



Fiscal Year 2024 Proposed General Fund Budget Tuesday, July 11, 2023

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Financial Services Director

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Budget and Procurement Manager
Raelene Bowman – Budget Coordinator

Annual City Council SAP Evaluation 2/27 – 3/10

Annual Financial Audit 3/21

Review 10-year CIP Plan 3/28

Presentations to City Council:

- Year to Date Budget Results 4/25
- Fire Department Overview 4/25
- SAP Adoption of Priorities 5/2
- Fund Accounting & Revenue Restrictions 5/23
- Parks and Recreation, Utility, Public Works, and Stormwater Department Overviews 5/23
- Property Tax Overview and TRIM 6/13
- Community Development Department Overviews 6/27

Adopt Maximum Millage Rate 7/18

Budget Presentations to City Council

- General Fund 7/11
- Proprietary Funds 7/25
- Internal Services, Capital & All Other Funds 8/08
- Final Proposed Budget – All Funds 8/29
- Public Hearings to Adopt Tentative 9/07 and Final Millage Rate & Budget 9/20

FY23 Year-End Close-Out – October to December

End of Year Review with Departments - December

Preparation of Budget Book - December

- TRIM Timeline Review
- Ad Valorem History
- 2024 Maximum Millage Rate Proposal
- Proposed Personnel Changes
- General Fund Revenue & Expenditures
- Maximum Millage Rate Recommendation



By June 1

- Property Appraiser provides total assessed value of non-exempt property

By July 1

- Property Appraiser certifies the taxable value

Within 35 days of value certification, notify Property Appraiser of:

- Current year proposed (maximum) millage rate
- Date, time, and meeting place of the Tentative Budget Hearing

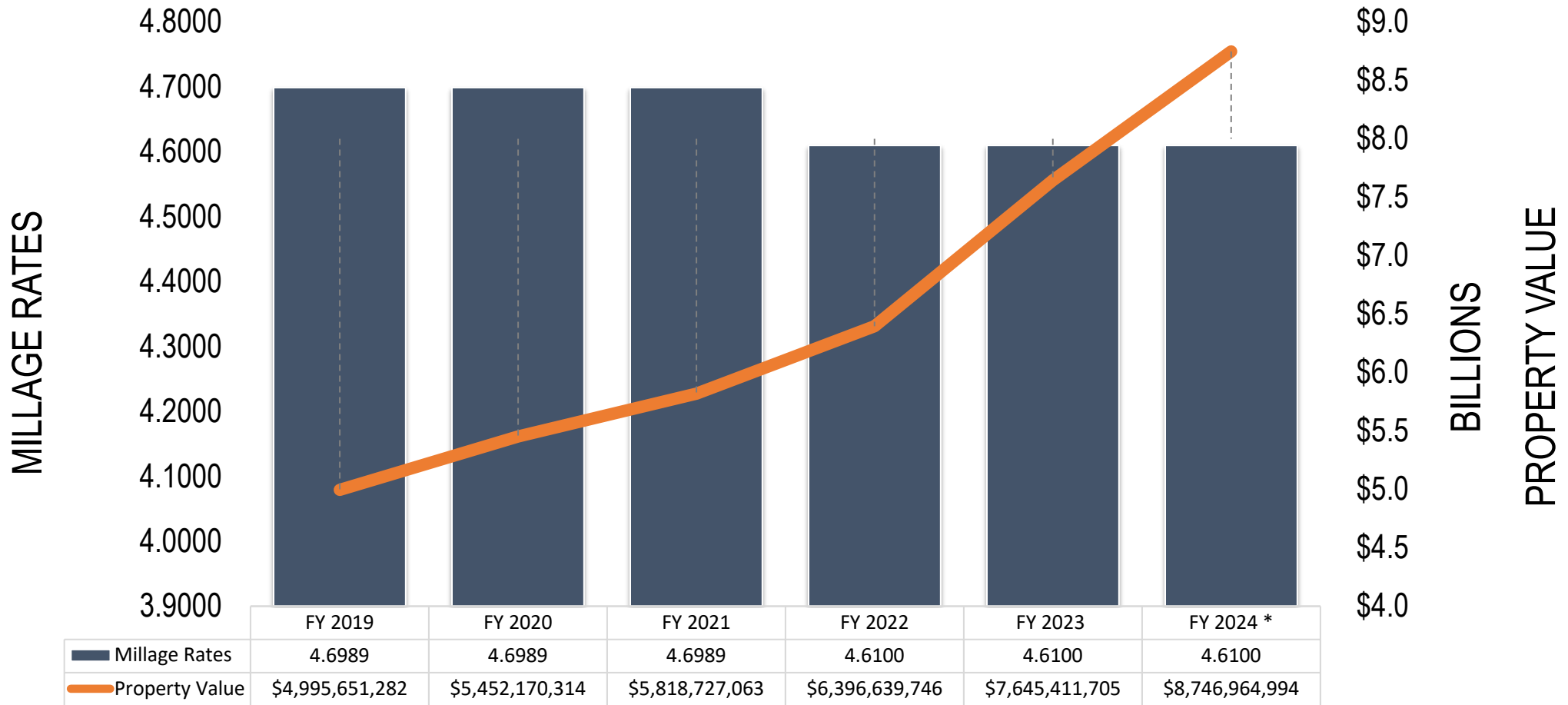
First Public Hearing September 7, 2023

- Advertised on the TRIM Notice
- Tentative Budget and Millage

Final Public Hearing September 20, 2023

- Final Budget and Millage adopted
- Final Millage cannot exceed the adopted tentative millage

Millage Rate and Property Value History



*Proposed Maximum Millage Rate 4.6100



Millage Rate & Property Tax History

Fiscal Year	Property Value	Percentage Change	Total Millage	Ad Valorem Receipts	Population
2024	* \$8,746,964,994	14.41%	4.6100	*** \$38,710,568	** 98,411
2023	\$7,645,411,750	19.52%	4.6100	\$33,835,534	96,504
2022	\$6,396,639,746	9.93%	4.6100	\$28,308,969	92,866
2021	\$5,818,727,063	6.72%	4.6989	\$26,247,952	89,437
2020	\$5,452,170,314	9.14%	4.6989	\$24,594,435	86,768
2019	\$4,995,651,282	8.46%	4.6989	\$22,535,103	84,575

*Based on July 1 Property Appraiser Valuation **Estimate based on July 1, 2022, from US Census Bureau

*** Ad Valorem Receipts is 96% of the Taxable Property Value



PALM COAST 2023 Ad Valorem Taxes by Taxing Authority



Flagler County ¢44

School Board ¢29

Palm Coast ¢24

**Others
¢3**

	Millage Rate
Adopted Fiscal Year 2023	4.6100
Proposed Maximum Millage Rate Fiscal Year 2024	4.6100



A stylized logo of a palm tree with green fronds and a brown trunk, set against a yellow sun. The entire logo is enclosed within a thick blue circular border. The background of the slide is white, with a green triangle in the top left and a yellow bar at the bottom.

General Fund Revenues and Expenditures



PALM COAST

General Fund Full Time Positions

	Adopted 2023	Proposed 2024	Change
City Manager's Office	4	5	1
Communications & Marketing	5.5	5.5	0
Economic Development	2	2	0
City Clerk	2.5	3.0	0.5
City Attorney	0.5	0.0	-0.5
Human Resources	8.0	8.0	0
Financial Services	15	15	0
Business Tax	2	2	0
Planning	19.66	20.66	1
Code Enforcement	25.21	25.21	0
Fire	69	75	6
Public Works Streets	53	58	5
Construction Management & Engineering	8	8	0
Parks & Recreation	42.0	44.0	2
Total Full Time Positions	256.37	271.37	15.00



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Ad Valorem Tax (Property Taxes)*	\$ 33,378,389	\$ 33,378,389	\$ 38,202,844	\$ 4,824,455	
Half Cent Sales Tax**	3,872,418	4,072,418	3,988,591	116,173	
Communication Services Tax**	2,648,290	2,648,290	2,701,256	52,966	
State Revenue Sharing**	1,156,192	1,156,192	1,167,754	11,562	
Other Taxes	835,000	855,000	855,000	20,000	
Permits and Fees	1,612,800	1,724,100	1,649,100	36,300	
Fines and Forfeitures	587,711	587,711	592,778	5,067	
Charges for Services	525,384	506,350	525,493	109	
Charges for Services - Parks and Recreation	2,235,000	2,193,265	2,293,000	58,000	
Charges for Services - Internal Services	3,743,848	3,743,848	3,963,489	219,641	
Other Revenue	127,938	683,615	253,932	125,994	
Interfund Transfers	1,276,379	1,265,962	1,369,172	92,793	
Appropriated Fund Balance	750,000	2,818,596	925,000	175,000	
Total General Fund Revenue	\$ 52,749,349	\$ 55,633,736	\$ 58,487,409	\$ 5,738,060	10.9%

*2024 Based on Proposed TRIM Rate of 4.6100 and 96% of Taxable Property Values

**Estimated Revenue – will continue to update as new estimates are released from the State

	Adopted	Estimated	Proposed	Fiscal Year	Percentage
	2023	2023	2024	23-24	Change
				Change	Change
Administrative Services	\$ 5,750,826	\$ 5,615,148	\$ 6,218,942	\$ 468,116	
Construction Management & Engineering	1,168,036	1,129,912	1,455,989	287,953	
Economic Development	411,945	403,227	529,382	117,437	
Planning	2,577,743	2,417,395	2,994,697	416,954	
Code Enforcement	3,314,269	3,199,125	3,599,508	285,239	
Business Tax	-	-	251,847	251,847	
Public Safety - Fire	12,827,111	12,885,246	13,240,986	413,875	
Public Safety - Flagler County Sheriff's Contract	6,532,276	6,532,276	7,363,929	831,653	
Public Works Streets Maintenance	8,572,048	8,559,145	9,366,829	794,781	
Parks, Recreation and Parks Maintenance	8,409,901	8,378,957	9,066,570	656,669	
Non-Departmental	3,185,194	6,513,305	4,398,730	1,213,536	
	\$ 52,749,349	\$ 55,633,736	\$ 58,487,409	\$ 5,738,060	10.9%



Administrative Services

Assistant City Manager
Lauren Johnston

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
City Council	\$ 290,524	\$ 276,964	\$ 387,804	\$ 97,280	
City Manager's Office	778,812	808,621	1,005,202	226,390	
City Clerk's Office	288,479	273,779	282,928	(5,551)	
City Attorney	624,617	592,001	685,254	60,637	
Communications and Marketing	671,800	667,445	712,045	40,245	
Human Resources	1,071,827	1,047,692	1,144,108	72,281	
Financial Services	2,024,767	1,948,646	2,001,601	(23,166)	
	\$ 5,750,826	\$ 5,615,148	\$ 6,218,942	\$ 468,116	8.1%



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 198,419	188,419	214,199	\$ 15,780	
Operating Expenditures	92,105	88,545	173,605	81,500	
TOTAL	\$ 290,524	\$ 276,964	\$ 387,804	\$ 97,280	33.5%



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 654,002	\$ 685,752	\$ 917,850	\$ 263,848	
Operating Expenditures	124,810	122,869	86,937	(37,873)	
Interfund Transfers	-	-	415	415	
TOTAL	\$ 778,812	\$ 808,621	\$ 1,005,202	\$ 226,390	29.1%

Personnel

Transfer – Chief of Staff from Planning, Code Enforcement and Building



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 241,267	\$ 231,267	\$ 230,569	\$ (10,698)	
Operating Expenditures	47,212	42,512	52,359	5,147	
TOTAL	\$ 288,479	\$ 273,779	\$ 282,928	\$ (5,551)	-1.9%

Personnel

Transfer – .5 FTE from City Attorney



Strategic Action Plan Priorities Administration

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$TBD	General Fund	B4	Evaluate hiring a dedicated grant writer or contracted consultant for the City to identify and secure the multitude of grants from federal and state agencies.



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 72,281	\$ 41,045	\$ -	\$ (72,281)	
Operating Expenditures	552,336	550,956	685,254	132,918	
TOTAL	\$ 624,617	\$ 592,001	\$ 685,254	\$ 60,637	9.7%

Personnel
Transfer - .5 FTE to City Clerk



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 507,003	\$ 503,148	\$ 553,751	\$ 46,748	
Operating Expenditures	161,582	161,082	155,224	(6,358)	
Interfund Transfers	3,215	3,215	3,070	(145)	
TOTAL	\$ 671,800	\$ 667,445	\$ 712,045	\$ 40,245	6.0%



Strategic Action Plan Priorities Communications & Marketing Budget Summary:

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$1,000	General Fund	C2	Create an opportunity for residents to participate in Town Hall style meetings. Evaluate options for in-person and virtual formats.



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 834,991	\$ 827,386	\$ 889,827	\$ 54,836	
Operating Expenditures	234,116	217,586	254,281	20,165	
Interfund Transfers	2,720	2,720	-	(2,720)	
TOTAL	\$ 1,071,827	\$ 1,047,692	\$ 1,144,108	\$ 72,281	6.7%





Law Enforcement Flagler County Sheriff's Contract

Assistant City Manager
Lauren Johnston

FY 24 Increase Funding Request to Maintain Existing Service Levels

- 5.3% Cost of Living Adjustment
- Contractual Step Increase
- FRS adopted Retirement Rates effective 7/1/23
- 9.78% increase in Health Insurance Premiums
- 3 Deputies in FY23 were funded for 9 months

Position Title	Number of Positions	Contract Dollar Amount
Commander	1	
Sergeants	3	
Corporals	2	
Deputies	41	
School Resource Deputy	1	
Annual Total	48	7,230,615
Town Center Partnership	1	133,314



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Enhanced Contract	\$ 6,532,276	\$ 6,532,276	\$ 7,363,929	\$ 831,653	
TOTAL	\$ 6,532,276	\$ 6,532,276	\$ 7,363,929	\$ 831,653	12.7%





Financial Services

Director Helena Alves

	Adopted 2023	Estimated 2023	Proposed 2024	23-24 Change	Percentage Change
Personnel Services	1,730,592	1,655,146	1,705,544	\$ (25,048)	
Operating Expenditures	290,835	290,160	296,057	5,222	
Interfund Transfers	3,340	3,340	-	(3,340)	
TOTAL	\$ 2,024,767	\$ 1,948,646	\$ 2,001,601	\$ (23,166)	-1.1%

Business Tax separated out in FY 2024 and moved to Community Development



Strategic Action Plan Priorities Financial Services

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$50,000	General Fund	A5	Conduct analysis of new/untapped revenue sources to help lessen reliance on residential property taxes and relieve the burden on residential homeowners
\$0	N/A	A6	Millage rate should be revenue neutral for taxpayers





Construction Management & Engineering Director – Carl Cote

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 1,036,225	\$ 1,012,414	\$ 1,157,433	\$ 121,208	
Operating Expenditures	126,481	115,091	298,556	172,075	
Interfund Transfers	5,330	2,407	-	(5,330)	
TOTAL	\$ 1,168,036	\$ 1,129,912	\$ 1,455,989	\$ 287,953	24.7%



Strategic Action Plan Priorities Construction Management and Engineering

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$50,000 to \$150,000	General Fund	B5	<p>Continue to focus on residential safety, and conduct a comprehensive approach to neighborhood safety.</p> <ul style="list-style-type: none">• Work with FCSO to identify and enforce problem areas• Evaluate the legality and possibility of lowering residential street speed limits• Explore what speed-tracking devices have successfully reduced residential speeds in comparable cities and communities.





Community Development and
Economic Development
Departments
Chief of Staff
Jason DeLorenzo

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Planning	2,577,743	2,417,395	2,994,697	416,954	
Code Enforcement	3,314,269	3,199,125	3,599,508	285,239	
Business Tax	-	-	251,847	251,847	
	\$ 5,892,012	\$ 5,616,520	\$ 6,846,052	\$ 954,040	16.2%
Economic Development	\$ 411,945	\$ 403,227	\$ 529,382	\$ 117,437	28.5%



	Adopted 2023	Estimated 2023	Proposed 2024	23-24 Change	Percentage Change
Personnel Services	\$ 2,053,679	\$ 2,000,021	\$ 2,445,019	\$ 391,340	
Operating Expenditures	504,713	398,023	535,450	30,737	
Interfund Transfers	19,351	19,351	14,228	(5,123)	
TOTAL	\$ 2,577,743	\$ 2,417,395	\$ 2,994,697	\$ 416,954	16.2%

Personnel New Position:

New – Planning Manager – start 1/1

New – Community Development Director (1/3) – start 10/1



Strategic Action Plan Priorities Planning Budget Summary:

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$129,300	General Fund	A4	<p>Palm Coast's future expansion is guided by master planning for smart, managed growth.</p> <ul style="list-style-type: none">• Staff to develop an infrastructure plan to include conservation, public safety, water resources, transportation and economic resiliency.• Create a communications strategy to promote business recruitment and community benefits.



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 2,087,613	\$ 2,037,183	\$ 2,320,485	\$ 232,872	
Operating Expenditures	1,223,256	1,158,542	1,277,300	54,044	
Interfund Transfers	3,400	3,400	1,723	(1,677)	
TOTAL	\$ 3,314,269	\$ 3,199,125	\$ 3,599,508	\$ 285,239	8.6%

Personnel New Position:

New – Community Development Director (1/3) – start 10/1



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ -	\$ -	\$ 189,349	\$ 189,349	
Operating Expenditures	-	-	62,498	62,498	
TOTAL	\$ -	\$ -	\$ 251,847	\$ 251,847	0.0%

Business Tax separated from Financial Services in FY 2024



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 133,009	\$ 133,029	\$ 171,599	\$ 38,590	
Operating Expenditures	263,936	255,198	242,783	(21,153)	
Economic Development Special Projects	15,000	15,000	115,000	100,000	
TOTAL	\$ 411,945	\$ 403,227	\$ 529,382	\$ 117,437	28.5%



Strategic Action Plan Priorities Economic Development Budget Summary:

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$98,000	General Fund	A2	Palm Coast brands its' future as a regional destination for health care training complimented by research and technology innovation while fostering relationships.
\$183,000	General Fund	A3	<p>Develop economic opportunity tools and communication strategies to support and sustain small businesses.</p> <ul style="list-style-type: none"> • Create a business recruitment package that includes incentives to diversify our business offerings in our community. • Develop a fast-tracking process to cut red tape, minimize delays in opening, and make it more financially feasible. • Focus on commercial development including retail and restaurants in the Town Center core.



Fire Department Chief Berryhill



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 8,540,723	\$ 8,506,231	\$ 9,420,714	\$ 879,991	
Operating Expenditures	4,156,114	4,228,800	3,769,022	(387,092)	
Interfund Transfers	71,121	71,121	41,250	(29,871)	
Capital Outlay	59,153	79,094	10,000	(49,153)	
TOTAL	\$ 12,827,111	\$ 12,885,246	\$ 13,240,986	\$ 413,875	3.2%

Personnel New Position:

New Position - (6) Firefighter / EMT – (3) 10/1/23 and (3) 4/1/24





Public Works
Department
Streets
Director Matt Mancill

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 4,116,736	\$ 4,067,779	\$ 4,728,395	\$ 611,659	
Operating Expenditures	4,326,270	4,362,322	4,622,434	296,164	
Interfund Transfers	113,042	118,744	-	(113,042)	
Capital Outlay	16,000	10,300	16,000	-	
TOTAL	\$ 8,572,048	\$ 8,559,145	\$ 9,366,829	\$ 794,781	9.3%

* 5 positions for Facilities Mowing are moving to the General Fund in FY 2024

Personnel :

- Transfer from Facilities Maintenance Mowing - Public Works Lead
- Transfer from Facilities Maintenance Mowing - Landscape Technician
- Transfer from Facilities Maintenance Mowing - Grounds Maintenance Worker (3)





Parks & Recreation
Department
Director James Hirst

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Parks and Recreation	\$ 2,381,436	\$ 2,381,436	\$ 2,537,680	\$ 156,244	
Palm Coast Aquatics Center	498,595	494,168	531,112	32,517	
Southern Recreation Center	429,201	429,201	659,827	230,626	
Palm Harbor Golf Club	2,141,790	2,137,686	2,083,378	(58,412)	
Parks Maintenance	2,958,879	2,936,466	3,254,573	295,694	
	\$ 8,409,901	\$ 8,378,957	\$ 9,066,570	\$ 656,669	7.8%



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 1,527,134	\$ 1,526,159	\$ 1,591,043	\$ 63,909	
Operating Expenditures	800,007	811,982	891,487	91,480	
Interfund Transfers	4,295	4,295	2,150	(2,145)	
Grants	50,000	39,000	53,000	3,000	
TOTAL	\$ 2,381,436	\$ 2,381,436	\$ 2,537,680	\$ 156,244	6.6%





PALM COAST Parks & Recreation – Aquatics Center

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 362,814	\$ 362,887	\$ 373,446	\$ 10,632	
Operating Expenditures	132,566	128,066	157,666	25,100	
Interfund Transfers	3,215	3,215	-	(3,215)	
TOTAL	\$ 498,595	\$ 494,168	\$ 531,112	\$ 32,517	6.5%



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 276,682	\$ 277,682	\$ 413,777	\$ 137,095	
Operating Expenditures	152,519	151,519	238,610	86,091	
Interfund Transfers	-	-	7,440	7,440	
TOTAL	\$ 429,201	\$ 429,201	\$ 659,827	\$ 230,626	53.7%

Personnel New Positions:

New – Customer Service Representatives (2)– start 4/1



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 564,966	\$ 557,319	\$ 549,229	\$ (15,737)	
Operating Expenditures	1,533,774	1,536,943	1,534,149	375	
Interfund Transfers	43,050	37,528	-	(43,050)	
TOTAL	\$ 2,141,790	\$ 2,131,790	\$ 2,083,378	\$ (58,412)	-2.7%



	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Personnel Services	\$ 1,679,763	\$ 1,671,950	\$ 1,849,385	\$ 169,622	
Operating Expenditures	1,187,436	1,192,398	1,405,188	217,752	
Interfund Transfers	79,590	61,323	-	(79,590)	
Capital Outlay	12,090	10,795	-	(12,090)	
TOTAL	\$ 2,958,879	\$ 2,936,466	\$ 3,254,573	\$ 295,694	10.0%



Strategic Action Plan Priorities Parks & Recreation Budget Summary:

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$100,000	Capital Projects Fund	A1	<p>Town Center should promote a home for arts & culture, including opportunities for performance, display, and creative expression.</p> <ul style="list-style-type: none"> • Staff to investigate grant opportunities and other funding sources.
\$0	Capital Projects Fund	B2	<p>Identify local recreation demands (i.e. aquatics, fields, senior services, etc.) to balance the need of regional activity centers.</p> <ul style="list-style-type: none"> • Prioritize projects on the Park & Recreation Capital Improvement Plan. • Evaluate grants for various park projects.



Strategic Action Plan Priorities Parks & Recreation Budget Summary:

Budget	Funding Source	Priority ID	Adopted Priority Summary
\$TBD	Capital Projects Fund	B3	Seek opportunities for the Community Center to help relieve parking pressures through the following approaches. <ul style="list-style-type: none"> Evaluate the option to repurpose FS 22, to preserve the Historical value and expand the visitor awareness of Palm Coast.
\$0	N/A	C1	Encourage residents to learn more about their community and our history.



Non-Departmental



Non-Departmental

	Adopted 2023	Estimated 2023	Proposed 2024	Fiscal Year 23-24 Change	Percentage Change
Operating Expenditures	1,467,699	1,498,810	1,615,802	\$ 148,103	
Interfund Transfers	964,495	4,464,495	1,088,344	123,849	
Grants*	3,000	-	-	(3,000)	
Contingency	750,000	550,000	750,000	-	
Available for Council Consideration	-	-	944,584	944,584	
TOTAL	\$ 3,185,194	\$ 6,513,305	\$ 4,398,730	\$ 1,213,536	38.1%

Transfers	FY2023	FY2024
Community Redevelopment Agency	\$ 964,495	\$ 1,088,344
Fund Balance - Disaster Reserve	\$ 1,000,000	\$ -
Fund Balance - Capital Projects	\$ 2,500,000	\$ -

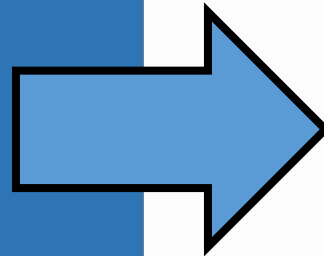
* Moved to Parks and Recreation in FY 2024

Next Step:

- July 18, 2023 – Resolution to Adopt the Maximum Millage Rate

	Millage Rate
Rolled-Back Rate	4.2570
2024 Majority Vote	5.6405
2024 Two-Thirds Vote	6.2046
2023 Adopted Millage	4.6100
2024 Proposed Maximum Millage	4.6100

Access to the Fiscal Year
2024 budget calendar,
budget worksheets, and
previous Council
presentations



Visit www.palmcoast.gov and click the link





Questions
