review of residential construction site plans and residential construction final surveys. This heavy workload required the prioritization of other tasks and functions performed by the Project Specialist. These tasks and functions included but are not limited to: Resident generated work orders, Stormwater infrastructure inspections and ratings, canal end seawall inspections and replacements, as well as GIS inventory and asset management. This reprioritization has required other Operation staff to assist in helping to maintain the time frames expected for inspections and reviews, delaying tasks and functions that are normally associated with their positions. Relieving this pressure on other staff will allow the Operation Division to regain its true structure and allow for better clarity and training for the divisions succession plan. The addition of this position will allow for tasks, such as work orders and infrastructure inspections and ratings to be performed and completed in their expected time frames with a reduced possibility of generating a backlog of work.

Fleet Mechanic I and III: This request is for an EVT certified mechanic. We currently have one dedicated EVT technician when we should employ a minimum of two to adequately service our 29 Fire assets. The entry-level mechanic will allow the implementation of a succession plan and enable our lead mechanic to better balance workload based on experience and to teach the younger and less experienced crew members to become the well-trained mechanics the fleet shop is striving for. Having an entry-level mechanic in the shop will expedite preventative maintenance and allow the experienced technicians to focus on repairs that are more complex.

IT Technical Support Specialist: An increased reliance on technology along with more staff who work at locations other than City Hall have made it more challenging to support remote workers at their location without requiring them to come to City Hall for service. The requested position will be an entry level Service Desk position tasked with monitoring the Service Desk at City Hall.

Fiscal Year 2022 changes to staff

FY 2021 FTE Count

490.9

NEW POSITION	DEPARTMENT/DIVISION	Fund	FTE
Firefighter/EMT	Fire	General Fund	1.00
Firefighter/EMT	Fire	General Fund	1.00
Firefighter/EMT	Fire	General Fund	1.00
Senior Project Manager	Stormwater Engineering-Parks & Facilities	General Fund	1.00
Signal Tech I	Streets	General Fund	1.00
Maintenance Tech - Special Projects	Streets	General Fund	1.00
Finance Tech I	Financial Services	General Fund	1.00
Risk/Benefits Specialist	Human Resources	General Fund	1.00
Planning Technician	CDD - Planning	General Fund	1.00
PT Seasonal Hours for Summer Camp & After School	Parks & Recreation - General - Youth	General Fund	1.25
Cart Attendant / Starter - PT Seasonal Hours	Parks & Recreation - Golf	General Fund	0.75
Recreation Specialist	Parks & Recreation - Golf	General Fund	1.00
Maintenance Worker	Parks Maintenance	General Fund	1.00
Equipment Operator II	Parks Maintenance	General Fund	1.00
Customer Svs Rep II	Customer Service	Water / Wastewater Management Fund	1.00
Utility Systems Tech I or II	Water Collection	Water / Wastewater Management Fund	2.00
Utility Systems Tech I or II - Water Distribution Valve M	Water Distribution	Water / Wastewater Management Fund	2.00
Utility System Tech I or II - Meter Tech	Water Distribution - Meter Tech	Water / Wastewater Management Fund	1.00
Senior Project Manager	Utility - CM&E	Water / Wastewater Management Fund	1.00
MW-EOII - Inmate Crew	Stormwater Maintenance	Stormwater Management Fund	1.00
Swale Specialist	Stormwater Maintenance	Stormwater Management Fund	1.00
Swale Specialist	Stormwater Maintenance	Stormwater Management Fund	1.00
Project Specialist - SW Operations	Stormwater Operations	Stormwater Management Fund	1.00
Senior Project Manager - Stormwater Engineering	Stormwater Engineering	Stormwater Management Fund	1.00
Mechanic III	Fleet	Fleet Management Fund	1.00
Mechanic	Fleet	Fleet Management Fund	1.00
IT Technical Support Specialist	IT	Information Technology Internal Services	1.00
Net Change in Staff Fiscal Year 2022			29.00
Final FY 2022 FTE Count			519.90

Financial Condition

Bond Ratings

In Fiscal Year 2021, the City's Fitch Ratings were upgrade for the utility outstanding obligations bond rating from A+ to AA, which represents an extremely strong rating. The bond rating reflects the system's improving financial profile that has benefited from strong growth in connection fees and funds available for debt service in recent years, despite an expanding capital program.

The S&P Global Ratings raised its rating on the City of Palm Coast, utility system revenue secured bonds to 'AA-' from 'A+'. The 'AA-' rating was assigned to the utility's series 2021 taxable utility system refunding revenue bonds. The bonds are secured by a net revenue pledge of the water and wastewater utilities. Series 2021 bond proceeds were used to refund the system's series 2013 bonds. Additionally, with automatic CPI increases in rates and growing wealth and income indicators, it is expected that the system's market assessment will remain strong as rates remain affordable. Growth and demand pressure will require the system to expend over \$124 million over the next five years to make \$40 million in water system improvements and \$77 million in wastewater system improvements.

Revenues

In the past three 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 decrease the millage rate in Fiscal Year 2022.

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.



Budget Overview

<u>FUND / DEPARTMENT</u>	<u>ADOPTED FISCAL YEAR 2022</u>
GENERAL FUND	\$ 46,742,522
<u>SPECIAL REVENUE FUNDS</u>	
Community Development Block Grant Fund	\$ 1,203,354
Police Education Fund	8,000
Special Events Fund	191,680
Neighborhood Stabilization Fund	66,264
Old Kings Road Special Assessment Fund	473,000
Streets Improvement Fund	9,333,067
SR100 Community Redevelopment Agency	2,598,834
American Rescue Plan Act Fund	6,250,940
<u>CAPITAL FUNDS</u>	
Recreation Impact Fee Fund	\$ 10,520,000
Fire Impact Fee Fund	1,206,353
Transportation Impact Fee Fund	9,663,375
Capital Projects Fund	8,145,352
<u>ENTERPRISE FUNDS</u>	
Water / Wastewater Utility Fund	\$ 50,930,864
Water / Wastewater Capital Projects Fund	40,464,529
Solid Waste Management Fund	9,421,058
Stormwater Management Fund	24,394,959
Building Permits Fund	3,403,981
Information Technology Enterprise Fund	785,623
<u>INTERNAL SERVICE FUNDS</u>	
Self Insured Health Fund	\$ 6,230,889
Fleet Management Fund	9,261,183
Fleet Communications Fund	200,432
Facilities Maintenance Fund	2,157,251
Information Technology Operations Fund	4,982,184
SUBTOTAL BUDGET ALL FUNDS	\$ 248,635,694
LESS: INTERFUND CHARGES AND TRANSFERS	19,614,081
TOTAL	<u><u>\$ 229,021,613</u></u>

Budget Summary

By Fund Type

FUND TYPE	Estimated Revenue	Operating Expenditures & Contingency	Capital Expenditures	Operating Transfers	Total Expenditures
General Fund	\$ 46,742,522	\$ 44,854,627	\$ 166,000	\$ 1,721,895	\$ 46,742,522
SPECIAL REVENUE FUNDS					
American Rescue Plan Act Fund	\$ 6,250,940	\$ 5,430,940	\$ 320,000	\$ 500,000	\$ 6,250,940
Community Development Block Grant Fund	1,203,354	1,181,254	-	22,100	1,203,354
Police Education Fund	8,000	8,000	-	-	8,000
Special Events Fund	191,680	191,680	-	-	191,680
Neighborhood Stabilization Fund	66,264	66,264	-	-	66,264
Old Kings Road Special Assessment Fund	473,000	473,000	-	-	473,000
Streets Improvement Fund	9,333,067	7,613,067	1,720,000	-	9,333,067
SR100 Community Redevelopment Agency	2,598,834	1,861,058	125,457	612,319	2,598,834
Sub-Total	20,125,139	16,825,263	2,165,457	1,134,419	20,125,139
CAPITAL FUNDS					
Recreation Impact Fee Fund	\$ 10,520,000	\$ -	\$ 10,520,000	\$ -	\$ 10,520,000
Fire Impact Fee Fund	1,206,353	126,353	1,080,000	-	1,206,353
Transportation Impact Fee Fund	9,663,375	-	9,385,000	278,375	9,663,375
Capital Projects Fund	8,145,352	-	7,315,000	830,352	8,145,352
Sub-Total	29,535,080	126,353	28,300,000	1,108,727	29,535,080
ENTERPRISE FUNDS					
Water / Wastewater Utility Fund	\$ 50,930,864	\$ 40,567,451	\$ 3,500,500	\$ 6,862,913	\$ 50,930,864
Water / Wastewater Capital Projects Fund	40,464,529	1,907,529	38,557,000	-	40,464,529
Solid Waste Management Fund	9,421,058	9,421,058	-	-	9,421,058
Stormwater Management Fund	24,394,959	11,854,478	10,440,842	2,099,639	24,394,959
Building Permits Fund	3,403,981	3,353,981	-	50,000	3,403,981
Information Technology Enterprise Fund	785,623	587,097	178,125	20,401	785,623
Sub-Total	129,401,014	67,691,594	52,676,467	9,032,953	129,401,014
INTERNAL SERVICES FUND					
Self Insured Health Fund	\$ 6,230,889	\$ 6,230,889	\$ -	\$ -	\$ 6,230,889
Fleet Management Fund	9,261,183	3,057,115	5,818,870	385,198	9,261,183
Fleet Communications Fund	200,432	190,432	10,000	-	200,432
Facilities Maintenance Fund	2,157,251	2,157,251	-	-	2,157,251
Information Technology Operations Fund	4,982,184	4,351,334	630,850	-	4,982,184
Sub-Total	22,831,939	15,987,021	6,459,720	385,198	22,831,939
Sub-Total All Funds	248,635,694	145,484,858	89,767,644	13,383,192	248,635,694
Less: Interfund Charges & Transfers	19,614,081				19,614,081
TOTAL	\$ 229,021,613				\$ 229,021,613

Budget Summary

By Function

	General Fund	Enterprise Fund	Internal Services Fund	Special Revenue Fund	Capital Projects Fund	Total Funds
Cash Balances Brought Forward	\$ 1,200,000	\$ 14,557,035	\$ 1,749,093	\$ 5,310,373	\$ 13,708,485	\$ 36,524,986
ESTIMATED REVENUES						
TAXES: Millage Per \$1,000						
AdValorem Taxes: 4.6100	\$ 28,026,369	\$ 524,669	\$ -	\$ -	\$ -	\$ 28,551,038
Sales, Use, and Fuel taxes	3,463,530	-	-	2,070,068	3,823,432	9,357,030
Telecommunications Service Tax	2,414,946	-	-	-	-	2,414,946
Local Business Tax	442,931	-	-	-	-	442,931
Fire Insurance Premium	325,000	-	-	-	-	325,000
State Revenue Sharing	1,573,692	-	-	1,287,567	-	2,861,259
Permits, Fees, and Special Assessments	1,285,600	-	-	323,000	-	1,608,600
Intergovernmental Revenue	347,705	-	-	9,359,862	2,715,988	12,423,555
Charges for Services	5,935,180	87,235,218	13,266,923	115,360	5,971,426	112,524,107
Fines & Forfeitures	531,000	-	-	7,000	-	538,000
Interest Revenues	10,000	270,459	-	-	-	280,459
Miscellaneous Revenues	46,800	37,000	810,000	-	-	893,800
Non Revenues	-	-	6,230,889	-	-	6,230,889
Transfers From Other Funds	1,139,769	6,500,731	775,034	1,651,909	3,315,749	13,383,192
Debt Proceeds	-	20,275,902	-	-	-	20,275,902
Total Revenues and Other Financing Sources	\$ 45,542,522	\$ 114,843,979	\$ 21,082,846	\$ 14,814,766	\$ 15,826,595	\$ 212,110,708
Total Estimated Revenues and Balances	\$ 46,742,522	\$ 129,401,014	\$ 22,831,939	\$ 20,125,139	\$ 29,535,080	\$ 248,635,694
Less: Interfund Transfers						\$ 19,614,081
Net Revenues						\$ 229,021,613
ESTIMATED EXPENDITURES						
General Government	\$ 12,047,349	\$ 765,222	\$ -	\$ 261,145	\$ 6,695,000	\$ 19,768,716
Public Safety	16,685,322	3,353,981	-	328,000	1,345,000	21,712,303
Physical Environment	-	101,768,668	-	95,457	-	101,864,125
Transportation	7,715,653	-	-	9,383,067	9,385,000	26,483,720
Economic Environment	484,682	10,000	-	1,907,518	-	2,402,200
Culture/Recreation	7,437,621	-	-	221,680	10,875,000	18,534,301
Internal Service	-	-	22,266,309	-	-	22,266,309
Debt Service	-	14,445,190	-	1,262,913	-	15,708,103
Transfers to Other Funds	1,721,895	9,032,953	385,198	1,134,419	1,108,727	13,383,192
Total Expenditure/Expenses	46,092,522	129,376,014	22,651,507	14,594,199	29,408,727	242,122,969
Reserves	650,000	25,000	180,432	5,530,940	126,353	6,512,725
Total Appropriated Expenditures and Reserves	46,742,522	129,401,014	22,831,939	20,125,139	29,535,080	248,635,694
Less: Interfund Charges & Transfers						\$ 19,614,081
Net Expenditures						229,021,613

Budget Summary

By Division

FUND/DIVISION	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022
General Fund:			
City Council	\$ 123,739	\$ 126,953	\$ 133,413
City Manager	404,801	516,951	456,298
Communications and Marketing	368,986	539,083	653,807
Economic Development	369,183	457,802	484,682
City Clerk	230,597	304,945	291,916
Human Resources	569,331	672,160	816,630
Law Enforcement	3,680,784	4,246,544	5,735,500
City Attorney	589,684	665,495	574,801
Financial Services	1,338,808	1,611,650	1,783,749
Fire	8,996,976	9,901,595	10,999,847
Construction Management and Engineering	890,237	758,159	927,685
Parks and Recreation	1,367,622	1,818,842	2,072,154
Parks Facilities Maintenance	2,014,609	2,317,494	2,914,398
Tennis Center	291,715	308,586	369,144
Golf Course	1,341,747	1,541,764	1,772,972
Aquatics Center	286,222	423,345	456,699
Planning	1,480,849	2,052,657	2,208,595
Code Enforcement	2,661,205	2,859,092	3,009,687
Public Works Streets Maintenance	6,883,143	7,483,966	7,717,653
Non-Departmental	2,126,224	6,587,711	3,362,892
Total General Fund	\$ 36,016,462	\$ 45,194,794	\$ 46,742,522
Water/Wastewater Utility Fund:			
Water/Wastewater Customer Service	\$ 1,062,579	\$ 1,148,660	\$ 1,521,061
Water/Wastewater Utility Finance	541,895	591,787	671,903
Water/Wastewater Utility Construction Management & Engineering	532,872	552,841	714,671
Water/Wastewater Utility Administration	1,044,760	1,046,200	1,223,179
Wastewater Pumping	1,231,426	1,321,063	1,665,904
Wastewater Collection	3,150,928	3,306,049	4,168,484
Wastewater Treatment Plant #1	1,959,626	2,391,372	2,630,552
Wastewater Treatment Plant #2	1,007,727	1,215,194	1,342,971
Water Plant #1	2,728,756	3,015,538	3,205,936
Water Plant #3	1,258,933	1,512,772	1,697,767
Water Plant #2	1,838,484	2,049,675	2,210,131
Water Quality	801,378	946,018	1,112,039
Water Distribution	4,316,181	5,807,444	7,681,256
Non-Departmental	21,400,824	24,753,364	21,085,010
Total Water/Wastewater Utility Fund	\$ 42,876,369	\$ 49,657,977	\$ 50,930,864

Budget Summary

By Division (Continued)

FUND/DIVISION	ACTUAL	ADOPTED	ADOPTED
	FISCAL YEAR 2020	FISCAL YEAR 2021	FISCAL YEAR 2022
Community Development Block Grant Fund	\$ 317,357	\$ 1,544,808	\$ 1,203,354
Police Education Fund	7,075	7,000	8,000
Disaster Reserve Fund	244,435	62,961	-
Special Events Fund	179,711	187,631	191,680
Streets Improvement Fund	3,820,116	3,574,469	9,333,067
Recreation Impact Fee Fund	900,912	4,027,690	10,520,000
Fire Impact Fee Fund	18,090	750,000	1,206,353
Development Special Projects Fund	4,313	12,000	-
Transportation Impact Fee Fund	2,346,870	10,075,292	9,663,375
Neighborhood Stabilization Fund	-	-	66,264
Old Kings Road Special Assessment Fund	257,039	496,002	473,000
American Rescue Plan Act Fund	-	6,250,940	6,250,940
Local Business Development Fund	775	5,000	-
SR100 Community Redevelopment Agency	1,339,544	3,835,926	2,598,834
Capital Projects Fund	6,098,924	9,099,201	8,145,352
Water / Wastewater Capital Projects Fund	15,741,484	23,665,368	40,464,529
Solid Waste Management Fund	8,756,625	9,172,505	9,421,058
Stormwater Management Fund	14,573,225	15,408,141	24,394,959
Building Permits Fund	2,432,978	3,144,468	3,403,981
Information Technology Enterprise Fund	438,543	710,937	785,623
Information Technology Operations Fund	2,767,152	4,211,856	4,982,184
Self Insured Health Fund	5,755,311	6,041,820	6,230,889
Fleet Management Fund	6,676,292	7,435,611	9,261,183
Fleet Communications Fund	1,020,690	160,264	200,432
Facilities Maintenance Fund	946,092	1,411,419	2,157,251
Total All Funds	\$ 153,536,384	\$ 206,144,080	\$ 248,635,694
Less: Interfund Charges & Transfers	16,590,252	21,094,535	19,614,081
Total	\$ 136,946,132	\$ 185,049,545	\$ 229,021,613

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 2022 this includes the contributions towards the Self Insured Health Fund.

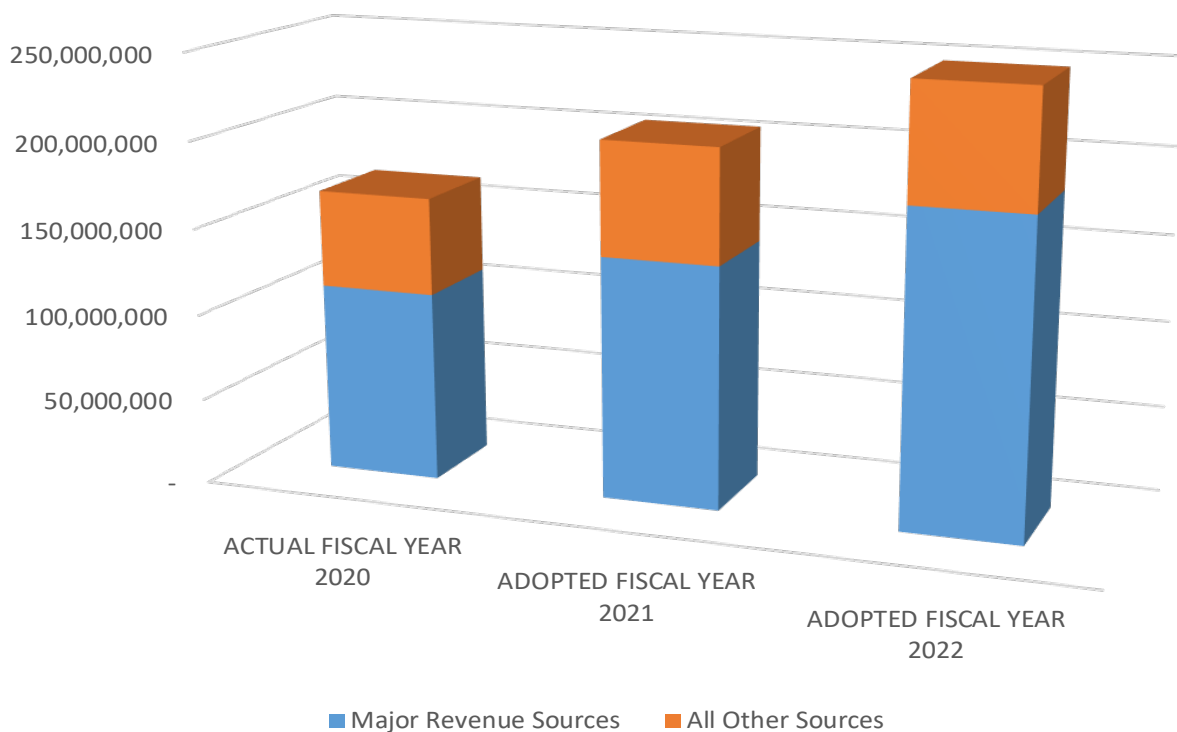
OTHER FINANCING SOURCES: This is most often an appropriation of previous surplus, and proceeds from issuing debt.

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.

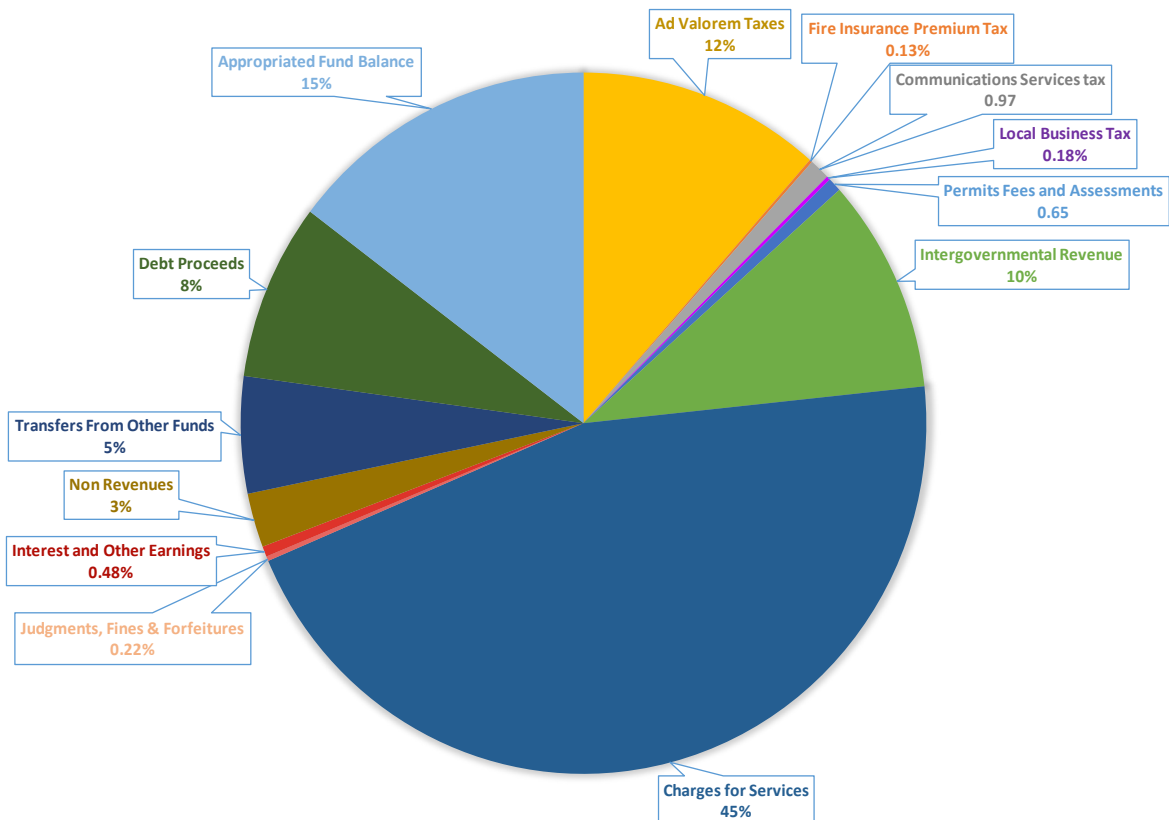
Major Revenue Sources

SOURCE	ACTUAL	ADOPTED	ADOPTED
	FISCAL YEAR 2020	FISCAL YEAR 2021	FISCAL YEAR 2022
Ad Valorem Taxes	\$ 24,731,717	\$ 26,301,737	\$ 28,551,038
Local Option, Use and Fuel Tax	8,251,231	8,439,775	9,357,030
Communications Service Tax	2,344,031	2,206,616	2,414,946
Transportation Impact Fees	2,851,639	3,900,000	2,550,000
Water Sales	26,436,275	28,194,370	30,228,458
Wastewater Charges	17,705,754	18,342,611	19,440,301
Water Impact Fee	4,026,693	7,900,000	5,000,000
Wastewater Impact Fee	3,825,283	7,900,000	4,500,000
Solid Waste Charges	8,803,389	9,172,505	9,396,058
Stormwater Utility Fee	11,004,869	12,270,602	13,295,325
Debt Proceeds	-	1,595,928	20,275,902
Appropriated Fund Balance	-	14,203,064	36,524,986
All Other Sources	55,891,062	65,716,872	67,101,650
Total All Funds	\$ 165,871,943	\$ 206,144,080	\$ 248,635,694
Less: Interfund Charges & Transfers	16,590,252	21,094,535	19,614,081
Total	\$ 149,281,691	\$ 185,049,545	\$ 229,021,613



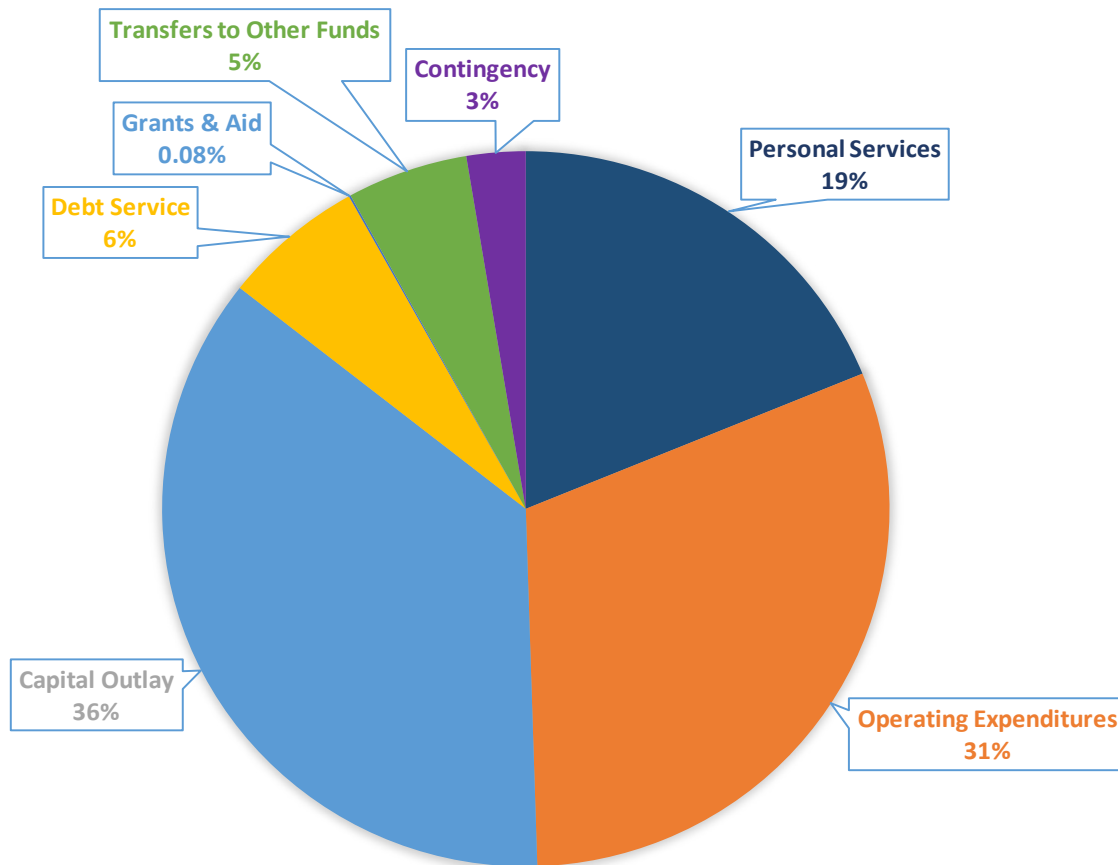
Revenue By Sources

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022
Ad Valorem Taxes	\$ 24,731,717	\$ 26,301,737	\$ 28,551,038
Fire Insurance Premium Tax	271,791	325,000	325,000
Communications Services tax	2,344,031	2,206,616	2,414,946
Local Business Tax	470,029	435,000	442,931
Permits Fees and Assessments	15,914,954	24,741,591	20,472,007
Intergovernmental Revenue	16,390,723	26,222,914	24,641,844
Charges for Services	84,559,801	87,104,323	93,660,700
Judgments, Fines & Forfeitures	556,720	533,000	538,000
Interest and Other Earnings	4,041,925	1,380,372	1,194,259
Non Revenues	4,844,332	5,710,047	6,210,889
Transfers From Other Funds	11,745,920	15,384,488	13,383,192
Debt Proceeds	-	1,595,928	20,275,902
Appropriated Fund Balance	-	14,203,064	36,524,986
Total All Funds	\$ 165,871,943	\$ 206,144,080	\$ 248,635,694
Less: Interfund Charges & Transfers	16,590,252	21,094,535	19,614,081
Total	\$ 149,281,691	\$ 185,049,545	\$ 229,021,613



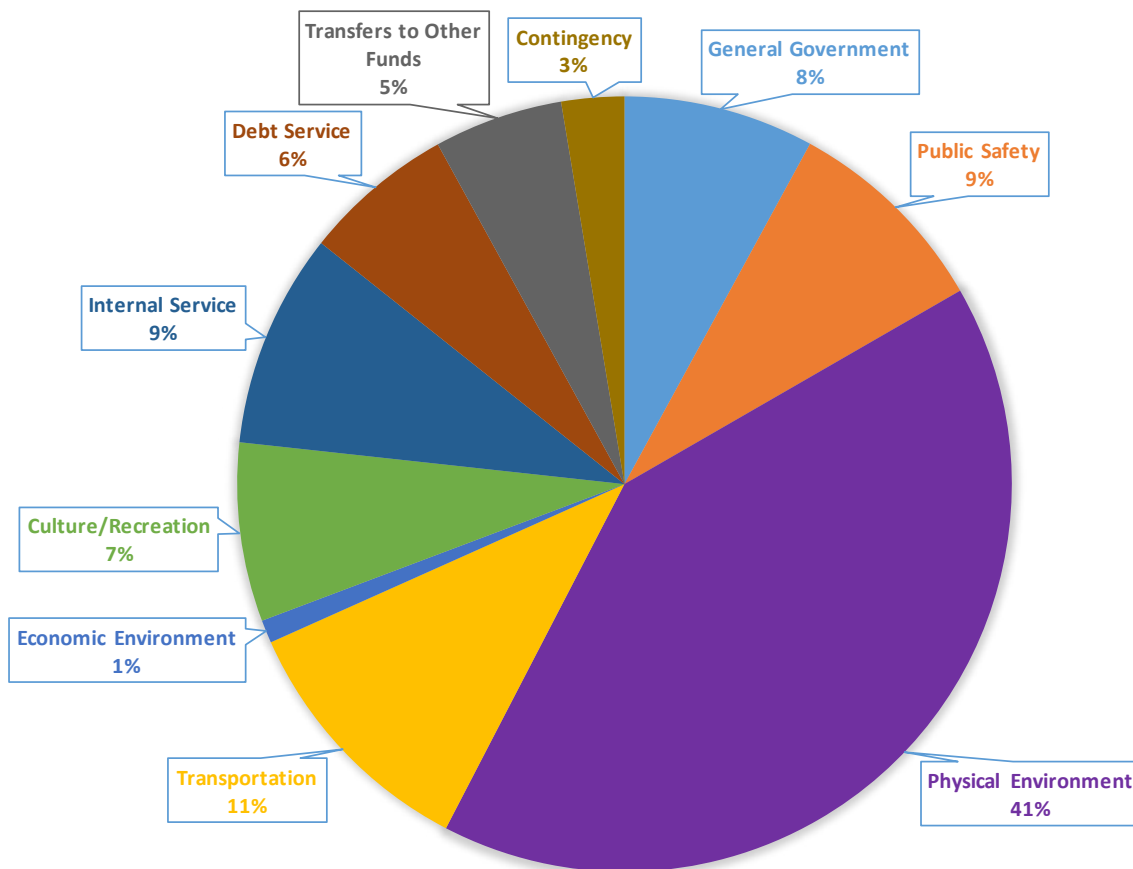
Expenditures By Category

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022
Personal Services	\$ 36,242,913	\$ 42,457,453	\$ 46,820,589
Operating Expenditures	55,623,463	64,792,167	75,590,441
Capital Outlay	35,207,524	46,715,874	89,767,644
Debt Service	14,628,122	15,901,526	15,708,103
Grants and Contributions	88,441	3,590,051	853,000
Transfers to Other Funds	11,745,920	15,384,488	13,383,192
Contingency	-	17,302,521	6,512,725
TOTAL	\$ 153,536,383	\$ 206,144,080	\$ 248,635,694
Less: Interfund Charges & Transfers	16,590,252	21,094,535	19,614,081
Total Less Interfund Charges & Transfers	\$ 136,946,131	\$ 185,049,545	\$ 229,021,613



Expenditures By Function

FUNCTION	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022
General Government	\$ 11,258,852	\$ 18,794,987	\$ 19,778,716
Public Safety	15,161,510	17,120,020	21,712,303
Physical Environment	60,213,827	67,838,408	101,778,668
Transportation	12,161,234	20,507,946	26,579,177
Economic Environment	782,027	5,535,261	2,382,200
Culture/Recreation	10,419,355	9,584,062	18,534,301
Internal Service	17,165,537	18,174,861	22,266,309
Debt Service	14,628,122	15,901,526	15,708,103
Transfers to Other Funds	11,745,920	15,384,488	13,383,192
Contingency	-	17,302,521	6,512,725
TOTAL	\$ 153,536,384	\$ 206,144,080	\$ 248,635,694
Less: Interfund Charges & Transfers	16,590,252	21,094,535	19,614,081
Total Less Interfund Charges & Transfers	\$ 136,946,132	\$ 185,049,545	\$ 229,021,613



Long-Term Debt

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

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

The City of Palm Coast owes \$68,275,000 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 \$85,637,622 primarily for utility and stormwater improvements. The City also has two CRA revenue loans for redevelopment costs with a balance of \$5,517,809 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.



Long-Term Debt Schedule

Issue	Final Maturity	Amount	Principal Outstanding at 09/30/21
OKR Special Assessment Loan	2043	\$ 5,284,036	\$ 4,239,204
Bank Loans	2025	\$ 82,994,000	\$ 53,369,809
State Revolving Fund Loans	2030	\$ 40,979,026	\$ 32,267,813
System Revenue Bonds	2036	\$ 89,600,000	\$ 68,275,000
TOTALS		\$ 218,857,062	\$ 158,151,825

Fund	Principal Outstanding at 09/30/21
Utility Fund	\$ 137,514,416
Stormwater Fund	\$ 10,880,397
SR100 CRA Fund	\$ 5,517,809
Totals not including interfund loan:	\$ 153,912,621
Utility interfund loan to the OKR Special Assessment District	\$ 4,239,204
Total:	\$ 158,151,825

Year	Principal	Interest	Total
2022	\$ 11,114,667	\$ 4,446,051	\$ 15,560,718
2023	\$ 11,537,352	\$ 4,118,540	\$ 15,655,892
2024	\$ 10,995,900	\$ 3,778,562	\$ 14,774,462
2025	\$ 11,212,132	\$ 3,450,322	\$ 14,662,454
2026	\$ 22,526,879	\$ 3,106,497	\$ 25,633,377
2027-2031	\$ 49,465,460	\$ 10,399,590	\$ 59,865,050
2032-2036	\$ 33,989,278	\$ 3,164,776	\$ 37,154,054
2037-2041	\$ 6,690,735	\$ 420,606	\$ 7,111,341
2042-2045	\$ 619,422	\$ 43,119	\$ 662,540
Totals:	\$ 158,151,825	\$ 32,928,064	\$ 191,079,889



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BUDGET
Detail by Fund

Funds

The City of Palm Coast utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity which is segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or by their uses.

FUND TYPES:

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

GOVERNMENTAL FUNDS

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

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

Funds

2. **Internal Service Funds** The internal service funds account for financing goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis. The internal service funds in this budget are the Fleet Management, Facilities Maintenance, Fleet Communications, IT 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 insure that adequate funding will be available to meet the needs of the individual enterprise's budgetary requirements.

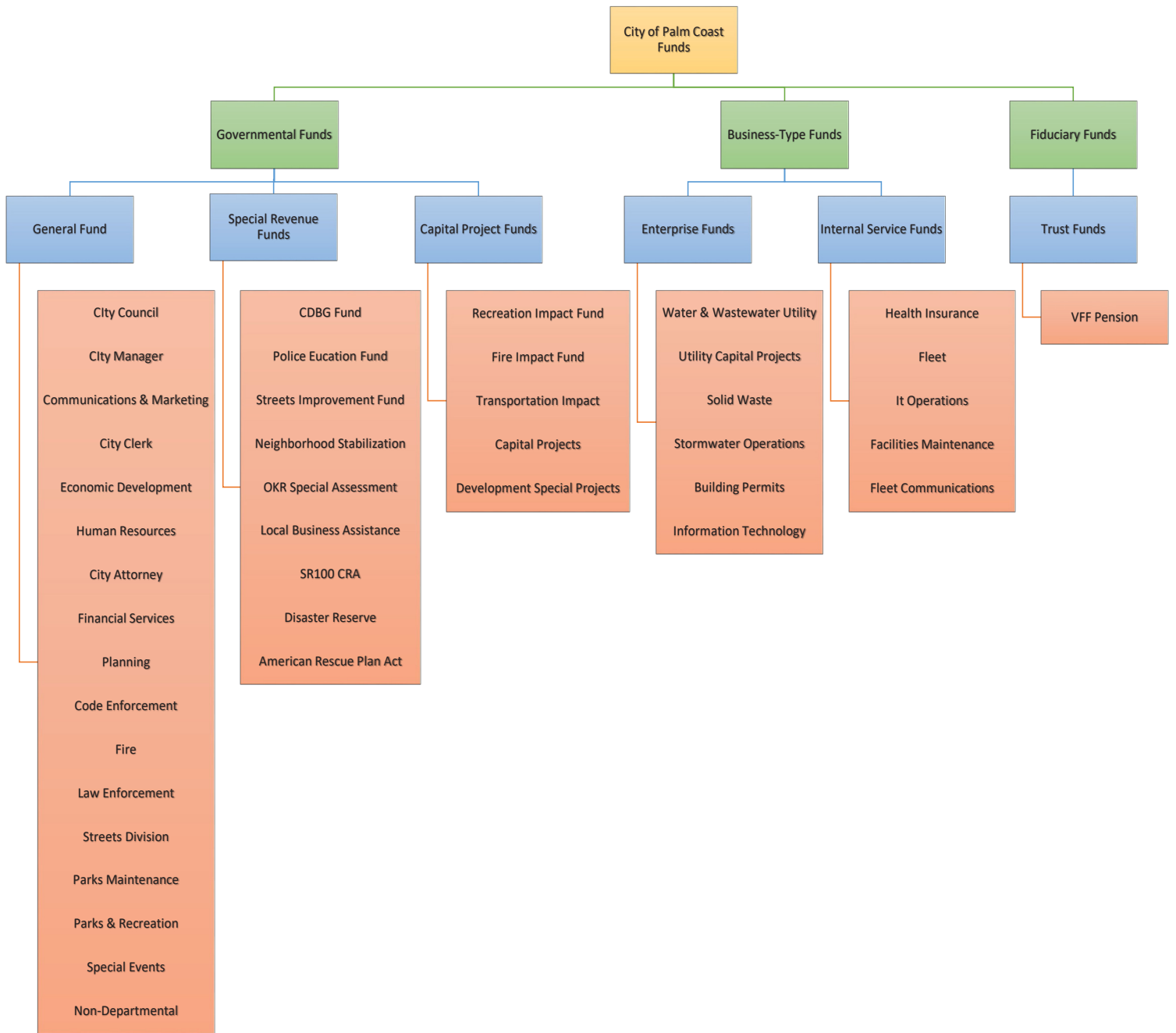
INTERNAL SERVICE FUNDS

Internal Service Funds differ from other fund types in that funds remaining at year-end are normally 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 equity reserve requirements for Special Revenue Funds. The purpose of these funds is to fund specific programs and capital improvement projects included in the City's budget. Funding sources include taxes, grants, fines and forfeitures, impact fees, interest earnings, and fund equity.

Budget Fund Structure

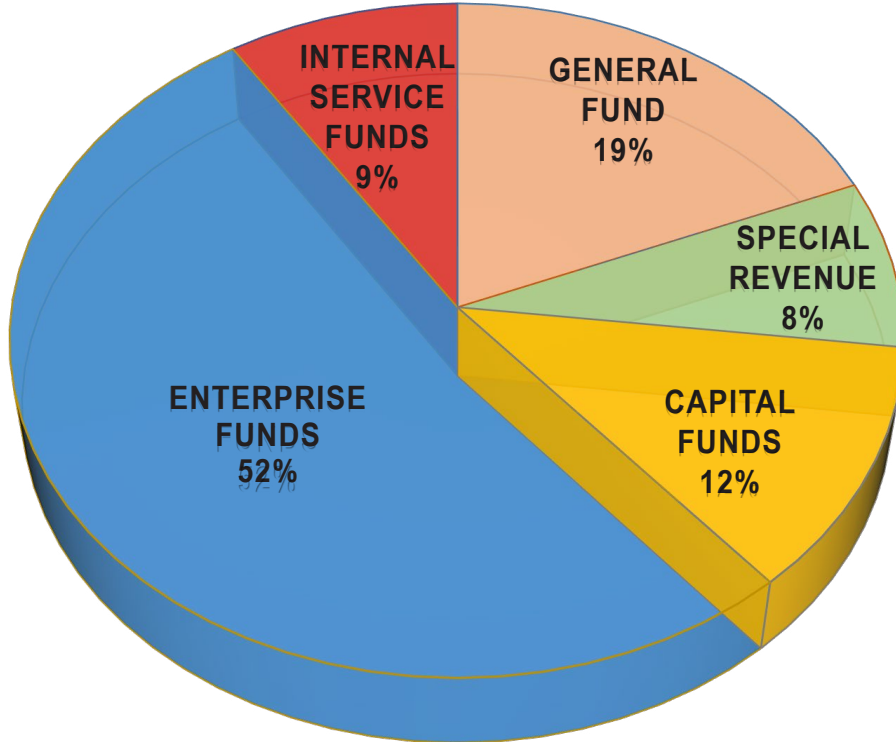


Estimated Fund Balances

Change in Ending Fund Balances 2022 Budget Compared to 2021 Projected and 2020 Available							
	Available Fund Balance 9/30/2020	Estimated Fund Balance 9/30/2021	Revenues	(Expenditures)	Projected Fund Balance 9/30/2022	% Change in Fund Balance	Reason for Greater than 10 Percent Variance
General Fund	\$ 15,924,565	\$ 13,614,164	\$ 650,000	\$ (1,200,000)	\$ 13,064,164.17	-4%	
Police Education	3,331	3,331	-	(1,000)	2,331	-30%	Planned use of Fund Balance for Law Enforcement Education
Disaster Reserve	3,315,327	3,361,843	-	-	3,361,843	0%	
Special Events	422,703	398,472	-	(46,320)	352,152	-12%	Planned use of Fund Balance for City Events
Streets Improvement	5,924,019	5,199,482	-	(5,196,789)	2,693	-100%	Street Rehab and Renewal projects
Recreation Impact Fee	977,576	4,430,912	-	(4,357,752)	73,160	-98%	Regional Tennis and Racquet Center Expansion
Fire Impact Fee	1,612,771	2,362,771	126,353	-	2,489,124	5%	
Development Special Projects	402,853	392,853	-	-	392,853	0%	
Transportation Impact Fee	7,014,197	7,594,923	-	(7,113,375)	481,548	-94%	Citation Boulevard Extension
American Rescue Plan Act	-	6,250,940	5,430,940	-	11,681,880	87%	Funds to be used for infrastructure projects
Neighborhood Stabilization	66,264	66,264	-	(66,264)	(0)	-100%	Planned use of prior year grant funds
Old Kings Road Special Assessment	967,346	1,070,348	100,000	-	1,170,348	9%	
Local Business Development Program	6,760	1,760	-	-	1,760	0%	
SR 100 Community Redevelopment	1,683,602	(0)	-	-	(0)	0%	
Capital Projects	6,987,258	5,272,385	-	(2,237,358)	3,035,027	-42%	Public Works Facility
Water and Wastewater Utility	18,750,854	16,834,498	-	-	16,834,498	0%	
Water & Wastewater Utility Capital Projects	23,722,499	28,325,159	-	(13,038,339)	15,286,820	-46%	WWTP #2 Expansion
Solid Waste	1,806,875	1,806,875	25,000	-	1,831,875	1%	
Stormwater Management	7,602,807	5,514,317	-	(1,479,063)	4,035,254	-27%	Drainage Improvement Projects
Building Permits	4,071,248	1,491,719	-	-	1,491,719	0%	
Information Technology Enterprise	1,184,044	1,223,677	-	(39,633)	1,184,044	-3%	
Health Insurance	4,274,375	4,274,375	-	-	4,274,375	0%	
Fleet Management	6,599,816	6,177,571	-	(1,126,763)	5,050,808	-18%	Equipment Purchases and Operational Expenses
Fleet Communications Fund	1,615,116	1,715,380	100,432	-	1,815,812	6%	
Facilities Fund	490,832	502,443	-	(43,011)	459,432	-9%	
Information Technology Operations	1,008,456	1,682,690	80,000	(579,319)	1,183,371	-30%	New ERP System
	\$ 116,435,495	\$ 119,569,153	\$ 6,512,725	\$ (36,524,986)	\$ 89,556,892	-31%	

Total of All Funds

TOTAL ALL FUNDS				
\$248,635,694				
GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
\$46,742,522	\$20,125,139	\$29,535,080	\$129,401,014	\$22,831,939
19%	8%	12%	52%	9%



ESTIMATED EXPENDITURES

	General Fund	Enterprise Fund	Internal Services Fund	Special Revenue Fund	Capital Projects Fund	Total Funds
General Government	\$ 12,047,349	\$ 765,222	\$ -	\$ 261,145	\$ 6,695,000	\$ 19,768,716
Public Safety	16,685,322	3,353,981	-	328,000	1,345,000	21,712,303
Physical Environment	-	101,768,668	-	95,457	-	101,864,125
Transportation	7,715,653	-	-	9,383,067	9,385,000	26,483,720
Economic Environment	484,682	10,000	-	1,907,518	-	2,402,200
Culture/Recreation	7,437,621	-	-	221,680	10,875,000	18,534,301
Internal Service	-	-	22,266,309	-	-	22,266,309
Debt Service	-	14,445,190	-	1,262,913	-	15,708,103
Transfers to Other Funds	1,721,895	9,032,953	385,198	1,134,419	1,108,727	13,383,192
Total Expenditure/Expenses	46,092,522	129,376,014	22,651,507	14,594,199	29,408,727	242,122,969
Reserves	650,000	25,000	180,432	5,530,940	126,353	6,512,725
Total Appropriated Expenditures and Reserves	46,742,522	129,401,014	22,831,939	20,125,139	29,535,080	248,635,694
Less: Interfund Charges & Transfers						\$ 19,614,081
Net Expenditures						229,021,613

General Fund

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

Revenues

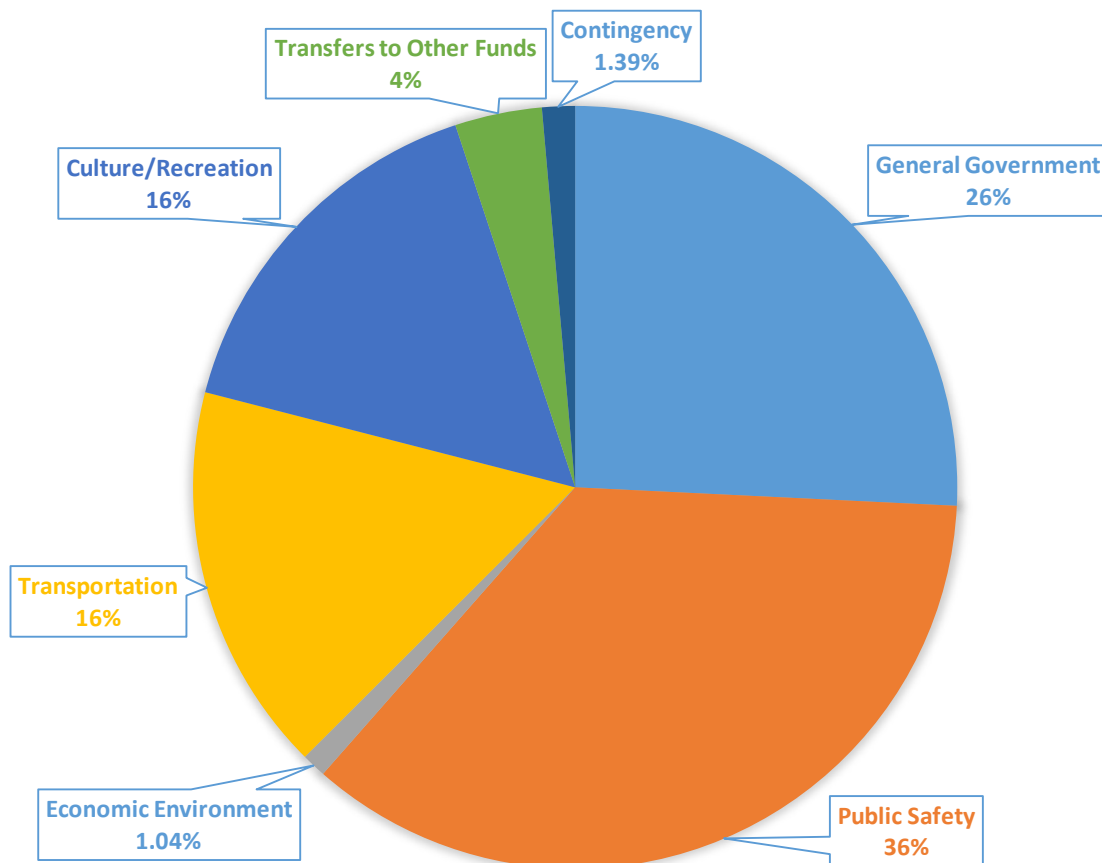
SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Ad Valorem Taxes	\$ 24,210,161	\$ 25,778,616	\$ 28,026,369	\$ 2,247,753
Communication Services Tax	2,344,031	2,206,616	2,414,946	208,330
Half-Cent Sales Tax	3,069,378	3,000,000	3,463,530	463,530
Local Business Tax	470,029	435,000	442,931	7,931
Fire Insurance Tax	271,791	325,000	325,000	-
Permits, Fees and Assessments	1,224,430	1,260,650	1,285,600	24,950
State Revenue Sharing	1,126,860	1,019,592	1,573,692	554,100
Intergovernmental Revenue	1,614,501	246,455	347,705	101,250
Charges for Services	5,463,043	6,249,144	5,935,180	(313,964)
Judgments, Fines & Forfeitures	549,118	526,000	531,000	5,000
Interest Revenues	402,998	62,400	46,800	(15,600)
Miscellaneous Revenues	45,636	10,000	10,000	-
Transfers From Other Funds	1,016,528	1,075,321	1,139,769	64,448
Appropriated Fund Balance	-	3,000,000	1,200,000	(1,800,000)
TOTAL	\$ 41,808,504	\$ 45,194,794	\$ 46,742,522	\$ 1,547,728

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 19,217,736	\$ 22,098,125	\$ 23,688,554	\$ 1,590,429
Operating Expenses	14,549,049	17,813,137	20,323,073	2,509,936
Capital Outlay	108,629	133,852	166,000	32,148
Grants and Contributions	78,441	3,033,000	193,000	(2,840,000)
Transfers to Other Funds	2,062,607	1,427,081	1,721,895	294,814
Contingency	-	689,599	650,000	(39,599)
TOTAL	\$ 36,016,462	\$ 45,194,794	\$ 46,742,522	\$ 1,547,728

General Fund Expenditures by Function

FUNCTION	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022
General Government	\$ 9,350,003	\$ 11,666,849	\$ 12,047,349
Public Safety	12,523,510	14,134,389	16,685,322
Economic Environment	366,083	3,457,802	484,682
Transportation	6,454,301	7,433,732	7,715,653
Culture/Recreation	5,259,959	6,385,342	7,437,621
Transfers to Other Funds	2,062,606	1,427,081	1,721,895
Contingency	-	689,599	650,000
TOTAL	\$ 36,016,462	\$ 45,194,794	\$ 46,742,522



General Fund Five-Year Forecast

	2020A	2021A	2022B	2023F	2024F	2025F	2026F	2027F
BEGINNING FUND BALANCE	10,179,726	15,971,768	18,506,707	17,306,707	15,715,747	13,766,657	11,426,776	8,659,961
REVENUES & SOURCES								
01-AD VALOREM TAXES	24,210,160	25,852,262	28,026,369	29,427,687	30,899,072	32,444,025	34,066,227	35,769,538
02-SALES, USE AND FUEL TAXES	271,791	308,197	325,000	325,000	325,000	325,000	325,000	325,000
03-TELECOMMUNICATION SERVICE TAX	2,344,031	2,411,162	2,414,946	2,414,946	2,414,946	2,414,946	2,414,946	2,414,946
04-LOCAL BUSINESS TAX	470,029	473,320	442,931	442,931	442,931	442,931	442,931	442,931
05-PERMITS, FEES AND SPECIAL ASSESSMENTS	1,038,794	1,041,126	1,065,000	1,096,950	1,129,859	1,163,754	1,198,667	1,234,627
06-INTERGOVERNMENTAL REVENUE	5,810,739	5,062,545	5,384,927	5,415,368	5,559,451	5,709,297	5,865,137	6,027,211
07-CHARGES FOR SERVICES	2,075,796	3,059,429	2,658,984	2,712,164	2,766,407	2,821,735	2,878,170	2,935,733
08-FINES & FORFEITURES	549,117	554,237	531,000	531,000	531,000	531,000	531,000	531,000
09-MISCELLANEOUS REVENUES	45,637	87,255	46,800	47,019	47,245	47,477	47,716	47,963
10-INTEREST REVENUE	402,998	25,994	10,000	10,000	10,000	10,000	10,000	10,000
14-TRANSFERS-IN FROM OTHER FUNDS	1,016,528	1,074,986	1,139,769	1,184,223	1,230,676	1,279,242	1,330,041	1,383,205
TOTAL REVENUES AND SOURCES	38,235,619	39,950,513	42,045,726	43,607,288	45,356,586	47,189,408	49,109,835	51,122,154
% ANNUAL CHANGE	8.5%	4.5%	5.2%	3.7%	4.0%	4.0%	4.1%	4.1%
EXPENDITURES & USES, BY FUNCTION								
01-CITY COUNCIL	123,739	122,830	133,413	139,356	145,593	152,141	159,017	166,237
02-ADMINISTRATION	5,063,285	8,272,104	6,641,026	6,901,055	7,174,531	7,462,450	7,765,750	8,085,449
03-PUBLIC WORKS	6,883,141	6,898,116	7,717,653	8,074,371	8,452,267	8,851,226	9,272,669	9,718,138
04-FINANCIAL SERVICES	934,333	1,424,221	1,783,749	1,888,471	1,992,278	2,102,239	2,218,758	2,342,269
06-COMMUNITY DEVELOPMENT	4,142,052	4,374,019	5,218,282	5,506,791	5,794,086	6,098,115	6,419,987	6,760,902
07-FIRE	8,996,976	9,454,720	10,999,847	11,468,965	12,054,001	12,672,990	13,328,191	14,022,041
08-LAW ENFORCEMENT	3,680,784	4,246,019	5,735,500	5,907,565	6,084,792	6,267,336	6,455,356	6,649,016
09-ENGINEERING & STORMWATER	890,237	640,323	927,685	983,067	1,038,082	1,096,410	1,158,271	1,223,904
10-PARKS & RECREATION	5,301,915	5,706,496	7,585,367	7,943,266	8,307,332	8,691,317	9,096,522	9,524,358
TOTAL EXPENDITURES AND USES	36,016,462	41,138,847	46,742,522	48,812,907	51,042,962	53,394,223	55,874,520	58,492,315
SURPLUS/(DEFICIT)	2,219,157	(1,188,333)	(4,046,796)	(4,555,619)	(5,036,376)	(5,554,815)	(6,114,685)	(6,720,161)
ENDING FUND BALANCE	15,971,768	18,506,707	17,306,707	15,715,747	13,766,657	11,426,776	8,659,961	5,426,191
% ANNUAL CHANGE	56.9%	15.9%	-6.5%	-9.2%	-12.4%	-17.0%	-24.2%	-37.3%

CDBG Fund

Special Revenue Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Intergovernmental Revenue	\$ 317,357	\$ 1,510,607	\$ 1,203,354	\$ (307,253)
Appropriated Fund Balance	-	34,201	-	(34,201)
TOTAL	<u>\$ 317,357</u>	<u>\$ 1,544,808</u>	<u>\$ 1,203,354</u>	<u>\$ (341,454)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 317,357	\$ 1,525,408	\$ 1,181,254	\$ (344,154)
Transfers To Other Funds	-	19,400	22,100	2,700
TOTAL	<u>\$ 317,357</u>	<u>\$ 1,544,808</u>	<u>\$ 1,203,354</u>	<u>\$ (341,454)</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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Judgement, Fines, & Forfeitures	\$ 7,602	\$ 7,000	\$ 7,000	\$ -
Interest & Other Revenues	128	-	-	-
Appropriated Fund Balance	-	-	1,000	1,000
TOTAL	<u>\$ 7,730</u>	<u>\$ 7,000</u>	<u>\$ 8,000</u>	<u>\$ 1,000</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 7,075	\$ 7,000	\$ 8,000	\$ 1,000
TOTAL	<u>\$ 7,075</u>	<u>\$ 7,000</u>	<u>\$ 8,000</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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Intergovernmental Revenue	\$ 633,172	\$ 59,961	\$ -	\$ (59,961)
Interest & Other Revenues	49,485	3,000	-	(3,000)
Miscellaneous Revenues	15,290	-	-	-
TOTAL	<u>\$ 697,947</u>	<u>\$ 62,961</u>	<u>\$ -</u>	<u>\$ (62,961)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 244,435	\$ 16,445	\$ -	\$ (16,445)
Contingency	-	46,516	-	(46,516)
TOTAL	<u>\$ 244,435</u>	<u>\$ 62,961</u>	<u>\$ -</u>	<u>\$ (62,961)</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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Intergovernmental Revenue	\$ 5,000	\$ 27,932	\$ 30,000	\$ 2,068
Charges for Services	146,485	135,468	115,360	(20,108)
Interest & Other Revenues	109,594	-	-	-
Appropriated Fund Balance	-	24,231	46,320	22,089
TOTAL	\$ 261,079	\$ 187,631	\$ 191,680	\$ 4,049

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 166,568	\$ 187,631	\$ 191,680	\$ 4,049
Capital Outlay	13,143	-	-	-
TOTAL	\$ 179,711	\$ 187,631	\$ 191,680	\$ 4,049

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
State Revenue Sharing	\$ 690,656	\$ 810,157	\$ 1,287,567	\$ 477,410
Local Option Fuel Tax	1,900,981	2,039,775	2,070,068	30,293
Intergovernmental Revenue	-	-	228,643	228,643
Interest & Other Revenues	127,284	-	-	-
Transfers from Other Funds	1,000,045	-	550,000	550,000
Appropriated Fund Balance	-	724,537	5,196,789	4,472,252
TOTAL	\$ 3,718,966	\$ 3,574,469	\$ 9,333,067	\$ 5,758,598

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 3,486,179	\$ 3,302,403	\$ 7,613,067	\$ 4,310,664
Capital Outlay	333,937	272,066	1,720,000	1,447,934
TOTAL	\$ 3,820,116	\$ 3,574,469	\$ 9,333,067	\$ 5,758,598

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Permits, Fees, and Special Assessments	\$ 336,327	\$ 326,002	\$ 323,000	\$ (3,002)
Interest & Other Revenues	20,120	-	-	-
Transfers from Other Funds	307,806	170,000	150,000	(20,000)
TOTAL	\$ 664,253	\$ 496,002	\$ 473,000	\$ (23,002)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 32,498	\$ 66,998	\$ 50,000	\$ (16,998)
Debt Service	224,541	326,002	323,000	(3,002)
Contingency Reserve	-	103,002	100,000	(3,002)
TOTAL	\$ 257,039	\$ 496,002	\$ 473,000	\$ (23,002)

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Intergovernmental Revenue	\$ -	\$ 6,250,940	\$ 6,250,940	\$ -
TOTAL	\$ -	\$ 6,250,940	\$ 6,250,940	\$ -

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Capital Outlay	\$ -	\$ -	\$ 320,000	\$ 320,000
Transfers to Other Funds	-	-	500,000	500,000
Contingency	-	6,250,940	5,430,940	(820,000)
TOTAL	\$ -	\$ 6,250,940	\$ 6,250,940	\$ -

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Interest & Other Revenues	\$ 138	\$ -	\$ -	\$ -
Appropriated Fund Balance	-	5,000	-	(5,000)
TOTAL	\$ 138	\$ 5,000	\$ -	\$ (5,000)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 775	\$ 5,000	\$ -	\$ (5,000)
TOTAL	\$ 775	\$ 5,000	\$ -	\$ (5,000)

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Intergovernmental Revenue	\$ 1,296,849	\$ 1,349,990	\$ 1,646,925	\$ 296,935
Interest & Other Revenues	59,672	22,051	-	(22,051)
Transfers from Other Funds	749,568	780,283	951,909	171,626
Appropriated Fund Balance	-	1,683,602	-	(1,683,602)
TOTAL	\$ 2,106,089	\$ 3,835,926	\$ 2,598,834	\$ (1,237,092)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 269,208	\$ 165,517	\$ 271,145	\$ 105,628
Capital Outlay	135,987	96,181	125,457	29,276
Debt Service	934,349	937,060	939,913	2,853
Grants and Contributions	-	547,051	650,000	102,949
Transfers to Other Funds	-	2,090,117	612,319	(1,477,798)
TOTAL	\$ 1,339,544	\$ 3,835,926	\$ 2,598,834	\$ (1,237,092)

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Appropriated Fund Balance	\$ -	\$ -	\$ 66,264	\$ 66,264
TOTAL	\$ -	\$ -	\$ 66,264	\$ 66,264

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ -	\$ -	\$ 66,264	\$ 66,264
TOTAL	\$ -	\$ -	\$ 66,264	\$ 66,264

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Small County Surtax	\$ 3,280,872	\$ 3,400,000	\$ 3,823,432	\$ 423,432
Intergovernmental Revenue	324,529	-	-	-
Interest & Other Revenues	284,486	-	-	-
Transfers from Other Funds	702,686	3,984,328	2,084,562	(1,899,766)
Appropriated Fund Balance	-	1,714,873	2,237,358	522,485
TOTAL	\$ 4,592,573	\$ 9,099,201	\$ 8,145,352	\$ (953,849)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 5,083	\$ 30,000	\$ -	\$ (30,000)
Capital Outlay	6,093,841	8,756,916	7,315,000	(1,441,916)
Transfers To Other Funds	-	312,285	830,352	518,067
TOTAL	\$ 6,098,924	\$ 9,099,201	\$ 8,145,352	\$ (953,849)

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Permits Fees and Assessments	\$ 1,019,381	\$ 2,150,000	\$ 2,619,233	\$ 469,233
Intergovernmental Revenue	38,769	10,288	2,715,988	2,705,700
Interest & Other Revenues	19,201	-	-	-
Transfers from Other Funds	-	1,867,402	827,027	(1,040,375)
Appropriated Fund Balance	-	-	4,357,752	4,357,752
TOTAL	\$ 1,077,351	\$ 4,027,690	\$ 10,520,000	\$ 6,492,310

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 11,606	\$ -	\$ -	\$ -
Capital Outlay	186,620	574,354	10,520,000	9,945,646
Transfers To Other Funds	702,686	-	-	-
Contingency	-	3,453,336	-	(3,453,336)
TOTAL	\$ 900,912	\$ 4,027,690	\$ 10,520,000	\$ 6,492,310

Fire Impact Fee 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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Permits Fees and Assessments	\$ 370,639	\$ 750,000	\$ 802,193	\$ 52,193
Interest & Other Revenues	29,649	-	-	-
Transfers from Other Funds	-	-	404,160	404,160
TOTAL	\$ 400,288	\$ 750,000	\$ 1,206,353	\$ 456,353

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 18,090	\$ -	\$ -	\$ -
Capital Outlay	-	-	1,080,000	1,080,000
Contingency	-	750,000	126,353	(623,647)
TOTAL	\$ 18,090	\$ 750,000	\$ 1,206,353	\$ 456,353

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Interest & Other Revenues	\$ 9,876	\$ 2,000	\$ -	\$ (2,000)
Appropriated Fund Balance	-	10,000	-	(10,000)
TOTAL	\$ 9,876	\$ 12,000	\$ -	\$ (12,000)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 4,313	\$ 12,000	\$ -	\$ (12,000)
TOTAL	\$ 4,313	\$ 12,000	\$ -	\$ (12,000)

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Permits Fees and Assessments	\$ 2,851,639	\$ 3,900,000	\$ 2,550,000	\$ (1,350,000)
Intergovernmental Revenue	695,221	6,175,292	-	(6,175,292)
Interest & Other Revenues	140,867	-	-	-
Appropriated Fund Balance	-	-	7,113,375	7,113,375
TOTAL	\$ 3,687,727	\$ 10,075,292	\$ 9,663,375	\$ (411,917)

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Capital Outlay	\$ 1,714,019	\$ 9,324,566	\$ 9,385,000	\$ 60,434
Transfers To Other Funds	632,851	170,000	278,375	108,375
Contingency	-	580,726	-	(580,726)
TOTAL	\$ 2,346,870	\$ 10,075,292	\$ 9,663,375	\$ (411,917)

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services - Water	\$ 26,436,275	\$ 28,194,370	\$ 30,228,458	\$ 2,034,088
Charges for Services - Sewer	17,705,754	18,342,611	19,440,301	1,097,690
Charges for Services - Other	925,813	1,179,640	1,237,105	57,465
Capital Contribution - Developer Infrastructure	4,036,374	-	-	-
Intergovernmental Revenue	26,532	-	-	-
Interest & Other Revenues	416,120	25,000	25,000	-
Appropriated Fund Balance	-	1,916,356	-	(1,916,356)
TOTAL	\$ 49,546,868	\$ 49,657,977	\$ 50,930,864	\$ 1,272,887

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 10,647,782	\$ 11,856,643	\$ 12,935,474	\$ 1,078,831
Operating Expenses	12,505,818	14,083,041	15,713,277	1,630,236
Capital Outlay	1,164,442	2,165,000	3,500,500	1,335,500
Debt Service	11,655,171	12,859,964	11,908,700	(951,264)
Grants and Contributions	10,000	10,000	10,000	-
Transfers to Other Funds	6,893,156	8,683,329	6,862,913	(1,820,416)
TOTAL	\$ 42,876,369	\$ 49,657,977	\$ 50,930,864	\$ 1,272,887

Water/Wastewater Utility

Capital Projects Fund

Enterprise Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Water Impact Fees	\$ 4,026,693	\$ 7,900,000	\$ 5,000,000	\$ (2,900,000)
Wastewater Impact Fees	3,825,283	7,900,000	4,500,000	(3,400,000)
Intergovernmental Revenue	1,191,338	321,925	-	(321,925)
Interest & Other Revenues	689,454	250,555	245,459	(5,096)
Transfers from Other Funds	5,895,435	6,222,888	6,500,731	277,843
Debt Proceeds	-	1,070,000	11,180,000	10,110,000
Appropriated Fund Balance	-	-	13,038,339	13,038,339
TOTAL	<u>\$ 15,628,203</u>	<u>\$ 23,665,368</u>	<u>\$ 40,464,529</u>	<u>\$ 16,799,161</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenses	898,972	\$ 1,352,108	\$ 1,907,529	\$ 555,421
Capital Outlay	14,842,512	17,710,600	38,557,000	20,846,400
Contingency	-	4,602,660	-	(4,602,660)
TOTAL	<u>\$ 15,741,484</u>	<u>\$ 23,665,368</u>	<u>\$ 40,464,529</u>	<u>\$ 16,799,161</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 \$20.36

Revenues

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 8,803,389	\$ 9,172,505	\$ 9,396,058	\$ 223,553
Interest & Other Revenues	25,883	-	25,000	25,000
TOTAL	\$ 8,829,272	\$ 9,172,505	\$ 9,421,058	\$ 248,553

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenses	\$ 8,756,625	\$ 9,172,505	\$ 9,396,058	\$ 223,553
Contingency	-	-	25,000	25,000
TOTAL	\$ 8,756,625	\$ 9,172,505	\$ 9,421,058	\$ 248,553

Stormwater Management Fund

Enterprise Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Ad Valorem Taxes	\$ 521,556	\$ 523,121	\$ 524,669	\$ 1,548
Charges for Services	11,004,869	12,270,602	13,295,325	1,024,723
Intergovernmental Revenue	156,665	-	-	-
Interest & Other Revenues	173,051	-	-	-
Debt Proceeds	-	525,928	9,095,902	8,569,974
Appropriated Fund Balance	-	2,088,490	1,479,063	(609,427)
TOTAL	\$ 11,856,141	\$ 15,408,141	\$ 24,394,959	\$ 8,986,818

Expenses

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 2,494,248	\$ 3,564,663	\$ 4,006,815	\$ 442,152
Operating Expenses	3,912,457	4,795,791	5,311,173	515,382
Capital Outlay	4,980,971	3,128,057	10,440,842	7,312,785
Debt Service	1,814,061	1,778,500	2,536,490	757,990
Transfers to Other Funds	1,371,488	2,141,130	2,099,639	(41,491)
TOTAL	\$ 14,573,225	\$ 15,408,141	\$ 24,394,959	\$ 8,986,818

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 2,258,852	\$ 552,939	\$ 3,391,981	\$ 2,839,042
Intergovernmental Revenue	18,314	-	-	-
Interest & Other Revenues	104,069	12,000	12,000	-
Appropriated Fund Balance	-	2,579,529	-	(2,579,529)
TOTAL	\$ 2,381,235	\$ 3,144,468	\$ 3,403,981	\$ 259,513

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 1,525,837	\$ 1,991,537	\$ 2,305,644	\$ 314,107
Operating Expenses	842,563	912,511	1,048,337	135,826
Capital Outlay	-	18,548	-	(18,548)
Transfers to Other Funds	64,578	221,872	50,000	(171,872)
TOTAL	\$ 2,432,978	\$ 3,144,468	\$ 3,403,981	\$ 259,513

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 639,219	\$ 709,715	\$ 745,990	\$ 36,275
Intergovernmental Revenue	3,729	-	-	-
Interest & Other Revenues	21,560	1,222	-	(1,222)
Appropriated Fund Balance	-	-	39,633	39,633
TOTAL	\$ 664,508	\$ 710,937	\$ 785,623	\$ 74,686

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 164,064	\$ 170,083	\$ 135,776	\$ (34,307)
Operating Expenses	188,529	379,094	451,321	72,227
Capital Outlay	67,395	102,853	178,125	75,272
Transfers to Other Funds	18,555	19,274	20,401	1,127
Contingency Reserve	-	39,633	-	(39,633)
TOTAL	\$ 438,543	\$ 710,937	\$ 785,623	\$ 74,686

Self Insured Health Fund

Internal Services 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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Interest & Other Revenues	\$ 519,619	\$ 331,773	\$ 20,000	\$ (311,773)
Non-Revenues	4,844,332	5,710,047	6,210,889	500,842
TOTAL	\$ 5,363,951	\$ 6,041,820	\$ 6,230,889	\$ 189,069

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 45,623	\$ 50,307	\$ 48,214	\$ (2,093)
Operating Expenses	5,709,688	5,991,513	6,182,675	191,162
TOTAL	\$ 5,755,311	\$ 6,041,820	\$ 6,230,889	\$ 189,069

Fleet Management Fund

Internal Services 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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 4,746,677	\$ 5,651,745	\$ 6,759,141	\$ 1,107,396
Interest & Other Revenues	724,775	655,000	810,000	155,000
Transfers from Other Funds	2,015,737	706,621	565,279	(141,342)
Appropriated Fund Balance	-	422,245	1,126,763	704,518
TOTAL	\$ 7,487,189	\$ 7,435,611	\$ 9,261,183	\$ 1,825,572

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 688,166	\$ 814,636	\$ 990,546	\$ 175,910
Operating Expenses	1,458,931	1,928,094	2,066,569	138,475
Capital Outlay	4,529,195	4,392,881	5,818,870	1,425,989
Transfers to Other Funds	-	300,000	385,198	85,198
TOTAL	\$ 6,676,292	\$ 7,435,611	\$ 9,261,183	\$ 1,825,572

Fleet Communications Fund

Internal Services 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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 270,500	\$ 160,264	\$ 190,432	\$ 30,168
Interest & Other Revenues	18,378	-	-	-
Transfers from Other Funds	-	-	10,000	10,000
TOTAL	\$ 288,878	\$ 160,264	\$ 200,432	\$ 40,168

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenses	53,178	\$ 60,000	\$ 90,000	\$ 30,000
Capital Outlay	967,512	-	10,000	10,000
Contingency Reserve	-	100,264	100,432	168
TOTAL	\$ 1,020,690	\$ 160,264	\$ 200,432	\$ 40,168

Information Technology Internal Service

Internal Services 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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 3,291,388	\$ 3,626,840	\$ 4,203,110	\$ 576,270
Interest & Other Revenues	16,642	7,371	-	(7,371)
Transfers from Other Funds	58,115	577,645	199,755	(377,890)
Appropriated Fund Balance	-	-	579,319	579,319
TOTAL	\$ 3,366,145	\$ 4,211,856	\$ 4,982,184	\$ 770,328

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 1,208,412	\$ 1,535,152	\$ 1,848,677	\$ 313,525
Operating Expenses	1,505,017	1,962,470	2,422,657	460,187
Capital Outlay	53,723	40,000	630,850	590,850
Contingency Reserve	-	674,234	80,000	(594,234)
TOTAL	\$ 2,767,152	\$ 4,211,856	\$ 4,982,184	\$ 770,328

Facilities Maintenance Fund

Internal Services 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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Charges for Services	\$ 1,090,015	\$ 1,411,419	\$ 2,114,240	\$ 702,821
Interest & Other Revenues	19,660	-	-	-
Appropriated Fund Balance	-	-	43,011	43,011
TOTAL	\$ 1,109,675	\$ 1,411,419	\$ 2,157,251	\$ 745,832

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personal Services	\$ 251,045	\$ 376,307	\$ 860,889	\$ 484,582
Operating Expenses	679,449	1,023,501	1,296,362	272,861
Capital Outlay	15,598	-	-	-
Contingency Reserve	-	11,611	-	(11,611)
TOTAL	\$ 946,092	\$ 1,411,419	\$ 2,157,251	\$ 745,832



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BUDGET
Detail by Dept.

Personnel - 2022 Pay Plan

The following pages include the Fiscal Year 2022 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 three percent. Featured below are several of our department staff photos.



Personnel Roster

Personnel Roster

Classification Title	Personnel Roster			Net Change	Pay Grade	SALARY RANGE		
	Approved FY 20	Approved FY 21	Approved FY 22			2022 MINIMUM	2022 MEDIUM	2022 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	-				
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	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Administrative Assistant	1.00	1.00	0.00	(1.00)	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Total Full-time	3.00	3.00	2.00	(1.00)				
Communications and Marketing								
<u>Full-time</u>								
Communications Officer	1.00	1.00	1.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Senior Staff Assistant	0.00	0.00	1.00	1.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Digital Media Specialist	1.00	1.00	1.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Digital Communications Coordinator	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Public Relations Associate	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Total Full-time	4.00	4.00	5.00	1.00				
Economic Development								
<u>Full-time</u>								
Chief of Staff - Infrastructure	0.00	0.00	1.00	1.00	24	\$ 104,899.34	\$ 120,847.50	\$ 160,938.44
Director / Assistant City Manager	1.00	1.00	0.00	(1.00)	24	\$ 104,899.34	\$ 120,847.50	\$ 160,938.44
Head of Innovation & Economic Development	1.00	1.00	1.00	-	22	\$ 86,715.00	\$ 100,460.00	\$ 133,065.40
Economic Development Coordinator	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Total Full-time	3.00	3.00	2.00	-				
City Clerk								
<u>Full-time</u>								
Paralegal/City Clerk	0.50	0.50	0.50	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Deputy City Clerk	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Staff Assistant	0.50	0.50	0.00	(0.50)	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Records Specialist	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Total Full-time	3.00	3.00	2.50	(0.50)				
Human Resources								
<u>Full-time</u>								
Director	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Human Resources Manager	0.00	0.00	1.00	1.00	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Human Resources Generalist	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Compensation Analyst	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Benefits & Risk Specialist	0.40	0.40	0.40	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Safety Specialist	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Recruitment Specialist	1.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00
Total Full-time	5.40	5.40	6.40	1.00				
City Attorney								
<u>Full-time</u>								
Paralegal	0.50	0.50	0.50	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Total Full-time	0.50	0.50	0.50	-				
Financial Services								
<u>Full-time</u>								
Finance Director	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Chief Accountant	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00
Budget & Procurement Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Accountant I	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Finance Supervisor	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Contracts Coordinator	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10

Personnel Roster

Personnel Roster								
Classification Title	Approved	Approved	Approved	Net	Pay	SALARY RANGE		
	FY 20	FY 21	FY 22	Change	Grade	2022 MINIMUM	2022 MEDIUM	2022 MAXIMUM
Procurement Coordinator	2.00	2.00	2.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Financial Analyst	2.00	2.00	2.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Finance Technician	1.00	2.00	3.00	1.00	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00
Compliance Manager	0.50	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Business Tax Receipt Inspector	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Business Tax Receipts Technician II	1.00	1.00	1.00	-	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00
Total Full-time	13.50	15.00	16.00	1.00				
Planning								
Full-time								
Chief Development Officer	0.33	0.33	0.33	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Deputy Chief Development Officer	0.33	0.33	0.33	-	22	\$ 86,715.00	\$ 100,460.00	\$ 133,065.40
Landscape Architect	1.00	1.00	1.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Site Development Manager	0.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Construction Site Inspector	0.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00
Senior Construction Site Inspector	0.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Administration Coordinator	1.00	1.00	1.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Senior Planner	3.00	3.00	3.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48
Urban Forrester	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Planner	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Environmental Planning Technician	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Planning Technician	2.00	1.00	2.00	1.00	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Zoning Supervisor	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Administrative Manager	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Senior Planning Technician	1.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Total Full-time	13.66	17.66	18.66	1.00				
Code Enforcement								
Full-time								
Chief Development Officer	0.33	0.33	0.33	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Deputy Chief Development Officer	0.33	0.33	0.33	-	22	\$ 86,715.00	\$ 100,460.00	\$ 133,065.40
Administrative Manager	0.70	0.70	0.70	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Code Enforcement Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Code Enforcement Supervisor	1.00	1.00	0.85	(0.15)	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Code Enforcement Lead	1.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00
Code Enforcement Inspector	10.00	10.00	10.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Animal Control Officer	3.00	3.00	3.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Landscape Specialist	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Code Enforcement Clerk	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Code Enforcement Technician	6.00	6.00	6.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00
Total Full-time	25.36	25.36	25.21	-0.15				
Fire								
Full-time								
Fire Chief	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Deputy Fire Chief	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00
Fire Coordinator	0.00	0.00	1.00	1.00	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48
Battalion Chief	3.00	3.00	3.00	-	19	\$ 67,008.24	\$ 79,275.02	\$ 102,824.02
Fire Captain	3.00	3.00	3.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Fire Marshal	1.00	1.00	1.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Fire Lieutenant/Paramedic	7.00	7.00	7.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48
Fire Lieutenant/EMT	8.00	8.00	8.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Driver Engineer/Paramedic	10.00	10.00	10.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Driver Engineer/EMT	5.00	5.00	5.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Firefighter/Paramedic	13.00	13.00	13.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Firefighter/EMT	6.00	9.00	12.00	3.00	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Administrative Manager	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Staff Assistant	1.00	1.00	0.00	(1.00)	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00
Total Full-time	60.00	63.00	66.00	3.00				
Streets								
Full-time								
Public Works Director	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Public Works Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Public Works Supervisor	4.00	3.00	3.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Public Works Lead	6.00	6.00	6.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00

Personnel Roster

Personnel Roster									
Classification Title	Approved	Approved	Approved	Net	Pay	SALARY RANGE			
	FY 20	FY 21	FY 22	Change	Grade	2022 MINIMUM	2022 MEDIUM	2022 MAXIMUM	
Maintenance Worker	9.00	9.00	7.00	(2.00)	6	\$ 32,137.00	\$ 38,771.60	\$ 49,314.00	
Equipment Operator I	3.00	3.00	2.00	(1.00)	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Equipment Operator II	27.00	27.00	25.00	(2.00)	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Signal/Traffic Technician Lead	1.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Signal/Traffic Technician	3.00	3.00	3.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Administrative Manager	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Staff Assistant	1.00	1.00	1.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Total Full-time	57.00	56.00	51.00	(5.00)					
Parks Facilities Maintenance									
<u>Full-time</u>									
Public Works Supervisor	1.00	0.00	0.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Recreation Manager	0.00	0.50	0.50	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48	
Public Works Lead	2.00	2.00	2.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Maintenance Worker	6.00	6.00	7.00	1.00	6	\$ 32,137.00	\$ 38,771.60	\$ 49,314.00	
Equipment Operator I	2.00	2.00	2.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Equipment Operator II	11.00	11.00	12.00	1.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Total Full-time	22.00	21.50	23.50	2.00					
Construction Management & Engineering									
<u>Full-time</u>									
Director	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00	
Administration Manager	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Traffic Engineer	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00	
Lead Construction Site Inspector	1.00	0.00	0.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Construction Site Inspector	2.00	0.00	0.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Project Coordinator Traffic	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Project Manager	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Senior Project Manager	1.00	1.00	2.00	1.00	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Total Full-time	9.00	6.00	7.00	1.00					
Parks and Recreation									
<u>Full-time</u>									
Director	1.00	1.00	0.00	(1.00)	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00	
Chief of Staff - Citizen Engagement	0.00	0.00	1.00	1.00	24	\$ 104,899.34	\$ 120,847.50	\$ 160,938.44	
Recreation Supervisor	3.00	4.00	4.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Recreation Specialist	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Staff Assistant	0.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Recreation Leader	2.00	0.00	1.00	1.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Hospitality Specialist	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Youth Program Specialist	0.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Facilities & Guest Attendants	0.00	2.00	2.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Total Full-time	8.00	11.00	12.00	1.00					
<u>Part-time/Temporary</u>									
Total Part-time/Temporary	10.98	9.60	10.40	0.80					
Total Personnel	18.98	20.60	22.40	1.80					
Pool									
<u>Full-time</u>									
Recreation Supervisor	1.00	0.50	0.50	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Head Lifeguard	1.00	1.00	1.00	-	4	\$ 29,051.00	\$ 33,394.50	\$ 44,579.08	
Total Full-time	2.00	1.50	1.50	-					
<u>Part-time/Temporary</u>									
Total Full-time	2.00	1.50	1.50	-					
Total Part-time/Temporary	5.75	5.75	5.75	-					
Total Personnel	7.75	7.25	7.25	-					
Golf Course									
<u>Full-time</u>									
Golf Manager	1.00	1.00	1.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48	
Recreation Specialist	0.00	0.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Accounting Technician II	1.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Total Full-time	2.00	2.00	3.00	1.00					

Personnel Roster

Personnel Roster									
Classification Title	Approved	Approved	Approved	Net	Pay	SALARY RANGE			
	FY 20	FY 21	FY 22	Change	Grade	2022 MINIMUM	2022 MEDIUM	2022 MAXIMUM	
<u>Part-time/Temporary</u>									
Total Full-time	2.00	2.00	3.00	1.00					
Total Part-time/Temporary	7.73	7.28	8.23	1.00					
Total Personnel	9.73	9.28	11.23	2.00					
Tennis Center									
<u>Full-time</u>									
Tennis Pro	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Total Full-time	1.00	1.00	1.00	-					
<u>Part-time/Temporary</u>									
Total Full-time	1.00	1.00	1.00	-					
Total Part-time/Temporary	2.98	3.53	3.53	-					
Total Personnel	3.98	4.53	4.53	-					
Utility Finance									
<u>Full-time</u>									
Accounting Technician	6.00	6.00	6.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Total Full-time	6.00	6.00	6.00	-					
Customer Service									
<u>Full-time</u>									
Director of Citizen Engagement	0.00	0.00	1.00	1.00	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00	
Customer Service Manager	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00	
Customer Service Supervisor	1.00	1.00	0.00	(1.00)	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Customer Service Analyst	0.00	0.00	1.00	1.00	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Customer Service Administrator	0.00	0.00	1.00	1.00	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Customer Service Specialist	2.00	2.00	0.00	(2.00)	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Customer Service Representative I	9.00	9.00	10.00	1.00	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Customer Service Representative II	3.00	3.00	3.00	-	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00	
Total Full-time	16.00	16.00	17.00	1.00					
Utility Construction Management & Engineering									
<u>Full-time</u>									
Utility Engineer	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00	
Lead Construction Site Inspector	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Senior Construction Site Inspector	1.00	0.00	0.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Construction Site Inspector	0.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Engineering Technician	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Project Coordinator	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Senior Project Manager	0.00	0.00	1.00	1.00					
Total Full-time	5.00	5.00	6.00	1.00					
Utility Administration									
<u>Full-time</u>									
Director	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00	
Deputy Director	1.00	1.00	1.00	-	22	\$ 86,715.00	\$ 100,460.00	\$ 133,065.40	
Environmental Technician Specialist	1.00	1.00	0.00	(1.00)	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Utility Compliance Coordinator	0.00	0.00	1.00	1.00	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Environmental Compliance Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Inventory Specialist	1.00	1.00	1.00	-	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00	
Utility Development Review Specialist	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Administrative Manager	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Sr. Staff Assistant	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Support Specialist	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Total Full-time	9.00	9.00	9.00	-					
Wastewater Pumping									
<u>Full-time</u>									
Utility System Supervisor	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Mechanical Technician - Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Mechanical Technician Foreman	3.00	4.00	4.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Mechanical Technician I	2.00	2.00	2.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Mechanical Technician II	3.00	2.00	2.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Total Full-time	10.00	10.00	10.00	-					

Personnel Roster

Personnel Roster									
Classification Title	Approved		Approved	Net	Pay	SALARY RANGE			
	FY 20	FY 21	FY 22	Change	Grade	2022 MINIMUM	2022 MEDIUM	2022 MAXIMUM	
Wastewater Collection									
<u>Full-time</u>									
Utility Systems Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Utility Systems Supervisor	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Utility Systems Technician - Lead	2.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Utility Systems Technician Foreman	5.00	4.00	5.00	1.00	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00	
Customer Service Field Technician II	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Technician I	6.00	8.00	8.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Utility Systems Technician II	6.00	5.00	6.00	1.00	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Total Full-time	22.00	22.00	24.00	2.00					
Wastewater Treatment Plant 1									
<u>Full-time</u>									
Utility Systems Chief Operator	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Pretreatment Inspector	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Utility System Technician	1.00	1.00	1.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Utility Systems Operator I Trainee	1.00	1.00	1.00	-	5	\$ 30,595.00	\$ 36,815.04	\$ 46,948.20	
Utility Systems Operator I	1.00	2.00	2.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Operator II	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Utility Systems Operator II PT	1.00	1.00	1.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Utility Systems Operator III	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Total Personnel	9.00	10.00	10.00	-					
Wastewater Treatment Plant 2									
<u>Full-time</u>									
Utility Chief Operator	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Utility Systems Operator Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Utility Systems Operator I	3.00	2.00	2.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Operator III	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Total Full-time	6.00	5.00	5.00	-					
WTP 3									
<u>Full-time</u>									
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Utility Systems Operator I	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Operator II	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Utility Systems Operator III	2.00	3.00	3.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Utility Systems Operator Trainee	1.00	1.00	1.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Total Full-time	7.00	8.00	8.00	-					
WTP 1									
<u>Full-time</u>									
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Utility Systems Operator I	4.00	4.00	4.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Operator II	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Utility Systems Operator III	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Utility Systems Technician	2.00	2.00	2.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Total Full-time	10.00	10.00	10.00	-					
WTP 2									
<u>Full-time</u>									
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Utility Systems Operator I	2.00	2.00	2.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Operator II	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Utility Systems Operator III	2.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Utility Systems Operator Trainee	1.00	0.00	0.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Total Full-time	8.00	7.00	7.00	-					
Water Quality									
<u>Full-time</u>									
Utility Systems Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Utility Systems Technician - Lead	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	

Personnel Roster

Personnel Roster									
Classification Title	Approved		Approved	Net	Pay	SALARY RANGE			
	FY 20	FY 21	FY 22	Change	Grade	2022 MINIMUM	2022 MEDIUM	2022 MAXIMUM	
Utility Systems Technician I	1.00	1.00	1.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Utility Systems Technician II	3.00	3.00	3.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Mechanical Technician - Lead	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Mechanical Technician	3.00	3.00	3.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Total Full-time	10.00	10.00	10.00	-					
Water Distribution									
<u>Full-time</u>									
Utility Systems Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Utility Systems Supervisor	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Customer Service Field Technician II	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Utility Systems Technician - Lead	2.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Utility Systems Technician I	3.00	3.00	5.00	2.00	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Utility Systems Technician II	8.00	7.00	7.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Utility Systems Foreman	7.00	6.00	6.00	-	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00	
Meter Technician - Supervisor	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Meter Technician - Foreman	1.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Meter Technician I	2.00	2.00	3.00	1.00	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Meter Technician II	3.00	3.00	3.00	-	8	\$ 35,725.04	\$ 43,811.50	\$ 54,819.00	
Total Full-time	30.00	28.00	31.00	3.00					
Stormwater Engineering									
<u>Full-time</u>									
Stormwater Engineer	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00	
Stormwater Design & Construction Engineer	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00	
Senior Project Manager	0.00	0.00	1.00	1.00	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Survey Technicians	4.00	4.00	4.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Project Coordinator	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Engineering Technicians	2.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Total Full-time	9.00	9.00	10.00	1.00					
Stormwater Operations									
<u>Full-time</u>									
Stormwater Operations Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Lead Stormwater System Coordinator	1.00	0.00	0.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00	
Stormwater System Coordinator	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Senior Project Specialist	2.00	1.00	1.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Project Specialist	1.00	2.00	3.00	1.00	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Total Full-time	6.00	5.00	6.00	1.00					
Stormwater Maintenance									
<u>Full-time</u>									
Stormwater Maintenance Manager	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00	
Public Works Supervisor	2.00	2.00	2.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
Lead Stormwater System Coordinator	0.00	1.00	1.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00	
Swales Specialist	0.00	0.00	2.00	2.00	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00	
Equipment Operator Lead	5.00	5.00	5.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00	
Maintenance Worker	2.00	2.00	2.00	-	6	\$ 32,137.00	\$ 38,771.60	\$ 49,314.00	
Equipment Operator I	6.00	6.00	6.00	-	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00	
Equipment Operator II	16.00	16.00	17.00	1.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Staff Assistant	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Total Personnel	33.00	34.00	37.00	3.00					
Information Technology Internal Services									
<u>Full-time</u>									
Information Technology Director	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00	
Salesforce Administrator	0.00	0.00	1.00	1.00	19	\$ 67,008.24	\$ 79,275.02	\$ 102,824.02	
IT Technical Support Specialist	0.00	0.00	1.00	1.00	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
Senior Staff Assistant	0.00	0.00	1.00	1.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
Support Assistant	0.50	0.50	0.00	(0.50)	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22	
GIS Lead	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10	
GIS Specialist	2.00	2.00	2.00	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26	
GIS Specialist	1.00	1.00	1.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48	
Tech Support Analyst I	1.00	1.00	1.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30	
Tech Support Analyst II	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20	
Tech Support Administrator	1.00	1.00	1.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48	

Personnel Roster

Personnel Roster

Classification Title	Personnel Roster			Net Change	Pay Grade	SALARY RANGE		
	Approved FY 20	Approved FY 21	Approved FY 22			2022 MINIMUM	2022 MEDIUM	2022 MAXIMUM
Senior Application Analyst	1.00	2.00	2.00	-	18	\$ 62,557.04	\$ 74,120.28	\$ 95,993.00
Application Analyst	3.00	3.00	3.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Enterprise Services Administrator	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
System Administrator I	2.00	2.00	2.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Total Personnel	15.50	16.50	19.00	2.50				
Information Technology Enterprise								
<u>Full-time</u>								
Chief Innovation Officer	1.00	1.00	1.00	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Total Full-time	1.00	1.00	1.00	-				
Building Permits								
<u>Full-time</u>								
Community Development Director	0.34	0.34	0.34	-	23	\$ 95,362.00	\$ 109,890.20	\$ 146,333.00
Deputy Development Officer	0.34	0.34	0.34	-	22	\$ 86,715.00	\$ 100,460.00	\$ 133,065.40
Administrative Manager	0.30	0.30	0.30	-	13	\$ 44,629.00	\$ 53,817.50	\$ 68,484.26
Compliance Manager	0.50	0.50	0.50	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Chief Building Official	1.00	1.00	1.00	-	21	\$ 78,911.00	\$ 90,878.10	\$ 122,009.00
Deputy Chief Building Official	1.00	1.00	1.00	-	20	\$ 71,713.20	\$ 84,916.13	\$ 110,043.00
Chief Building Inspector	1.00	1.00	1.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48
Senior Building Inspector	1.00	1.00	1.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Building Inspector	9.00	10.00	10.00	-	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Lead Plans Examiner	1.00	1.00	1.00	-	17	\$ 58,489.08	\$ 69,286.05	\$ 89,751.48
Plans Examiner	2.00	2.00	2.00	-	15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20
Records Technician	0.00	0.00	0.00	-				
Senior Staff Assistant	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Permit/Zoning Supervisor	1.00	1.00	1.15	0.15	14	\$ 47,807.24	\$ 56,556.63	\$ 73,360.30
Lead Permit Technician	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Permit Technician	3.00	3.00	3.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Total Full-time	23.48	24.48	24.63	0.15				
Fleet Management								
<u>Full-time</u>								
Mechanic Shop Supervisor	1.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Staff Assistant	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Equipment Operator II	1.00	1.00	1.00	-	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Lead Mechanic	1.00	1.00	1.00	-	12	\$ 42,468.00	\$ 51,239.00	\$ 65,167.00
Mechanic I	4.00	4.00	5.00	1.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Mechanic II	1.00	1.00	1.00	-	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00
Mechanic III	1.00	1.00	2.00	1.00	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Inventory Specialist	0.00	1.00	1.00	-	10	\$ 38,526.00	\$ 46,732.79	\$ 59,118.00
Total Full-time	10.00	11.00	13.00	2.00				
Facilities Maintenance								
<u>Full-time</u>								
Facilities Supervisor	0.00	1.00	1.00	-	16	\$ 54,674.00	\$ 64,773.60	\$ 83,898.10
Maintenance Worker	0.00	0.00	3.00	3.00	6	\$ 32,137.00	\$ 38,771.60	\$ 49,314.00
Facilities Lead	1.00	1.00	1.00	-	11	\$ 40,433.00	\$ 48,822.00	\$ 62,045.00
Equipment Operator I	2.00	2.00	4.00	2.00	7	\$ 34,572.00	\$ 40,725.50	\$ 53,051.00
Equipment Operator II	1.00	1.00	3.00	2.00	9	\$ 36,877.36	\$ 45,272.02	\$ 56,588.22
Total Full-Time	4.00	5.00	12.00	7.00				
Insurance Fund								
Benefits Coordinator	0.60	0.60	0.60		15	\$ 51,113.00	\$ 60,583.77	\$ 78,434.20

Summary of Fiscal Year 2022 Personnel Changes

NEW POSITIONS

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 Impact to the Budget
Fire	Firefighter/EMT	General Fund	\$ 61,500
Fire	Firefighter/EMT	General Fund	61,500
Fire	Firefighter/EMT	General Fund	61,500
Stormwater Eng. - Parks & Facilities	Senior Project Manager	General Fund	114,535
Streets	Signal Tech I	General Fund	65,000
Streets	Maintenance Tech - Special Projects	General Fund	64,000
Financial Services	Finance Tech I	General Fund	64,325
Human Resources	Risk/Benefits Specialist	General Fund	75,085
CDD - Planning	Planning Technician	General Fund	73,610
Parks & Recreation - Youth	PT Seasonal Hours: Summer Camp & After School (1.3 FTE)	General Fund	41,000
Parks & Recreation - Golf	Cart Attendant / Starter - PT Seasonal Hours	General Fund	11,000
Parks & Recreation - Golf	Recreation Specialist	General Fund	64,285
Parks Maintenance	Maintenance Worker	General Fund	55,350
Parks Maintenance	Equipment Operator II	General Fund	66,350
Utility - Customer Svs	Customer Svs Rep I	Water/Wastewater Management Fund	61,763
Utility	Utility Systems Tech I or II - Waste Water Collection	Water/Wastewater Management Fund	64,900
Utility	Utility Systems Tech I or II - Waste Water Collection	Water/Wastewater Management Fund	64,900
Utility	Utility Systems Tech I/II - Water Distribution Backflow & Main	Water/Wastewater Management Fund	58,415
Utility	Utility Systems Tech I or II - Water Distribution Valve Maint	Water/Wastewater Management Fund	58,415
Utility	Utility System Tech I or II - Meter Tech	Water/Wastewater Management Fund	93,865
Stormwater & Engineering	Senior Project Manager - Engineering (Utility Capital)	Stormwater Management Fund	117,080
Stormwater & Engineering	MW-EOII - Inmate Crew	Stormwater Management Fund	65,620
Stormwater & Engineering	Project Specialist - SW Operations	Stormwater Management Fund	119,678
Stormwater & Engineering	Senior Project Manager - Stormwater Engineering	Stormwater Management Fund	114,285
Stormwater & Engineering	Swale Specialist	Stormwater Management Fund	123,853
Stormwater & Engineering	Swale Specialist	Stormwater Management Fund	123,853
PW - Fleet	Mechanic III	Fleet Management Fund	80,198
PW - Fleet	Mechanic I	Fleet Management Fund	65,000
IT	IT Technical Support Specialist	Information Technology Internal Svs	70,525

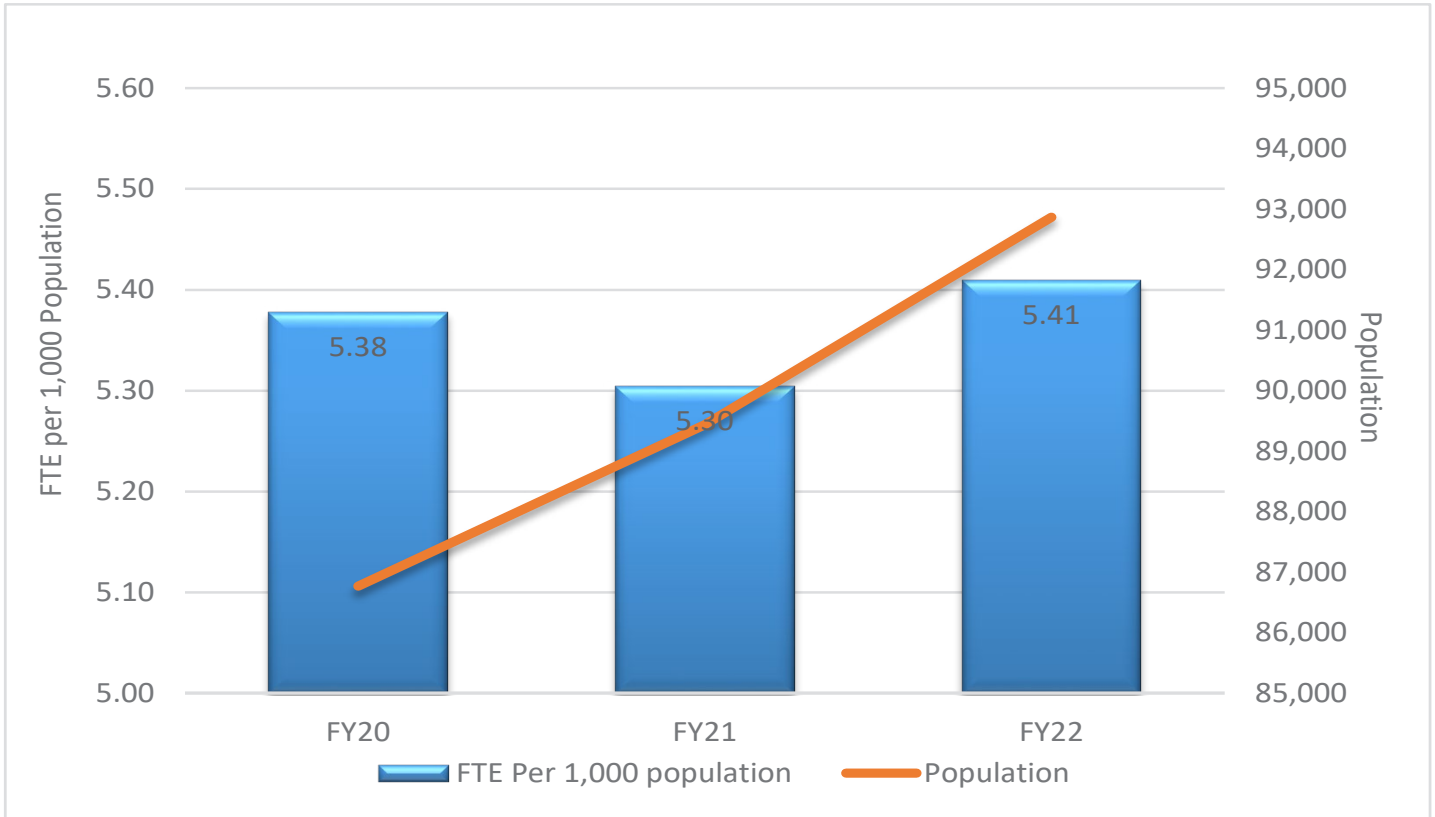
Full Time Equivalent Positions (FTE)

DEPARTMENT	Actual FY20	Actual FY21	Adopted FY22	CHANGE
GENERAL FUND				
Mayor and Council	0.00	0.00	0.00	0.00
City Manager	3.00	3.00	2.00	-1.00
Communications & Marketing	4.00	4.00	5.00	1.00
Economic Development	3.00	3.00	3.00	0.00
City Clerk	3.00	3.00	2.50	-0.50
Human Resources	5.40	5.40	6.40	1.00
City Attorney	0.50	0.50	0.50	0.00
Financial Services	13.50	15.00	16.00	1.00
Planning	13.66	17.66	18.66	1.00
Code Enforcement	25.86	25.36	25.21	-0.15
Fire	60.00	63.00	66.00	3.00
Streets	57.00	56.00	51.00	-5.00
Parks Maintenance	22.00	21.50	23.50	2.00
Construction Management & Engineering	9.00	6.00	7.00	1.00
Golf Course	2.00	2.00	3.00	1.00
Aquatic Center	2.00	1.50	1.50	0.00
Tennis Center	1.00	1.00	1.00	0.00
Parks & Recreation	8.00	11.00	12.00	1.00
TOTAL GENERAL FUND	232.92	238.92	244.27	5.35
WATER / WASTEWATER FUND	148.00	146.00	153.00	7.00
STORMWATER MANAGEMENT FUND	48.00	48.00	53.00	5.00
BUILDING PERMITS & INSPECTIONS	23.48	24.48	24.63	0.15
INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.00	1.00	0.00
INFORMATION TECHNOLOGY INTERNAL SERVICE	15.50	16.50	19.00	2.50
FACILITIES MANAGEMENT FUND	4.00	5.00	12.00	7.00
FLEET MANAGEMENT FUND	10.00	11.00	13.00	2.00
FULL-TIME EQUIVALENT POSITIONS (FTE)	482.90	490.90	519.90	29.00

Personnel (FTE) Per 1,000 Population

DEPARTMENT	Actual FY20	Actual FY21	Adopted FY22
Population	86,768	89,437	92,866
GENERAL FUND			
Mayor and Council	0.00	0.00	0.00
Communications & Marketing	0.05	0.04	0.05
Economic Development	0.03	0.03	0.03
City Clerk	0.03	0.03	0.03
Human Resources	0.06	0.06	0.07
City Attorney	0.01	0.01	0.01
Financial Services	0.16	0.17	0.17
Planning	0.16	0.20	0.20
Code Enforcement	0.30	0.28	0.27
Fire	0.69	0.70	0.71
Streets	0.66	0.63	0.55
Parks Maintenance	0.25	0.24	0.25
Construction Management & Engineering	0.10	0.07	0.08
Golf Course	0.02	0.02	0.03
Aquatic Center	0.02	0.02	0.02
Tennis Center	0.01	0.01	0.01
Parks & Recreation	0.09	0.12	0.13
TOTAL GENERAL FUND	2.68	2.67	2.64
WATER / WASTEWATER FUND	1.71	1.63	1.65
STORMWATER MANAGEMENT FUND	0.55	0.54	0.57
BUILDING PERMITS & INSPECTIONS	0.27	0.27	0.27
INFORMATION TECHNOLOGY ENTERPRISE	0.01	0.01	0.01
INFORMATION TECHNOLOGY INTERNAL SERVICE	0.18	0.18	0.20
FACILITIES MANAGEMENT FUND	0.04	0.06	0.13
FLEET MANAGEMENT FUND	0.12	0.12	0.14
FULL-TIME EQUIVALENT POSITIONS	5.38	5.30	5.41

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 Fund	Capital Project Fund	Internal Service Fund	Special Revenue Fund
City Council	\$ 133,413	\$ -	\$ -	\$ -	\$ -
Administration					
City Manager	456,298	-	-	-	-
Communicaitons & Marketing	653,807	-	-	-	-
Economic Development	484,682	-	-	-	-
City Clerk	291,916	-	-	-	-
Human Resources	816,630	-	-	-	-
Self Insured Health	-	-	-	6,230,889	-
Non-Departmental	3,362,892	-	-	-	-
Law Enforcement	5,735,500	-	-	-	-
Police Education	-	-	-	-	8,000
Disaster Reserve	-	-	-	-	-
Special Events Revenue	-	-	-	-	191,680
City Attorney	574,801	-	-	-	-
Financial Services					
General Fund Balance	1,783,749	-	-	-	-
Utility Finance	-	671,903	-	-	-
Community Development					
Building Permits	-	3,403,981	-	-	-
Planning	2,208,595	-	-	-	-
Code Enforcement	3,009,687	-	-	-	-
CDBG	-	-	-	-	1,203,354
Neighborhood Stabilization	-	-	-	-	66,264
SR100 Community Redevelopment	-	-	-	-	2,598,834
Capital Projects	-	-	8,145,352	-	-
Development Special Projects	-	-	-	-	-
Transportation Impact Fee	-	-	9,663,375	-	-
Old Kings Road Special Assessment	-	-	-	-	473,000
Construction Management & Engineering	927,685	-	-	-	-
Fire					
Fire	10,999,847	-	-	-	-
Fire Impact Fee	-	-	1,206,353	-	-
TOTAL	31,439,502	4,075,884	19,015,080	6,230,889	4,541,132

Department Funding

Department / Division	General Fund	Enterprise Fund	Capital Project Fund	Internal Service Fund	Special Revenue Fund
Water/Wastewater Utility					
Customer Service	\$ -	\$ 1,521,061	\$ -	\$ -	\$ -
Administration	-	1,223,179	-	-	-
Solid Waste	-	9,421,058	-	-	-
Wastewater Pumping	-	1,665,904	-	-	-
Wastewater Collection	-	4,168,484	-	-	-
Wastewater Treatment Plant #1	-	2,630,552	-	-	-
Wastewater Treatment Plant #2	-	1,342,971	-	-	-
Water Plant #1	-	3,205,936	-	-	-
Water Plant #2	-	2,210,131	-	-	-
Water Plant #3	-	1,697,767	-	-	-
Water Quality	-	1,112,039	-	-	-
Water Distribution	-	7,681,256	-	-	-
Non-Departmental	-	21,085,010	-	-	-
Utility Capital Projects	-	-	40,464,529	-	-
American Rescue Plan Act Fund	-	-	-	-	6,250,940
Public Works					
Streets	7,717,653	-	-	-	-
Streets Improvement	-	-	-	-	9,333,067
Facilities Maintenance	-	-	-	2,157,251	-
Fleet Management	-	-	-	9,261,183	-
Stormwater					
Stormwater Maintenance	-	24,394,959	-	-	-
Utility Construction Management & Engineering	-	714,671	-	-	-
Recreation and Parks					
Parks & Recreation	2,072,154	-	-	-	-
Aquatics Center	456,699	-	-	-	-
Tennis Center	369,144	-	-	-	-
Golf Course	1,772,972	-	-	-	-
Parks / Facilities	2,914,398	-	-	-	-
Recreation Impact Fee	-	-	10,520,000	-	-
Information Technology					
Enterprise	-	785,623	-	-	-
Internal Services	-	-	-	4,982,184	-
Communications	-	-	-	200,432	-
Total	\$ 46,742,522	\$ 88,936,485	\$ 69,999,609	\$ 22,831,939	\$ 20,125,139
			Total	\$ 248,635,694	

City Council

Department Summary

The City Council is the elected legislative and policy body for the City of Palm Coast. City Council establishes policies that will provide for the protection, safety, and general welfare of the citizens of Palm Coast. These policies help create a quality environment, insure that municipal services are provided at an economic cost and that future needs of the City can be met. The City Council appoints the City Manager, City Attorney, and the external auditors who perform the annual audit of the City finances. Listed below are the 2021 Council Priorities



Council Priorities Strategic Action Plan 2021-2022



David Alfin – Mayor – Term 2021-2024

David Alfin was elected Mayor through a special election in July 2021 to fill the vacant mayoral seat. The term runs through 2024. David Alfin is the fourth elected Mayor in Palm Coast's history. Growing up in St. Petersburg, Florida, and Manhasset New York, Mayor Alfin lived in New York's, Mid-Hudson Valley before moving to Palm Coast in 2012. He lives on the north end of the city with his wife Tammy and seven horses, three dogs, and a cat. He has five children, one of whom attended Matanzas High School. 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 – City 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.

City Council

Department Summary

Victor Barbosa – City Council Member, District 2 – Term 2020-2022

Victor Barbosa, moved to Palm Coast twenty-two years ago from Rahway, New Jersey. As the owner of the local barbership, ManCave Palm Coast, and he's served the community as a member of the Portuguese American Cultural Center. He is also a member of the Flagler County Republican Executive Committee and the Florida Trump Club. He strives to unite the community of Palm Coast and City Hall.

Nick Klufas – City Council Member, District 3 – Term 2020-2024

Nick Klufas has been elected to serve a second term on the Palm Coast City Council, representing constituents from the City's District #3. History shows that 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 term, he has been very active in advancing the technological capabilities of the City Government. Other accomplishments include his advocacy for street lights, 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 goals of embracing lower-cost renewable energy investments that will save taxpayer dollars over the long term.

In 2006, Nick moved with his family to Palm Coast from Eldered, 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.

Council Member Klufas loves running along with pickle-ball, the most rapidly growing sport in our region. He's a member of the Flagler Runners Group and he participates in many local outings. Mr Klufas encourages citizen engagement and loves to hear from his constituents, if you see him out, say hi!

Eddie Branquinho – District 4 – Term 2018 – 2022

Eddie Branquinho was elected to the District 4 seat of the Palm Coast City Council 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.

City Council

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 64,895	\$ 64,681	\$ 64,681	\$ -
Operating Expenditures	58,844	62,272	68,732	6,460
TOTAL	<u>\$ 123,739</u>	<u>\$ 126,953</u>	<u>\$ 133,413</u>	<u>\$ 6,460</u>
 TOTAL PERSONNEL	 <u>5.00</u>	 <u>5.00</u>	 <u>5.00</u>	 <u>0.00</u>



City Manager's Office

Department Summary

The Council/Manager Form of Government

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

The Mayor and City Council members act as the political head of the city. They are responsible for setting policy, 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 council to carry out policy and ensure that the entire community is being served. The manager makes policy recommendations to the council, but the council may or may not adopt them and may modify the recommendations. The manager is bound by whatever action the council takes.

Responsibilities of the City Manager's Office:

The primary responsibility of a city manager 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), which is evaluated on an annual basis by City Council, sets the foundation for city operations. City Council goals are identified in the SAP and provide direction to departments to ensure the City's vision to be recognized as one of Florida's premier cities in which to live, work

City Manager's Office

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 329,695	\$ 423,553	\$ 362,076	\$ (61,477)
Operating Expenditures	72,406	93,398	93,897	499
Transfers to Other Funds	2,700	-	325	325
TOTAL	\$ 404,801	\$ 516,951	\$ 456,298	\$ (60,653)
TOTAL PERSONNEL	3.00	3.00	2.00	(1.00)



City Attorney

Department Summary

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

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

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

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

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

City Attorney

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 59,074	\$ 60,660	\$ 65,450	\$ 4,790
Operating Expenditures	530,610	604,835	509,351	(95,484)
TOTAL	<u>\$ 589,684</u>	<u>\$ 665,495</u>	<u>\$ 574,801</u>	<u>\$ (90,694)</u>
TOTAL PERSONNEL	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>



Communications/Marketing, City Clerk & Economic Development

Department Summary

Communications & Marketing

Communications and Marketing Department oversees a variety of communications including public relations, media relations, video, graphic design, social media, presentations, website content, emergency communications, and more. The team supports special events, coordinates the Palm Coast Citizens Academy, and handles many aspects of community relations for the City.

City Clerk's Office

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

Economic Development

This division is responsible for the development and implementation of the City Economic Development and Incentive Policy, in an effort to grow the City's economy. The division partners with other public and private entities to identify funding sources 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.

Communications/Marketing, City Clerk and Economic Development Department Goals and Metrics

	2018	2019	2020	2021
GOAL 2 : To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values	95.78%	89.17%	66.67%	100.00%
Provide quarterly results of the Business Tax survey program.	100.00%	75.00%	0.00%	*
Report annually on strategy for the new downtown high tech innovative district concept	100.00%	100.00%	*	*
Identify ways to educate our citizens to shop local including signage and brochures	*	100.00%	*	100.00%
Conduct an annual photo contest to empasize the City of Palm Coast branding, utilize photos in ongoing marketing campaigns; develop ongoing photo repository for City and public use	*	*	100.00%	100.00%
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	94.25%	95.35%	75.38%	73.64%
Identify all inactive departmental records kept in office file drawers to be scanned.	100.00%	100.00%	50.00%	60.00%
All "open records requests" will be answered as prescribed by state law (track quarterly)	99.49%	100.00%	100.00%	100.00%
Conduct a record audit report for all departments semi-annually	100.00%	100.00%	90.00%	100.00%
Meeting minutes will be completed and posted within 2 days of approval (track quarterly)	100.00%	100.00%	100.00%	100.00%
Agendas will be posted at least 5 days prior to a public meeting (track quarterly)	100.00%	100.00%	100.00%	100.00%
Council minutes will be completed prior to the next council business meeting with 100% accuracy (track quarterly)	100.00%	95.65%	100.00%	100.00%
Scan all identified inactive records for the current year.	100.00%	100.00%	100.00%	25.00%
Track and report on documents that reached retention and identify those to be destroyed and those to be excluded	100.00%	75.00%	100.00%	75.00%
Provide a minimum of two (2) training sessions to City employees regarding Public Records Annually	100.00%	100.00%	100.00%	100.00%
Identify all o: drive records that need to be retained or can be destroyed	20.00%	80.00%	35.00%	0.00%
In coordination with IT, evaluate Opportunities to improve public facing "public records" search capabilities		100.00%	30.00%	50.00%
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.	100.00%	100.00%	47.50%	100.00%
Provide and/or pre-schedule social media presence at major events by incorporating video, photos and using hashtags as appropriate.	100.00%	100.00%	100.00%	100.00%
GOAL 6 : To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities	93.89%	96.88%	100.00%	97.50%
Implement a comprehensive communications and marketing program for the City including news releases, social media, video, graphic design, website announcements, photos, newsletter, printed materials, and report quarterly on program.	100.00%	100.00%	100.00%	100.00%
Maintain a virtual Citizens Academy program that supplements existing Citizens Academy Program	100.00%	100.00%	100.00%	100.00%
In coordination with other City departments, create at least one video per month that serves as a Public Service Announcement; a feature on a new initiative, capital project or City Service; or highlights a program the City wants to better share with residents or visitors.	100.00%	100.00%	*	*

* - Not A Measurement in that year

Communications and Marketing

Progress Report

Progress Report

Communications and Marketing completed many important projects in Quarter 4 including the production of the Virtual Town Halls that launched during COVID-19. The focus over the months included Storm Preparedness with the Fire Department and Stormwater maintenance as it relates to the Stormwater & Engineering department.

In July, the team was focused on Fireworks in the park, which was a successful event that drew thousands of people to Town Center. It began with an Independence Day ceremony and concluded with twenty-minute fireworks spectacular.

We also hosted the annual photo contest, which drew hundreds of entries for the categories of Nature, Dining, Residents, Technology, Business and Historic. The Social Scouts team reviewed all entries and selected the winners. The winners attended a September City Council meeting for recognition.

A huge victory in Quarter 4 was the launch of the BETA website palmcoast.gov. This new venture gave our website a much needed facelift and a better end-user experience by allowing for a new customizable dashboard, important information at the user's fingertips, an after-hours phone and web bot, and more. These improvements are ongoing and involve all new website pages and content to be developed.

As a way to boost morale, an "Employee Spotlight" social media campaign engaging all departments to participate was developed. In Q4, 19 employees were highlighted for going above and beyond the scope of their job. This campaign has increased engagement on social media and has been talked about widely within departments.

When Mayor Alfin took office, we developed a weekly video series to promote the positive things happening within the City of Palm Coast. These WOW (Wins of the Week) moments are highlighted each Wednesdays and cover a long range of topics from department projects to City initiatives to community development opportunities and employee recognitions.

Q4 also allowed for the return to an in-person Palm Coast Citizens Academy, as the previous session was virtual due to COVID-19. The 50th session of the Academy was a success and we had 13 members engaged in the program.

Communications and Marketing

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 258,446	\$ 339,300	\$ 476,972	\$ 137,672
Operating Expenditures	110,540	199,783	176,835	(22,948)
Transfers to Other Funds	-	-	-	-
TOTAL	\$ 368,986	\$ 539,083	\$ 653,807	\$ 114,724
TOTAL PERSONNEL	4.00	4.00	5.00	1.00

Economic Development

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 290,654	\$ 391,632	\$ 252,078	\$ (139,554)
Operating Expenditures	44,807	66,170	72,604	6,434
Grants and Contributions	30,622	-	160,000	160,000
Transfers to Other Funds	3,100	-	-	-
TOTAL	<u>\$ 369,183</u>	<u>\$ 457,802</u>	<u>\$ 484,682</u>	<u>\$ 26,880</u>
TOTAL PERSONNEL	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>

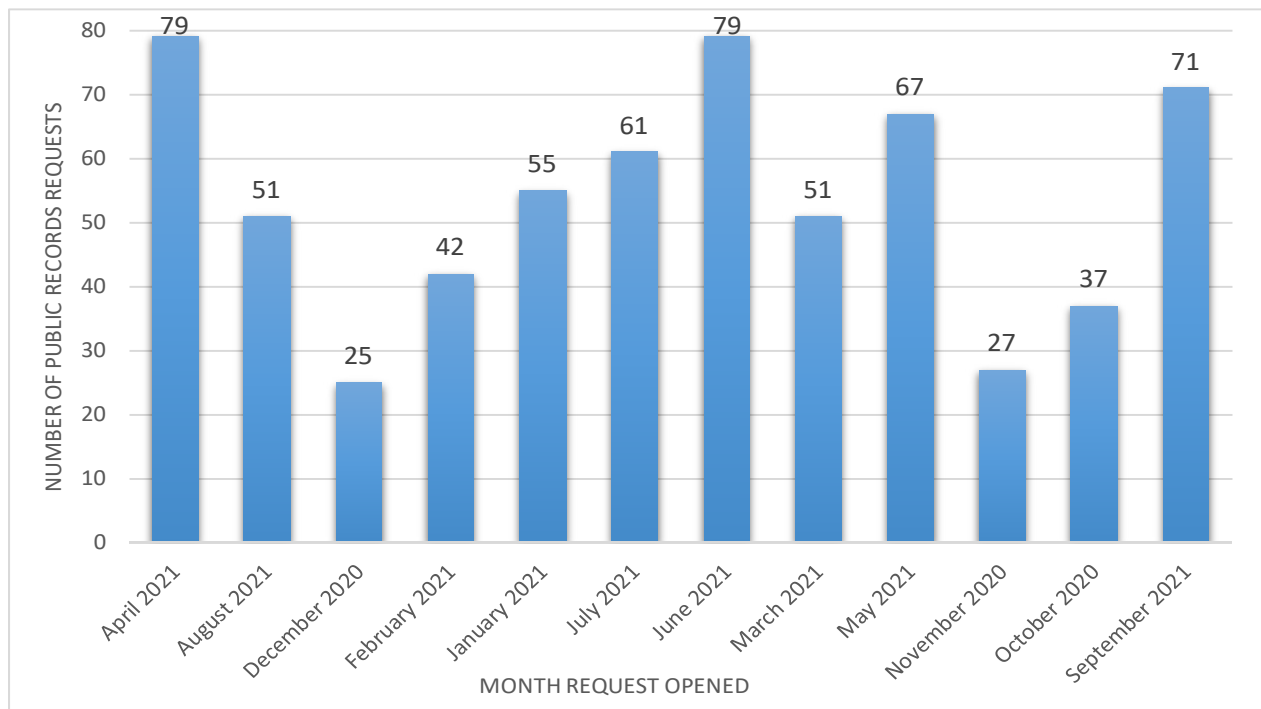
City Clerk's Office

Progress Report

The City Clerk's Division was met with several challenges during the 2021 Fiscal Year. There was one general election and two special elections conducted successfully. Two new staff members joined the Clerk's team. During the third and fourth quarter, there was a surge in public records requests received and responded to in accordance with State Laws. The Division participated in an informational video posted to social media on the duties of a City Clerk.

Although the Primary Elections were held in the 2020 Fiscal Year, those three seats all went to the General Election. In addition, a Special Election was held in FY 20 fiscal year due to the resignation of Council Member Howell for District 2. The Clerk's office qualified the candidates for the Special Election and assisted the Supervisor of Elections for canvassing of ballots for the General Election and Special Election. Due to the resignation of Council Member Howell, staff also coordinated receiving applications for Council's consideration for a temporary replacement for District 2. The second Special Election was held in the third and fourth quarter. In this Special Election for the Mayoral seat, the Clerk was the Supervisor for the Election working cohesively with the Flagler County Supervisor of Elections. The Division along with multiple City employees processed absentee ballots during the Canvassing Board meetings.

As the fiscal year progressed, the Division continuously integrated and processed Public Records Requests through Palm Coast Connect. Palm Coast Connect made the tracking process much easier. The City Clerk and the Interim Deputy Clerk participated in a social media video providing information to the public on the duties of a City Clerk. The information included how to search on the City's website for public records or how to submit a public records request. A new Deputy Clerk joined the team in July 2021. The Staff Assistant has begun training towards certification in Records Management. The Division will continue to strive for City-wide ADA compliance. Staff will be exploring new training relating to ADA compliance, not just with records management but City-wide.



City Clerk's Office

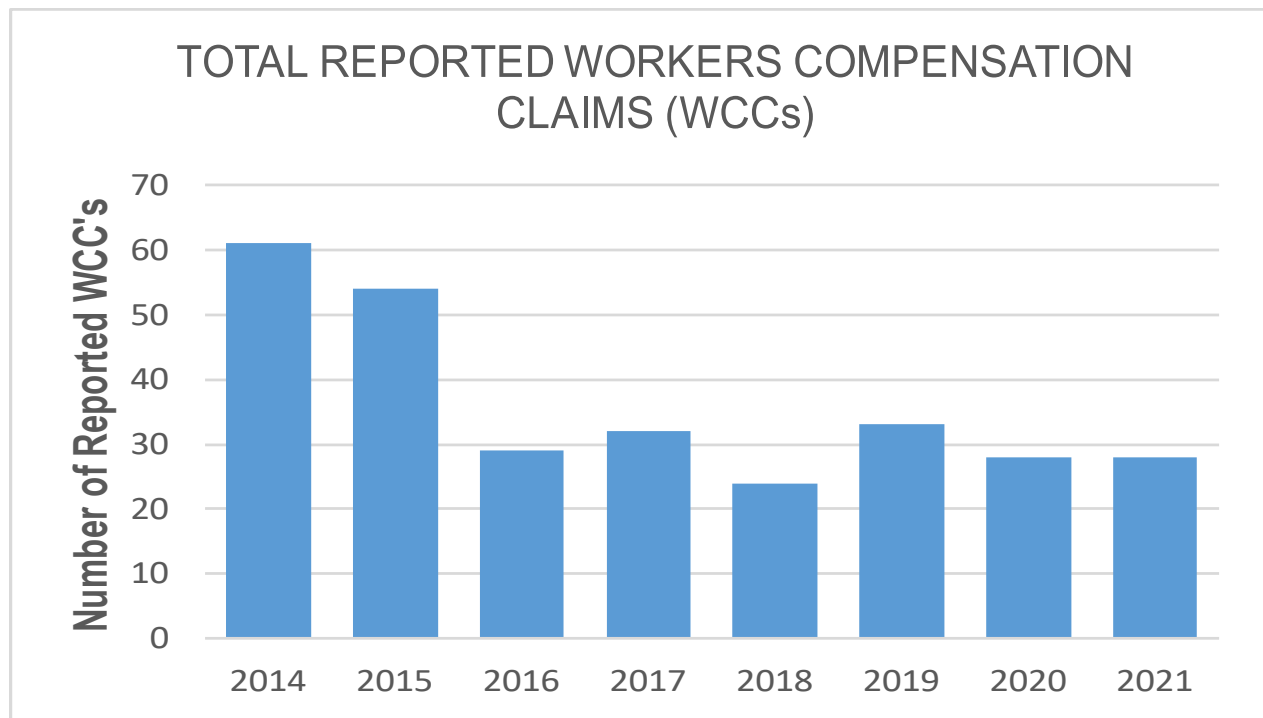
General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 209,430	\$ 249,240	\$ 233,302	\$ (15,938)
Operating Expenditures	20,417	55,705	58,614	2,909
Transfers to Other Funds	750	-	-	-
TOTAL	<u>\$ 230,597</u>	<u>\$ 304,945</u>	<u>\$ 291,916</u>	<u>\$ (13,029)</u>
TOTAL PERSONNEL	<u>3.00</u>	<u>3.00</u>	<u>2.50</u>	<u>(0.50)</u>

Human Resources

Department Summary

The City of Palm Coast Human Resource Department is responsible for supporting the City's largest and most valuable resource, the Employees. The HR staff manages the employee life cycle for over 500 City Employees as well as their families. Also, the HR staff is charged with the responsibility to oversee benefit administration, policy compliance, labor relations, as well as training and safety. In addition, HR is responsible for city wide recruiting, screening, hiring, compensation, and terminations. As the catalyst for employees, the HR department also processes workers' compensation, risk management, and works closely with the City Finance Department for payroll administration.



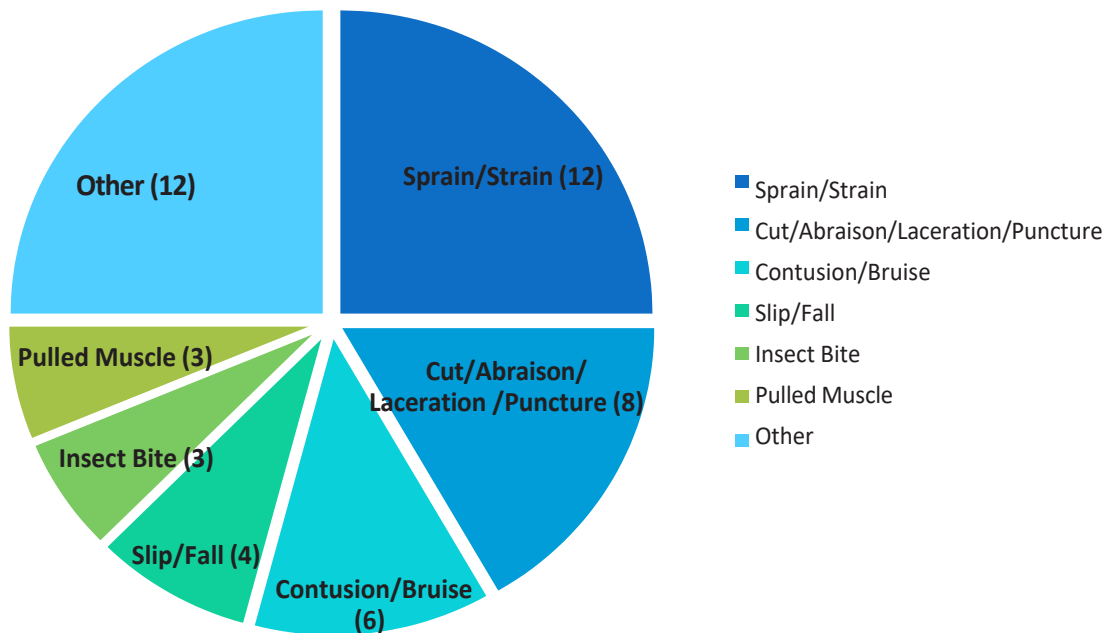
Human Resources

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	94.31%	91.56%	88.33%	92.86%
Each quarter, review one of the following Safety Manuals (City-Wide, Public Works, Utility, Fire) and update as necessary.	*	*	100.00%	75.00%
Review workers comp claims semi-annually to identify trends, modify and/or develop corresponding safety programs, and report findings/recommendations to the executive team.	*	*	100.00%	100.00%
Ensure all required equipment, PPE and technology are available for new staff on first day of employment.	98.36%	95.09%	90.00%	100.00%
Develop a formal and comprehensive off-boarding process.	*	50.00%	95.00%	100.00%
Evaluate and identify options to improve the open enrollment process.	*	100.00%	90.00%	100.00%
GOAL 6 : To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities	100.00%	95.00%	57.94%	74.15%
Train employees to teach others	*	100.00%	75.00%	15.00%
Identify, track, and report on outside training programs that fosters employee development and advancement opportunities	*	100.00%	50.00%	100.00%
Host an Employee Academy at least three times per year that raises employee knowledge of City functions and services along with leadership and team building	*	*	33.33%	0.00%
HR schedules a meeting with each Department Director to review Organization Chart and discuss anticipated future separations.	*	90.00%	10.00%	50.00%
HR and Director develop recommendations and provide presentation to City Manager at a minimum twice a year.	*	*	0.00%	100.00%
Develop management training as part of a mentoring program and track promotions throughout the organization.	*	*	0.00%	0.00%
Report Quarterly on Improvements to the Employee Development Program	*	*	15.00%	100.00%
Evaluate Employee Development Program Annually and Recommend Improvements	*	*	10.00%	25.00%
Develop at least two new "soft skill" training programs for City staff	*	100.00%	50.00%	50.00%
The Safety Team will host one required safety training/educational opportunity and two optional safety training/educational opportunity to employees per fiscal year.	*	*	100.00%	100.00%

* - Not A Measurement in that year

FY 2021 Worker's Comp Incidents



Human Resources

Progress Report

Council Priorities for Human Resources are Succession Planning and Strong Workforce.

A Strong Workforce Program focuses on data-driven outcomes rather than activities. An effective strategic workforce plan will align the City's business & workforce strategy, and then profiles the current & future workforce design and provides a transition plan to achieve the desired future workforce. This year in developing a strong workforce, we began and are still in the process of developing career paths for our lowerpaying positions.

Workforce development requires ongoing initiatives and strategies to continuously identify and build gaps in our workforce. Annual Workforce Planning Assessments will be needed to ensure we are optimally staffed with a well trained workforce able to respond to the needs of the City.

The coinciding Key Performance Indicator for FY22 will be our retention rate. We will be gathering data from employees that leave the City to determine what indicator we need to review. These indicators are training, wages, and employee satisfaction.

Accomplishments for Fiscal Year 2021:

- Completed RFP process for the Assistant City Manager position
- Wellness Fair
- Began a full-scale job description review
- Began participating in all department interviews
- Implemented electronic reference checks as part of onboarding
- Full-scale review of all interview questions
- Review and revision of certification/education pay
- Internal salary survey
- Negotiated wage articles the collective bargaining unit
- Automated reporting form for health insurance program
- The HR Department sent out two surveys that pertained to benefits and employee recognition.
- HR, BAM team, and Communication enhanced the employee recognition program. The program was able to build new ways to show our employees we appreciate their hard work.
- Coordinated and negotiated benefits for FY2022 resulting in no employee rate increase.
- Recruited and filled 40 + positions during the pandemic to meet staffing needs
- Created and implemented or revised a variety policies and procedures to include:
 - Nepotism policy
 - Sick leave conversion policy update
 - COVID-19 Vaccination Incentive Program
 - Donated Leave Policy
 - Uniform Taxing Policy to exclude the Fire Department
 - Revised Onboarding procedure and forms
 - Revised Orientation schedule

The Human Resources Department is working hard to make certain our interactions with all employees is positive and informative. Our mission is to provide support to employees, managers and supervisors with the goal of enhancing the employee experience to boost morale, confidence, and encourage success.

Human Resources

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 429,741	\$ 501,511	\$ 619,933	\$ 118,422
Operating Expenditures	137,340	165,649	191,882	26,233
Transfers to Other Funds	2,250	5,000	4,815	(185)
TOTAL	<u>\$ 569,331</u>	<u>\$ 672,160</u>	<u>\$ 816,630</u>	<u>\$ 144,470</u>
TOTAL PERSONNEL	<u>5.40</u>	<u>5.40</u>	<u>6.40</u>	<u>1.00</u>



Financial Services

Department Summary

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

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

The Local Business Tax Receipt Division is responsible for the issuance of all Local Business Tax Receipts. The Division also issues Door to Door and Right of Way Solicitation Permits.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Palm Coast for its comprehensive annual financial report 19 consecutive years. The City of Palm Coast also received the GFOA Distinguished Budget Presentation Award for 17 consecutive years.



Financial Services

Progress Report

During the fourth and final quarter of fiscal year 2021, the Financial Services Department was focused on finalizing the fiscal year 2021 projections and fiscal year 2022 requested budgets for all City departments. The Finance Director and Budget Manager presented the proposed budgets during several City Council workshops and business meetings between July and September. The Finance Director and Budget Manager presented the finalized fiscal year 2021-2022 budget during the final budget hearing on Wednesday, September 22, 2021. Resulting in the adoption of the final millage rate on Resolution 2021-135 and the revised fiscal year 2021 budget and the fiscal year 2022 budget.

ERP System Upgrade – The GFOA ERP review meetings that occurred in 2021 have identified the need to upgrade our current ERP and add additional modules to assist in streamlining processes with will lead to additional efficiencies. The required budget needs have been addressed during the budget process. The upgrade will begin in the second quarter of fiscal year 2022 and continue through the first quarter of 2023. The Financial Services department will play a critical role in the ERP upgrade implementation.

Vendor Workflow - The vendor workflow process was implemented in the fourth quarter of fiscal year 2021. The vendor workflow process was moved into the ERP system, with only records retention remaining in Onbase.

Accounts Payable Workflow –The AP workflow is on track, with implementation slated for December 2021. The AP workflow will allow departments to gain a better control on departmental expenditures. Departmental training began in the fourth quarter and will continue until the December 2021 implementation with the go live date in January 2022.

Purchasing Policy Update – During the fourth quarter of fiscal year 2021, the Procurement Division worked on updating the purchasing policy defined in the City's Ordinance Chapter 2, Article 1, Division 3 – Purchases and Contractual Services. The Procurement Division presented the updated Ordinance to City Council on September 21, 2021. The Ordinance was approved during the first quarter of fiscal year 2022.

Financial Services

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	93.24%	84.44%	79.75%	91.54%
Update the long term financial planning section of the annual budget document on a yearly basis	100.00%	100.00%	100.00%	100.00%
Create an informational pamphlet/booklet of revenue sources	*	*	75.00%	75.00%
Consolidate Financial Policies to a single policy document	75.00%	75.00%	90.00%	90.00%
Pay all vendor invoices within 45 days of receipt within 96% of the time (reported monthly)	98.11%	100.00%	99.62%	*
Conduct at least 1 vendor outreach or program annually on how to do business with the City of Palm Coast	100.00%	100.00%	0.00%	100.00%
Report to City Council on the annual investment results and policy compliance	100.00%	100.00%	100.00%	100.00%
Review and revise construction bids and contract documents	76.00%	50.00%	50.00%	*
Online Business Tax Receipts Portal	*	*	100.00%	*
Revamp the procurement webpage to improve user efficiencies.	*	*	100.00%	*
GOAL 6 : To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities	100.00%	100.00%	100.00%	100.00%
Track all departmental employee training & certifications for the Finance Department through target solutions (PCU)	100.00%	100.00%	100.00%	100.00%
Achieve GFOA award for budgeting annually	100.00%	100.00%	100.00%	100.00%
Achieve GFOA award for financial reporting for previous fiscal year annually	100.00%	100.00%	100.00%	100.00%
Publish "Budget at a Glance" document annually	100.00%	100.00%	100.00%	100.00%

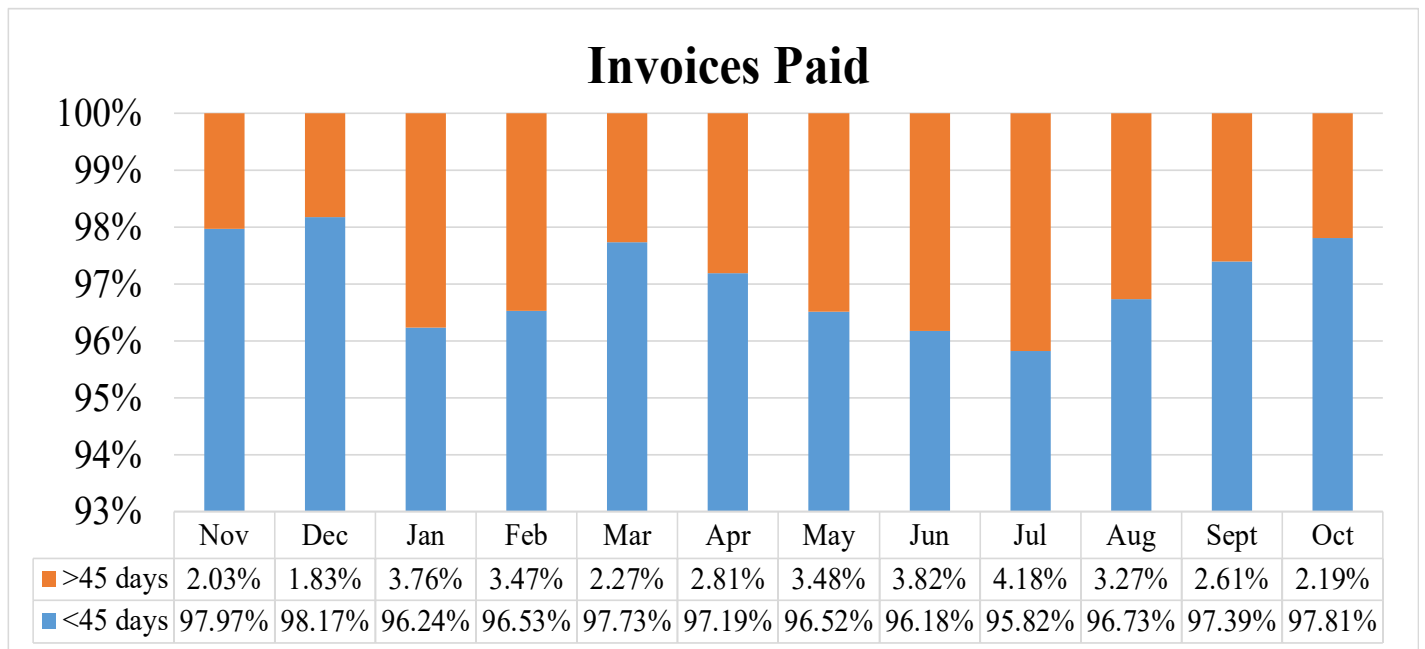
* - Not A Measurement in that year

Financial Services

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,124,061	\$ 1,349,832	\$ 1,515,455	\$ 165,623
Operating Expenditures	213,846	258,693	263,669	4,976
Transfers to Other Funds	900	3,125	4,625	1,500
TOTAL	\$ 1,338,807	\$ 1,611,650	\$ 1,783,749	\$ 172,099
TOTAL PERSONNEL	13.50	15.00	16.00	1.00

The Finance 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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 385,173	\$ 430,220	\$ 458,126	\$ 27,906
Operating Expenditures	155,622	161,567	213,777	52,210
Transfers to Other Funds	1,100	-	-	-
TOTAL	\$ 541,895	\$ 591,787	\$ 671,903	\$ 80,116
TOTAL PERSONNEL	6.00	6.00	6.00	0.00

Community Development

Department Summary

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

Planning:

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

Code Enforcement:

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

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

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

Building Permits

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

Community Development

Progress Report

Fiscal Year (FY)'21 ended with an anticipated upward trend in permitting activities with new residential construction increasing by 83% compared to FY's 19-20. New commercial construction continues with no significant change compared to FY's 19-20. There was a 16 % increase in the number of animal licenses issued in FY'21 compared to last year. During the same period the Planning Division has reviewed 96 development applications and issued 43 Development Orders.

Changes were made during the year that allow a property owner to obtain approvals for residential sheds, under 120 square feet, and fences through an online process without the requirement of a permit or any fees. To put it in context, there were 1,767 fences and 433 shed permits issued FY's 19-20.

Governor DeSantis signed Senate Bill 60 into law, which no longer allows Code Enforcement officers to investigate anonymous complaints. This State law went in to effect on July 1, 2021 and persons, who report potential code violations must provide their name, as well as their address. While it is unknown if anonymous complaints decreased as a result of the new State law, there was a 10% reduction in the number of complaint generated action orders in the 4th quarter, compared to the same time frame last year. However, Code Officer initiated action orders increased by 15% during the same period.

The Building Permitting Fee reduction that was enacted in an effort to stimulate the economy and reduce a surplus was discontinued August 1st after the fund reached a balance of 2 million dollars. A new fee schedule was implemented following a thorough independent fee study in order to prevent a future surplus and allow the City to keep in accordance with Florida Statute 553.80 (7) (a) which prohibits the collection of fees not to exceed an average of the operating budget for the previous 4 fiscal years.

Community Development

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 2 : To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values	92.43%	94.64%	87.44%	88.01%
Evaluate land development code architectural requirements for industrial use and propose changes.	*	50.00%	65.00%	*
Based on the Fiber Master Plan, determine the feasibility of requiring existing and proposed development to incorporate fiber infrastructure	*	60.00%	5.00%	5.00%
Provide plan review for all commercial construction (includes additions/accessory) within 10 working days from the time the plan is received 95% of the time.	97.57%	93.12%	91.70%	97.51%
Provide plan review for all residential construction (includes additions/accessory) within 5 working days from the time the plan is received 95% of the time.	98.68%	95.49%	95.16%	97.91%
Provide initial response to new commercial permits within 10 working days (to include new structures and alterations) from the time the permit is received 95% of the time.	74.79%	93.92%	66.97%	85.71%
Provide initial response to new building residential permits within 5 working days (single family residence) from the time the permit is received 95% of the time.	65.72%	77.39%	80.47%	77.44%
Provide plan review for select "quick review" permits within the 1 working day of submittal 95% of the time.	86.32%	97.28%	98.51%	99.38%
Review / process all 3 elevation certifications within 1 working day 85% of the time.	100.00%	100.00%	100.00%	97.06%
Complete all commercial and multi-family tree inspections within 1 working day from date received 95 % of the time.	100.00%	100.00%	99.13%	100.00%
Code Enforcement will document and inspect all Code complaints within one working day from the time the complaint is received 95% of the time.	100.00%	100.00%	99.25%	98.79%
Complete building inspections within one working day from the time the inspection is called in 95% of the time.	100.00%	100.00%	99.97%	100.00%
Create and Report Development timeline as a tool to ensure better communication with customer, better understanding of project status, and improve efficiencies.	*	*	100.00%	*
Identify opportunities and create City Developer Partnership Workgroup to enhance communication for projects and actively under construction.	*	*	100.00%	*
Establish a "New Business Team" to engage and partner with new businesses/entrepreneurs to consult on regulatory process at initial consultation.	*	*	100.00%	*
Develop work flow process to provide new businesses/entrepreneurs the tools necessary to navigate the City's regulatory process.	*	*	100.00%	*
Review and improve Occupational Permit process to reduce applicant confusion and inconsistencies.	*	*	100.00%	*
Analyze opportunities for external training with developers, builders and the public.	*	*	100.00%	*
GOAL 4 : To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife	100.00%	100.00%	28.57%	47.50%
Examination of recycling options for waste collection services	*	*	18.75%	70.00%
Research and determine 4 viable locations for vehicle charging stations	*	*	25.00%	25.00%
Complete CDBG Comprehensive Annual Performance Evaluation Report (CAPER).	100.00%	100.00%	*	*

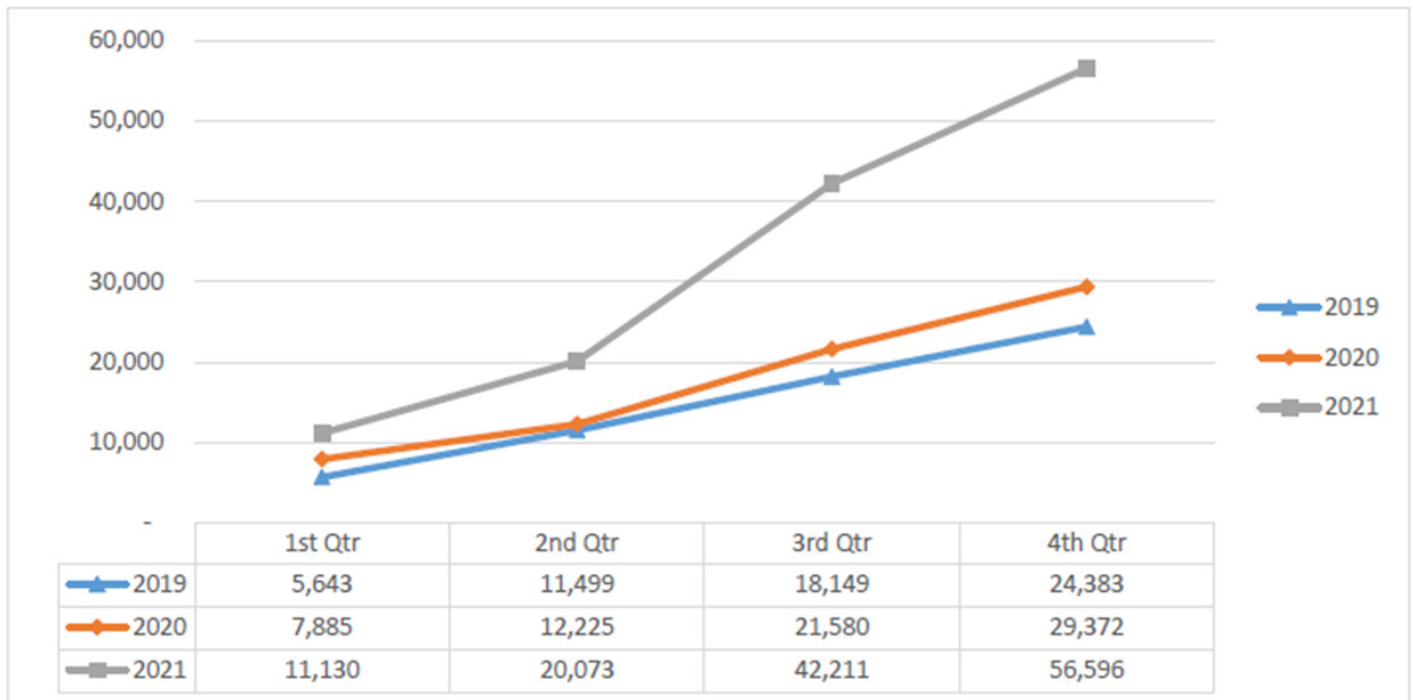
* - Not A Measurement in that year

Planning

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,247,980	\$ 1,755,224	\$ 1,882,916	\$ 127,692
Operating Expenditures	229,579	297,433	323,769	26,336
Capital Outlay	-	-	-	-
Transfers to Other Funds	3,290	-	1,910	1,910
TOTAL	\$ 1,480,849	\$ 2,052,657	\$ 2,208,595	\$ 155,938
TOTAL PERSONNEL	13.66	17.66	18.66	1.00

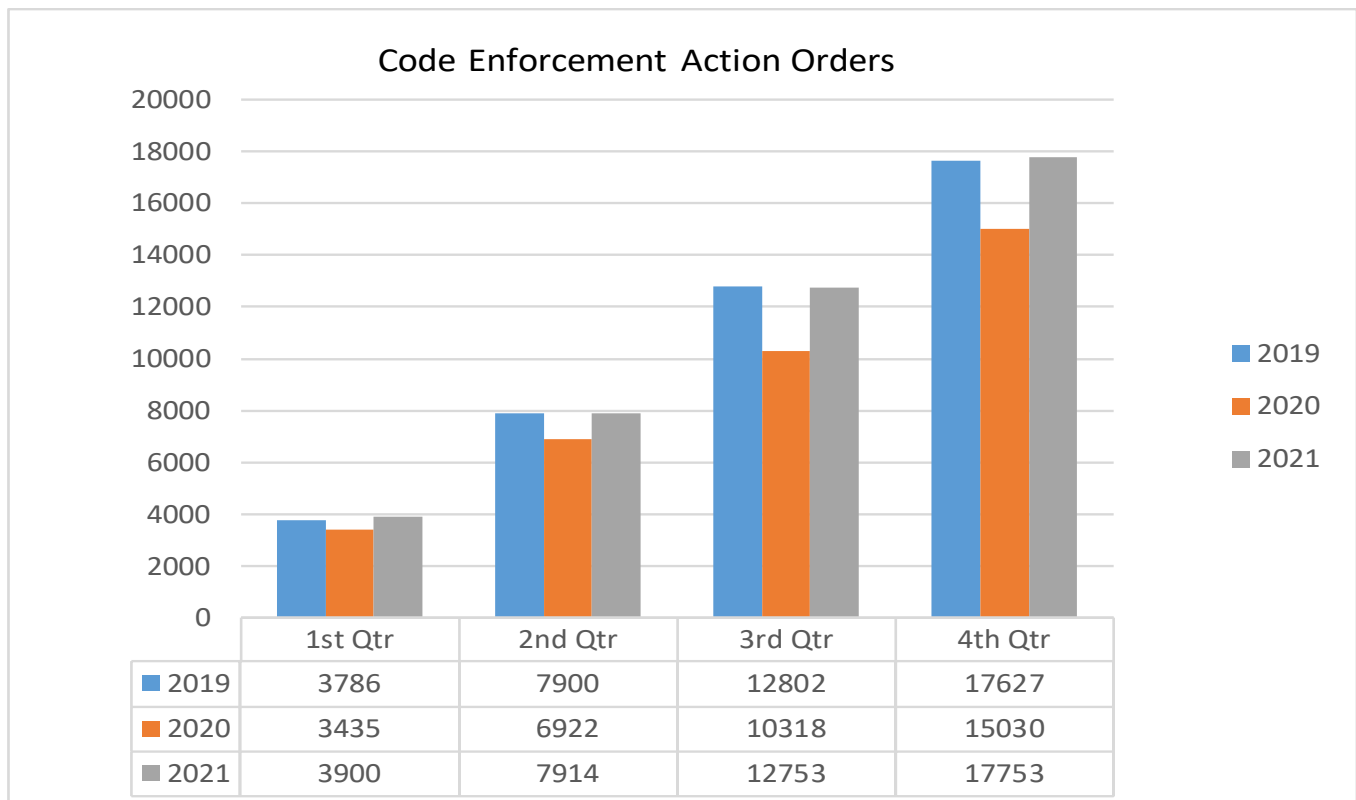
Number of Residential Plan Reviews:



Code Enforcement

General Fund

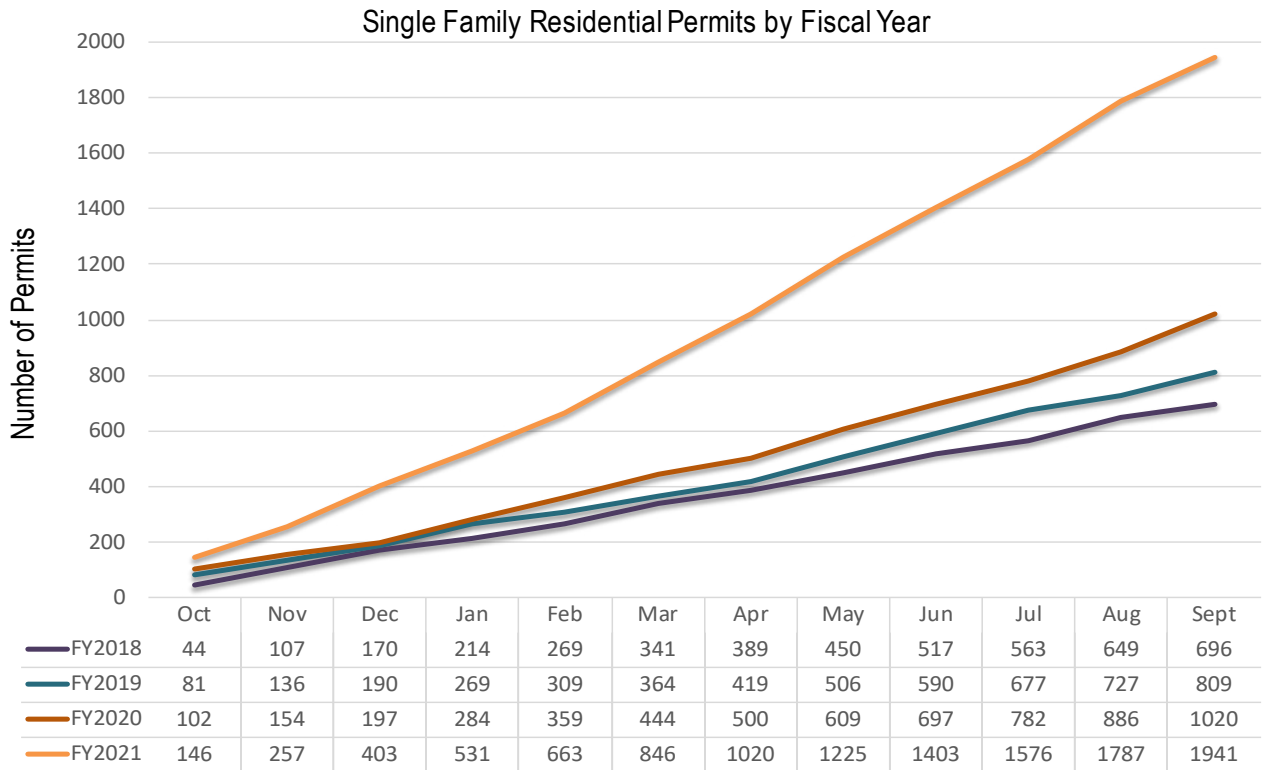
SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,766,694	\$ 1,882,379	\$ 1,979,846	\$ 97,467
Operating Expenditures	894,511	976,713	1,026,716	50,003
Transfers to Other Funds	-	-	3,125	3,125
TOTAL	\$ 2,661,205	\$ 2,859,092	\$ 3,009,687	\$ 150,595
TOTAL PERSONNEL	25.86	25.36	25.21	(0.15)



Building Permits

Building Permits Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,525,837	\$ 1,991,537	\$ 2,305,644	\$ 314,107
Operating Expenditures	842,563	912,511	1,048,337	135,826
Capital Outlay	-	18,548	-	(18,548)
Transfers to Other Funds	64,578	221,872	50,000	(171,872)
TOTAL	\$ 2,432,978	\$ 3,144,468	\$ 3,403,981	\$ 259,513
TOTAL PERSONNEL	23.48	24.48	24.63	0.15



Law Enforcement

Department Summary

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

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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 3,680,784	\$ 4,246,544	\$ 5,735,500	\$ 1,488,956
TOTAL	\$ 3,680,784	\$ 4,246,544	\$ 5,735,500	\$ 1,488,956
TOTAL PERSONNEL	28.00	33.00	43.00	10.00

*These numbers only reflect what is funded through The City of Palm Coast.

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





Fire



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 63 FTEs and 50 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

Emergency Management Team

The Emergency Management team has had an extensive year working with City and County staff to include Flagler Emergency Management, Department of Health, and other regional partners to provide service during the pandemic. The initial notification and subsequent closing of the State was met with full action from the team and the City. PPE and needed cleaning equipment/supplies were identified and purchased immediately. Operations for the City and emergency response were adjusted in early March. Fire training and community interaction were halted per recommendations.

COVID 19 response continued during the third quarter. The EM team developed an opening matrix with all the City Departments to be ready operationally and with personnel for the pending opening. The team further worked with Human Resources to assist with the development and institution of City "Return to Work" policies and Fire Department response procedures. The City worked directly with Flagler County Emergency Management to maintain communication flow and involvement in disseminating new CDC and Department of Health guidelines. EM Staff worked with social groups and sports teams to provide guidance and direction for the slow opening of society during each phase of the pandemic.

Fire Danger in May reached a high of 480 KBDI and required up-staffing on specific days of low humidity and high fire danger. This required the staffing of wildland brush trucks for quick response. Subsequent rains in June dropped the KBDI into safer ranges to return to normal operations.

Business Inspections

The department continues to make progress in correcting fire prevention issues and developing relationships with the business community. The inspections from October to February were consistent with last year with positive outcomes. As a result of the pandemic, access to many healthcare facilities has been reduced or eliminated to public inspection. The recent change in contact with the community has changed practice that restricted access to senior care centers and adult living facilities. While the schools were vacated and facilities closed, the Inspection Team went to all the schools to conduct the annual fire inspections.

Fire Training Team

January and February were typical months for training. The Fire Training team reduced some of their training in March due to COVID 19 recommendations, which also caused the City shut down. Of the training conducted was on an engine company level with no interaction with other crews. During Phase II, the engine companies returned to regular training. By the time Phase III was announced, much of the training was back to normal status. Fire Officer Training, Company Training, Driver Training, Hazardous Materials Training have all met their required 100%. Facility Training was 49% related to the pandemic and the inability for the department to gather in large numbers at the training site.

Fire

Department Goals and Metrics

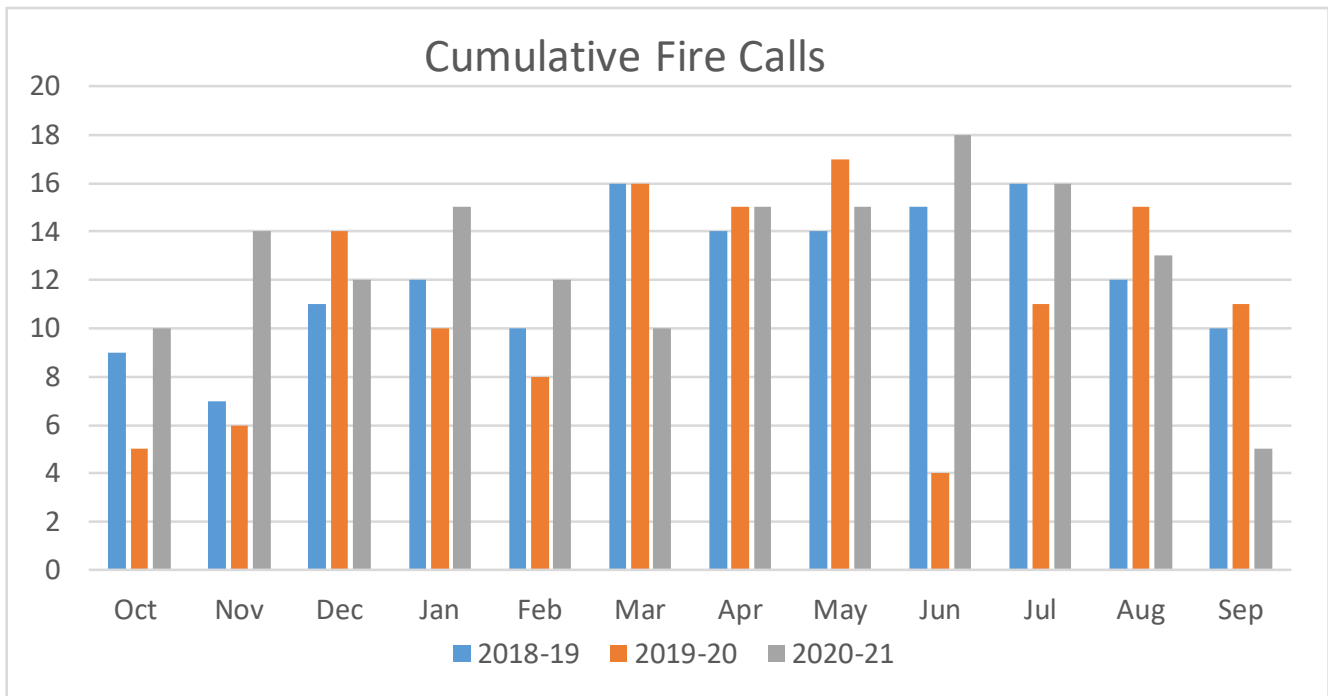
	2018	2019	2020	2021
GOAL 1 : To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.	*	*	100.00%	100.00%
Complete an update of the Fire Impact Fees	*	*	100.00%	*
Track and report the number of structure fire responses where fire is contained to the room of origin	*	*	*	100.00%
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	84.12%	97.75%	74.35%	80.00%
Coordinate with Flagler County on the use of EMS resources	100.00%	100.00%	25.00%	*
Track and report quarterly on fire and emergency services "Calls for Response" on all responses 0-7 minutes and calls over 8 minutes.	100.00%	100.00%	100.00%	*
Track all calls for service outside of the City	100.00%	100.00%	100.00%	*
Ensure that all firefighters receive annual medical exam.	100.00%	100.00%	0.00%	100.00%
Maintain and update the fleet replacement program.	100.00%	100.00%	100.00%	100.00%
Develop and implement / Maintain a ladder/aerial maintenance and lubrication schedule	100.00%	100.00%	100.00%	100.00%
Develop and implement Amkus Extrication Tool testing certification programs	100.00%	83.00%	0.00%	0.00%
Maintain a "Small Engine" Maintenance Program to ensure small engines are being maintained on a schedule recommended by the manufacturer.	100.00%	90.00%	90.89%	85.00%
Ensure all fire fleet vehicles scheduled for preventative maintenance within 200 miles of the "Mileage Due" sticker 100% of the time	*	*	100.00%	75.00%
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.	98.63%	94.72%	70.04%	86.21%
Report on all fire education programs in Flagler schools	100.00%	100.00%	50.00%	100.00%
Provide car seat installation education for citizens at all fire station on request and report quarterly on the number of citizens assisted	100.00%	100.00%	50.00%	*
Maintain and provide training / certification to all line lieutenants to educate citizens about the proper techniques to install child car seats at three (3) events per fiscal year.	100.00%	66.67%	33.33%	45.25%
Upon request, provide smoke detector battery replacements and report quarterly on the number of citizens assisted.	100.00%	100.00%	55.00%	*
Report quarterly on all business inspections conducted	92.54%	80.00%	*	100.00%
Report quarterly on all pre-fire plans conducted by each Lieutenant	90.70%	100.00%	100.00%	54.67%
The Emergency Management team will update the City CEMP plan each year to ensure current and accurate.	100.00%	100.00%	70.00%	100.00%
Fire services will conduct quarterly Confined Space training drills with Team members being required to attend 3 out of 4 training drills to remain an active member of the team.	100.00%	75.00%	100.00%	75.00%

* - Not A Measurement in that year

Fire Department

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 6,468,545	\$ 7,066,438	\$ 7,659,482	\$ 593,044
Operating Expenditures	2,281,791	2,698,003	3,140,340	442,337
Capital Outlay	92,390	123,404	150,000	26,596
Transfers to Other Funds	154,250	13,750	50,025	36,275
TOTAL	\$ 8,996,976	\$ 9,901,595	\$ 10,999,847	\$ 1,098,252
TOTAL PERSONNEL	60.00	63.00	66.00	3.00



Public Works

Department Summary

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

Streets Division

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

Facilities Maintenance Division

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

Fleet Management Division

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



Public Works Department

Progress Report

Less than a year after a global pandemic, the City of Palm Coast Public Works department was able to work through the difficulties presented and get back to reinitializing incentives to provide essential services to its residents.

Highlights of 2021 include:

Planned and held the first annual Public Works “Touch -A –Truck” event for National Public Works Week, the event turnout of over 4,000 citizens was a huge success. This event is already slated for early planning and expected growth of over 100+ pieces of equipment from our County-wide agencies that provide vital services for our city and county as a whole. The City of Palm Coast Public Works Department was recognized nationally in a publication by the American Public Works Association for the successful Touch-A-Truck event.

The Public Works department organized a new outreach program, “Keep Palm Coast Clean – Love where we live.” 140 citizens along with some of our employees volunteered to remove trash and debris from the major roadway shoulders. Over 1,305 lbs. of trash was picked up in a two-hour window.

Waterway marker project -This Project took shape with the request of our citizens asking for more waterway markers to control/slow boaters in our canal systems. This project followed strict FWC guidelines for installing three additional buoy waterway markers and replacing 22 existing signs. This was completed by the Sign Shop, Neighborhood Mowing Lead & the Sheriffs Marine unit.

The Special Projects crew continues to play an integral role in our success. During the year, the crew was able to take ownership of projects that generally would be outsourced to private contractors.

Project highlights:

- Old Kings Road pedestrian path
- Imagine Pedestrian Path
- Service writer’s office
- Sign Shop expansion
- Generator Pad - Stormwater
- Indian Trails Sports Complex dugout construction, safety netting,
- Fire Station 23 kitchen remodel
- Palm Harbor Golf Course regrade of stairs for the rowing club
- Community Center LEEDs Certification Project

The Landscaping crews remained consistent in keeping the City’s medians and neighborhoods looking pristine by continuing to take pride in the work they produce daily.

Highlights for FY2021

- Median irrigation zones repaired – 4,573
- Site Distance – 573,780
- Neighborhood Mowing about 2,000 miles, these numbers are from mid-3rd Q and 4th Q
- Right of Ways Mowing – about 1,600 miles, these numbers are from mid-3rd Q and 4th Q

Facilities Division

The department transitioned facility maintenance from a general labor pool to a division focused on providing preventative and responsive maintenance of city facilities and aligned budgets towards that goal. Some of the procedures which are being worked on:

Landscaping service frequency

The Facilities Division has implemented a service frequency standard for the grounds maintenance of all locations maintained by our Landscaping group. We have met most of our goals for our service frequency and will continue to improve our processes to continue to provide the city with a high standard of service.

Man-hour tracking

The Facilities Division has begun tracking its available man-hours against its required man-hours for minimum service. This is a long-term goal with many components and moving targets, and while not complete this year, the foundation and principles are in place. We would like to show the City is exactly what we do and how much of it we do regularly. These metrics are pivotal in being able to accurately assess our staffing and maintenance abilities going forward.

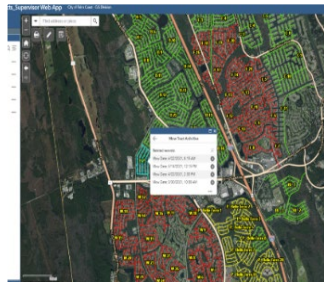
Asset inventory

We have started to gather and filter all of the information for all assets under the purview of the Facilities Division. This is an extremely important and time-consuming task. To accurately determine the cost of our services to the City we must know what we spend our funds on and where they are located.

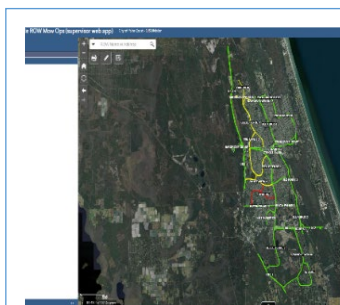
Fleet Division

- Fleet Newsletter
- Implementation of customer feedback survey after every vehicle is brought in.
- Lifecycle Planning and Cost of Ownership Analysis
- Fleet replacement (age reduction)
- Developed + instituted a new system
- For grading fleet assets
- All aerial recertification's completed for FY21
- Auction results for FY21 = \$597,375.78
- Fuel master upgrade at Public Works location
- Service writer position established
- Electronic vehicle replacement request

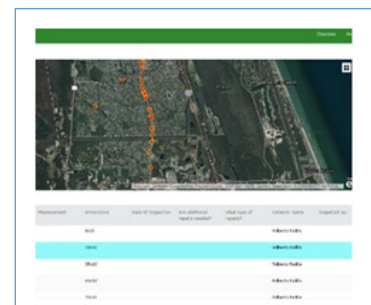
Our department continues to develop ways to utilize GIS to improve our day-to-day operations. Currently, we have applications such as Neighborhood Mowing, Right of Ways Mowing, and sidewalk inspections apps working and being utilized by our field staff.



Neighborhood
MOW Track



ROW MOW Ops



Sidewalk
Inspections

Public Works

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 1 : To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.	96.00%	85.37%	100.00%	100.00%
Repair median irrigation zones within 24 hours upon receipt of complaint or inspection	100.00%	100.00%	100.00%	100.00%
Perform quarterly inspection to ensure that median areas are maintained to a high standard	100.00%	100.00%	100.00%	100.00%
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	100.00%	100.00%	90.41%	89.47%
All fire fleet (30) will have preventative maintenance work performed on time (scheduled hours) 85% of the time	100.00%	100.00%	*	*
Of the fire fleet not meeting the scheduled preventative maintenance all will have maintenance performed within 50 hours past original schedule 100% of the time	100.00%	100.00%	*	*
White fleet will have preventative maintenance work performed on time (within 250 miles before or after target mileage) 100% of the time	*	100.00%	86.66%	100.00%
Fleet Department will report on Citywide average for white fleet on time PM's	*	*	94.16%	78.94%
Each supervisor will use the GPS monitoring system to monitor that driver activity is being followed according to City policy on a daily basis	100.00%	100.00%	*	*
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.	75.69%	88.22%	80.59%	97.70%
Streets - Repair all signs within 24 hours of being reported.	100.00%	100.00%	100.00%	100.00%
Complete preventative maintenance on 61 traffic signal cabinets 2 times a year per FDOT standards	33.62%	64.66%	54.92%	88.52%
Respond to traffic signal and stop sign emergencies within 2 hours	100.00%	100.00%	100.00%	100.00%
All hazardous trees within the ROW will be removed within 30 days of receipt of work order.	*	*	100.00%	*
Complete 50,000 Linear feet of Site Distance work quarterly.	*	*	65.00%	100.00%
Sidewalks and ADA mats will be inspected bi-annually.	*	*	63.63%	100.00%

* - Not A Measurement in that year

Streets

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 3,528,360	\$ 3,826,405	\$ 3,723,022	\$ (103,383)
Operating Expenditures	2,909,702	3,596,879	3,976,631	379,752
Capital Outlay	16,239	10,448	16,000	5,552
Transfers to Other Funds	428,842	50,234	2,000	(48,234)
TOTAL	<u>\$ 6,883,143</u>	<u>\$ 7,483,966</u>	<u>\$ 7,717,653</u>	<u>\$ 233,687</u>
TOTAL PERSONNEL	<u>57.00</u>	<u>56.00</u>	<u>51.00</u>	<u>(5.00)</u>

* Facilities Mowing was moved to the Facilities' Fund in FY 2022



Facilities Maintenance

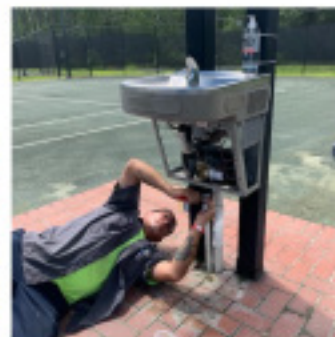
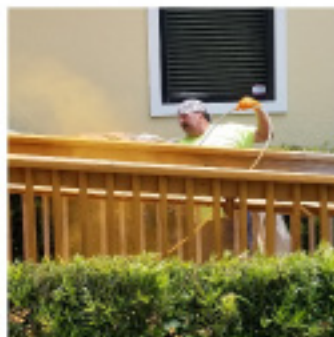
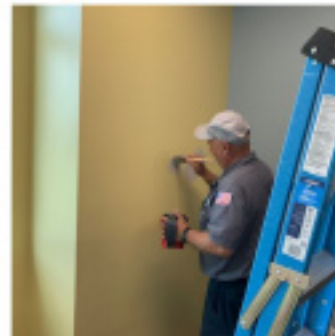
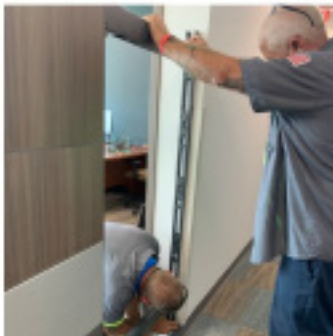
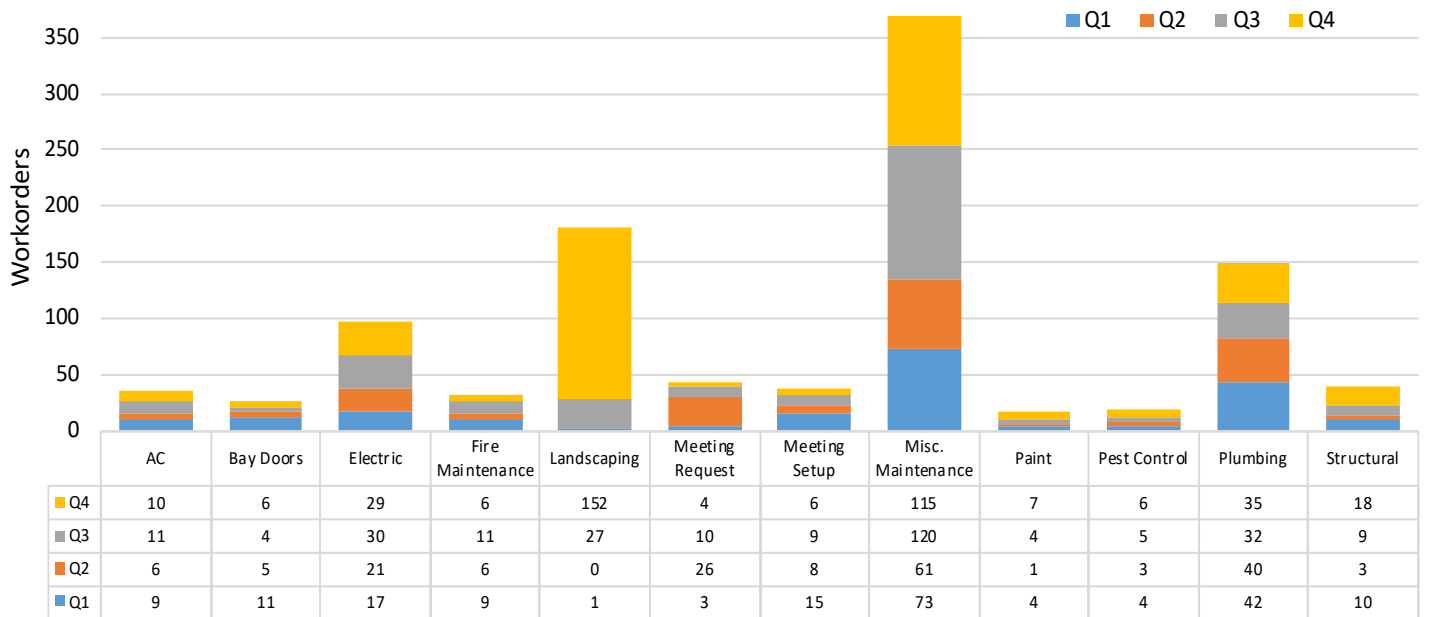
Facilities Maintenance Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 251,045	\$ 376,307	\$ 860,889	\$ 484,582
Operating Expenditures	679,449	1,023,501	1,296,362	272,861
Capital Outlay	15,598	-	-	-
Contingency	-	11,611	-	(11,611)
TOTAL	\$ 946,092	\$ 1,411,419	\$ 2,157,251	\$ 745,832
TOTAL PERSONNEL	4.00	5.00	12.00	7.00

* Moved Facilities Mowing from Streets Maintenance to this fund in FY2022



Facilities Maintenance



Fleet Management

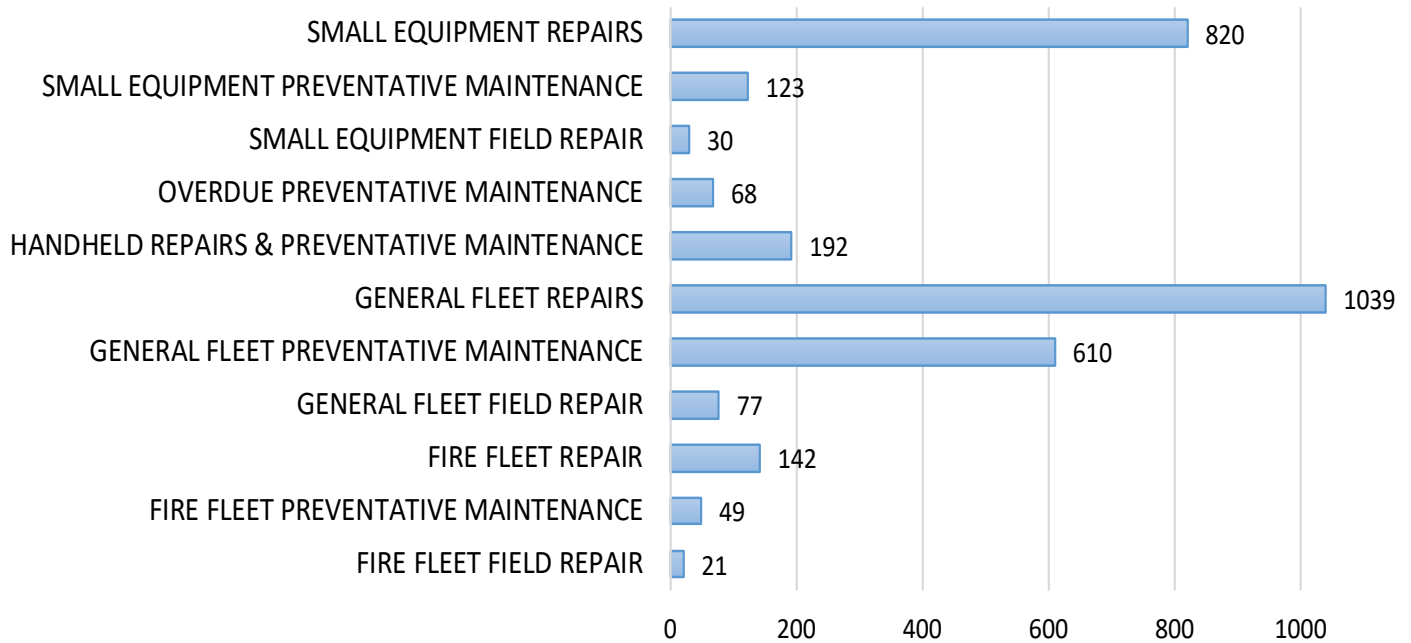
Fleet Management Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 688,166	\$ 814,636	\$ 990,546	\$ 175,910
Operating Expenditures	1,458,931	1,928,094	2,066,569	138,475
Capital Outlay	4,529,195	4,392,881	5,818,870	1,425,989
Transfers to Other Funds	-	300,000	385,198	85,198
TOTAL	\$ 6,676,292	\$ 7,435,611	\$ 9,261,183	\$ 1,825,572
TOTAL PERSONNEL	10.00	11.00	13.00	2.00



Fleet Management

Number of Repairs & Maintenance Tasks: 3,171



Stormwater & Engineering

Department Summary

The Stormwater & Engineering Department manages the rehabilitation and expansion of the City's Infrastructure system. Much of the original infrastructure (stormwater, utility, and roadways) was installed 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 but also expanding roadways and adding new elements such as parks, wells, pump stations to address our current and future growth. Project types range from the replacement of stormwater, maintenance of our swale system, to roadway widening, adding street lights and constructing new parks and buildings. The Department also manages the maintenance and operation of the entire stormwater system. This department consist of four core groups.



Stormwater & Engineering

Progress Report

The Stormwater & Engineering Department has worked diligently to stay within the Council approved budget as some projects near completion, others begin, and new priorities arise. Stormwater & Engineering continued efforts including but not limited to continuous street lighting, traffic signal timing, pavement management, Holland Park improvements, public works facility improvements, Florida Park Drive, utility inflow & infiltration, as well as the enhanced stormwater plan. The Department continues to see an increase in workload due to spike in development and permitting and additional capital projects. We continue to make strides in citizen engagement and addressing city council priorities.

The Stormwater & Engineering Department, in collaboration with our Community Development department, received the Regional Award of Excellence in Resilience from North East Florida Regional Council (NEFRC) for their Floodplain and Stormwater Management Program. This award recognizes an individual, organization, or specific project that has made positive contributions towards making the region more resilient.

Stormwater received the Florida Stormwater Association 2020 outstanding achievement award for the city's enhanced stormwater program. This award was presented in December of FY21 in recognition of our outstanding stormwater programs and projects in the profession of stormwater management, and the benefit they provide to the environment and local citizenry.

The City of Palm Coast's enhanced stormwater program was nominated on the basis of demonstrating development and implementation of innovative projects, innovations in the areas of stormwater management and finance, permit compliance, adequate funding, a stable and talented staff, intergovernmental coordination, best management practices, and improved level of service. The Stormwater & Engineering department is currently using Palm Coast Connect to respond to resident submittals creating a direct resolution between the resident and staff. The dashboard is a good source for measuring incoming volume and response time. The capital improvement project dashboard also went live during quarter 1. This GIS application uses an interactive online map to help residents & businesses stay informed.

For Q4 of FY21 there were 78 (10.5 miles) swale work orders closed and 31 (2.4 miles) new work orders created. The total number of open work orders in the system is 607 (83 miles), with the oldest open work order entered into the system on 7/12/2017.

Accomplishments:

Engineering

- Holland Park Phase 2 was completed
- Community Center Generator Landscape Screening & LEED certification work completed
- Ralph Carter & Seminole Woods Park Basketball court resurfacing completed
- Trenchless Pipe Rehabilitation Projects thirteen (13) in total completed

- Filed yearend MS4 report for completion of first five permitting cycle. Submitted Notice of Intent and monitoring plan for permit renewal. MS4 Permits must be renewed every five years.
- Developed GIS application to capture inspection information and data to support MS4 annual reporting requirements.
- 2020 Street Resurfacing completed
- Construction of Street lighting for Ravenwood (Whiteview to Rymfire) was completed
- Construction of Street lighting for Belle Terre Parkway was completed
- Side walk extension (Imagine Schools) – Town Center completed
- Worked with PW to develop a plan and budget to replace traffic signal heads and faces throughout the city over a 5 year period. Developed a plan and budget to replace existing span wire at 10 locations over a 5 year period. Assisted with developing a new budget for the PW traffic division yearly operating budget.
- Design for the chemical feed and backwash for Water Treatment Plant 2 was completed
- Irrigation options study for the City's Golf Course was completed
- WWTP2 Expansion design was completed
- An additional 10,000 LF of gravity sewer pipe was identified and added to this year's pipe lining project for a total of 40,000LF. Future pipe lining candidates (i.e. FY 22) were being investigated in Q4.
- L-Section PEP sewer main design completed

Stormwater

- Our pipe crew completed the most pipe projects in a fiscal year ever recorded.
- Our swale crews improved over 43 miles of swale systems.
- Staff from all Stormwater Maintenance divisions demonstrated their versatility by building roads, clearing land, and initiating the first phase of the wetland restoration project off Old Kings Road North.
- Completed a pipe and catch basin replacement project on Westrobin Place that involved significant coordination between Stormwater, Utilities, and private property owners.
- Coordinated with FPL engineers and field crews to perform a ditch and catch basin repair and rehabilitation project along Palm Harbor Parkway.
- Completed Valley Gutter projects on Kashgar Ct, Katrina PL, Renshaw Dr, and Westhampton Dr.
- Removed sandbars and rehabilitated ditches connected to Rippling Waterway 1 with the pontoon excavator.
- Performed a ditch rehab project on Kathleen Ct at the outfall to Lake Kathleen.
- Completed our first in-house quadruple barrel pipe project on Zaun Trail.
- Completed a pipe, ditch, and swale improvement project on Wynnfield Dr.
- Completed upgrades to GIS pipe layer data to standardize the information.

Stormwater & Engineering

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 1 : To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.	84.54%	97.63%	82.99%	68.34%
Provide a swale plan, if necessary, associated with a new home permit within 60 business days from the time the permit is issued.	100.00%	99.20%	98.83%	88.40%
Evaluate and consolidate existing data and create a stormwater improvement master plan	100.00%	85.00%	*	*
Prepare an annual report to the City Manager that compares actual timeline to the original projected timeline.	*	*	100.00%	100.00%
Create a template for a 'Project Summary' for each capital project.	*	*	100.00%	100.00%
Provide an annual report of intersection analysis findings that are within the area of work of the pavement management program project.	*	*	100.00%	30.00%
Analyze existing traffic operations and determine if adaptive traffic light control would provide a benefit to operations.	*	*	50.00%	50.00%
Develop draft of Standard Operating Procedures (SOP) based on swale issue severity, criteria rating and response time.	*	*	0.00%	100.00%
GOAL 2 : To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values	85.65%	96.75%	42.00%	45.16%
Complete driveway engineering review and provide a culvert design if necessary within 10 calendar days from the time the permit is received, 95% of the time	58.83%	100.00%	100.00%	65.78%
Research and identify actions taken by other communities related to the use of autonomous vehicles regarding roadway & traffic signal maintenance as well as new construction requirements.	*	*	60.00%	60.00%
Identify elements necessary for autonomous vehicle use that may be able to be incorporated into the city's road surfacing and maintenance program as well as traffic signal maintenance, equipment replacement and signal optimization program.	*	*	50.00%	50.00%
Identify scop changes & potential cost implications that may be needed as a result of the autonomous vehicle findings & present to council	*	*	0.00%	50.00%
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	89.47%	85.09%	65.28%	46.88%
Calculate ERUs within 14 calendar days 95% of the time from the time received	78.94%	70.17%	0.00%	0.00%
White fleet will have preventative maintenance work performed on time (within 250 miles before or after target mileage) 100% of the time	*	*	95.83%	93.75%
GOAL 4 : To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife	87.14%	100.00%	0.00%	0.00%
Provide an Annual Update to the Trail Pavement Management Plan for incorporation in the CIP & Update GIS Data	*	*	0.00%	0.00%
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.	54.71%	87.62%	20.56%	28.00%
Implement the master continuous street lighting plan for major roads - Belle Terre Boulevard	*	*	75.00%	85.00%
Investigate opportunities for community outreach in conjunction with FPL & Sheriff's Office regarding street light programs and neighborhood safety & security measures	*	*	0%	0%
Update master plan to include a long range plan to add street lighting to all intersections and incorporate plan into the Capital Improvement Program.	*	*	0%	0%

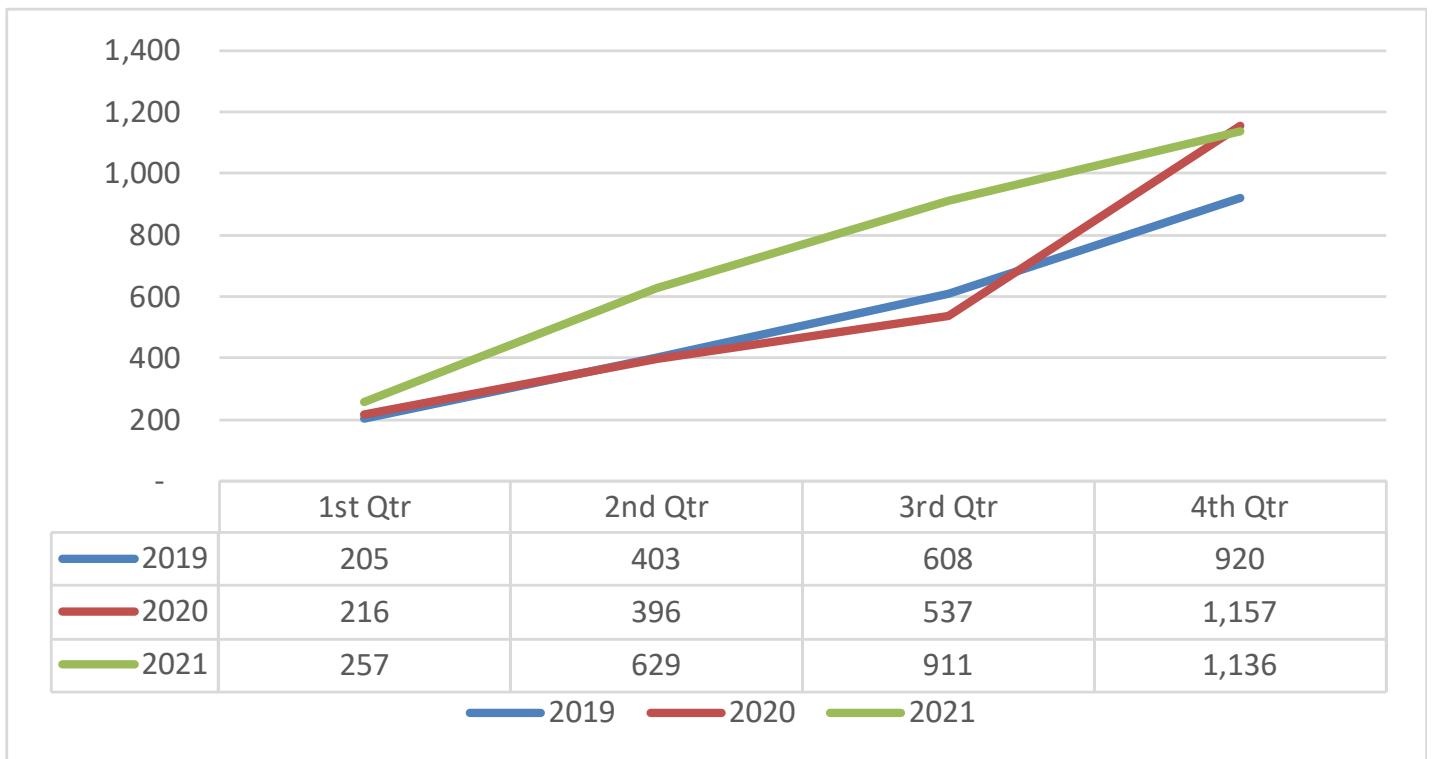
* - Not A Measurement in that year

Stormwater Operations

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 550,025	\$ 586,010	\$ 532,345	\$ (53,665)
Operating Expenditures	126,545	328,619	257,214	(71,405)
Transfers to Other Funds	-	-	40,597	40,597
TOTAL	\$ 676,570	\$ 914,629	\$ 830,156	\$ (84,473)
TOTAL PERSONNEL	6.00	5.00	6.00	1.00

Number of Swale/Drainage Work Order Inspections



Stormwater Engineering

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 681,093	\$ 796,093	\$ 909,813	\$ 113,720
Operating Expenditures	148,074	330,881	405,968	75,087
Capital Outlay	3,713,484	2,294,760	9,575,842	7,281,082
Transfers to Other Funds	4,540	26,335	5,165	(21,170)
TOTAL	\$ 4,547,191	\$ 3,448,069	\$ 10,896,788	\$ 7,448,719
TOTAL PERSONNEL	9.00	9.00	10.00	1.00

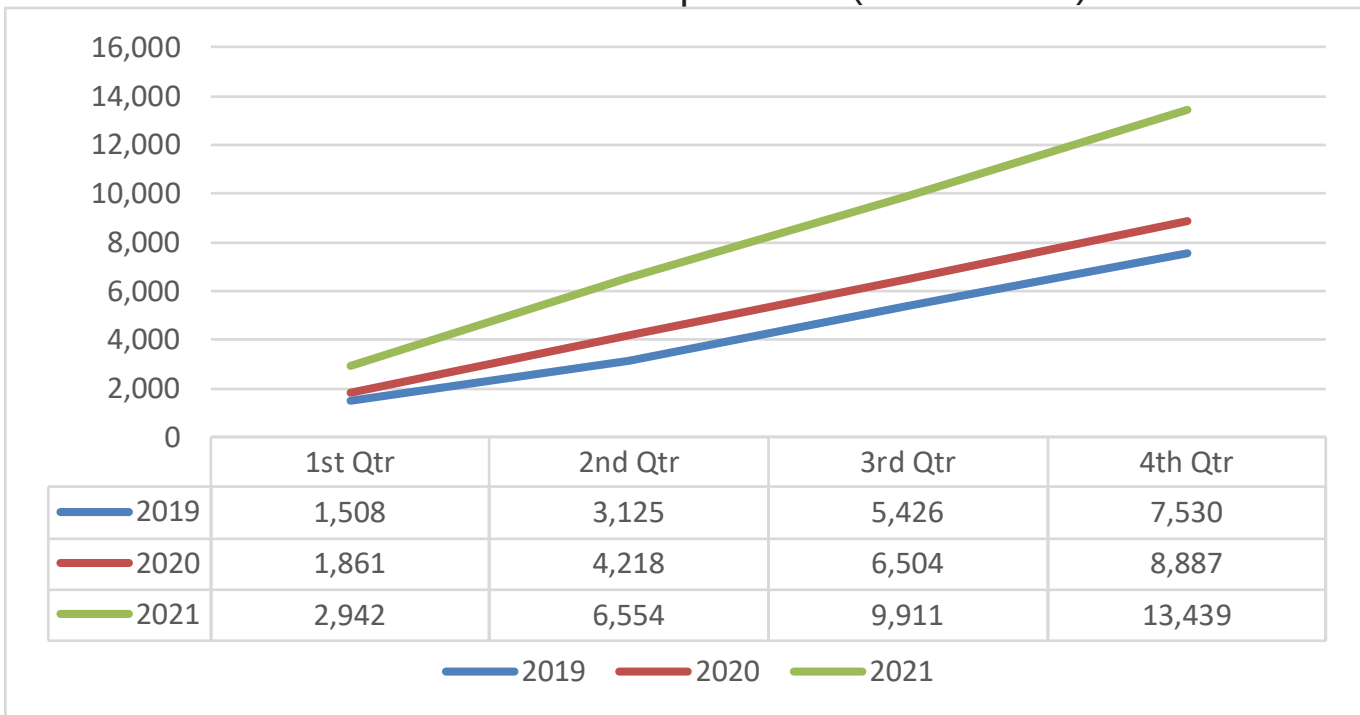


Stormwater Maintenance

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,266,547	\$ 2,182,560	\$ 2,564,657	\$ 382,097
Operating Expenditures	1,480,803	3,120,372	3,638,724	518,352
Capital Outlay	1,267,487	833,297	865,000	31,703
Transfers to Other Funds	1,246,343	383,329	315,085	(68,244)
TOTAL	\$ 5,261,180	\$ 6,519,558	\$ 7,383,466	\$ 863,908
TOTAL PERSONNEL	33.00	34.00	37.00	3.00

Number of Permit Inspections (Stormwater)



Construction Management & Engineering

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 750,889	\$ 675,090	\$ 803,320	\$ 128,230
Operating Expenditures	139,348	83,069	118,950	35,881
Transfers to Other Funds	-	-	5,415	5,415
TOTAL	<u>\$ 890,237</u>	<u>\$ 758,159</u>	<u>\$ 927,685</u>	<u>\$ 169,526</u>
TOTAL PERSONNEL	<u>9.00</u>	<u>6.00</u>	<u>7.00</u>	<u>1.00</u>



Utility Construction Management & Engineering

Water & Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 501,828	\$ 523,972	\$ 635,718	\$ 111,746
Operating Expenditures	31,044	28,869	71,993	43,124
Transfers to Other Funds	-	-	6,960	6,960
TOTAL	<u>\$ 532,872</u>	<u>\$ 552,841</u>	<u>\$ 714,671</u>	<u>\$ 161,830</u>
TOTAL PERSONNEL	<u>5.00</u>	<u>5.00</u>	<u>6.00</u>	<u>1.00</u>

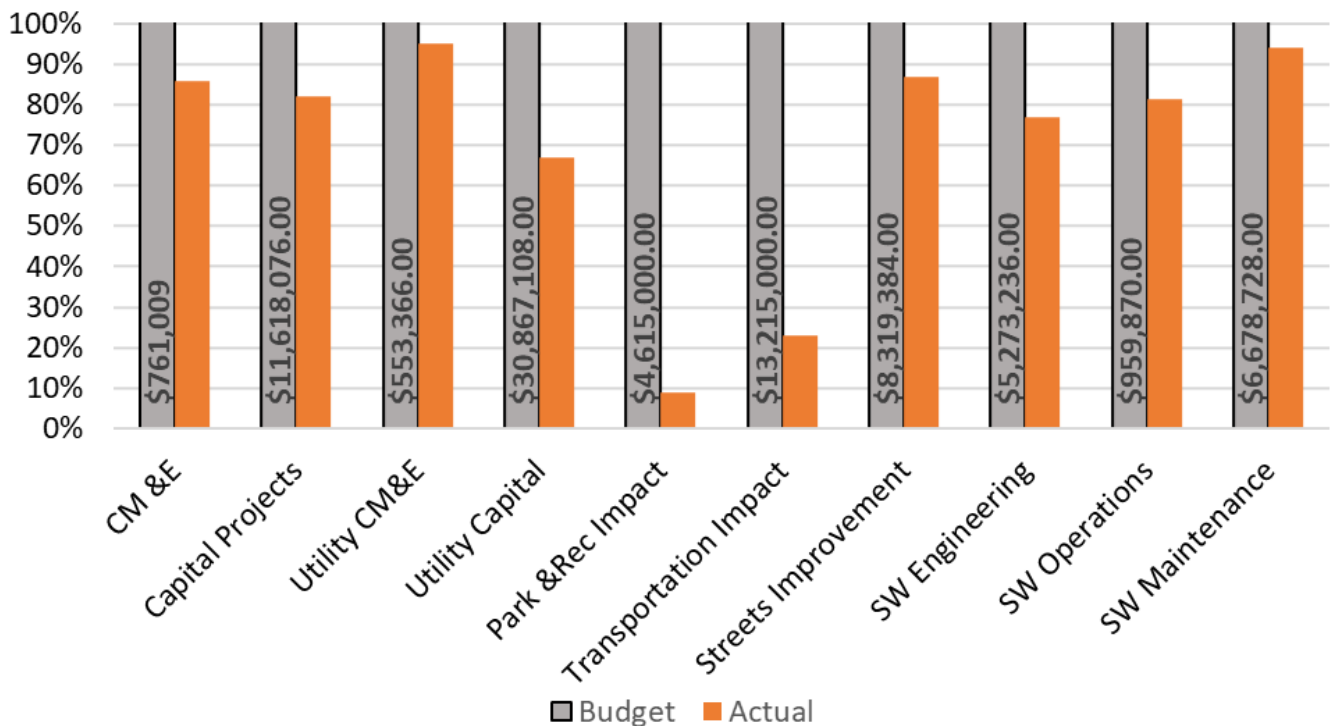


Stormwater Non Departmental

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 2,153,618	\$ 1,015,919	\$ 1,009,267	\$ (6,652)
Debt Service	372,574	1,778,500	2,536,490	757,990
Transfers to Other Funds	120,605	1,731,466	1,738,792	7,326
TOTAL	\$ 2,646,797	\$ 4,525,885	\$ 5,284,549	\$ 758,664

Stormwater & Engineering YTD Budget Analysis



Water / Wastewater Utility

Department Summary

The Water/Wastewater Utility Department, through its various divisions, is responsible for providing the City's water and wastewater services within the city limits and several areas outside our boundaries.

Utility Administration

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

Customer Service

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

Water Distribution

This division of the Utility Department is responsible for maintenance, repairs and installation of the water distribution system. This includes water mains, fire hydrants, valves, and water services which include construction installation of new home water services. This section also includes a water quality division that assures water quality in the distribution system to the customer. The division has personnel that read, maintain and replace meters on an as needed basis and manage our Advanced Metering Infrastructure.

Water Supply & Treatment

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

Wastewater Collection and Pumping

This division of the Utility Department includes Utility Maintenance and Wastewater Collection. The division is responsible for maintenance, repairs and installation of the wastewater system. This includes collection and pumping of wastewater to our treatment facilities.

Wastewater Treatment and Reuse

This division of the Utility Department is responsible for Wastewater Treatment. The division handles the treatment and disposal of wastewater. This division includes two wastewater treatment plants and a reclaimed water system for irrigation uses.

Water/Wastewater Utility

Progress Report

Performance measures for the utility department are for growth and development. Installation of the new water meter services and PEP tanks, along with increased maintenance, should continue to be highlighted as the FY2021 wraps up. The growth rate, as measured by the number of new services, increased again with the installation of new water meters through the third quarter, a 71% increase over last 3rd quarter YTD and 228 new PEP (Pretreatment Effluent Pumping) tanks, 34% more tanks than FY2020 YTD. Some supplies continue to be a challenge to obtain due to either growth or COVID related issues. All treatment plants are operating well and in compliance. Wastewater staff completed 3,197 work orders and responded to 555 after hour calls under the new Palm Coast Connect program. Pumping Staff responded to 139 calls after hours and pulled and deragged 91 pumps.

WTP#2 staff continue working on the installation of UF replacement modules. Mechanical staff started upgrading (49) Mission Units in the wellfield to the Mydro 800 series to maintain service prior cell tower conversions to 5G in 2022, existing RTU's are 3G and will not be supported once cell towers conversions are complete. During a routine operational test, the generator at WTP#3 experienced a catastrophic failure under its monthly operational testing. To maintain the ability to meet the City's water demand during power outages the generator was replaced as quick as possible. The water treatment plant facility must comply with the FLDEP regulation 62-555.14 and shall provide a standby source of power. Alternative Power Solutions installed the new generator for WTP#3 on an emergency basis and now the generator is back fully functional.

There were two major process components at WWTP#1 that were out of service for repairs that had a direct effect on operations. Clarifier #8 lower gearbox failed and had to be replaced by staff. This was a long lead time item that caused issues during heavy rains during the month of June. This is now back online. The sludge cake conveyor on the centrifuge failed and had to be removed and rehabbed by one of our continuing services contractors. This was also a long lead time item that required staff to borrow a tractor from Stormwater to move the sludge trailer to load it evenly. This has now been repaired and placed back online. June was a very wet month with over 10" of rain after a long dry period. The Wet Weather Discharge Outfall was opened twice for effluent disposal after all other options were used. WWTP #2 won the FWEA Safety Award. Received the third place award for safety based on plant size, chemicals onsite and size of staff.

Our Engineering consultant is now 95% complete with the final design for our 2.0 million gallon per day (MGD) expansion to Wastewater Treatment Plant #2. Wastewater staff met with the design engineer and went over the project to assure the operations concerns were incorporated in the design. The State approved partial funding earlier this year with full funding to be provided later this year. This extremely important project is now out to bid and should begin construction in the spring/summer of 2022.

Water/Wastewater Utility

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 1 : To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.	98.47%	99.39%	100.00%	88.10%
Water Distribution - Perform inspection and service on 20% of all 6629 isolation valves under 16 inches (1,325)	100.00%	95.40%	100.00%	100.00%
Water Distribution - Perform inspection and service on 100% of 578 isolation valves 16 inches and larger	100.00%	100.00%	100.00%	100.00%
Wastewater - Inspect 12.5% of 13,763 PEP tanks annually. (2753)	87.25%	100.00%	100.00%	100.00%
Wastewater - Wastewater - Inspect 12% of the 1,613,170 linear feet of gravity sewer systems annually (CCTV Inspection) (161,317)	92.80%	100.00%	100.00%	16.70%
Wastewater Collections - Rehab 50 gravity sewer manholes with liner system each year	100.00%	98.00%	100.00%	100.00%
Water Operations – Service 100% of all 3926 City fire hydrants each year.	100.00%	100.00%	100.00%	100.00%
Improve 10 lift stations sites per year	100.00%	100.00%	100.00%	100.00%
GOAL 2 : To develop and maintain a strong economy by supporting the growth and development of new and existing businesses while creating an environment to attract new companies that align with our values	*	*	100.00%	100.00%
Review & provide response to developer submittal of Utility Agreement within 5 business days of submittal and resubmittal 95% of the time	*	*	100.00%	100.00%
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	77.18%	81.62%	97.73%	81.77%
Water Distribution - Install 3,000 transmitters to reduce meter reading time and improve efficiency	100.00%	100.00%	*	85.00%
Wastewater - Line a minimum of 15,000 feet (budget based) of gravity sewer with cured in place lining system. Locations of liner to be determined by CCTV as part of the annual I&I program.	100.00%	100.00%	100.00%	49.70%
Customer Service will monitor and ensure customer complaints from solid waste customers will not exceed .5% of total solid waste customers that are billed Monthly.	0.00%	17.00%	*	76.30%
In coordination with IT, through advanced metering project, begin integrating services to real time usage monitoring through a phased approach.	*	100.00%	*	100.00%
White fleet will have preventative maintenance work performed on time (within 250 miles before or after target mileage) 100% of the time	*	*	95.45%	87.59%
GOAL 4 : To blend our residential and commercial properties with our "City of Parks and Trails" image to create a sustainable framework of visual appeal while caring for our land, water, air, and wildlife	98.57%	100.00%	*	100.00%
Customer Service - Develop and deliver 6 promotions each year to promote "paperless billing"	100.00%	100.00%	*	*
Customer Service - 50% of all new customers will be signed up for paperless billing	100.00%	100.00%	*	100.00%
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.	62.15%	100.00%	92.57%	62.43%
Wastewater - Smoke test 15% of all 1,613,170 (241,976) linear feet of gravity sewers within the City each year.	24.30%	100.00%	92.57%	97.86%
Pursue PEP tank service areas as a recongnized "Priority Risk" area at the state level to ensure it is an emergency response priority	*	*	*	27.00%

* - Not A Measurement in that year

Customer Service-Citizen Engagement Progress Report

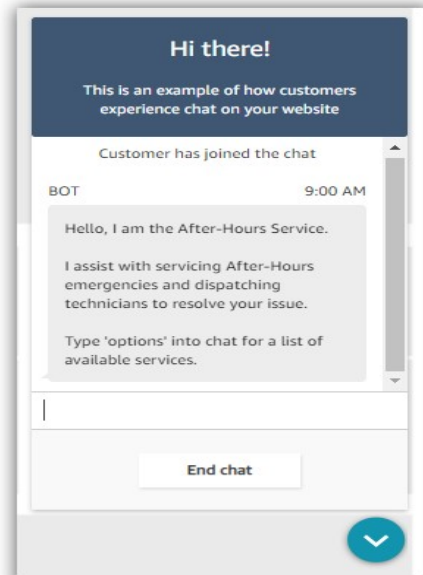
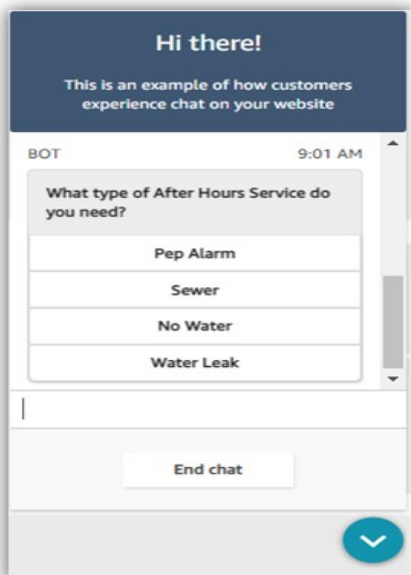
Customer, Centric, Culture have been our top priority in Citizen Engagement Department in 2021. We have been able to focus on data and feedback from customers to improve processes. Staff worked to improve the customer experience to Palm Coast Connect (PCC) and this year placed 5th place in the Government Experience Award.



This past year we have been trying to be creative in finding new and innovative ways to communicate with our residents and also improve our customer service with them.

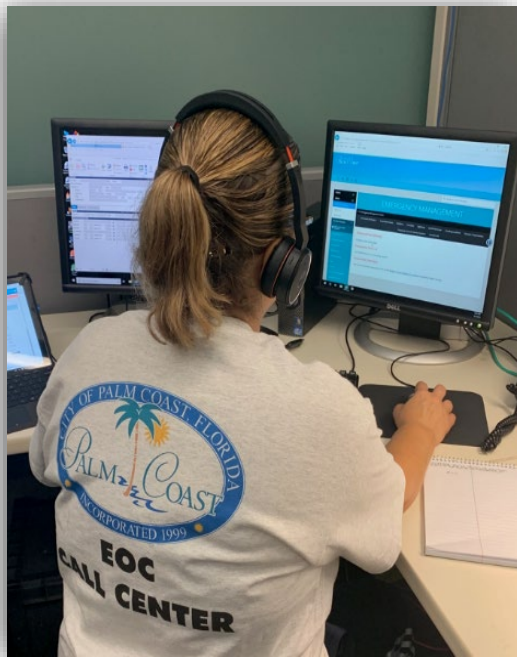
Our Research and Development division teamed up with Citizen Engagement and set up a new after-hour chatbot and phone bot for Utility after-hour emergencies call since the sheriff's office will not be handling them anymore starting in September.

To explain in detail what a chatbot is it's a software application through amazon connect used to conduct an online chat conversation via text or text-to-speech, in lieu of providing a direct connection with a live rep. Once it's submitted IT linked it to Palm Coast Connect and the case will automatically be dispatched to the field technician's phone after hours.



Customer Service-Citizen Engagement Progress Report

City of Palm Coast's EOC call center and Flagler County EOC have teamed up to make sure we have better communication on any emergency management event. Flagler County recently switched over to a WebEOC software for all emergency management events. City staff met with county staff to strategize on a way to link the two softwares. The City of Palm Coast IT department was able to link Flagler County's WebEOC to Palm Coast Connect directly to open a case. Now anytime a declared emergency event occurs, the City of Palm Coast can activate the connection. This allows automation for a Palm Coast Connect case to open if the county EOC gets a call that is in Palm Coast limits. By streamlining this connection, our resources are used more efficiently with both City of Palm Coast and Flagler County EOC.



Customer Service-Citizen Engagement

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,023,991	\$ 1,102,894	\$ 1,275,660	\$ 172,766
Operating Expenditures	36,273	45,766	240,638	194,872
Transfers to Other Funds	2,315	-	4,763	4,763
TOTAL	<u>\$ 1,062,579</u>	<u>\$ 1,148,660</u>	<u>\$ 1,521,061</u>	<u>\$ 372,401</u>
TOTAL PERSONNEL	<u>16.00</u>	<u>16.00</u>	<u>17.00</u>	<u>1.00</u>



Palm Coast, FL
Community Livability Report

Water/Wastewater Utility Administration

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 876,883	\$ 784,917	\$ 812,519	\$ 27,602
Operating Expenditures	149,929	261,283	410,660	149,377
Capital Outlay	15,598	-	-	-
Transfers to Other Funds	2,350	-	-	-
TOTAL	\$ 1,044,760	\$ 1,046,200	\$ 1,223,179	\$ 176,979
TOTAL PERSONNEL	9.00	9.00	9.00	0.00



Wastewater Pumping

Water / Wastewater Utility Fund

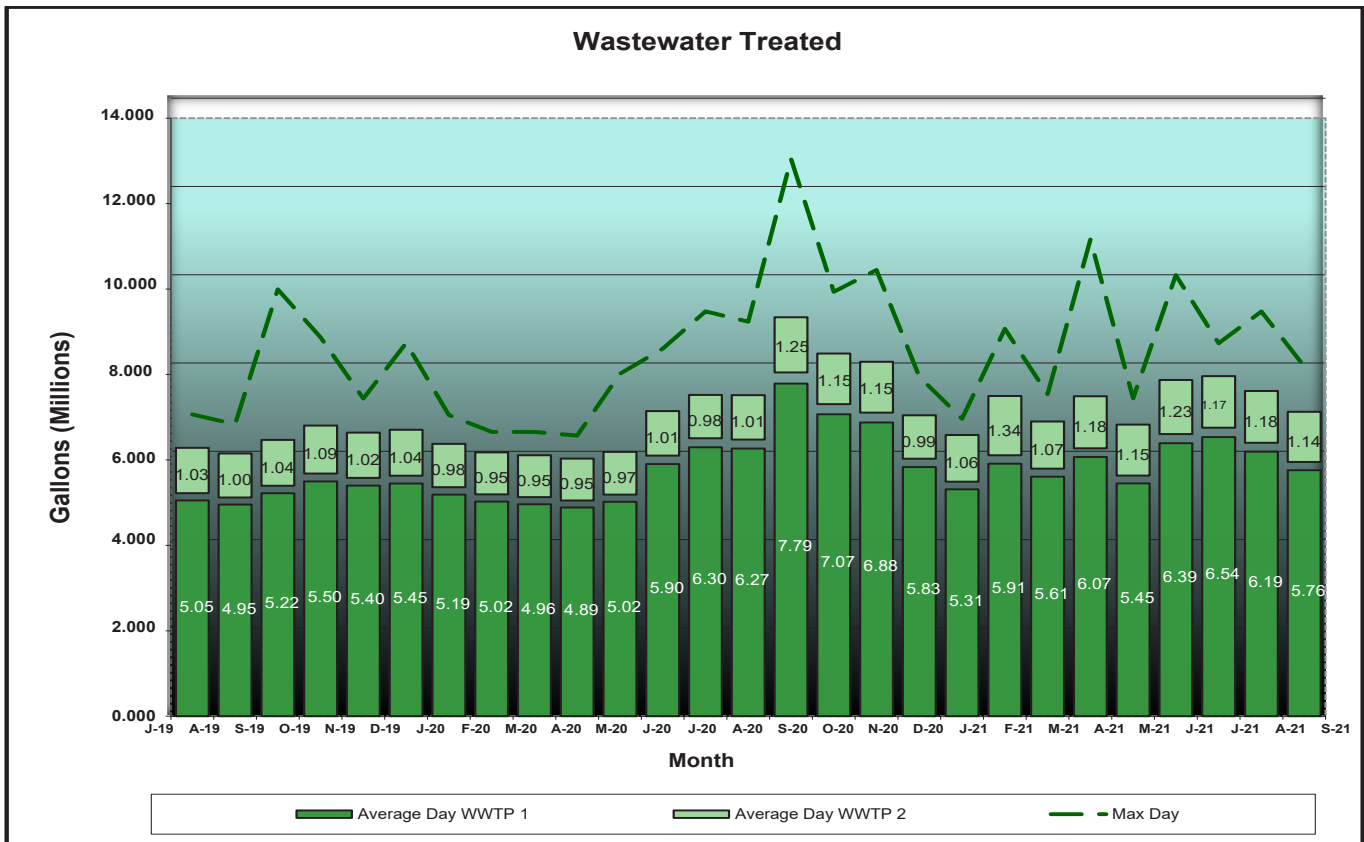
SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 731,384	\$ 810,517	\$ 829,092	\$ 18,575
Operating Expenditures	434,529	495,174	774,992	279,818
Transfers to Other Funds	65,513	15,372	61,820	46,448
TOTAL	<u>\$ 1,231,426</u>	<u>\$ 1,321,063</u>	<u>\$ 1,665,904</u>	<u>\$ 344,841</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 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,548,165	\$ 1,709,244	\$ 1,896,876	\$ 187,632
Operating Expenditures	1,488,872	1,531,805	2,100,108	568,303
Capital Outlay	71,666	65,000	171,500	106,500
Transfers to Other Funds	42,225	-	-	-
TOTAL	\$ 3,150,928	\$ 3,306,049	\$ 4,168,484	\$ 862,435
TOTAL PERSONNEL	22.00	22.00	24.00	2.00



Wastewater Treatment Plant 1

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 715,892	\$ 862,878	\$ 916,803	\$ 53,925
Operating Expenditures	1,243,734	1,528,494	1,669,749	141,255
Capital Outlay	-	-	44,000	44,000
Transfers to Other Funds	-	-	-	-
TOTAL	<u>\$ 1,959,626</u>	<u>\$ 2,391,372</u>	<u>\$ 2,630,552</u>	<u>\$ 239,180</u>
TOTAL PERSONNEL	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>



Wastewater Treatment Plant 2

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 343,947	\$ 448,215	\$ 472,015	\$ 23,800
Operating Expenditures	663,780	766,979	870,956	103,977
TOTAL	<u>\$ 1,007,727</u>	<u>\$ 1,215,194</u>	<u>\$ 1,342,971</u>	<u>\$ 127,777</u>
TOTAL PERSONNEL	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>

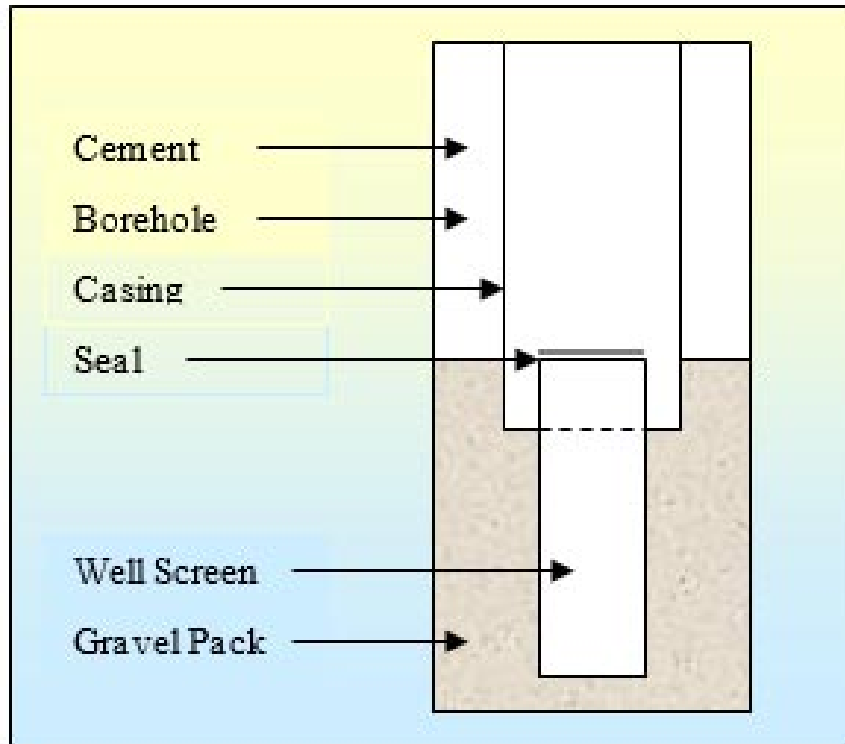


Water Treatment Plant 1

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 798,312	\$ 880,578	\$ 884,480	\$ 3,902
Operating Expenditures	1,930,444	2,134,960	2,321,456	186,496
TOTAL	<u>\$ 2,728,756</u>	<u>\$ 3,015,538</u>	<u>\$ 3,205,936</u>	<u>\$ 190,398</u>
TOTAL PERSONNEL	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>

Gravel Pack Well Description

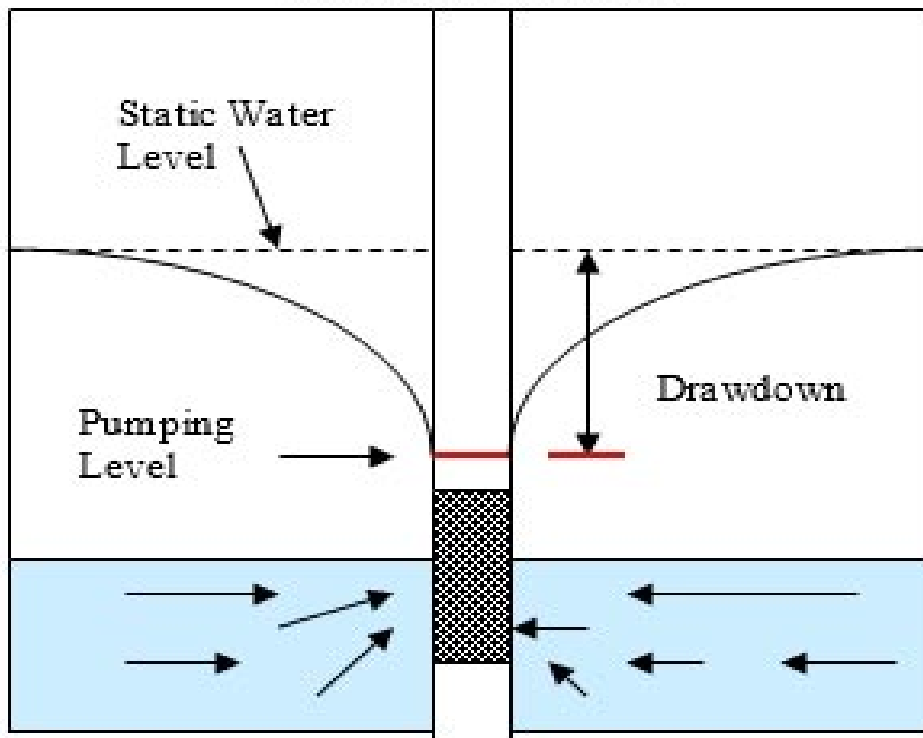


Water Treatment Plant 2

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 607,519	\$ 655,366	\$ 646,289	\$ (9,077)
Operating Expenditures	1,230,965	1,394,309	1,563,842	169,533
TOTAL	\$ 1,838,484	\$ 2,049,675	\$ 2,210,131	\$ 160,456
TOTAL PERSONNEL	8.00	7.00	7.00	0.00

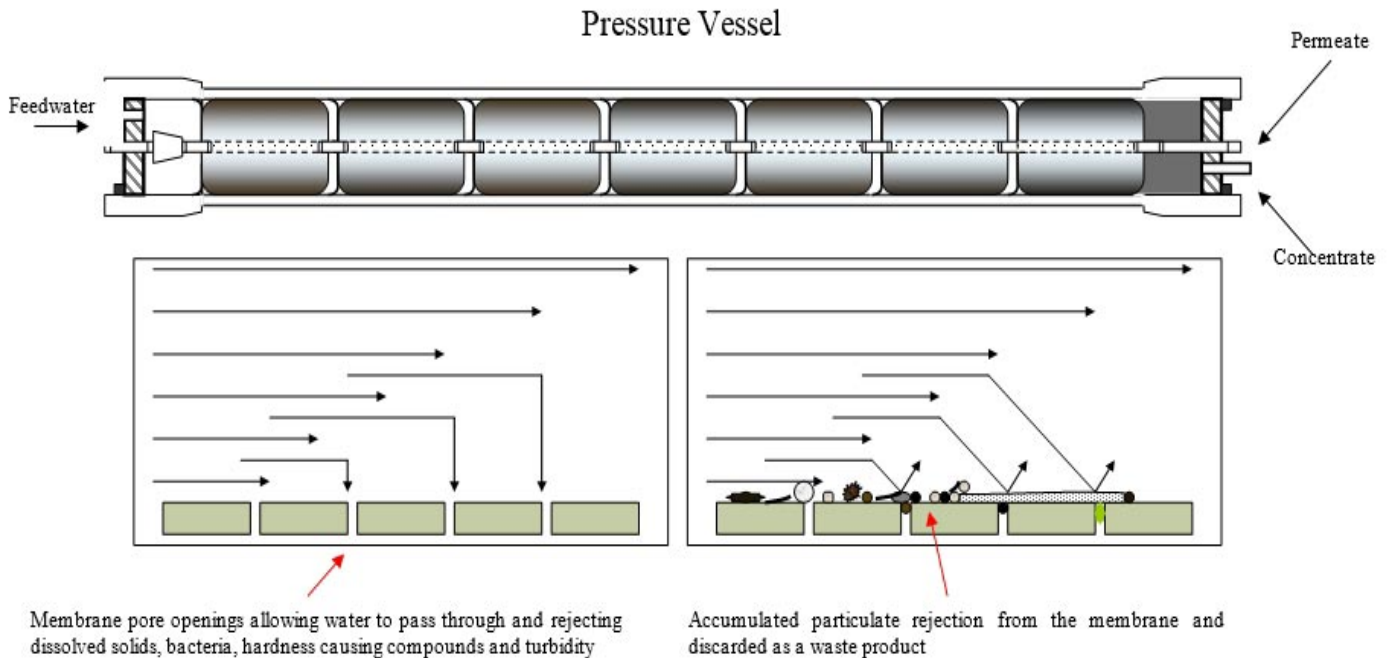
Specific Capacity = gallons per minute /
foot of Drawdown



Water Treatment Plant 3

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 560,579	\$ 650,544	\$ 721,787	\$ 71,243
Operating Expenditures	698,354	862,228	975,980	113,752
TOTAL	\$ 1,258,933	\$ 1,512,772	\$ 1,697,767	\$ 184,995
TOTAL PERSONNEL	7.00	8.00	8.00	0.00



Water Quality

Water / Wastewater Utility Fund

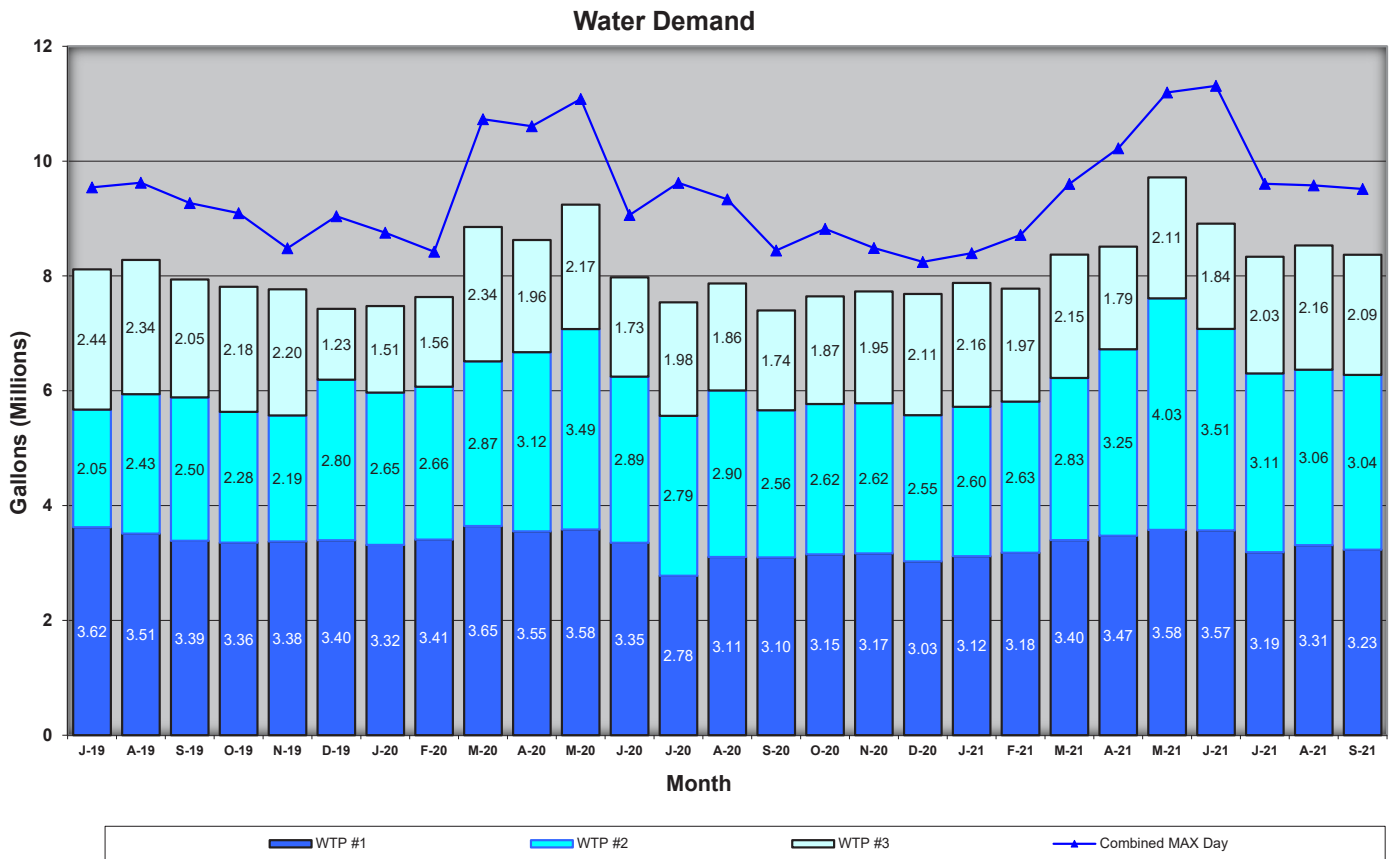
SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 695,052	\$ 818,928	\$ 875,877	\$ 56,949
Operating Expenditures	106,326	127,090	236,162	109,072
TOTAL	\$ 801,378	\$ 946,018	\$ 1,112,039	\$ 166,021
TOTAL PERSONNEL	10.00	10.00	10.00	0.00



Water Distribution

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,987,746	\$ 2,178,370	\$ 2,510,232	\$ 331,862
Operating Expenditures	1,244,407	1,376,729	1,850,564	473,835
Capital Outlay	1,077,178	2,100,000	3,285,000	1,185,000
Transfers to Other Funds	6,850	152,345	35,460	(116,885)
TOTAL	\$ 4,316,181	\$ 5,807,444	\$ 7,681,256	\$ 1,873,812
TOTAL PERSONNEL	30.00	28.00	31.00	3.00



Utility Non Departmental

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	2,962,850	3,367,788	2,412,400	(955,388)
Grants and Contributions	10,000	10,000	10,000	-
Debt Service	11,655,171	12,859,964	11,908,700	(951,264)
Transfers to Other Funds	6,772,803	8,515,612	6,753,910	(1,761,702)
TOTAL	\$ 21,400,824	\$ 24,753,364	\$ 21,085,010	\$ (3,668,354)



Parks & Recreation

Department Summary

Active lifestyle and the natural environment go hand-in-hand in Palm Coast, and the City places a high priority on making the community a great place to live, visit, and recreate. 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. Bird-watching is popular at St. Joe Walkway and Linear Park, which are designated as Great Florida Birding & Wildlife Trails. You can spot dolphins and seabirds as you stroll along the Intracoastal at Waterfront Park.

Residents are encouraged to explore, connect, and play in Palm Coast. Parks & Recreation 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.



Palm Coast is home to many community events, such as Movies in the Park, Food Truck Tuesdays, Egg'Stravaganza, Arbor Day, Fireworks in the Park, Intracoastal Waterway Cleanup, and holiday events 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 greatest triumph for Parks & Recreation in Fiscal Year 2020-2021 was the progressive welcoming of residents back to our parks, facilities, programs, and events. In the first quarter, the department started offering in-person events, while continuing to offer innovative virtual versions of many of our traditional programs and special events. Staff offered Pink on Parade 5k, Thanksgiving Feet to Feast 5k, and Tree Lighting virtually. We brought in-person sports back to the youth of Palm Coast with our annual NCCAA Youth Sports Clinic, rescheduled from the previous March to October 2020. The Veterans Day Celebration took place in person on November 11, although not as we had originally intended. Due to inclement weather the day of the event, our staff pivoted and reworked the event to a drive-through pick-up. Parks & Recreation staff and volunteers from our local JROTC organizations directed traffic and handed out food to veterans.

Our Special Events staff boosted the City's holiday spirits with a completely new event, Holiday Light Fight. Residents were encouraged to go all out in decorating their houses with lights, snowmen, and more. We worked with GIS to offer an interactive map that showed all of the participating houses. Families could use the map to plan light-seeing tours that were fun and safe. Our Parks & Rec crew went throughout the City viewing all of the houses and awarding winners in five categories.

In the second quarter, our department emerged even further from the COVID-19 pandemic. Even more of our programs, special events, and facilities returned to normal operations, thanks to the COVID safety plans developed and implemented by our staff. March saw the return of two of our cornerstone events, Movies in the Park and Food Truck Tuesdays. The March 16 Food Truck Tuesday was enhanced by our first-ever Fire Truck Pull, where crews from the Palm Coast Fire Department and Flagler County Sheriff's Office pulled PCFD Engine 252 for time. After a virtual event the previous year, our Easter Egg'Stravaganza returned to Central Park. We worked with partners such as the Flagler County Sheriff's Office, Bikers Against Child Abuse, and Palm Coast Observer to provide kids with a bunny trail that included a variety of activities, as well as a carnival midway and pictures with the Easter Bunny.

At the Palm Coast Tennis Center, staff hosted the first Community Clean-Up Day. They were joined by the Friends of Tennis organization, as well as tennis annual pass holders. During the clean-up, the courts were "top-dressed," where fresh clay is used to replenish the playing surface. Over at the Community Center Playground, our Parks Maintenance Staff showed off their carpentry skills by constructing and installing the City's First Little Library. It's a miniature house where residents can exchange books.

Q3 kicks off the summer season for Parks and Recreation. On April 5 the Palm Coast Aquatic Center opened for the first time in over a year. The pool also welcomed back our annual Pool Safety Day, where staff offered kids kayaking, log rolling, swimming lessons, and reenacted a lifesaving demonstration with the Palm Coast Fire Department. The Aquatics Center also hosted the World's Largest Swim Lesson, where over 120 children helped demonstrate the importance of life-saving swim lessons. The much anticipated grand opening of James F. Holland Park occurred on May 14. Palm Coast City Council and Flagler County Commissioners officially cut the ribbon and local children pressed a giant button that turned on all the splash features.

Progress Report

It's of course not summer without summer camp! And in true Parks & Recreation style, one type of camp is just not enough. Parents had many options to choose from: Fun in the Sun Summer Camp, Teen Adventure Camp, Mini Munchkin Camp, Robotics Camp, and more. Our Athletics division kept Palm Coast's adults busy with a variety of activities! They hosted our very first Co-Ed Volleyball Tournament, with a total of 8 teams from Palm Coast, Flagler Beach, Orlando, St. Augustine, and Ponte Vedra. Athletics also offered the Mother's

Day and Summer Slam Pickleball tournaments. Each tournament had 47 participants competing in women's, men's, and mixed doubles divisions. Not to be left out, our Marketing team had a feature article printed in the locally published Sun and Surf Magazine. Due to positive feedback from the readership, they were asked to write another article in the third-quarter issue.

Q4 started with a big bang for our Field Maintenance Crew. The City hosted their first-ever State Little League Championships for the under 12 division. Indian Trails Sports Complex welcome eight baseball teams from across the state of Florida. Staff worked around the clock to make sure fields were prepared and perfect. Governor Ron DeSantis made the trip to Palm Coast and threw out two pitches to start the tournament and "play ball." The event was such a success that Florida Little League has already scheduled next year's tournament at Indian Trails.

In July our department celebrated National Recreation & Park Association's annual "July is Parks and Recreation Month." Staff held a wide array of programs and events throughout the month to engage and recreate with the residents of Palm Coast. The fourth quarter also featured our second Fire Truck Pull, held at September's Food Truck Tuesday. We expanded the competition, inviting crews from the Palm Coast Fire Department, Flagler County Sheriff's Office, Flagler County Fire Rescue, and Flagler Beach Fire Rescue. We partnered with Flagler County who assisted in marketing efforts and provided the pink County engine, in honor of AdventHealth's Pink on Parade for breast cancer awareness. Our very own Palm Coast Fire Department took home the championship belt.

We celebrated a significant birthday in Q4 with the Palm Harbor Golf Course celebrating its 50th anniversary in September. The course has seen record numbers in rounds and revenue this fiscal year, with a total of 52,463 rounds of golf and revenue of \$1,404,883.08. Compared to the previous fiscal year, that's an increase of 15,231 in rounds and \$353,271.64 in revenue.

This past fiscal year pushed our staff to new heights. From our Equipment Operators to our Event Specialist, we all were challenged to rethink our playbook, improve on traditions, and create new ones. As we push forward into a new fiscal year, these skills will continue to drive our department to succeed in ways we never thought possible.

Parks and Recreation

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 1 : To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment.	*	76.19%	80.77%	100.00%
Power wash all playground equipment at 7 parks quarterly	*	76.19%	*	*
Complete an annual evaluation of recreation infrastructure needs to identify and prioritize items to include in CIP	*	*	100.00%	100.00%
Inspect all park facilities monthly	*	*	61.53%	*
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	100.00%	100.00%	91.23%	73.23%
Recover 100% of the cost of level 3 fee based Parks & Recreation programs.	100.00%	100.00%	*	*
Report on sponsorships and in-kind donations	100.00%	100.00%	73.70%	51.00%
Increase efficiency through enhanced operations and technological advancements	*	*	*	95.45%
Supervisors and Managers will speak with new community groups with a goal of 12 times per year.	*	*	100.00%	*
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for cultural, educational, recreational and leisure-time events.	97.50%	100.00%	67.59%	83.33%
Publish a recreation program guide 3 times per year	100.00%	100.00%	*	*
Improve, expand and/or enhance the variety of local leisure and recreational activities	100.00%	100.00%		87.50%
Track and report on the Golf Course operations quarterly	100.00%	100.00%	*	*
Track and report on the FZAC operations quarterly	*	100.00%	100.00%	*
Provide 2 new Innovation and Technology Program opportunities per year.	*	*	100.00%	*
Increase 3 new events that expand on the community's rich sports history at the Tennis Center	*	*	66.67%	*
Provide 3 new Teenager Demographic Program opportunities per year.	*	*	33.33%	*
Recover 85% cost by Q4 for Golf Course operations.	*	*	89.41%	*
Complete an evaluation of the existing facilities at PHGC to identify maintenance, repair and upgrade items	*	*	76.00%	*
Increase PCAC facility attendance to 28,000 visitors by Q4.	*	*	9.98%	*
Evaluate options for improving scheduling of recreation programming	100.00%	100.00%	*	75%
Provide community outreach programs and report on programs offered on a quarterly basis	100.00%	100.00%	*	*
Repair park facility damage within two (2) working days.	*	*	75.60%	*
Approach 5.3.2.2 Expand educational, social and cultural opportunities	75.00%	100.00%	100.00%	*
Grow and develop four programs to diversity our interest with a focus on Fine Arts, Music or Multi-Cultural.	75.00%	100.00%	100.00%	*
Increase educational event/program opportunities that provide physical activities to 3 per year.	*	100.00%	100.00%	*
GOAL 6 : To develop and implement a comprehensive plan to improve City employee skills and performance through education and training; performance management; and personal development opportunities	100.00%	100.00%	46.43%	87.50%
Track all departmental employee training & certifications for the Parks & Recreation Department through target solutions (PCU)	100.00%	100.00%	*	*
Create a customer survey satisfaction survey for programs and rentals by Q2.	*	*	100.00%	*
Ensure superior community engagement by achieving an overall customer satisfaction rate of 85%	*	*	*	100.00%
Conduct quarterly customer service training to staff that integrates survey feedback from customers.	*	*	75.00%	75.00%

* - Not A Measurement in that year

Parks and Recreation

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 809,887	\$ 1,105,093	\$ 1,284,037	\$ 178,944
Operating Expenditures	537,916	683,749	755,212	71,463
Grants and Contributions	19,819	30,000	30,000	-
Transfers to Other Funds	-	-	2,905	2,905
TOTAL	<u>\$ 1,367,622</u>	<u>\$ 1,818,842</u>	<u>\$ 2,072,154</u>	<u>\$ 253,312</u>
TOTAL PERSONNEL	<u>18.98</u>	<u>20.60</u>	<u>22.40</u>	<u>1.80</u>



Aquatic Center

General Fund

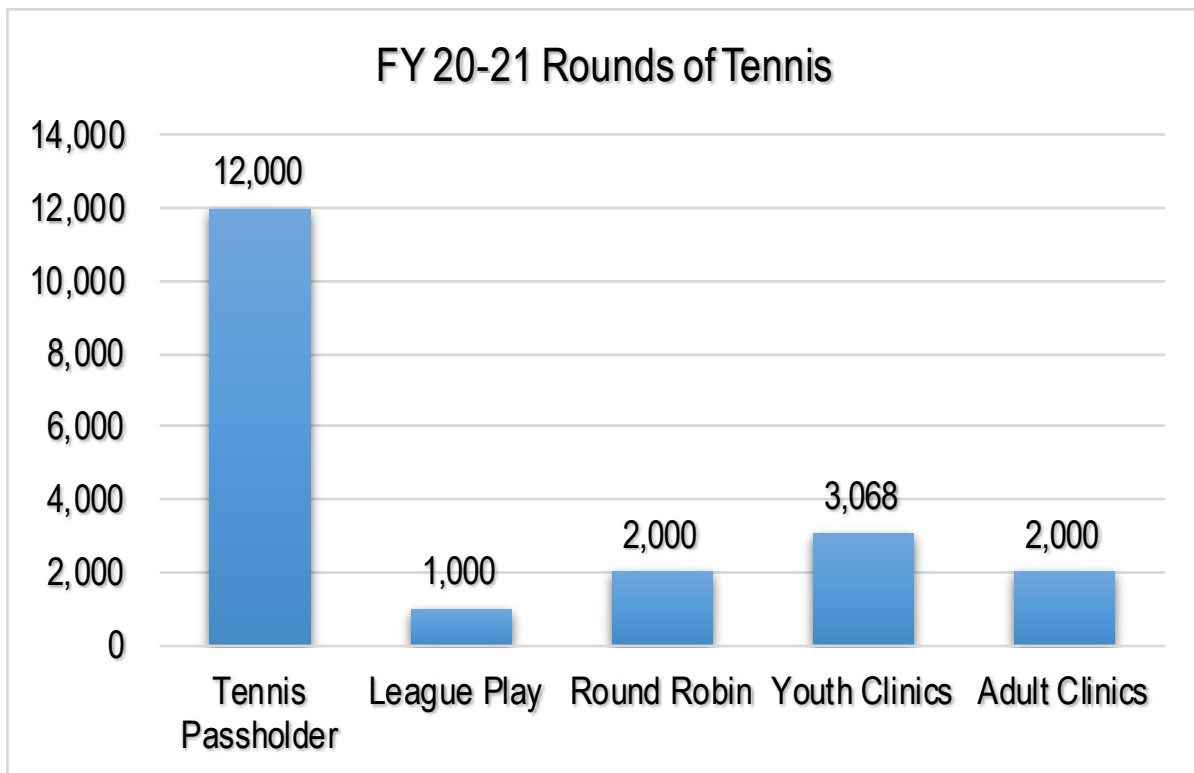
SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 205,118	\$ 313,318	\$ 331,001	\$ 17,683
Operating Expenditures	81,104	110,027	125,698	15,671
TOTAL	\$ 286,222	\$ 423,345	\$ 456,699	\$ 33,354
TOTAL PERSONNEL	7.75	7.25	7.25	0.00



Tennis Center

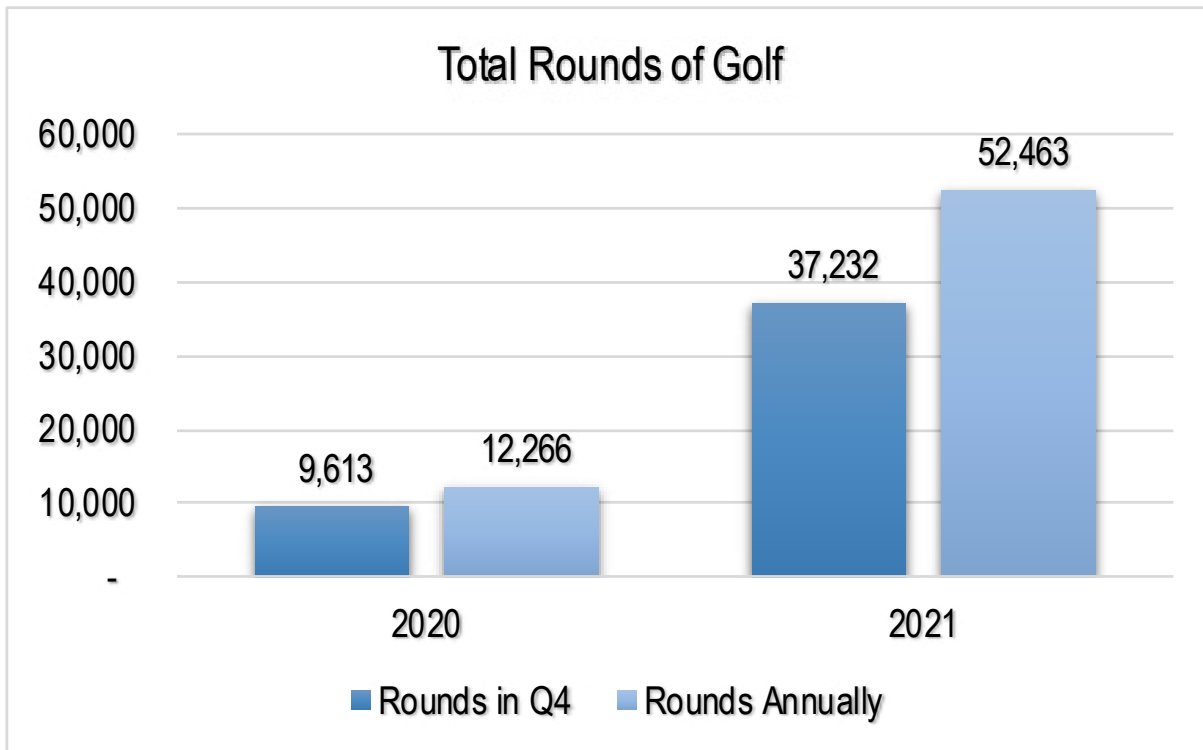
General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 144,861	\$ 213,053	\$ 253,511	\$ 40,458
Operating Expenditures	145,354	95,533	115,633	20,100
Transfers to Other Funds	1,500	-	-	-
TOTAL	\$ 291,715	\$ 308,586	\$ 369,144	\$ 60,558
 TOTAL PERSONNEL	 3.98	 4.53	 4.53	 0.00



Golf Course General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 393,319	\$ 436,943	\$ 527,143	\$ 90,200
Operating Expenditures	948,428	1,080,132	1,245,829	165,697
Transfers to Other Funds	-	24,689	-	(24,689)
TOTAL	<u>\$ 1,341,747</u>	<u>\$ 1,541,764</u>	<u>\$ 1,772,972</u>	<u>\$ 231,208</u>
TOTAL PERSONNEL	<u>9.73</u>	<u>9.28</u>	<u>11.23</u>	<u>1.95</u>



Parks Maintenance

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,136,087	\$ 1,443,773	\$ 1,654,329	\$ 210,556
Operating Expenditures	838,066	873,721	1,115,228	241,507
Transfers to Other Funds	40,456	-	144,841	144,841
TOTAL	\$ 2,014,609	\$ 2,317,494	\$ 2,914,398	\$ 596,904
TOTAL PERSONNEL	22.50	21.50	23.50	2.00



General Fund Non Departmental

General Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Operating Expenditures	\$ 673,656	\$ 1,564,829	\$ 1,207,983	\$ (356,846)
Grants and Contributions	28,000	3,003,000	3,000	(3,000,000)
Transfers to Other Funds	1,424,568	1,330,283	1,501,909	171,626
Contingency	-	689,599	650,000	(39,599)
TOTAL	\$ 2,126,224	\$ 6,587,711	\$ 3,362,892	\$ (3,224,819)



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 other 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 charges to other 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

Government Finance Officers Association (GFOA) was brought in this year to help the City conduct a business process and Enterprise Resource Platform (ERP) review. Several departments were involved in the review of various business processes throughout the City and the software that supports those processes. GFOA made several recommendations for process improvement, including recommendations to provide more robust functionality and efficiencies through software platforms.

Two large projects began this year to update and secure the City's technology infrastructure. First is the creation of an isolated network for our Utility infrastructure for the main purpose of enhanced security. The network infrastructure for this project is 80% complete, and the entire project is projected to be complete in the next fiscal year. Similarly, we also began a project to update much of the older network infrastructure that exists in the City. This project is also expected to be completed in the next fiscal year.

Several automation innovations were implemented this year to assist residents in self-service, including an after-hours chat and IVR (Interactive Voice Response) solution, created on Amazon's AWS platform. A legacy IVR solution for applying for permit inspection was also replaced with one developed by in-house talent.

IT staff also began researching LoRaWAN technology and the possible benefits it could bring to the City for various data collection needs.

Near the end of the fiscal year, a new version of the Palm Coast Connect website was released, which was developed entirely in-house. This new version helps to streamline the process of case creation and also begins the transformation of Palm Coast Connect into a portal where residents can find all the information related to them, such as utility billing information, trash schedule, and permits related to their property.

GIS (Geographic Information Systems) created a Capital Projects map and dashboard (which can be found at <https://www.palmcoastgov.com/maps>) to keep the public informed of the progress of various capital projects taking place throughout the City. An upgrade of their ESRI environment was also initiated this fiscal year.

Information Technology

Department Goals and Metrics

	2018	2019	2020	2021
GOAL 3 : To leverage our financial strengths while ensuring the City remains committed to fiscal responsibility in delivering value-added services to residents and businesses	77.69%	53.15%	39.00%	40.00%
Complete revamp user permissions in MUNIS	95.00%	95.00%	100.00%	*
Maintain and report on emergency communication procedures including "code red reverse 911" notification system for employee notification	*	0.00%	10.00%	0.00%
Provide annual report to the City Manager on communication costs	100.00%	0.00%	100.00%	*
Implement IT project governance structure	80.00%	15.00%	60.00%	80.00%
Complete CD Plus Property Registration Enhancements	*	0.00%	100.00%	*
Evaluate and Implement Employee Notification System	*	0.00%	5.00%	0.00%
Evaluate and Implement Improvements to HR Processes and Systems	*	0.00%	10.00%	*
Create a project plan and timeline for City website refresh.	*	*	0.00%	100.00%
Develop Implementation Timeline for Tyler TCM and Report on Progress	*	10.00%	0.00%	*
Evaluate Cloud Based Office Productivity Suites and Costs	*	5.00%	0.00%	25.00%
Pilot Cloud Based Office Productivity Suites	*	0.00%	0.00%	20.00%
Track and Report on GIS Map Service Requests	*	100.00%	100.00%	*
Update Internal Allocation Methodology to Better Account for IT Costs	*	0.00%	100.00%	*
Conduct a cost-benefit analysis regarding implementation and ongoing maintenance of existing and proposed platform(s) (Citizen Engagement Platform)	*	10.00%	0.00%	20.00%
Identify external facing vs. internal efficiencies of operational services (Citizen Engagement Platform)	*	25.00%	*	*
Identify customer service resources and response expectations resulting from platform implementation (Citizen Engagement Platform)	*	60.00%	*	*
GOAL 5 : To ensure a safe community for our citizens and visitors while providing affordable, and enjoyable options for culture	*	71.67%	22.50%	2.50%
Complete city-wide facility security master plan to include parks and all other City facilities.	*	95.00%	15.00%	5.00%
Monitor the progress of park camera (security) master plan to include inventory and viewable coverage to determine if additional cameras are needed	*	20.00%	30.00%	0.00%

* - Not A Measurement in that year

Information Technology

IT Enterprise Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 164,064	\$ 170,083	\$ 135,776	\$ (34,307)
Operating Expenditures	188,529	379,094	451,321	72,227
Capital Outlay	67,395	102,853	178,125	75,272
Transfers to Other Funds	18,555	19,274	20,401	1,127
Contingency	-	39,633	-	(39,633)
TOTAL	\$ 438,543	\$ 710,937	\$ 785,623	\$ 74,686
TOTAL PERSONNEL	1.00	1.00	1.00	0.00



Information Technology

IT Internal Service Fund

SOURCE	ACTUAL FISCAL YEAR 2020	ADOPTED FISCAL YEAR 2021	ADOPTED FISCAL YEAR 2022	NET CHANGE FY21-FY22
Personnel Services	\$ 1,208,412	\$ 1,535,152	\$ 1,848,677	\$ 313,525
Operating Expenditures	1,505,017	1,962,470	2,422,657	460,187
Capital Outlay	53,723	40,000	630,850	590,850
Contingency	-	674,234	80,000	(594,234)
TOTAL	\$ 2,767,152	\$ 4,211,856	\$ 4,982,184	\$ 770,328
TOTAL PERSONNEL	15.50	16.50	19.00	2.50





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CAPITAL *Improvement*

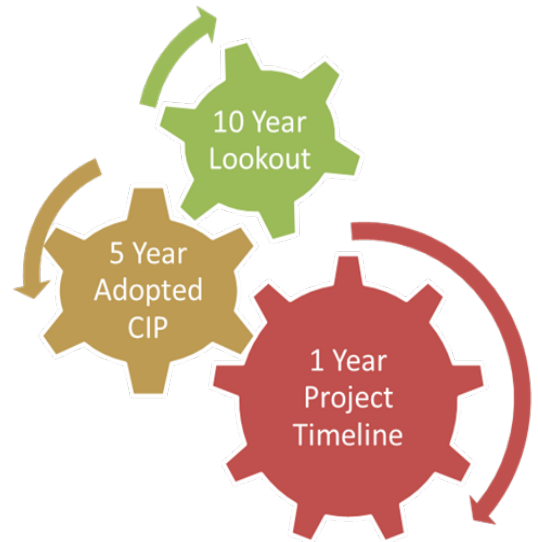


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Capital Improvement Program

PROCEDURE

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



10 YEAR LOOKOUT

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

5 YEAR ADOPTED CAPITAL IMPROVEMENT PROGRAM (CIP)

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

1 YEAR PROJECT TIMELINE

At the start of the fiscal year, a one-year project timeline is presented to City Council. The timeline is updated quarterly to show changes throughout the year. The first year of the five-year Capital Improvement Program is the Capital Budget. The Capital Budget is adopted by 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 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.

Major Capital Projects - FY 2022

Public Works Facility

2022 Cost: \$5,415,000

Total Project Cost: \$30,756,840

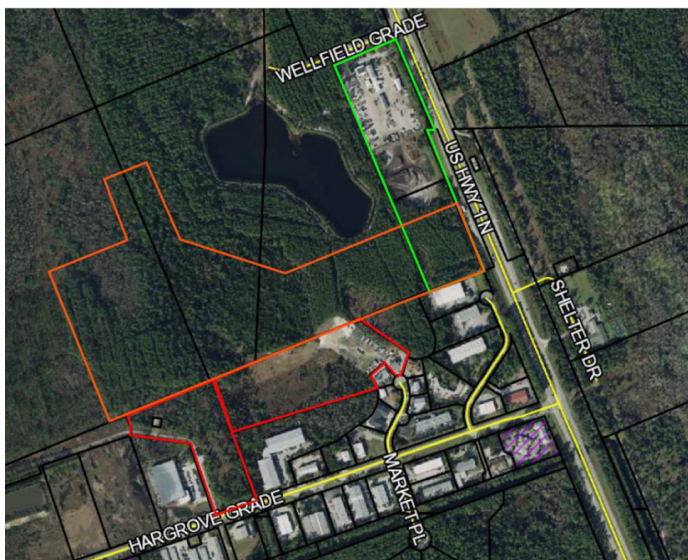
Project Years: FY 2016 to FY 2026

Funding Source: Capital Projects Fund

Operating Budget Impact: Additional Utility Charges, Building Maintenance, No Lease Payments

Council Priority: Expansion

The immediate improvements for this project are the stormwater and utility office upgrades. Additionally, phase 1 of this project involves design & construction of a new Fleet Maintenance Building, new Vehicle Wash station, new Fuel Station, new sign shop, new open & covered parking, covered storage, generator, landscaping, paving. Pre-design for this facility is 75% completed.



Major Capital Projects - FY 2022

Information Technology Capital Upgrades

2022 Cost: \$1,030,000

Total Project Cost: \$3,602,587

Project Years: FY 2022

Funding Source: Capital Projects Fund

Operating Budget Impact: Maintenance & Upgrades to Equipment

Council Priority: Expansion

The Information Technology Capital Upgrades Project is an all-encompassing project for upgrades or additions to City Technology infrastructure. The upgrades include the following items:

- New Server Room
- Network Equipment Upgrades
- Wireless Network Upgrades
- Parks & Facility Security Upgrades
- Colocation 2 Relocation
- Contingency
- Fiber installation in various underground locations.



Major Capital Projects - FY 2022

Park Renovations

2022 Cost: \$355,000

Total Project Cost: 6,284,608

Project Years: 2016 to 2026

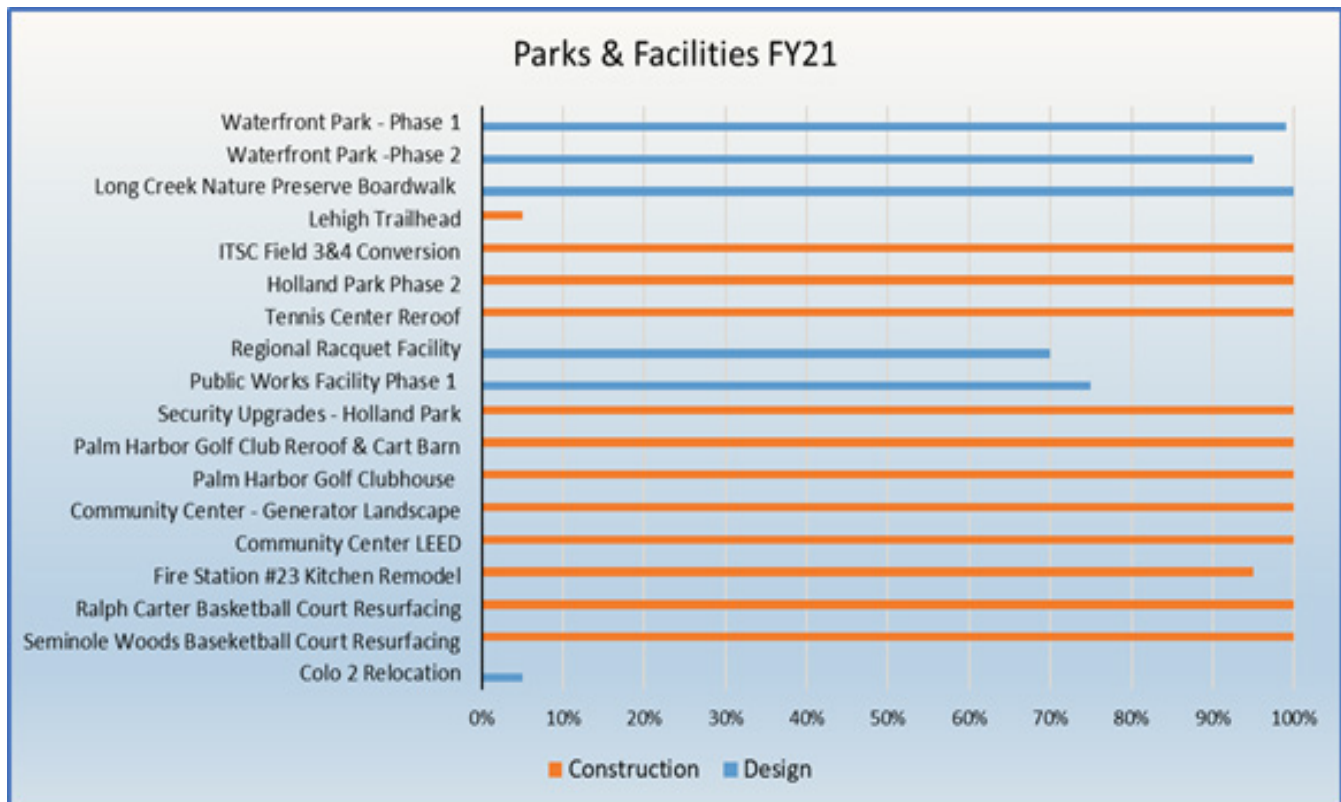
Funding Source: Capital Projects Fund

Operating Budget Impact: Minimal Maintenance Cost

Council Priority: Environmental, Quality of Life



- Belle Terre Park, Facility, and Pool Assessment
- Palm Coast Aquatic Center: Lights, Sand, Bec System, and Generator Assessment
- Holland Splash Park Maintenance and Repair
- Palm Harbor Golf Club: Wall Repair Maintenance Materials Storage
- Palm Harbor Golf Club: Maintenance Facility Fencing
- Palm Harbor Golf Club: Maintenance Facility Stuffy & Plan
- Contingency / Safety Improvements



Major Capital Projects - FY 2022

Continuous Street Lighting

2022 Cost: \$570,000

Project Years: FY 2022

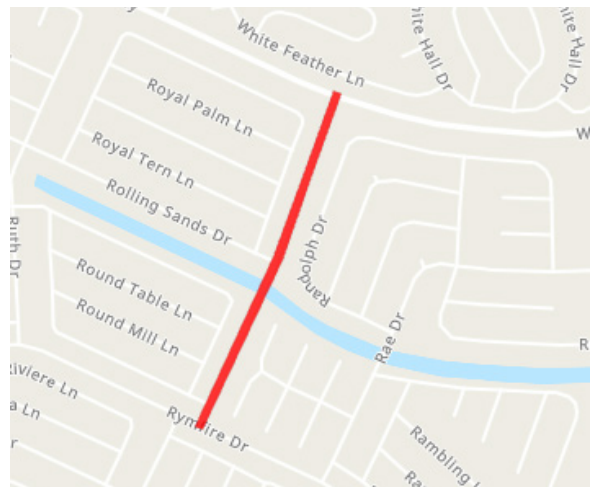
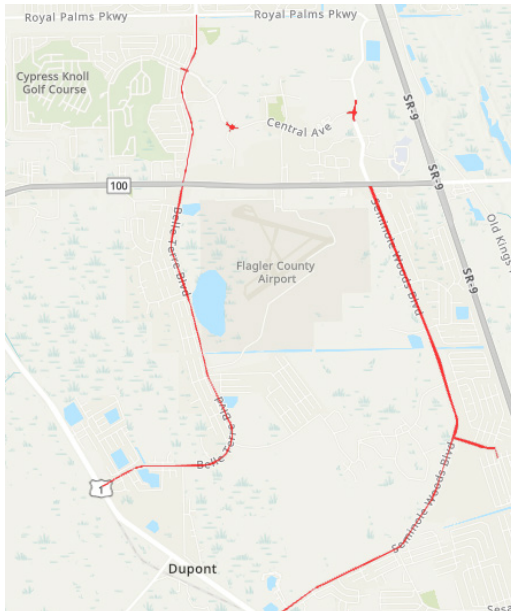
Funding Source: Streets Improvement Fund

Operating Budget Impact: Utility and Maintenance Cost

Council Priority: Environmental, Quality of Life



This project is part of the City of Palm Coast's Master Street Lighting program. Street lights are being installed along Seminole Woods Parkway from SR 100 to US1, Belle Terre Boulevard from SR 100 to US1, and from Whiteview Pkwy. to Rymfire Dr.



Continuous Street Rehabilitation & Renewal

2022 Cost: \$7,603,067

Project Years: FY 2022

Funding Source: Streets Improvement Fund

Operating Budget Impact: Maintenance & Repairs

Council Priority: Environmental, Quality of Life

The Street Rehabilitation & Renewal Project includes the following items:

- Street Resurfacing, Renewal, & Enhancement
- Pavement Analysis & Repairs
- Road Restriping
- Gaurdail Replacement from Accidents
- Replacement Cabinets from Accidents

Major Capital Projects - FY 2022

Palm Coast Parkway Extension

2022 Cost: \$900,000

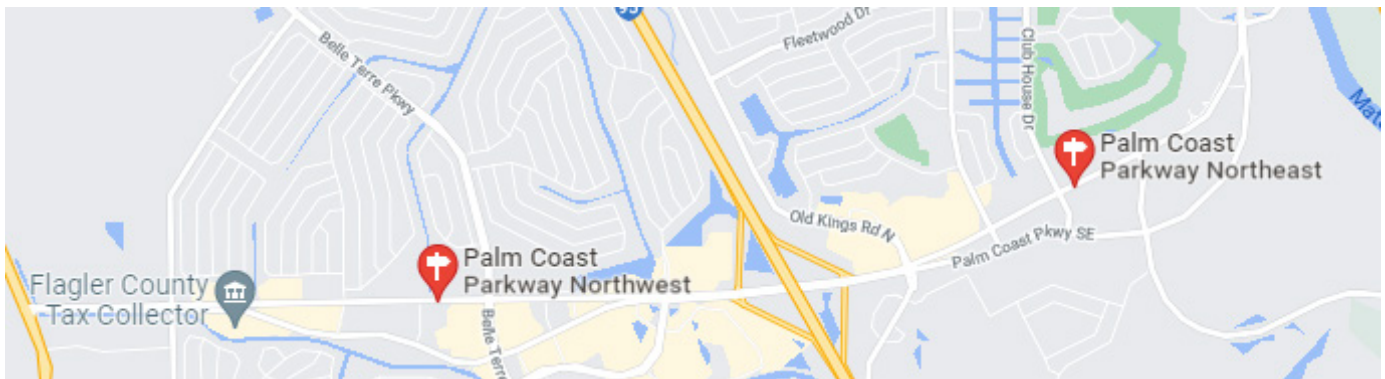
Total Project Cost: \$930,000

Project Years: FY 2021 to FY 2022

Funding Source: Transportation Impact Fund

Operating Budget Impact: Maintenance & Repairs

Council Priority: Environmental, Quality of Life



Peavy Grade / Matanzas Woods Parkway Extension

2022 Cost: \$1,300,000

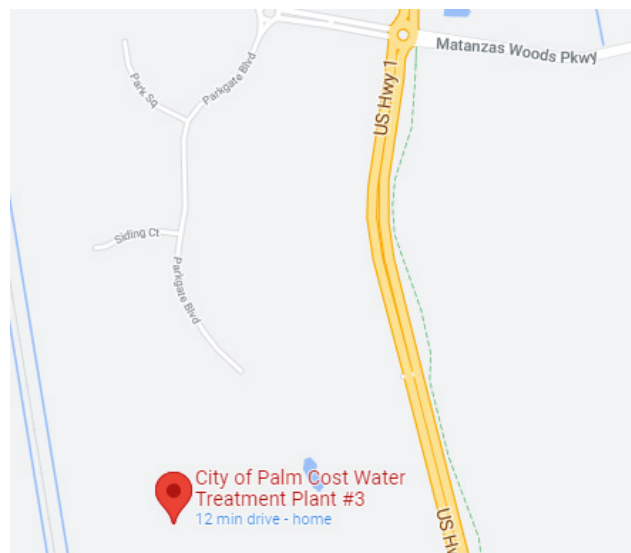
Total Project Cost: \$1,716,072

Project Years: FY 2021 to FY 2022

Funding Source: Transportation Impact Fund

Operating Budget Impact: Maintenance & Repairs

Council Priority: Environmental, Quality of Life



Major Capital Projects - FY 2022

Old Kings Road North 4-Lane - Phase 1

2022 Cost: \$500,000

Total Project Cost: \$8,373,662 with Grant Funding of \$6,870,513

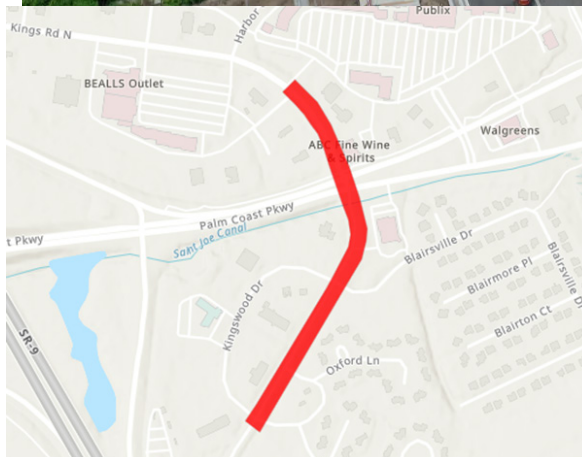
Project Years: FY 2020 to FY 2022

Funding Source: Transportation Fund

Operating Budget Impact: Maintenance cost of the streetscaping, roadway, traffic control devices, signage and irrigation.

Council Priority: Expansion

This project includes the roadway widening of Old Kings Road from Brighton Circle/Kingswood Drive to Farragut Drive for a length of approximately .6 miles. The project will consist of new asphalt pavement, drainage, concrete curb and gutter, and sidewalks. In addition, the project will include streetscape, irrigation, upgrades to storm water retention ponds and traffic control, including signage and striping.



Major Capital Projects - FY 2022

Lehigh Trail Head

2022 Cost: \$2,750,000 with Grant Funding of \$1,583,738

Total Project Cost: \$4,045,585 with Grant Funding of \$2,475,895

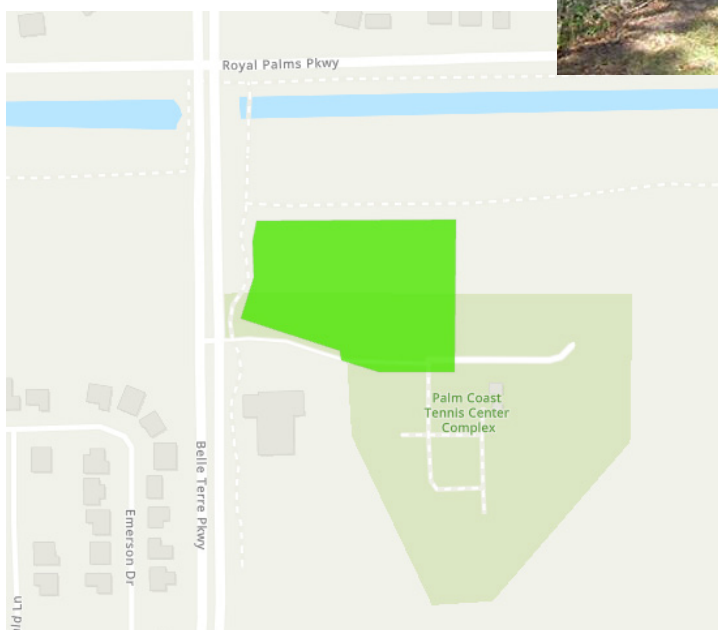
Project Years: FY 2018 to FY 2022

Funding Source: Recreation Impact Fee Fund

Operating Budget Impact: Utility and Maintenance Cost

Council Priority: Environmental, Quality of Life

This project creates a new park at the Lehigh Trailhead for the City of Palm Coast. The park will include a Restroom Building, dog park, community gardens, parking lot, lighting, utilities, pavilions, parking lot, road access, sidewalks. Design is 100% complete, construction is at 5%.



Major Capital Projects - FY 2022

Waterfront Park - Water Access

Phase 1

2022 Cost: \$1,350,000 with Grant Funding of \$357,200

Total Project Cost: \$1,461,692 with Grant Funding of \$533,000

Project Years: FY 2020 to FY 2022

Funding Source: Recreation Impact Fee Fund

Operating Budget Impact: Minimal Maintenance Cost

Council Priority: Environmental, Quality of Life

City Council approved the Florida Inland Navigation District (FIND) grant cost share agreement for the design and construction phase of the Waterfront Park Water Access Project. This park improvement includes dredging, coquina shore revetment, concrete kayak ramp shore launch, sidewalks, floating boat dock and ramp with 2 kayak slip docks, utilities, clearing and grubbing, grading.



Major Capital Projects - FY 2022

Tennis Center - Regional Racquet Center

2022 Cost: \$5,424,000 with Grant Funding of \$450,000

Total Project Cost: \$7,125,000 with Grant Funding of \$450,000

Project Years: FY 2021 to FY 2022

Funding Source: Recreation Impact Fee Fund

Operating Budget Impact: Additional Staff, Utility, and Facilities Maintenance Cost

Council Priority: Environmental, Quality of Life

A growing number of residents have been engaging in the trending game of pickleball. Parks & Recreation set up temporary courts at Holland Park and Belle Terre Parks, but hundreds of dedicated pickleball players have given the City input expressing the desire for more permanent options in the community. To best meet the needs, City Council is reviewing the proposed architectural, approval and construction plans of the new center. The location for the Regional Racquet Center would include several high-quality, dedicated pickleball courts constructed alongside the current 10 clay tennis courts. Plans for the state-of-the-art facility would include locker rooms, showers and common areas. Additional parking is planned along the Lehigh Trailhead on Belle Terre Parkway spreading eastward towards the new center.



Major Capital Projects - FY 2022

Water Treatment Plant 1

2022 Cost: \$2,210,000

Project Years: FY 2022

Funding Source: Utility Capital Fund

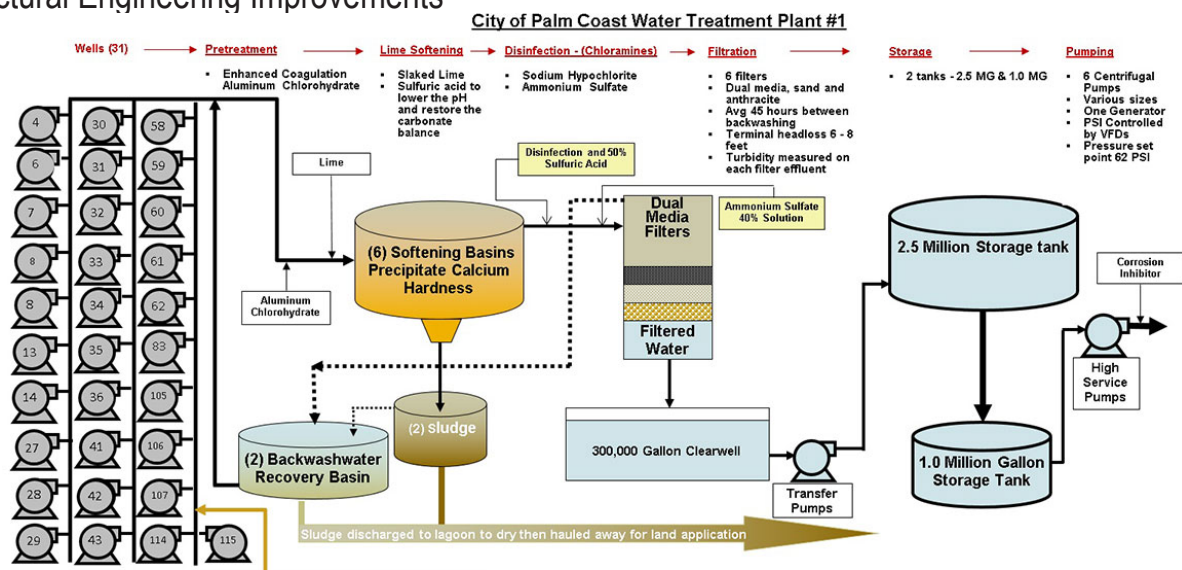
Operating Budget Impact: Repairs and maintenance cost will decrease.

Council Priority: Expansion

Water Treatment Plant #1 is the City's oldest water treatment facility and will be undergoing needed upgrades to some of its electrical systems and installing new roofing on two of the buildings. Studies will be initiated in order to improve treatment processes to reduce cost and increase water quality. Lime sludge is a byproduct of the plant's treatment process. Alternate methods of processing and disposal of the lime sludge are also being investigated.

Some of the improvements for fiscal year 2022 are:

- Electrical Improvements
- High Service Pumps
- Lime Sludge Handling
- Ozone Treatment - Color, Taste, and Odor Control
- A1A Disinfection System
- Structural Engineering Improvements



Water Treatment Plant #3 concentrate blended with the raw water supplied to WTP#1



Major Capital Projects - FY 2022

Water Treatment Plant 2

2022 Cost: \$2,600,000

Project Years: FY 2022

Funding Source: Utility Capital Fund

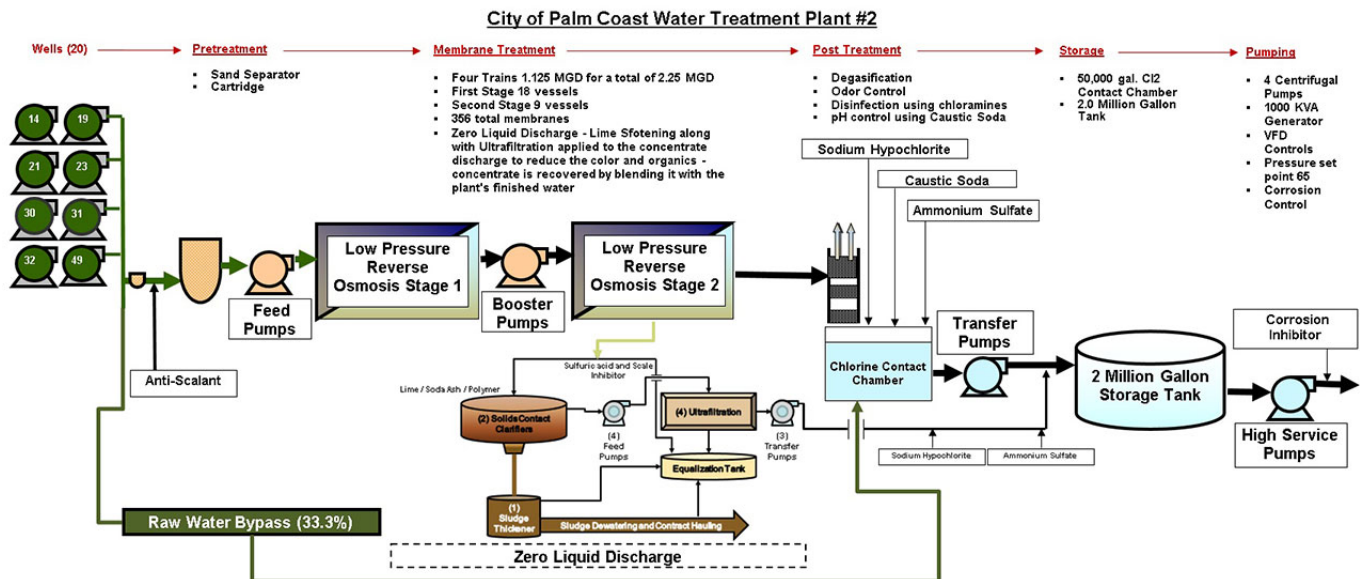
Operating Budget Impact: Repairs and maintenance cost will decrease.

Council Priority: Expansion

The Water Treatment Plant #2 will undergo routine equipment updates, which include Ultra-Filtration (UF) cartridges for the plant's Zero Liquid Discharge System. The City will also initiate studies to improve chemical processes to reduce process costs and increase water quality.

Some of the improvements for fiscal year 2022 are:

- Membrane Replacement
- Fuel Tank Storage
- Ozone Treatment - Color, Taste, and Odor Control
- Sludge Thickener
- Backwash process Piping - To Relocate Chemical Feed Lines



Major Capital Projects - FY 2022

Water Treatment Plant 3

2022 Cost: \$1,375,000

Project Years: FY 2022

Funding Source: Utility Capital Fund

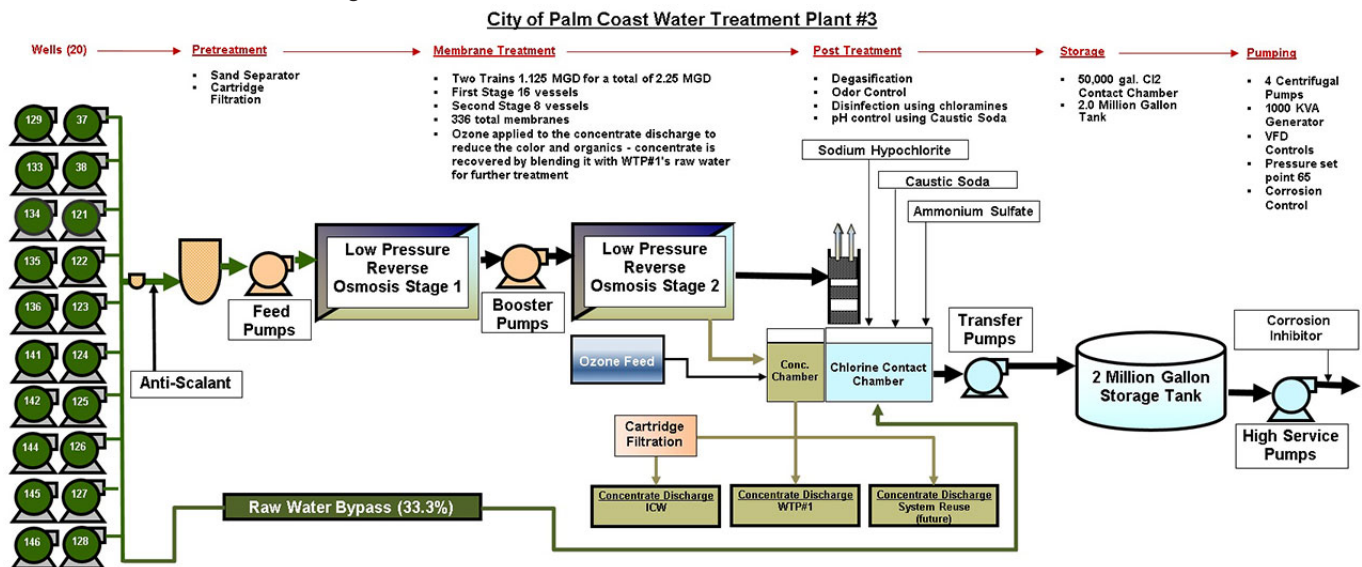
Operating Budget Impact: Repairs and maintenance cost will decrease.

Council Priority: Expansion

This project is to transfer the membrane clean-in-place and analyzer testing process from Water Treatment Plant 3 to the Wastewater Treatment Plant # 2 Pump Station. Currently, the wastewater is sent to an on-site tank, and when the tank is full, the wastewater is pumped out with a tank truck and transported to Wastewater Treatment Plant # 1 for disposal.

Some of the improvements for fiscal year 2022 are:

- THM Reduction System - THM stands for Trihalomethanes which are byproducts of the water treatment process.
- Concentrate Anti-Scaling Investigation
- Oxygen Generation Equipment
- Wate Tank Yard Plumbing



Major Capital Projects - FY 2022

Waste Water Treatment Plant 1

2022 Cost: \$5,115,000

Total Project Cost: \$18,107,670

Project Years: FY 2016 to FY 2026

Funding Source: Utility Capital Fund

Operating Budget Impact: Repairs and maintenance cost will decrease.

Council Priority: Expansion

Wastewater Treatment Plant #1 has been in operation for over 40 years and processes the majority of sewerage produced by the residential and commercial sewer customers. For the plant to continue to operate in good working order, replacement of equipment is needed for the centrifuge, filter capacity and diffused air systems. More modern and efficient equipment will be implemented, such as the design and implementation of a bypass system for the head-works, and other improvements to the Plant #1 facility that will include design and construction of a new operations/administration office. There will also be studies conducted to determine the feasibility of the plant's Rapid Infiltration Basins (RIBs) compared to Spray Fields. RIB sites are usually more efficient for disposal compared with the spray fields, which may result in the conversion from spray fields to RIB's.

Some of the improvements for fiscal year 2022 are:

- Headwork's Bypass System & Coating Rehab
- Centrifuge Replacement with Screw Press
- Biosolids Treatment & Disposal Improvements
- New Administration Building
- Diffused Air Improvements
- Spray Field to RIB Conversion
- Discharge Elimination Study



Major Capital Projects - FY 2022

Waste Water Treatment Plant 2 Expansion

2022 Cost: \$11,180,000

Total Project Cost: \$20,000,000

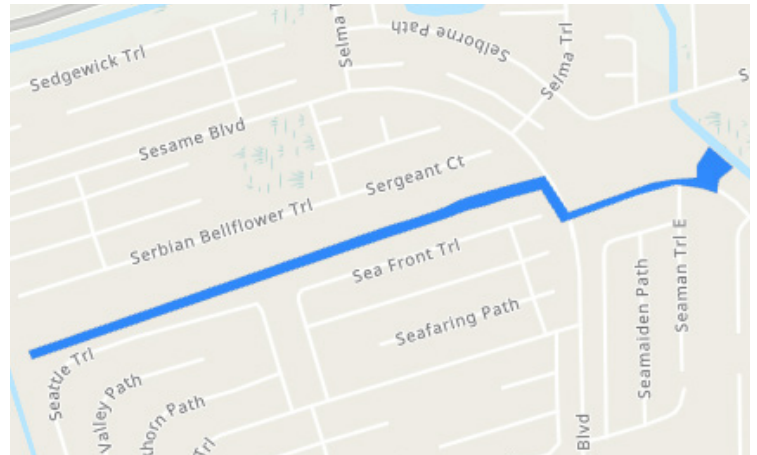
Project Years: FY 2021 to FY 2023

Funding Source: Utility Capital Fund

Operating Budget Impact: Repairs and maintenance cost will decrease.

Council Priority: Expansion

The existing Wastewater Treatment Facility #2 (located off of Peavy Grade, west of US-1) is a 2 million gallon per day capacity treatment plant. It will be expanded to 4 million gallons per day treatment capacity in order to accommodate growth in the City. Preparations for the design of the project is underway. The design consultant, CPH, in coordination with City staff, requested inclusion in the State Revolving Fund program. The City was approved for inclusion on the priority list for loan amount of \$30,859,801.76 at 0.67% interest for the construction of the plant expansion.



Wellfield & Wells

2022 Cost: \$2,555,000

Project Years: FY 2022

Funding Source: Utility Capital Fund

Operating Budget Impact: Maintenance for pumps will decrease

Council Priority: Expansion

The City of Palm Coast is in the process of expanding the water supply in the south zone of the City, which provides raw water to Water Treatment Plant 2. This work will provide the necessary source water to the treatment facility to meet current and future demand. Phase's 1 and 2 were recently completed, and consisted of the installation of raw water mains on Seminole Woods Boulevard and Sesame Boulevard, pump installations and the equipment for five wells. Phase 3 will provide three additional wells and raw water mains to complete the expansion of the Southern Wellfield for Water Treatment Plant 2.

Major Capital Projects - FY 2022

Stormwater Fund - Pipe Linings & Weir Replacements

2022 Cost: \$9,379,467

Project Years: FY 2022

Funding Source: Stormwater Fund

Operating Budget Impact: Less Repairs and Maintenance

Council Priority: Expansion, Improvement

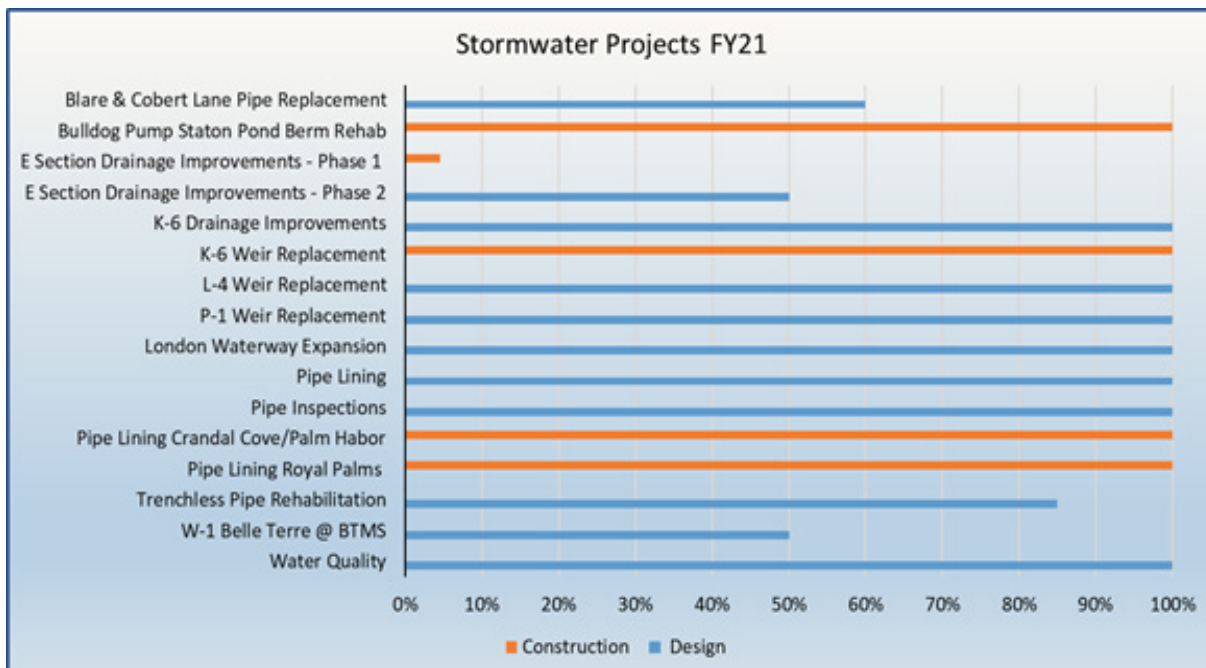


The City of Palm Coast's stormwater drainage system is designed to protect homes and businesses from flooding. All the City's canals, swales, water control structures and stormwater storage areas are designed to work together to handle the abundance of rainfall we receive in this area. The original Stormwater drainage system was built by ITT in the 1970's and 80's when Palm Coast's population was one tenth of its current size. In recent years the City has recognized the need for drainage improvements to keep up with the increased demands on the system.

The City has embarked on an enhanced comprehensive Stormwater management master plan to address the emerging drainage issues. This plan will review at the functionality of the Stormwater infrastructure and drainage basins. New solutions will re-direct focus on cleaning and maintaining residential and commercial ditches, freshwater canals and will have a greater long-term impact on improving the overall drainage system in Palm Coast.

The City is working with vendors to conduct the inspections for improvements in draining, pipe lining, and weir replacements. The details for the items being funded include the following:

- Sections E and K drainage improvements
- Replacement of weir's L-4 and P-1
- Replacement of major W-1 pipe & canal crossing
- Restore structural integrity of weir and pipe
- Increase drawdown rate to be 3.4 ft. drop in water-level within a 48 hour period.
- Increase recovery rate of structures



Fleet Capital Investment

Division	Description	Vehicle Application	Recommended Replacement Type	Budgeted Cost
REPLACEMENT WHITE FLEET				\$ 1,892,498
Parks & Recreation	Regular cab pickup/4x4	Golf Course Maintenance	F150 Ext cab Pickup	\$ 25,910
Communications and Marketing	Explorer	Administration	Escape Hybrid	\$ 26,008
Planning	F150/Super Cab 4X4	Inspection	F150 Ext cab Pickup	\$ 26,094
Code	Pickup	Enforcement	F150 Ext cab Pickup	\$ 26,094
Code	F150 Pickup	Enforcement	F150 Ext cab Pickup	\$ 26,094
Code	F150 Pickup	Enforcement	F150 Ext cab Pickup	\$ 26,094
IT	Escape	Tech Support	Transit Connect Van	\$ 28,520
Waste Water Collection	Pickup	Supervisor	F150 Ext cab Pickup	\$ 29,448
Storm Water Operations	F150 Pickup	Operations	F250 Ext Cab 4x4 pickup	\$ 32,477
Water Distribution	Pickup	Manager	F150Ext.Cab Pickup	\$ 32,819
Streets	F250/ Pickup	Maintenance	F250 Quad Cab 4x4 Pickup	\$ 35,735
Parks Maintenance	F250 / Utility Body	Maintenance	F250/Utility Body	\$ 38,140
Water Distribution	F250/ Utility Body	Maintenance	F250/Utility Body	\$ 40,250
Water Distribution	F250 / Utility Body	Maintenance	F250/Utility Body	\$ 40,250
Water Quality	F150 Pickup	Supervisor	F250 / Utility Body	\$ 41,670
Streets	F350 Quad Cab Pickup Dually	Maintenance	F350 Ext Cab 4x4 dual rear wheel	\$ 42,068
Waste Water Collection	F250/ Utility Body	Collection	F250/Utility Body	\$ 42,637
Waste Water Collection	F250 / Utility Body	Collection	F250/Utility Body	\$ 42,637
Water Treatment Plant 1	F250/Utility Body/4x4	Wellfield Maintenance	F250 4x4 / utility Body	\$ 42,707
Water Distribution	F350/utility body	Maintenance	F350/Utility Body	\$ 44,769
Water Distribution	F250 / Utility Body	Maintenance	F250/Utility Body	\$ 45,045
Waste Water Collection	F350 Dually /Utility Body	Collection	F350 Reg Cab / Utility Body	\$ 45,876
Streets	Dump	Maintenance	F350 Ext Cab 4x4 dual rear wheel	\$ 46,096
Fire	F150/Pickup	Fire	F150 Ext cab Pickup	\$ 47,129
Waste Water Collection	F-350/ utility body	Maintenance	F350/Utility Body	\$ 47,349
Fire	F150/Pickup	Fire	F150	\$ 48,908
Fire	Battalion	Battalion 21	F250 Quad Cab 4x4 Pickup	\$ 48,908
Storm Water Maintenance	F550/ Utility Body	Storm Water Maintenance	F550 4X4 Crew Cab/Utility Body	\$ 68,551
Fleet	F350 / Utility Body	Fleet Maintenance	F550/ Utility	\$ 101,163
Water Distribution	Utility Truck	Construction	International	\$ 109,802
Fire	Pumper	Suppression	E One Pumper	\$ 593,250



Fleet Capital Investment

Division	Description	Vehicle/Equip Application	Recommended Replacement Type	Budgeted Cost
REPLACEMENT MOWERS AND EQUIPMENT				\$ 3,310,642
Streets	Dozer Blade /Attachment	Construction	Ventrac Vacuum Att.	\$ 6,882
Golf Course	Pro Force Blower	Maintenance	Toro ProForce Blower	\$ 7,903
Streets	52" Zero Turn Mower	Construction	Scag Turf Tiger 52"	\$ 10,923
Streets	52" Zero Turn Mower	Construction	Scag Turf Tiger 52"	\$ 10,923
Streets	100" Deck	Maintenance	100" Rear Discharge Deck	\$ 12,758
Streets	100" Deck	Maintenance	100" Rear Discharge Deck	\$ 12,758
Streets	Broom Attachment	Maintenance	Gator Cart 835M	\$ 16,350
Streets	Trailer	Construction	Eager Beaver 20XPT	\$ 19,990
Waste Water Pumping	Trailer	Construction	Eager Beaver 20XPT	\$ 19,990
Waste Water Pumping	Trailer	Construction	Eager Beaver 20XPT	\$ 19,990
Waste Water Pumping	Trailer	Construction	Eager Beaver 20XPT	\$ 19,990
Stormwater Maintenance	Track /Mower	Maintenance	ALTOZ Tracked Zero Turn	\$ 20,199
Golf Course	Sand Pro	Maintenance	Toro Sand Pro 5040	\$ 24,688
Utility Admin	ESCAPE	Admin	FORD ESCAPE HYBRID	\$ 26,008
Planning	FORD F-150 PICKUP TRUCK	Urban Forester	F-150 Ext Cab	\$ 26,094
Building	FORD F-150 PICKUP TRUCK	Inspections	F-150 Ext Cab	\$ 26,094
CME	ESCAPE	Inspector	FORD ESCAPE HYBRID	\$ 27,363
Code	ESCAPE	Code Supervisor	FORD ESCAPE HYBRID	\$ 27,748
Utility Admin	EXPLORER 4 DR ADVAN TRAC RSC	Director	Ford Explor 2.3 ECHO	\$ 28,664
Utility Admin	SPORT TRAX 4X4	Field Visits	F-150 4X2 CREW CAB	\$ 29,438
Parks Maintenance	Compact Tractor with Loader	Maintenance	John Deere 3039R / loader	\$ 31,590
Stormwater Maintenance	Brush Mower Att.	Maintenance	Diamond Drum Mulcher	\$ 32,669
Streets	Trencher	Construction	CTX160 Compact Utility Loader	\$ 40,418
Streets	FORD F-550 FORD FLAT BED	Ditch Crew	F-350 EXTENED CAB 4X4 DUMP BODY	\$ 46,520
Streets	FORD FLATBED	Herbicide Spraying	F-350 4X4 EXTENDED CAB DUMP	\$ 46,520
Streets	FORD F-250 FORD PICKUP	Concrete Fuel Truck	F-350 EXTENED CAB 4X4 UTILITY BODY	\$ 47,487
Streets	F-350 PICKUP TRUCK	Landscaping Crew	F-350 4X4 CREW CAB	\$ 48,357
Streets	FORD F-350 FLAT BED TRUCK	Facility Mowing	F-350 4X4 EXTENED CAB UTILITY BODY	\$ 48,687
Streets	Brush Chipper	Tree Removal	CB24B	\$ 48,702
Golf Course	Groundsmaster	Maintenance	Greensmaster 3420 TriFlex	\$ 49,471
Golf Course	Groundsmaster	Maintenance	Greensmaster 3420 TriFlex	\$ 49,471
Waste Water Collection	Mini Excavator	Construction	Caterpillar 304	\$ 55,154
Parks Facilities	F-550 DUMP TRUCK	Grounds Maintenance	F-550 DUMP BODY	\$ 57,164
Streets	Backhoe	Construction	906M Compact Wheeled Loader	\$ 70,555
Stormwater Maintenance	F-350 CREW CAB PICKUP	Pipe Installation	F-550 4X4 CREW CAB UTILITY BODY	\$ 73,296
Parks Maintenance	Turf Vacc.	Maintenance	TV 35 Harper Vacc.	\$ 79,775
Parks Maintenance	Groundsmaster	Maintenance	Groundsmaster 4700-D	\$ 86,164
Parks Maintenance	Groundsmaster	Maintenance	Groundsmaster 4700-D	\$ 86,164
Streets	FORD F-550 DUMP TRUCK	Mowing	REPLACEMENT BODY FOR #1426	\$ 92,065
Waste Water Collection	Vac Tanker	Collection	Mack/ Chassis /Body swap	\$ 159,461
Streets	Backhoe	Construction	Mack/Rogers Body	\$ 167,724
Water Distribution	20Yard Dump	Construction	Mack/Rogers Body	\$ 167,724
Streets	Wheeled Loader	Construction	926M Wheeled Loader	\$ 168,914
Stormwater Maintenance	20Yard Dump	Maintenance	Mack/Rogers Body	\$ 185,758
Streets	Tractor/ Boom Axe	Maintenance	6120M John Deere /Flail Mower	\$ 197,418
Golf Course	Replacement for Golf carts	Transport Golfers	72 Replacement Carts	\$ 214,254
Waste Water Collection	Vac Truck	Collection	Vac Con	\$ 564,407

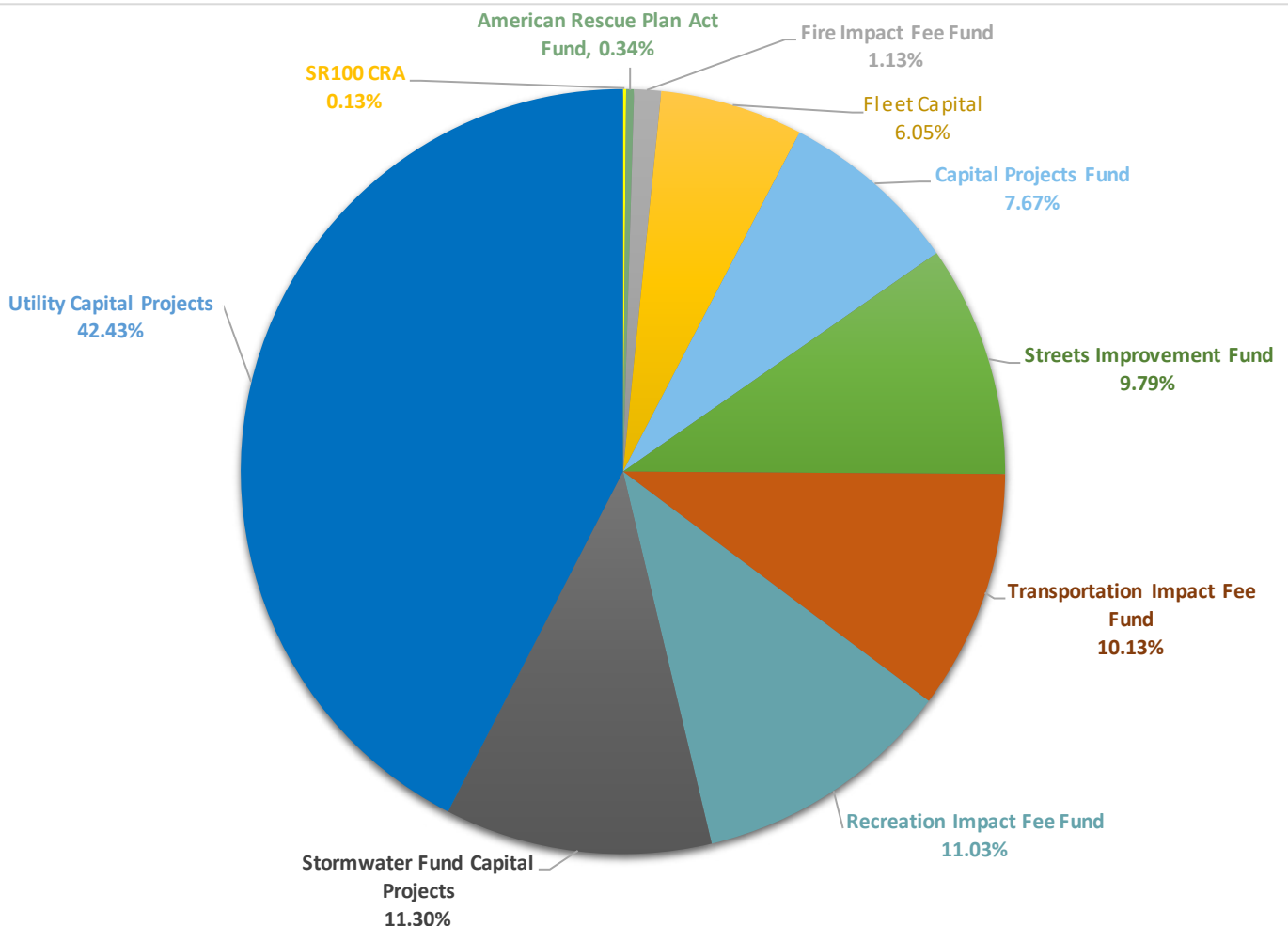
Fleet Capital Investment

Division	Description	Budgeted Cost
NEW VEHICLES AND EQUIPMENT		\$ 615,279
Parks & Recreation - Maintenance	Area - Vator EA600	\$ 6,122
Parks & Recreation - Maintenance	Tow behind Pressure Washer	\$ 10,500
Fleet Management	Small Engine Shop Lift	\$ 12,000
Fleet Management	Tire Machine Replacement	\$ 13,000
Parks & Recreation - Maintenance	Ventrac	\$ 22,704
Fleet Management	PW Veeter Root	\$ 25,000
Parks & Recreation - Maintenance	Sand-Pro	\$ 26,560
Parks & Recreation - Maintenance	F150	\$ 33,600
Parks & Recreation - Maintenance	Tow behind lift	\$ 33,805
Storm Water Operations	1500 ext cab 4x4	\$ 33,889
Water Distribution	Meter Tech	\$ 34,460
Storm Water Maintenance	Mulcher	\$ 39,564
Storm Water Maintenance	1500 ext cab 4x4	\$ 44,100
Storm Water Maintenance	1500 ext cab 4x4	\$ 44,100
Waste Water Pumping	6" Trailer Mounted By-Pass Pump	\$ 61,820
Storm Water Maintenance	Wheeled Loader	\$ 174,055



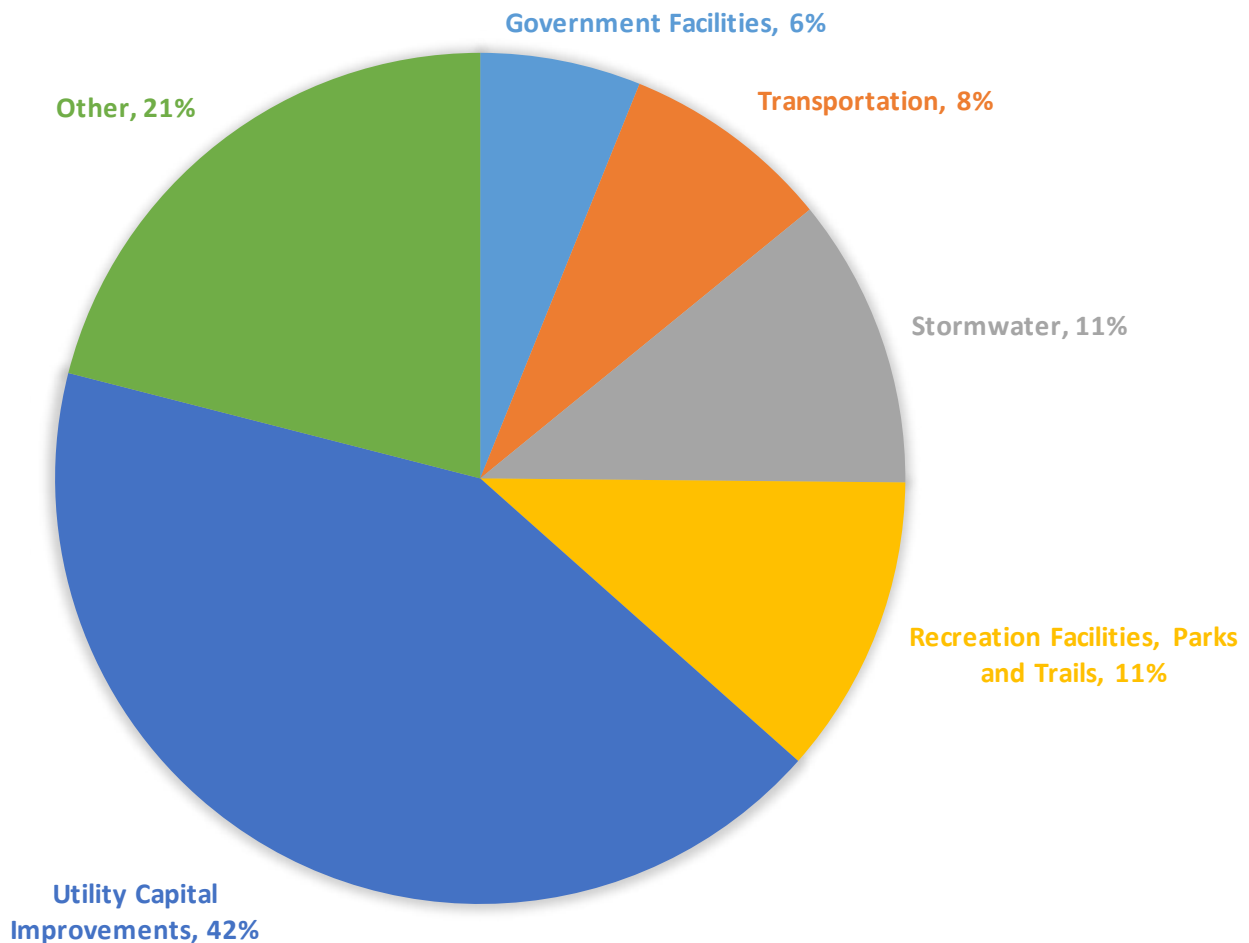
Capital by Funding Source

Funding Source	Amount	Fund as a % of total CIP
SR100 CRA	\$ 125,457	0.13%
American Rescue Plan Act Fund	320,000	0.34%
Fire Impact Fee Fund	1,080,000	1%
Fleet Capital	5,818,419	6%
Capital Projects Fund	7,315,000	8%
Streets Improvement Fund	9,333,067	10%
Transportation Impact Fee Fund	9,663,375	10%
Recreation Impact Fee Fund	10,520,000	11%
Stormwater Fund Capital Projects	10,776,337	11%
Utility Capital Projects	40,464,529	42%
Total	\$95,416,184	



Capital by Type

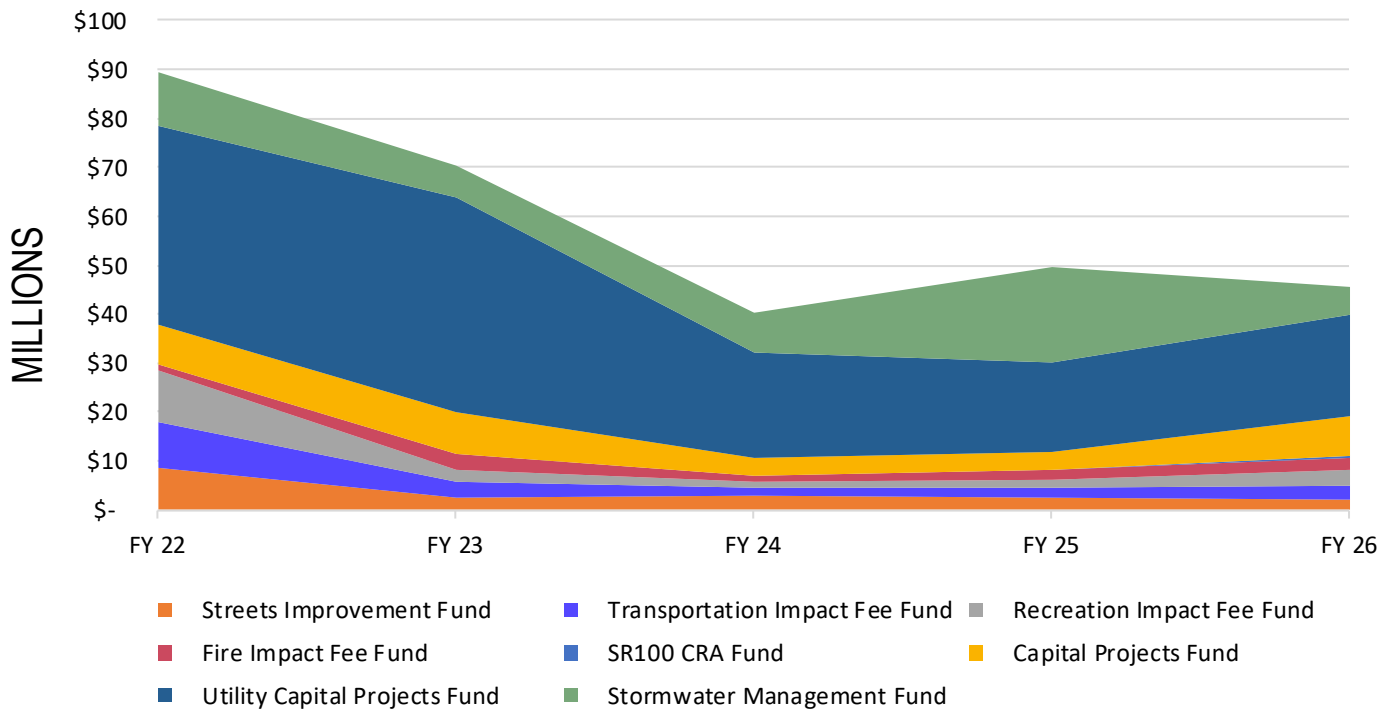
Type	Amount	Fund as a % of total CIP
Government Facilities	\$ 5,830,000	6%
Transportation	7,635,000	8%
Stormwater	10,520,000	11%
Recreation Facilities, Parks and Trails	10,875,000	11%
Utility Capital Improvements	40,464,529	42%
Other	20,091,656	21%
	<u>\$95,416,184</u>	



Capital Improvement Program - Five Year Summary

Fund	FY 22	FY 23	FY 24	FY 25	FY 26
Streets Improvement Fund	\$ 8,502,715	\$ 2,577,681	\$ 2,771,448	\$ 2,645,172	\$ 2,155,392
Transportation Impact Fee Fund	9,663,375	3,310,000	2,000,000	1,950,000	2,825,000
Recreation Impact Fee Fund	10,520,000	2,232,175	925,000	1,725,000	3,300,000
Fire Impact Fee Fund	1,080,000	3,375,000	1,325,000	1,970,000	2,195,000
SR100 CRA Fund	125,457	-	-	-	500,000
American Rescue Plan Fund	320,000	-	-	-	-
Capital Projects Fund	8,145,351	8,327,319	3,643,552	3,779,828	8,264,608
Utility Capital Projects Fund	40,464,529	44,192,054	21,417,685	18,253,315	20,688,946
Fleet Capital	5,818,419	4,000,000	4,000,000	4,000,000	4,000,000
Stormwater Management Fund	10,776,337	6,205,000	8,120,000	19,280,000	5,795,000
Total	\$95,416,184	\$74,219,229	\$44,202,685	\$53,603,315	\$49,723,946

Capital Improvement Program by Fund



Follow link to access Capital project dashboard:

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



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AWARDS
& *Recognition*



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Awards and Special Recognition

The City of Palm Coast Receives the Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) announced that the City of Palm Coast has received GFOA's Distinguished Budget Presentation Award for its Fiscal Year 2021 budget.

The award represents a significant achievement and reflects the commitment of the City of Palm Coast and the Financial Services Department to meeting the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

This is the eighteenth time that the City of Palm Coast has received The Distinguished Budget Award



The Florida Department of Environmental Protection Awards Palm Coast Utilities the 2020 Drinking Water Plant Operations Excellence Award

The City of Palm Coast Utility Department was selected to receive the 2020 Drinking Water Plant Operations Excellence Award from the Florida Department of Environmental Protection (FDEP).

The Utility Department was previously awarded 'Best Operating Water Plant' in 2020 by the Southeast Desalting Association and 'Best Tasting Drinking Water' by the America Water Works Association in 2019.



Palm Coast Wastewater Treatment Plant #2 Recognized for Work, Dedication and Safety

The City of Palm Coast's Wastewater Treatment Plant #2 was recently honored with the Florida Water Environment Association Class B Third Place Award for 2021. This distinction recognizes the hard-work and dedication by the plant's employees to perform their mission with a strong emphasis on safety and care, especially during the COVID-19 pandemic.

The recognition rated the Water Treatment Plant based on its size, number of employees, hours worked, chemicals used in process, accidents and lost time injuries. In 2020, the plant proudly reported no lost time injuries and not a single accident. Palm Coast's Wastewater Treatment Division has now received a total of four safety awards for its operations since 2018, both at Plant #2 and at Plant #1, located on Palm Coast Pkwy NW.

The City of Palm Coast's utility outstanding obligations bond rating from A+ to AA

Fitch Ratings announced Monday, Dec. 7, it's upgrade of the City of Palm Coast's utility outstanding obligations bond rating from A+ to AA, which represents an extremely strong rating. Fitch assessed the standalone credit profile (SCP) of the city's water and sewer system at 'AA' and also noted the rating outlook was revised from positive to stable. In 2019, Fitch affirmed the City's A+ rating from stable to positive. The release also stated the upgrade of the bond rating reflects the system's improving financial profile that has benefitted from strong growth in connection fees and funds available for debt service in recent years, despite an expanding capital program.

The City of Palm Coast IT Department is Awarded 5th Place in the Government Experience Building and Adapting Constituent-Centric Digital Experiences

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. Top government jurisdictions, agencies and departments will be honored during the GovX Summit and Government Experience Awards virtual event later today.

"As state and local governments navigated another year of uncertainty — compounded by shifts in constituent expectations and the emergence of new technologies — the experience of government has remained a significant focus for leaders," said Dustin Haisler, Chief Innovation Officer for the Center of Digital Government. "This year, agencies demonstrated the importance of having an omnichannel strategy with an increased focus on enabling personalized experiences while balancing citizen and business privacy. We applaud the continued efforts state and local leaders have made to build constituent-centric digital experiences and look forward to seeing how these agencies adapt their digital services in the years to come."

Palm Coast Community Center Awarded Prestigious LEED Silver Building Certification

The LEED (Leadership in Energy and Environmental Design) rating system, developed by the U.S. Green Building Council (USGBC), is the world leading green building project and performance management system that delivers a comprehensive framework for green building design, construction, operations and performance. A plaque will be displayed in the building, which stands for leadership and demonstrates that a building has been designed, built and is operating as intended.

The renovation and expansion project completed in 2018 tripled the size of the facility - to 21,000 square feet - and added a grand entrance and lobby area featuring a contemporary coastal design. The state-of-the-art facility was built to LEED standards for environmental sustainability and resource efficiency.



Public Safety Award

Bob Snyder, Florida Department of Health in Flagler County - Administrator; Dr. Stephen Bickel, Florida Department of Health in Flagler County – Medical Director; Jonathan Lord, Flagler County Emergency Management Director; and Gerard Forte, City of Palm Coast Fire Chief.

The local response to the COVID-19 crisis was a collaborative response between the DOH-Flagler, Flagler County Emergency Operations Center, and the City of Palm Coast Fire Department. The coordination and strong teamwork among the agencies helped keep the community informed as well as aiding the City leadership to make sound informed decisions throughout the crisis.

PalmCoast Wins Award for Stormwater Management Program

The City of Palm Coast is pleased to announce it has won the Regional Award for Excellence in Resilience for the Floodplain and Stormwater Management Program from the Northeast Florida Regional Council.

This award recognizes an individual, organization, or specific project that has made positive contributions towards making the region more resilient. Award entries were judged based upon the criteria of background, innovativeness, effectiveness, implementation, comprehensiveness, and clarity.

Other measures to reduce flood risk include:

- Staffing six (6) Certified Floodplain Managers across the organization;
- Funding \$2.076 million in generator projects and securing 75% cost reimbursement through Hurricanes Matthew and Irma FEMA Hazard Mitigation Grant Program;
- Perpetual protection of 60% of total special flood hazard area in municipal limits;

City staff also developed a stormwater management program, a strategic plan, and cost analysis for addressing infrastructure needs. The elements were woven into a comprehensive five and ten year Capital Improvement Plan with alternatives for an accelerated program to address infrastructure assessment, inventory, inspections, maintenance, regulatory requirements, monitoring, and tracking. Two levels of programming were presented to City Council in August 2017 and an Enhanced Program Approach was also approved.

The City has also received state-wide acknowledgement of the comprehensive approach to stormwater management by the Florida Stormwater Association (FSA) earlier this year. As a result of the established level of service, staff, funding, coordination and projects, FSA awarded the program the Outstanding Achievement Award.

The NEFRC is an independent, regional government agency serving Baker, Clay, Duval, Flagler, Putnam, Nassau and St. Johns counties. It provides a regional perspective toward growth management, economic development, emergency preparedness, resiliency, and community development to enhance the quality of life of Northeast Florida residents. The organization awards these honors each year to recognize the best projects and the brightest leaders in the Region. For more information about the Northeast Florida Regional Council, visit www.nefrc.org.

Residents can check the status of capital projects, including those that are stormwater related, by utilizing the GIS (Geographic Information System) mapping tool. [Click here to view it.](#) You can also check on the status of swales by [clicking here to visit the swale information page.](#)

City of Palm Coast Communications and Marketing Team Wins Telly Award

The City of Palm Coast's 2020 'Feed Palm Coast' Distribution Day social media video was named a winner today in the 42nd Annual Telly Awards. The City's video received a Silver Telly Award for the category of 'General-Public Service & Activism' for Social Video.

The Telly Awards honors excellence in video and television across all screens and is judged by leaders from video platforms, television, streaming networks, production companies and including Netflix, Dow Jones, Duplass Brothers Productions, Complex Networks, A&E Networks, Hearst Media, Nickelodeon, ESPN Films, RYOT, Partizan and Vimeo.

The 2020 Feed Palm Coast Distribution Day video was created by the Communications and Marketing team in May of 2020. It highlighted the remarkable effort of the City of Palm Coast staff, community partners and residents who donated to the City's food drive - in partnership with Parkview Church - to help those in need during the COVID-19 pandemic. The video's imagery and storytelling showcased the community spirit of Palm Coast and the overwhelming support for neighbors.





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 established to ensure the long-term financial viability of the City and to diversify and strengthen the City's economy.

Balanced Budget:

The City will adopt a balanced budget as required by Florida Statute, Chapter 166. 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

Capital Assets Policy:

The acquisition, disposition, and monitoring of City owned property is governed by Chapter 274 of the Florida Statutes. The City will consider capital assets to be any tangible or intangible property with a value of \$ 5,000 or more and a projected useful life of more than two years as per guidance provided by the Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB).

Debt Management:

The City will issue debt only for capital expenditures. The term of the debt will not be for a period longer than the expected life of the asset. Debt for a period longer than three years or more than \$15 million may not be issued without voter consent unless the debt is funded. The City will maintain reserves of at least fifteen percent in its four operating funds. On November 5th 2013, City Council adopted a Debt Management Policy. This policy in its entirety can be found later on in this section of the budget document.

Fund Balance:

On July 21, 2009, a Fund Balance policy was adopted by City Council outlining minimum requirements for unassigned fund balance. This policy may be revised annually to include additional funds or limits. The policy in its entirety can be found later on in this section of the budget document.

Investments:

On December 12, 2012, City Council adopted an Investment Policy for the City of Palm Coast. This policy in its entirety can be found later on in this section of the budget document.

Purchasing:

On December 17, 2002 ordinance 2002-06 was adopted by City Council providing for the purchase or procurement of purchases and contractual services. This policy was revised in July of 2017 and again on October 5, 2021. Ordinance 2021-23 was approved to Repeal and Replace Chapter 2 Article 1, Division 3 - Purchases and Contractual Services Sections 2-24 through 2-31; of the Code of Ordinances of the City of Palm Coast; providing for severability; providing for codification; providing for conflicts; and providing for an effective date. 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 itsintended 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 into the capital assets system. The department must provide written notification to the Finance Department of any donated capital assets. Donated land will be recorded at market value. No minimum threshold will be applied to Donated land.
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 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

When a capital asset is severely damaged or destroyed by a covered peril under the City's insurance policy, and the re- placement of that asset has been approved through funding from the City's insurance policy, the new capital asset must be paid for by the department that owns the asset (that department's budget).

Reimbursement must then be requested by the department to Contracts & Risk Management. Contracts & Risk Management will then instruct the Finance Department to reimburse the department for their cost of replacing the asset. Proper backup is necessary to complete the reimbursement. Also, the asset that was destroyed must be deleted from that department's inventory.

K. INTANGIBLE ASSETS

Intangible assets such as computer software, easements, and land use/water/leachate rights will be capitalized on the City's books and amortized over their useful lives unless that life is indefinite.

Computer software is considered an intangible asset if it is developed in-house by City employees or by a third party contractor on behalf of the government. This includes any commercially available software that is purchased or licensed by the City and that the City must exert minimal incremental effort before the software can be put into operation (per GASB 51). Such purchases will be capitalized if they meet the City's capitalization threshold (Section B). Yearly renewals and regular upgrades of existing software will be considered an operating cost and expensed as incurred. The City will amortize software over 3-5 years, depending on whether the software is a component of an existing system or a brand new system.

Easements and rights granted to or purchased by the City will be assumed to have an indefinite useful life unless there are contractual or legal requirements that state otherwise. In those instances, the City will amortize those easements and rights over the life stated in the contract documents.

L. OPERATING PROCEDURES

The Finance Director and Purchasing & 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 on all debt obligations issued by the City.

PLANNING AND STRUCTURE OF CITY INDEBTEDNESS:

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to systematic capital planning is demonstrated through adoption and periodic adjustment of a Comprehensive Plan pursuant to Chapter 163, Florida Statutes, the Florida Growth Management Act and Rule 9 J (5), and the adoption of the five-year Capital Improvement Plan (CIP). The CIP will identify, rank, and assess capital projects, determine useful life, and recommend specific funding sources for the projects for the five-year period. Annually, management will also prepare and submit to City Council a 10-year capital infrastructure plan, which will be incorporated into the long-term financial planning process.

Capital Financing: The City normally will rely on specifically generated funds and/or grants and contributions from other governments to finance its capital needs on a pay-as-you-go basis. To achieve this, it may become necessary to secure short-term (not exceeding a three-year amortization schedule) construction funding. Such financing, allows maximum flexibility in CIP implementation. Debt of longer amortization periods (long-term debt) will be issued for capital projects when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries. In general, debt shall not be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction.

General Obligation Securities: The City will seek voter authorization (per the City Charter) to issue general obligation bonds only for essential projects. In addition, such authority will be sought only after it is determined by the Council that no other funds are available to meet project costs.

Term of Debt Repayment: Borrowings by the City will mature over a term that does not exceed the economic life of the improvements that they finance or exceed the term of the revenue securing such debt. The City will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land).

Method of Sale: The City will market its debt through the use of competitive bid whenever deemed feasible, cost-effective and advantageous to do so. However, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be beneficial to market the debt via negotiated sale.

Interest Rate: In order to maintain a stable debt service burden, the City will attempt to issue debt that carries a fixed interest rate. Conversely, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the City should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement or maintain a manageable amount of variable rate debt.

Revenue Pledge: Revenue sources will only be pledged for debt when legally available, and when it can be justified that residents or others that receive the benefits of the pledged revenue should repay the related debt.

Debt Guarantees: The City may consider, on case-by-case basis, the use of its debt capacity for legally allowable capital projects by public development authorities or other special purpose units of the government.

Financing Proposals: Any capital financing proposal involving a pledge or other extension of the City's credit through the sale of securities, execution of loans or leases, marketing guarantees, or otherwise involving directly or indirectly the lending or pledging of the City's credit, is referred to and reviewed by members of the Financing Team.

Conduit Bond Financing: Periodically, the City may be approached with a request to provide conduit bond financing for qualified projects. Examples may include infrastructure as part of a special assessment district. Applications for such issues will be processed by the Financing Team, which will provide funding recommendations to the City Council.

Public-Private Partnerships: There may be opportunities presented to the City in which a private party provides a public service or project and assumes substantial financial, technical and operational risk in the project. These partnerships will be carefully evaluated to ensure that any related debt issuance has a minimal impact on the City.

CREDITWORTHINESS:

The City seeks to maintain the highest possible credit ratings for all categories of short and long-term debt that can be achieved without compromising the delivery of basic City services and the achievement of the adopted City Strategic Action Plan. For those agencies that maintain a credit rating on the City, the Finance Department will provide these organizations with all of the necessary budgetary and financial information as published and upon request.

Financial Disclosure: The City is committed to full and complete financial disclosure and to cooperating copiously with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensible, and accurate financial and other relevant information. The City is committed to meeting secondary disclosure requirements on a timely and broad basis. The Finance Department is responsible for ongoing disclosures to established national information repositories and for maintaining compliance with

disclosure standards promulgated by State and national regulatory bodies, and may carry out such responsibility through the engagement of an outside dissemination agent.

Debt Limits: The City will keep outstanding debt within the limits prescribed by State Statute and the City Charter and at levels consistent with its creditworthiness, best-practices needs and affordability objectives.

DEBT STRUCTURE:

Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project and the nature and type of the security provided. Moreover, to the extent possible, the City will design the re-payment of its overall debt to re-capture its credit capacity for future use.

Length of Debt: Debt will be structured for the shortest amortization period consistent with a fair allocation of costs to current and future beneficiaries or users.

Back Loading (Back-end Load): The City will seek to structure debt with level principal and interest costs over the life of the obligation. Back loading of costs will be considered under extraordinary circumstances, such as, natural disasters or where unanticipated external factors make it necessary for short-term costs of the debt to be prohibitive. Further, where the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present and/or when such structuring is beneficial to the City's overall amortization schedule, or will allow the debt service to more closely match project revenues during the early years of the venture's operation.

Refunding: The City's staff and advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. Refunding will be considered (within Federal tax law constraints) if, and when, there is a net economic benefit of the refunding or it is necessary to modernize covenants essential to operations and management. An advance refunding for the purpose of economic advantage will be considered if there exists the opportunity to secure a net present value savings of at least three percent of the refunded debt. A current refunding that produce a net present value saving of less than three percent will be considered on a case-by-case basis. A refunding that result in a negative savings will not be deliberated unless there is a compelling public policy or legal objective.

Credit Enhancements: Examples include letters of credit and bond insurance. These types of guarantees will only be considered if the net debt service on the bonds is reduced by more than the costs of the enhancement.

Fixed Interest Debt: Fixed interest debt will be issued by the City if management anticipates that interest rates may rise over the term of the loan.

Variable Rate Debt: The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities that 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 borrowing, such as bond anticipation notes and tax-exempt commercial paper, will be undertaken only if the transaction costs plus interest on the debt are less than the cost of internal

financing or if available cash is insufficient to meet working capital requirements.

State Revolving Fund Program: This program provides funds for projects involving water supply and distribution facilities, 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 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 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.

e FT consists of the City Manager or designee and the City Attorney or designee, department management and Finance Director. Other participants, as required, will include the City's financial advisor, bond counsel, the derwriter (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. ese specialists will also assist with the development of bond issuance strategies, the preparation of bond cuments, and will coordinate marketing efforts for sales to investors.

e Financing Team Selection Process: The Finance Director will provide recommendations to the City Council on e selection of underwriters, bond counsel, disclosure counsel, financial advisors and any other necessary rticipant. The City Council will make all final determinations. The Finance Director's recommendations will be ade following an independent review of responses to requests for proposals (RFPs) or requests for qualifications FQs) by the evaluation team.

nderwriters: 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 dvisor will conduct the evaluation of responses of the RFPs.

bond Counsel: The City retains external bond counsel for all debt issues. Further, that all debt issued by the y, includes a written opinion by the bond counsel affirming that the City is authorized to issue the debt. Bond ounsel is also responsible for determining the debt's Federal income tax status, the preparation of the ordinance uthorizing issuance of the obligations and all of the closing documents to complete a bond sale, as well as, erforming any other services defined by their contract with the City. Bond counsel will also coordinate activities ith the City Attorney and/or other Counsel and the other members of the FT including, but not limited to the inance Director. The City Attorney, Bond Counsel and FT will review all public-private partnerships to ensure ompliance with State and Federal laws and regulations. Bond counsel is engaged through the purchasing rocess outlined in the COPC Purchasing Policy. The selection criteria will include a requirement for omprehensive municipal debt experience

Disclosure Counsel: The City retains external disclosure counsel for all public offerings. The disclosure counsel ends an opinion to the City and a reliance letter to the underwriters; if requested, that indicates that the offering ocument contains no untrue statements or omits any material fact. The disclosure counsel shall provide legal dvce to the City to assist in meeting its secondary market disclosure obligations. The disclosure counsel is ngaged in the same manner as bond counsel.

nderwriter's Counsel: In negotiated public offerings, the senior managing underwriter may select counsel, subject o approval by the City, to be compensated as an expense item to be negotiated as part of the gross underwriting read.

inancial Advisor: The City retains a financial advisor selected through the purchasing process outlined in the OPC Purchasing Policy. The financial advisors are required to have comprehensive municipal debt experience ncluding diverse financial structuring and pricing of municipal securities. For each City bond sale, the financial dvisor will assist the City in determining the optimum structure of the debt and negotiating favorable pricing terms nd managing the debt issuance process. In addition to transactional tasks, the financial advisor will advise the y on strategic financial planning matters and assist in management and operational evaluations and mprovements, where appropriate, and as directed by the City. To ensure independence, the financial advisor will ot bid on nor underwrite any City debt issues.

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 to acceptable municipal standards; (2) information related to any significant events affecting outstanding debt, including conduit debt obligations; (3) an evaluation of savings related to any refinancing activity; (4) a summary of any changes in Federal or State laws affecting the City's debt program; and (5) a summary statement by the FT as to the overall status of the City's debt obligations and debt management activities.

Investment of Bond and Note Proceeds: All proceeds of debt incurred by the City other than conduit debt obligations are invested as part of the City's consolidated cash pool unless otherwise specified by the bond covenants and approved by the Finance Director. The City will develop detailed draw schedules for each project funded with borrowed monies. The City will invest the proceeds of all borrowings consistent with those authorized by the City's investment policy, and in a manner that will ensure the availability of funds as described in the draw schedules.

Costs and Fees: All costs and fees related to the issuance of bonds other than conduit bonds are paid out of bond proceeds or by the related department budget.

Bond Insurance (also known as financial guarantee insurance): The City may consider the use of bond insurance to enhance its credit rating and marketability of its securities based upon an assessment of its cost-effectiveness.

Competitive Sale: In general, City debt is issued through a competitive bidding process. Bids are awarded on a True Interest Cost basis (TIC), provided other bidding requirements are satisfied. The FT shall review all bids and provide written evaluations to the City Council. If the FT determines that the bids are unsatisfactory it may enter into negotiations of sales of securities.

Negotiated Sale: A negotiated sale of debt may be considered when the complexity of the issue requires specialized expertise; or when the negotiated sale would result in substantial savings in time or money; or when market conditions are unusually volatile; or if the City's credit is problematic; or when a negotiated sale is otherwise in the best interest of the City.

PERIODIC REVIEW AND AMENDMENT:

The debt policies above will be subject to review and revision annually. The Finance Department will make recommendations on any proposed amendments or revisions to City Council for approval.

CITATIONS & GLOSSARY:

The Internal Revenue Code, the Florida Statutes, the Local City Charter and/or the City Ordinances outline legal borrowing authority, restrictions and compliance requirements with the Florida Constitution and Statutes authorize the issuance of bonds by Counties, Municipalities and certain Special Districts.

- Section 125.013 – General Obligation; Revenue Bonds
- Chapters 130 & 132 – County Bonds & General Refunding Law
- Section 154.219 – Revenue Bonds
- Chapter 159 – Bond Financing
- Section 163.01(7) – Florida Inter-local Cooperation Act of 1969
- Chapter 166, Part II – Municipal Borrowing
- Chapter 215 – Financial Matters: General Provisions
- Chapter 218, Part III – Local Financial Management & Reporting

TYPES OF DEBT DEFINED:

Bond Anticipation Notes: Are notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.

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

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

Limited Revenue Bonds: Are obligations issued by a governmental unit to pay the cost of improvements of a project or combination of projects payable from funds of a governmental unit, exclusive of ad valorem taxes, special assessments, or earnings from such projects.

Revenue Bonds: Are obligations of a governmental unit issued to pay the cost of improvements of a self-liquidating project or a combination of projects payable from the earnings of the project and any other special funds authorized to be pledged as additional security.

Special Assessment Bonds: Are bonds that provide for capital improvements paid in whole or in part by the levying and collecting of special assessments on the abutting, adjoining, contiguous, or other specially benefited property.

Bond Pools: Offer governmental units an opportunity to participate in a joint venture with other entities to borrow funds for capital improvements, renovations, fixed asset additions or the refinancing of existing debt. The advantages of bond pools may include improved marketability and reduction in issuance costs through economies of scale. Bond pools provide either long-term fixed or variable rate debt products.

Bank Borrowings: Financial institutions offer short-term financing needs for governmental units to alleviate temporary cash flow timing differences (e.g. bond, revenue, or tax anticipation notes). In addition, banks can provide long-term financing solutions for capital projects. Traditional revolving credit facilities and other financing vehicles, such as leasing arrangements, can also provide local governmental units an additional source of funds.

PARTIES ENGAGED IN A DEBT OBLIGATION:

Independent Financial Advisor: In many cases, debt financing involves complex transactions requiring specific expertise not always available in small governments. Depending on the funding purpose, and level of debt required, it is recommended that an independent financial advisor be engaged to represent the governmental unit during the debt issuance process. This individual or firm would be responsible to the appropriate governmental decision-makers and recommend the best method of sale and structure for the debt issue. An independent financial advisor can also provide assistance with the selection of other financial professionals.

Underwriter: The underwriter purchases the bonds of the local government and usually on a percentage fee basis of the issue, markets the bonds to the ultimate bond purchaser. The underwriter may be chosen through a competitive RFP process for a negotiated sale, or public bid process through a competitive sale process. The underwriter is compensated from the proceeds of the bond sale.

Bond Counsel: The bond counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with Federal laws and regulations related to the issuance of tax-exempt debt. The bond counsel prepares the legal documents related to the financing and oversees the closing process for the bonds. Additionally, the bond counsel may be chosen through a competitive RFP process, and in most cases, is paid from the proceeds of the debt issuance.

Credit Rating and Credit Enhancements: Various independent bond rating agencies assess the credit quality of the borrowing entity and debt offerings. Superior ratings by these organizations command favorable borrowing rates resulting in lower overall cost of funds. Many governmental units strive to maintain or improve their bond rating in order to preserve easy access to credit markets.

These and other variables affect the overall rate of interest paid by the governmental unit. The use of credit enhancements can also reduce overall borrowing costs and improve the quality of the debt issuance. Surety bonds or insurance (guaranteeing the repayment of the obligation) enhance the offering to potential investors by providing additional strength to the issue.

****THIS POLICY WAS APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON NOVEMBER 5th 2013**

Fund Balance Policy

The General Fund unassigned fund balance, at year-end, will be between ten percent and twenty percent of the following year's budgeted expenditures. Unassigned fund balance over twenty percent may be transferred to the Disaster Reserve Fund, if necessary to meet the fund balance goal, or to the Capital Projects Fund. If the unassigned fund balance is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenditures to return the unassigned fund balance to ten percent or greater within three years. If economic conditions cause a temporary loss of revenue, the unassigned fund balance may be used to help alleviate the 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 unrestricted net position, at year-end, will be between ten percent and twenty percent of the following year's budgeted operating expenses. Unrestricted net position over twenty percent may be assigned to a rate stabilization fund or transferred to the Utility Capital Projects Fund for utility system renewal and replacement. If unrestricted net position is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Stormwater Fund unrestricted net position, at year-end, will be between ten percent and twenty percent of the following year's budgeted expenses excluding capital expenditures. Unrestricted net position over twenty percent may be assigned for future system capital projects. If unrestricted net position is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Solid Waste Fund unrestricted net position, at year-end, will be between ten percent and twenty percent of the following year's budgeted operating expenses. Unrestricted net position over twenty percent may be assigned to a rate stabilization fund. If unrestricted net position is below ten percent at year end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Disaster Reserve Fund unassigned fund balance, at year-end, will be at least two one-hundredths percent (0.02%) of the just value of all property in the City on July 1 of that year. If the unassigned fund balance is below the minimum amount at year-end a transfer should be made from the General Fund in an amount sufficient to increase the fund balance above the minimum amount, within two years. The Disaster Reserve represents a committed fund balance within the General Fund. It can be used to address unanticipated expenditures arising out of a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man-made or caused by nature, using emergency procedures as provided for in the City's Purchasing Policy.

The Self Insured Health Fund unrestricted net position, at year-end, will be a minimum of three months claims in order to be considered actuarially sound by the Florida Office of Insurance regulation. Amounts in excess of this floor can be used to hedge against future cost increases. If the unrestricted net position is below this floor, a plan must be developed using increased premiums and/or a reductions in benefits to return unrestricted net position to the minimum level within three years.

The Fleet Fund unrestricted net position, at year-end, will be a minimum of the total expected Fleet replacement cost divided by the average life of the Fleet. Amounts in excess of this floor can be used to hedge against future cost increases and Fleet expansion. If the unrestricted net position is below this floor, a plan must be developed using increased internal lease charges to return unrestricted net position to the minimum level within three years.

All other funds, including Special Revenue Funds and Capital Project Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.

****THIS POLICY WAS REVISED AND THE REVISIONS WERE APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON 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 an investment return competitive with comparable funds and financial market indices.

II. SCOPE

In accordance with Section 218.415, Florida Statutes, this investment policy applies to all cash and investments held or controlled by the City and shall be identified as "general operating funds" of the City with the exception of the City's Pension Funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Additionally, any future revenues, which have statutory investment requirements conflicting with this Investment Policy and funds held by state agencies (e.g., Department of Revenue), are not subject to the provisions of this policy.

III. INVESTMENT OBJECTIVES

Safety of Principal

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these transactions, a loss may be incurred for accounting purposes to achieve optimal investment return, provided any of the following occurs with respect to the replacement security:

- A. The yield has been increased, or
- B. The maturity has been reduced or lengthened, or
- C. The quality of the investment has been improved.

Maintenance of Liquidity

The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

Return on Investment

Investment portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

IV. DELEGATION OF AUTHORITY

In accordance with the City's Charter, the responsibility for providing oversight and direction in regard to the management of the investment program resides with the City Manager. The management responsibility for all City funds in the investment program and investment transactions is delegated to the City's Finance Director. The Finance Director shall establish written procedures for the operation of the investment portfolio and a system of internal accounting and daily procedures for investment trades and to regulate the activities of employees.

V. STANDARDS OF PRUDENCE

The standard of prudence to be used by investment officials shall be the "Prudent Person" standard and shall be applied in the context of managing the overall investment program. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectation are reported to the City Council in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "Prudent Person" rule states the following:

Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by investment officials who are officers or employees is the "Prudent Person" standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of "Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the contractor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

VI. ETHICS AND CONFLICTS OF INTEREST

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees involved in the investment process shall disclose to the City Clerk, in accordance with the appropriate state statutes governing conflicts of interest, any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreement (see page 25 of Attachment A).

VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES

The Finance Director shall establish a system of internal controls and operational procedures that are in writing and made a part of the City's operational procedures. The internal controls should be designed to prevent losses of funds, which might arise from fraud, employee error, and misrepresentation, by third parties, or imprudent actions by employees.

The written procedures should include reference to safekeeping, repurchase agreements, separation of transaction authority from accounting and record keeping, wire transfer agreements, banking service contracts, collateral/depository agreements, and "delivery vs. payment" procedures. No person may engage in an investment transaction except as authorized under the terms of this policy. Independent auditors as a normal part of the annual financial audit for the City shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

VIII. CONTINUING EDUCATION

The Finance Director and appropriate staff shall annually complete a minimum 8 hours of continuing education in subjects or courses of study related to investment practices and products.

IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Authorized City staff and Investment Advisors shall only purchase securities from financial institutions, which are Qualified Institutions by the City or institutions designated as "Primary Securities Dealers" by the Federal Reserve Bank of New York. Authorized City staff and Investment Advisors shall only enter into repurchase agreements with financial institutions that are Qualified Institutions and Primary Securities Dealers as designated by the Federal Reserve Bank of New York. The City's Investment Advisor 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.

l brokers, dealers and other financial institutions deemed to be Qualified Institutions shall be provided with irrent copies of the City's Investment Policy. A current audited financial statement is required to be on file for each ancial institution and broker/dealer with which the City transacts business.

MATURITY AND LIQUIDITY REQUIREMENTS

o 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 enty-four (24) months. Investments of bond reserves, construction funds, and other non-operating funds ("core nds") shall have a term appropriate to the need for funds and in accordance with debt covenants, but should not ceed ten (10) years. From time to time the above parameters may require modification in order to meet specific nstruction draw schedules or other predetermined operating, capital needs or to satisfy debt obligations but in no ent shall exceed thirty (30) years.

I. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

After the Finance Director has determined the approximate maturity date based on cash flow needs and market onditions 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 ids/offers on securities in questions. Bids will be held in confidence until the bid deemed to best meet the nvestment objectives is determined and selected.

owever, if obtaining bids/offers are not feasible and appropriate, securities may be purchased utilizing the mparison to current market price method on an exception basis. Acceptable current market price providers clude, but are not limited to:

- . Telerate Information System
- . Bloomberg Information Systems
- . Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing

ne Investment Advisor shall utilize the competitive bid process to select the securities to be purchased or sold. election by comparison to a current market price, as indicated above, shall only be utilized when, in judgment of e Investment Advisor and/or the Finance Director, competitive bidding would inhibit the selection process.

xamples 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 epository bank relating to the demand account for which the sweep investments or repurchase agreement was rchased.

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
Florida PRIME Fund	25%	N/A
United States Government Securities	100%	N/A
United States Government Agencies	75%	50%
Federal Instrumentalities (United States Government Sponsored Enterprises “GSE”)	80%	40%
Mortgage Backed Securities “MBS”	20%	15%
Interest Bearing Time Deposit or Savings Accounts	25%	15%
Repurchase Agreements	50%	25%
Commercial Paper	30%	10%
Corporate Notes	15%	5%
Bankers’ Acceptances	30%	10%
State and/or Local Government Taxable and/or Tax-Exempt Debt	20%	5%
Registered Investment Companies (Money Market Mutual Funds)	50%	25%
Intergovernmental Investment Pools	25%	N/A

A. Florida PRIME

- Investment Authorization - The Finance Director may invest in Florida PRIME.
-
- 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.

3. United States Government Securities

1. Purchase Authorization - The Finance Director may invest in direct negotiable obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to Cash Management Bills, Treasury Securities – State and Local Government Series (“SLGS”), Treasury Bills, Treasury Notes, Treasury Bonds, Treasury Strips
2. Portfolio Composition - A maximum of 100% of available funds may be invested in the United States Government Securities.
3. Maturity Limitations - The maximum length to maturity of any direct investment in the United States Government Securities is ten (10) years from the date of purchase.

C. United States Government Agencies

1. Purchase Authorization - The Finance Director may invest in bonds, debentures, notes or callable issued or guaranteed by the United States Governments agencies, provided such obligations are backed by the full faith and credit of the United States Government.
2. Portfolio Composition - A maximum of 75% of available funds may be invested in United States Government agencies. Limits on Individual Issuers. A maximum of 50% of available funds may be invested in individual United States Government agencies.
3. Maturity Limitations - The maximum length to maturity for an investment in any United States Government agency security is ten (10) years from the date of purchase.

D. Federal Instrumentalities (United States Government Sponsored Enterprises (“GSE”))

1. Purchase Authorization - The Finance Director may invest in bonds, debentures or notes which may be subject to call, issued or guaranteed as to principal and interest by United States Government Sponsored Enterprises (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following:
 - Federal Farm Credit Bank (FFCB)
 - Federal Home Loan Bank or its district banks (FHLB)
 - Federal National Mortgage Association (FNMA)
 - Federal Home Loan Mortgage Corporation (Freddie-Macs)

2. Portfolio Composition

A maximum of 80% of available funds may be invested in Federal Instrumentalities. . The combined total of available funds invested in Federal Instrumentalities and Mortgage Backed Securities cannot be more than 80%.

3. Limits on Individual Issuers

A maximum of 40% of available funds may be invested in any "GSE".

4. Maturity Limitations

The maximum length to maturity for an investment in any Federal Instrumentality security is ten (10) years from the date of purchase.

E. Mortgage-Backed Securities ("MBS")

1. Purchase Authorization - Mortgage-backed securities ("MBS") which are based on mortgages that are guaranteed by a government agency or GSE for payment of principal and a guarantee of timely payment.
2. Portfolio Composition - A maximum of 20% of available funds may be invested in MBS. The combined total of available funds invested in Federal Instrumentalities and Mortgage Backed Securities cannot be more than 80%.
3. Limits on Individual Issuers - A maximum of 15% of available funds may be invested with any one issuer. The maximum percentage invested in securities of any one issuer is inclusive of mortgage backed securities of same issuer.
4. Maturity Limitations - A maximum length to maturity for an investment in any MBS is seven (7) years from the date of purchase.

The maturity of mortgage securities shall be considered the date corresponding to its average life. This date reflects the point at which an investor will have received back half of the original principal (face) amount. The average life may be different from the stated legal maturity included in a security's description

F. Interest Bearing Time Deposit or Saving Accounts

1. Purchase Authorization - The Finance Director may invest in non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and in national banks organized under the laws of the United States and doing business and situated in the State of Florida. Additionally, the bank shall not be listed with any recognized credit watch information service.
2. Portfolio Composition - A maximum of 25% of available funds may be invested in non-negotiable interest bearing time certificates of deposit.
3. Limits on Individual Issuers - A maximum of 15% of available funds may be deposited with any one issuer.

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

G. Repurchase Agreements

1. Purchase Authorization - The Finance Director may invest in repurchase agreements composed of only those investments based on the requirements set forth by the City's Master Repurchase Agreement. All firms are required to sign the Master Repurchase Agreement prior to the execution of a repurchase agreement transaction. A third party custodian with whom the City has a current custodial agreement shall hold the collateral for all repurchase agreements with a term longer than one (1) business day. A clearly marked receipt

that shows evidence of ownership must be supplied to the Finance Director and retained. Securities authorized for collateral are negotiable direct obligations of the United States Government, Government Agencies, and Federal Instrumentalities with maturities under five (5) years and must have a market value for the principal and accrued interest of 102 percent of the value and for the term of the repurchase agreement. Immaterial short-term deviations from 102 percent requirement are permissible only upon the approval of the Finance Director.

2. Portfolio Composition - A maximum of 50% of available funds may be invested in repurchase agreements excluding one (1) business day agreements and overnight sweep agreements.
3. Limits on Individual Issuers - A maximum of 25% of available funds may be invested with any one institution.
4. Limits on Maturities - The maximum length to maturity of any repurchase agreement is 90 days from the date of purchase.

H. Commercial Paper

1. Purchase Authorization - The Finance Director may invest in commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).
2. Portfolio Composition - A maximum of 30% of available funds may be directly invested in prime commercial paper.
3. Limits on Individual Issuers - A maximum of 10% of available funds may be invested with any one issuer.
4. Maturity Limitations - The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

I. High Grade Corporate Notes

1. Purchase Authorization - The Finance Director may invest in corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time of purchase, at a minimum within the single "A" category by any two NRSROs
2. Portfolio Composition - A maximum of 15% of available funds may be directly invested in corporate notes.
3. Limits on Individual Issuers - A maximum of 5% of available funds may be invested with any one issuer.
4. Maturity Limitations - The maximum length to maturity for corporate notes shall be five (5) years from the date of purchase.

J. Bankers' acceptances

1. Purchase Authorization - The Finance Director may invest in Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time 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.

K. State and/or Local Government Taxable and/or Tax-Exempt Debt

1. Purchase Authorization - The Finance Director may invest in state and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at the time of purchase, at a minimum within the single "A" category by any two NRSROs, for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.
2. Portfolio Composition - A maximum of 20% of available funds may be invested in taxable and tax-exempt debts.
3. Limits on Individual Issuers - A maximum of 5% of available funds may be invested with any one issuer.
4. Maturity Limitations - A maximum length to maturity for an investment in any state or local government debt security is five (5) years from the date of purchase.

L. Registered Investment Companies (Mutual Funds)

1. Investment Authorization - The Finance Director may invest in shares in open-end and no-load fixed-income securities mutual funds provided such funds are registered under the Federal Investment Company Act of 1940 and invest in securities permitted by this policy.
2. Portfolio Composition - A maximum of 50% of available funds may be invested in mutual funds excluding one (1) business day overnight sweep agreements.
3. Limits of Individual Issuers - A maximum of 25% of available funds may be invested with any one mutual fund.
4. Rating Requirements - The money market mutual funds shall be rated "AAAm" or better by Standard & Poor's, or the equivalent by another NRSRO.
5. Due Diligence Requirements - A thorough investigation of any money market mutual fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained.

M. Intergovernmental Investment Pool

1. Investment Authorization - The Finance Director may invest in intergovernmental investment pools that are authorized pursuant to the Florida Inter local Cooperation Act, as provided in Section 163.01, Florida Statutes and provided that said funds contain no derivatives.
2. Portfolio Composition - A maximum of 25% of available funds may be invested in intergovernmental investment pools.
3. Rating Requirement - The investment pool shall be rated "AAAm" by Standard & Poor's or the equivalent by another NRSRO.
4. Due Diligence Requirements - A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained and/or current pool documents and portfolio reports.

XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS

Investment in any derivative products or the use of reverse repurchase agreements requires specific City Council approval prior to their use. If the City Council approves the use of derivative products, the Finance Director shall develop sufficient understanding of the derivative products and have the expertise to manage them. A "derivative" is

defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or indices or asset values. If the City Council approves the use of reverse repurchase agreements or other forms of leverage, the investment shall be limited to transactions in which the proceeds are intended to provide liquidity and for which the Finance Director has sufficient resources and expertise to manage them.

XIV. PERFORMANCE MEASUREMENTS

In order to assist in the evaluation of the portfolios' performance, the City will use performance benchmarks for short-term and long-term portfolios. The use of benchmarks will allow the City to measure its returns against other investors in the same markets.

- A. Investment performance of funds designated as short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return the S&P Rated GIP Index Government 30 -Day Yield. Investments of current operating funds should have maturities of no longer than twenty-four (24) months.
- B. Investment performance of funds designated as core funds and other non-operating funds that have a longer- term investment horizon will be compared to the Merrill Lynch 1-3 Year U.S. Treasury Note Index and the port- folio's total rate of return will be compared to this benchmark. The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolios' total rate of return. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") should have a term appropriate to the need for funds and in accordance with debt covenants, but should not exceed ten (10) years.

XV. REPORTING

The Finance Director shall provide the City Manager with a "Quarterly Investment Report" that summarizes but not limited to the following:

1. Recent market conditions, economic developments and anticipated investment conditions. The investment strategies employed in the most recent quarter. A description of all securities held in investment portfolios at quarter-end.
2. The total rate of return for the quarter and year-to-date versus appropriate benchmarks.
3. Any areas of policy concern warranting possible revisions to current or planned investment strategies. The market values presented in these reports will be consistent with accounting guidelines in GASB Statement 31.

On an annual basis, the Finance Director shall submit to the City Council a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value, the yield on each investment.

The annual report will show performance on both a book value and total rate of return basis and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB Statement 31. Investment reports shall be available to the public.

XVI. THIRD-PARTY CUSTODIAL AGREEMENTS

Securities, with the exception of certificates of deposits, shall be held with a third-party custodian; and all securities purchase by, and all collateral obtained by the City should be properly designated as an asset of the City.

The securities must be held in an account separate and apart from the assets of the financial institution. A third-party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit. The custodian shall accept transaction instructions only from those persons who have been duly authorized by the City Manager and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, unless by such a duly authorized person.

The custodian shall provide the Finance Director with safekeeping statements that provide detail information on the securities held by the custodian. On a monthly basis, the custodian will also provide reports that list all securities held for the City, the book value of holdings and the market value as of month-end.

Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

XVII. INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by City resolution. The Finance Director shall review the policy annually and the City Council shall approve any modification made thereto. Any inconsistencies between the current portfolio and this policy will be considered acceptable as long as corrective measures are completed to adjust the portfolio in accordance with this policy.

****THIS POLICY WAS APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON 12/04/2012**

The City of Palm Coast has been awarded the Association of Public Treasurers of the United States & Canada's Investment Policy Certificate of Excellence Award. The award recognizes success in developing a comprehensive written investment policy that meets the criteria set forth by the Association's Investment Policy Certificate Committee. A team of reviewers from the Investment Policy Certification Committee reviewed the City's recently upgraded investment policy and approved it for the award.

Purchasing Policy

The full purchasing procedures and guidelines are online at <http://www.palmcoastgov.com/government/purchasing>. 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 rejection of the response as unresponsive.

"Technical review" is the evaluation group of three or more (odd number to avoid tie scores) persons that scores, ranks 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 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 member's the award decision to the Procurement Coordinator.

PUBLIC MEETINGS NOTICE/ADVERTISEMENTS

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

The Purchasing 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

the matter. A conflict of interest is also any conflict defined in the City of Palm Coast Code or Policies, Florida Statutes, or Federal Statutes.

VOTING

The vote of each member of the selection committee shall be recorded in the minutes. Committee members are required to vote either in person or via a telephonic appearance. A quorum must be present at the site of the committee meeting and be able to hear the non-present member in order for the telephonic appearance to be authorized. A selection committee member must be present, physically or electronically, for the all of the presentations to vote. Selection shall be made by consensus if possible. If the committee chair deems consensus impossible the selection shall then take place by totaling individual votes of committee members.

DISCUSSION WITH RESPONDENTS

Any discussion before an award by 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 is prohibited. Under Fla. Stat. 286.0113, any portion of a meeting during which negotiation with a vendor is conducted, or a vendor makes a presentation or answers questions is exempt and confidential until the City provides a notice of an intended decision or until 30 days after bid opening, whichever is earlier. Any substantial oral clarification of a proposal must be reduced to writing by the vendor.

NOTICE OF AWARD

At time of award, all vendors submitting a proposal shall be notified in writing of the vendor selected for award. Unsuccessful vendors shall be provided fair access to the complete procurement file, including proposal submittals and evaluation documentation, except where the City rejects all bids, in which case Fla. Stat. 119.071 applies.

EXEMPTIONS TO QUOTES AND FORMAL SOLICITATIONS:

EMERGENCY PURCHASES

Emergency purchases are only for 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 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 entities' 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 indicate 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 as 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, 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 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 have no commercial value, City staff is authorized sell the surplus property as scrap if possible, or dispose in any other appropriate manner. City Council approval must be sought for disposal of surplus property that has commercial value, unless the property is disposed by public auction or redistributed to another City department.

Once a determination regarding how to dispose 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**



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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 service on credit.

ACTUARIAL – A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

AD VALOREM - “In proportion to the value”.

AD VALOREM PROPERTY TAX - Real estate and personal property taxes. The taxes are assessed on a portion of the value of the property. Local governments set the levy.

ADOPTED BUDGET – The proposed budget that is formally approved by City Council.

AGGREGATE MILLAGE RATE - The sum of all property tax levies imposed by the governing body. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

ALLOCATE – To assign costs to a product, department or customer on an arbitrary basis.

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, which the City follows in the preparation and adoption of the budgets.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the City Council.

CAPITAL BUDGET - A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

CAPITAL EQUIPMENT - Equipment with a value in excess of \$5,000 and an expected life of more than 2 years such as automobiles, computers and furniture. This equipment is budgeted for in the Operating Budget.

CAPITAL IMPROVEMENTS - Physical assets, constructed or purchased, that have a minimum useful life of 2 years and a minimum cost of \$5,000.

CAPITAL IMPROVEMENT FUND - A budget fund providing for future improvements such as construction of new facilities, acquisition of new equipment, and expansion of services.

CAPITAL OUTLAY - The cost of acquiring land, buildings, equipment, furnishings, etc.

CAPITAL PROJECTS - Have long-range returns, useful life spans, are relatively expensive, and have physical presence such as buildings, roads, sewage systems, water systems, etc.

CAPITAL IMPROVEMENT PROGRAM – A comprehensive five (5) year plan of capital projects which identifies priorities as to need, method of financing and cost and revenue that will result during the five (5) years. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the Annual Capital Budget.

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 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 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 privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

FULL FAITH AND CREDIT - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUNCTION - A major class or grouping of activities directed toward a common goal such as public safety. For the purposes utilized in budgetary analysis, the categories have been established by the State of Florida and financial reports must be grouped according to those established functions.

FUND - An accounting entity that has a set of self-balancing accounts and that records all financial transactions, 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 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 certified to the property appraiser by each taxing agency within a county. Proposed millage is to be sent to the appraiser within 35 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

PROPRIETARY FUND – Fund that is used for “business like” activities. This includes Enterprise Funds and Internal Service Funds.

REAL PROPERTY – Land, the 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 decrease assets.
- d. Do not represent contributions of fund capital in enterprise and internal service funds.

REVENUE BOND – A municipal bond supported by the revenue from a specific project, such as a toll bridge, highway or local stadium. Revenue bonds are municipal bonds that finance income-producing projects and are secured by a specified revenue source. Typically, revenue bonds can be issued by any government agency or fund that is run in the manner of a business, those entities having both operation 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.

SURTAX – Additional amount charged locally above state minimum tax often used with salestaxes.

TAX INCREMENT DISTRICT - An area that has been declared “blighted” and is eligible to use tax increment financing to aid in redevelopment.

TAX INCREMENT FINANCING (TIF) - Property tax revenue generated by the tax on increases in property value above the base value at the time a tax increment district is established. This revenue is used to fund projects in the district.

TAX BASE - The total property valuations on which each taxing agency levies its tax rates.

TAX ROLL - The certification of assessed/ taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TAXABLE VALUE – The assessed value less homestead and other exemptions, if applicable.

TENTATIVE MILLAGE - The tax rate adopted at the first public hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

TRUTH IN MILLAGE (TRIM) - State law establishing mandatory procedures, including advertising requirements and the holding of public hearings, for adoption of budgets and tax rates.

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 creation of new wetlands or improvement of existing wetlands.

WHITE FLEET – This term refers to fleet, specifically trucks, vans and cars, used for City business.

WORKING CAPITAL – A financial metric 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

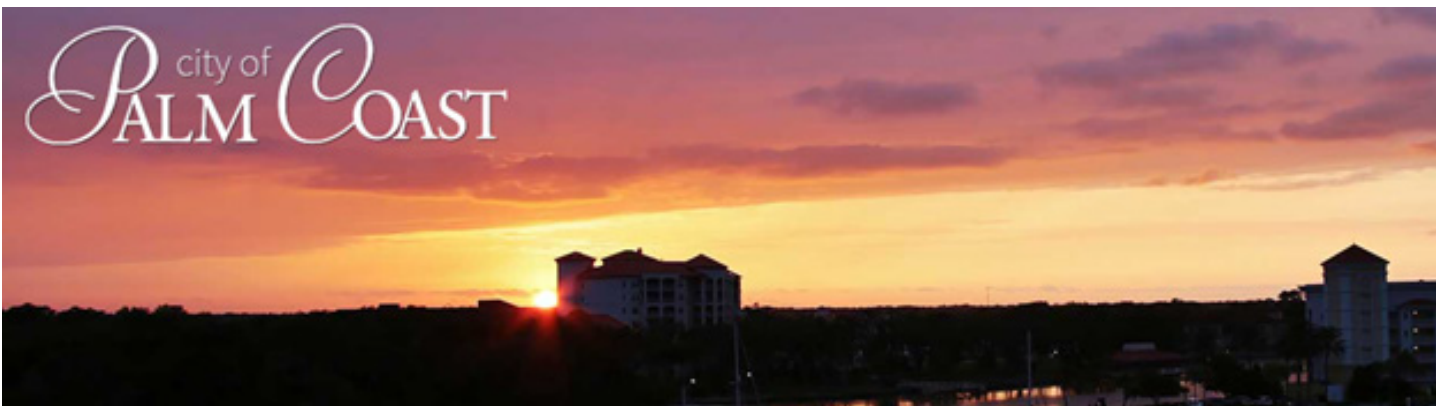
Revolving Fund) – Loan Program

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 adoption of budgets and tax rates.



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