



**Fiscal Year 2023
Proposed
General Fund Budget
Tuesday, July 12 2022**

**Helena P. Alves, CGFO, CIA, MBA
Financial Services Director**

**Gwen E. Ragsdale, MBA
Budget and Procurement Manager**

JANUARY - MARCH

- Citizen Survey Results 3/08
- Review 10 year CIP Plan 3/22
- Annual Financial Audit 3/15
- Annual City Council
SAP evaluation 3/09 -3/18

APRIL - JUNE

- Presentations to City Council:
 - Year to Date Budget Results 4/26
 - Fire, Parks and Recreation
Departments Overview 4/26
 - SAP Adoption of Priorities 5/3
 - Fund Accounting & Revenue
Restrictions 5/24
 - Flagler County Tax Collector and
Property Appraiser 5/24
 - Utility, Public Works and Stormwater
Department Overviews 5/24
 - Property Tax 6/14



JULY - SEPTEMBER

- Adopt Maximum Millage Rate 7/19
- Budget Presentations to City Council
 - General Fund 7/12
 - Proprietary Funds 7/26
 - Internal Services, Capital & All Other Funds 8/09
 - Final Proposed Budget – All Funds 8/30
 - Public Hearings to Adopt Tentative 9/08 and Final 9/21 Millage Rate & Budget

OCTOBER - DECEMBER

- FY22 Year End Close-Out
- End of Year Review with Departments
- Preparation of Budget Book



- TRIM Timeline Review
- 2023 Maximum Millage Rate Proposal
- Proposed Personnel Changes
- General Fund Revenue & Expenditures
- Maximum Millage Rate Recommendation



TRIM Process Timeline

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 8, 2022

Advertised on the TRIM
Notice

Tentative Budget and
Millage

Final Public Hearing September 21, 2022

Final Budget and Millage
adopted

Final Millage cannot
exceed the adopted
tentative millage

	Millage Rate
Adopted Fiscal Year 2022	4.6100
Proposed Maximum Millage Rate Fiscal Year 2023	4.6100





PALM COAST General Fund Full Time Positions

	Adopted 2022	Proposed 2023	Change
City Manager's Office	2	4	2
Communications & Marketing	5	5.5	0.5
Economic Development	3	2	-1
City Clerk	2.5	2.5	0
City Attorney	0.5	0.5	0
Human Resources	6.5	8.0	1.5
Financial Services	16	17	1
Planning	18.66	19.66	1
Code Enforcement	25.21	25.21	0
Fire	66	69	3
Streets Maintenance	51	53	2
Construction Management & Engineering	7	8	1
Parks & Recreation	41.0	42.0	1
Total Full Time Positions	244.37	256.37	12.00



City Manager

- Transfer – Senior Staff Assistant from Communications
- Transfer – Assistant City Manager from Economic Development

Human Resources

- New – Risk Management Coordinator
- Transfer – Benefits Coordinator from Heath Insurance Fund

Financial Services

- New – Procurement Coordinator

Communications

- Transfer – Senior Staff Assistant to City Manager
- New – Communications Specialist
- New - Freelance Communications Hours

Fire

- New - 2 Firefighter / EMT
- New – Fire Inspector

Public Works -
Streets

- New – 2 Equipment Operator II

Community
Development

- New – Planning – Community Development Technician

Parks & Recreation

- Transfer .5 FTE from Parks Maintenance to Parks & Recreation
- Transfer .5 FTE from Aquatic Center to Parks & Recreation
- New – Aquatic Center – Aquatics/ Safety Specialist

Construction
Management and
Engineering

- New – Architect II

Economic
Development

- Transfer – Assistant City Manager to City Manager

A stylized palm tree logo is positioned on the left side of the slide. It features a blue circular outline that frames a palm tree with green fronds and a brown trunk. Behind the palm tree is a yellow sun. The background of the slide is white, with a green section at the top left and a yellow section at the bottom right.

General Fund Revenues and Expenditures

	Fiscal Year				
	Adopted 2022	Estimated 2022	Proposed 2023	22-23 Change	Percentage Change
Ad Valorem Tax (Property Taxes)*	\$28,026,369	\$ 27,916,539	\$ 33,378,389	\$5,352,020	
Half Cent Sales Tax**	3,463,530	3,763,530	3,698,092	234,562	
Communication Services Tax**	2,414,946	2,414,946	2,463,245	48,299	
State Revenue Sharing**	1,573,692	1,273,692	1,156,192	(417,500)	
Other Taxes	807,931	815,000	835,000	27,069	
Permits and Fees	1,340,800	1,564,350	1,662,800	322,000	
Fines and Forfeitures	531,000	584,000	587,711	56,711	
Charges for Services	2,553,089	2,902,960	2,899,755	346,666	
Charges for Services - Internal Services	3,496,796	3,496,796	3,743,848	247,052	
Other Revenue	194,600	71,237	127,938	(66,662)	
Interfund Transfers	1,139,769	1,110,181	1,276,379	136,610	
Appropriated Fund Balance	3,700,000	3,050,000	900,000	(2,800,000)	
Total General Fund Revenue	\$49,242,522	\$ 48,963,231	\$ 52,729,349	\$3,486,827	7.1%

*2023 Based on Proposed TRIM Rate

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

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Administrative Services	\$ 4,710,614	\$ 4,669,520	\$ 5,750,826	\$ 1,040,212	
Construction Management & Engineering	927,685	871,165	1,168,036	240,351	
Economic Development	484,682	287,832	411,945	(72,737)	
Planning	2,208,595	2,141,235	2,577,743	369,148	
Code Enforcement	3,009,687	2,980,787	3,314,269	304,582	
Fire	10,999,847	10,877,191	12,827,111	1,827,264	
Law Enforcement	5,735,500	5,735,500	6,512,276	776,776	
Streets Maintenance	7,717,653	7,497,662	8,572,048	854,395	
Parks and Recreation	7,585,367	7,502,143	8,409,901	824,534	
Non-Departmental	5,862,892	6,400,196	3,185,194	(2,677,698)	
	\$ 49,242,522	\$ 48,963,231	\$ 52,729,349	\$ 3,486,827	7.1%



Administrative Services

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
City Council	\$ 133,413	\$ 133,413	\$ 290,524	\$ 157,111	
City Manager's Office	456,298	528,893	778,812	322,514	
City Clerk's Office	291,916	260,466	288,479	(3,437)	
City Attorney	574,801	574,801	624,617	49,816	
Communications and Marketing	653,807	653,807	671,800	17,993	
Human Resources	816,630	784,976	1,071,827	255,197	
Financial Services	1,783,749	1,733,164	2,024,767	241,018	
	\$ 4,710,614	\$ 4,669,520	\$ 5,750,826	\$ 1,040,212	22.1%

Personnel New Positions:

New Position – Risk Management Coordinator – start 10/1

New Position – Communications Specialist – start 1/1

New Position – Procurement Coordinator – start 10/1



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 64,681	\$ 63,172	\$ 198,419	\$ 133,738	
Operating Expenditures	68,732	70,241	92,105	23,373	
TOTAL	<u>\$ 133,413</u>	<u>\$ 133,413</u>	<u>\$ 290,524</u>	<u>\$ 157,111</u>	<u>117.8%</u>

Ordinance :

Ordinance 2022-10 Adopted April 19,2022



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 362,076	\$ 434,671	\$ 654,002	\$ 291,926	
Operating Expenditures	93,897	93,897	124,810	30,913	
Interfund Transfers	325	325	-	(325)	
TOTAL	\$ 456,298	\$ 528,893	\$ 778,812	\$ 322,514	70.7%



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 233,302	\$ 213,302	\$ 241,267	\$ 7,965	
Operating Expenditures	58,614	47,164	47,212	(11,402)	
TOTAL	<u>\$ 291,916</u>	<u>\$ 260,466</u>	<u>\$ 288,479</u>	<u>\$ (3,437)</u>	<u>-1.2%</u>



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 65,450	\$ 68,450	\$ 72,281	\$ 6,831	
Operating Expenditures	509,351	506,351	552,336	42,985	
TOTAL	\$ 574,801	\$ 574,801	\$ 624,617	\$ 49,816	8.7%



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 476,972	\$ 483,081	\$ 507,003	\$ 30,031	
Operating Expenditures	176,835	170,726	161,582	(15,253)	
Interfund Transfers	-	-	3,215	3,215	
TOTAL	\$ 653,807	\$ 653,807	\$ 671,800	\$ 17,993	2.8%

Personnel New Positions:

New Position – Communications Specialist

New - Freelance Communications Hours



Strategic Action Plan Priorities Communications & Marketing Budget Summary:

Budget	Priority ID	Adopted Priority Summary
\$5,000	B4	Research other cities communications strategies on how they respond in proactive and reactive manners with social media applications.



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 619,933	\$ 617,933	\$ 834,991	\$ 215,058	
Operating Expenditures	191,882	162,228	234,116	42,234	
Interfund Transfers	4,815	4,815	2,720	(2,095)	
TOTAL	\$ 816,630	\$ 784,976	\$ 1,071,827	\$ 255,197	31.3%

Personnel New Positions:

New Position – Risk Management Coordinator – start 10/1



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 1,515,455	\$ 1,465,455	\$ 1,730,592	\$ 215,137	
Operating Expenditures	263,669	263,084	290,835	27,166	
Interfund Transfers	4,625	4,625	3,340	(1,285)	
TOTAL	\$ 1,783,749	\$ 1,733,164	\$ 2,024,767	\$ 241,018	13.5%

Personnel New Position:

New Position – Procurement Coordinator – start 10/1





Construction Management & Engineering Director – Carl Cote

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 803,320	\$ 783,320	\$ 1,036,225	\$ 232,905	
Operating Expenditures	118,950	82,430	126,481	7,531	
Interfund Transfers	5,415	5,415	5,330	(85)	
TOTAL	\$ 927,685	\$ 871,165	\$ 1,168,036	\$ 240,351	25.9%

Personnel New Position:
New – Architect II – start 4/1





Community Development
Department
Chief Development Officer
Jason DeLorenzo

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 252,078	\$ 121,578	\$ 228,222	\$ (23,856)	
Operating Expenditures	98,604	151,254	168,723	70,119	
Economic Development Special Projects	134,000	15,000	15,000	(119,000)	
TOTAL	\$ 484,682	\$ 287,832	\$ 411,945	\$ (72,737)	-15.0%

Special Projects:

Recapture Enhanced Value Grants

\$15,000



Strategic Action Plan Priorities Economic Development Budget Summary:

Budget	Priority ID	Adopted Priority Summary
\$15,000	A2	Palm Coast brands its' future as a regional destination for health care training complimented by research and technology innovation while fostering relationships.
\$75,000	A5	Conceptual Master Plan for Matanzas Parkway extension. Deliver youth sports activity center feasibility study.
\$3,000	D4	Multifaceted approach, including TPO, collaboration with City lobbyists, and direct communication with our legislative team to encourage the inclusion of Phase II and III of Old Kings Road widening in the FDOT 5 year work plan.



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 1,882,916	\$ 1,821,416	2,053,679	\$ 170,763	
Operating Expenditures	323,769	317,909	504,713	180,944	
Interfund Transfers	1,910	1,910	19,351	17,441	
TOTAL	\$ 2,208,595	\$ 2,141,235	\$ 2,577,743	\$ 369,148	16.7%

Personnel New Position:

New – Community Development Technician – start 4/1



Strategic Action Plan Priorities Planning Budget Summary:

Budget	Priority ID	Adopted Priority Summary
\$150,000*	A7	<p>To ensure continued smart/sustainable long-term growth of the City of Palm Coast, staff will develop a timeline and propose a budget accordingly to conduct a comprehensive Evaluation and Appraisal Report (EAR) analysis to an updated planning horizon of 2045.</p> <ul style="list-style-type: none">In FY 22, Staff shall conduct a survey on resident feedback on multi-family house in Palm Coast. (Survey questions presentation on July 12, 2022)

*Total EAR Project Cost is \$200,000 that includes use of impact fees



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 1,979,846	\$ 1,924,846	\$ 2,087,613	\$ 107,767	
Operating Expenditures	1,026,716	1,052,816	1,223,256	196,540	
Interfund Transfers	3,125	3,125	3,400	275	
TOTAL	\$ 3,009,687	\$ 2,980,787	\$ 3,314,269	\$ 304,582	10.1%





Fire Department Battalion Chief Berryhill



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 7,659,482	\$ 7,659,482	\$ 8,540,723	\$ 881,241	
Operating Expenditures	3,140,340	3,122,684	4,156,114	1,015,774	
Capital Outlay	50,025	50,025	59,153	9,128	
Interfund Transfers	150,000	45,000	71,121	(78,879)	
TOTAL	\$ 10,999,847	\$ 10,877,191	\$ 12,827,111	\$ 1,827,264	16.6%

Personnel New Position:

New Position - (2) Firefighter / EMT – start 10/1

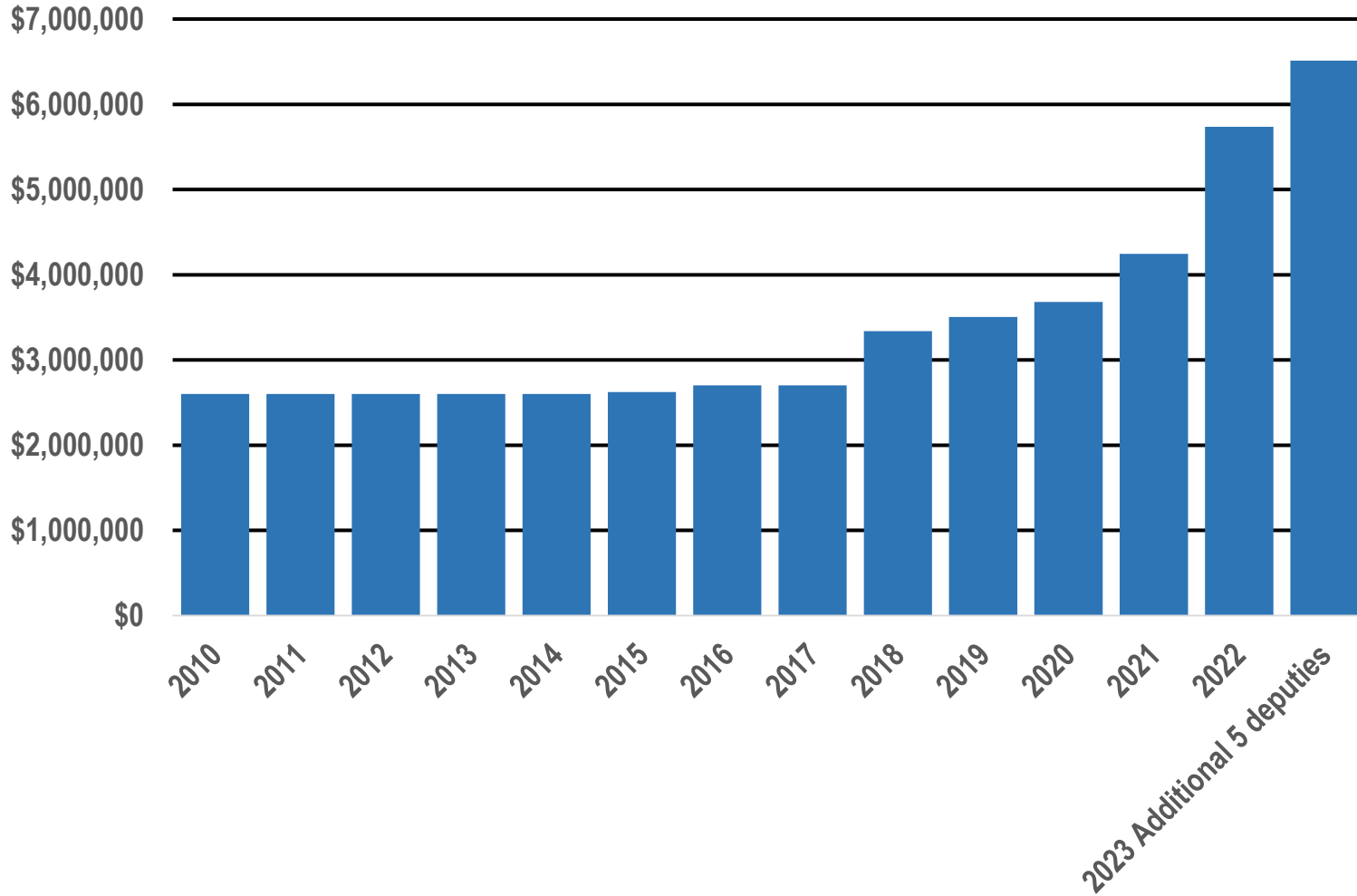
New Position – Fire Inspector – start 4/1





Law Enforcement Flagler County Sheriff's Contract

Flagler County Sheriff's Office - Enhanced Services Contract



Fiscal Year	Contract Amount	Increase	Positions
2023	6,512,276	13.5%	48
2022	5,735,500	35.1%	43
2021	4,246,544	15.4%	33
2020	3,680,779	5.0%	28
2019	3,505,503	5.0%	28
2018	3,338,580	23.6%	28
2017	2,702,136	0.0%	23
2016	2,702,136	3.0%	23
2015	2,623,433	0.9%	23
2014	2,599,691	0.0%	23
2013	2,599,691	0.0%	23
2012	2,599,691	0.0%	23
2011	2,599,691	0.0%	23
2010	2,599,691	0.0%	23

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
FCSO - Contract	\$ 5,735,500	\$ 5,735,500	\$ 6,512,276	\$ 776,776	
TOTAL	\$ 5,735,500	\$ 5,735,500	\$ 6,512,276	\$ 776,776	13.5%

FY 2023 Flagler County Sheriff’s Office requested 5 additional deputies at a cost of \$120,000 per deputy.

Personnel Changes:

New – 2 deputies – start 10/1

New – 2 deputies – start 1/1

New – 1 deputy – start 3/1

The budget proposed above includes a 5% contractual increase.





Public Works
Department
Streets
Director Matt Mancill

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 3,723,022	\$ 3,591,576	\$ 4,116,736	\$ 393,714	
Operating Expenditures	3,976,631	3,853,086	4,326,270	349,639	
Capital Outlay	16,000	51,000	16,000	-	
Interfund Transfers	2,000	2,000	113,042	111,042	
TOTAL	\$ 7,717,653	\$ 7,497,662	\$ 8,572,048	\$ 854,395	11.1%

Personnel New Positions:

New – (2) Equipment Operator II





Parks & Recreation
Department
Director James Hirst

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Parks and Recreation	\$ 2,072,154	\$ 2,072,154	\$ 2,381,436	\$ 309,282	
Palm Coast Aquatics Center	456,699	456,699	498,595	41,896	
Palm Coast Tennis Center	369,144	341,691	429,201	60,057	
Palm Harbor Golf Club	1,772,972	1,772,972	2,141,790	368,818	
Parks Maintenance	2,914,398	2,858,627	2,958,879	44,481	
	\$ 7,585,367	\$ 7,502,143	\$ 8,409,901	\$ 824,534	10.9%



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 1,284,037	\$ 1,280,537	\$ 1,527,134	\$ 243,097	
Operating Expenditures	755,212	758,712	800,007	44,795	
Grants	30,000	30,000	50,000	20,000	
Interfund Transfers	2,905	2,905	4,295	1,390	
TOTAL	\$ 2,072,154	\$ 2,072,154	\$ 2,381,436	\$ 309,282	14.9%





PALM COAST Parks & Recreation – Aquatics Center

	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 331,001	\$ 324,501	\$ 362,814	\$ 31,813	
Operating Expenditures	125,698	132,198	132,566	6,868	
Interfund Transfers	-	-	3,215	3,215	
TOTAL	\$ 456,699	\$ 456,699	\$ 498,595	\$ 41,896	9.2%

Personnel New Position:

New – Aquatics / Safety Specialist – Aquatics Center



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 253,511	\$ 222,533	\$ 276,682	\$ 23,171	
Operating Expenditures	115,633	119,158	152,519	36,886	
TOTAL	\$ 369,144	\$ 341,691	\$ 429,201	\$ 60,057	16.3%



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 527,143	\$ 523,954	\$ 564,966	\$ 37,823	
Operating Expenditures	1,245,829	1,249,018	1,533,774	287,945	
Interfund Transfers	-	-	43,050	43,050	
TOTAL	\$ 1,772,972	\$ 1,772,972	\$ 2,141,790	\$ 368,818	20.8%



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Personnel Services	\$ 1,654,329	\$ 1,589,329	\$ 1,679,763	\$ 25,434	
Operating Expenditures	1,115,228	1,133,228	1,199,526	84,298	
Interfund Transfers	144,841	136,070	79,590	(65,251)	
TOTAL	\$ 2,914,398	\$ 2,858,627	\$ 2,958,879	\$ 44,481	1.5%



Strategic Action Plan Priorities Parks & Recreation Budget Summary:

Budget	Priority ID	Adopted Priority Summary
\$2,000	B2	Staff to provide an inventory of potential facilities according to the Public Renaming Policy in honor of Mayor Jon Netts.
\$6,500	B3	Seek out opportunities to engage Flagler County students on civic programs.



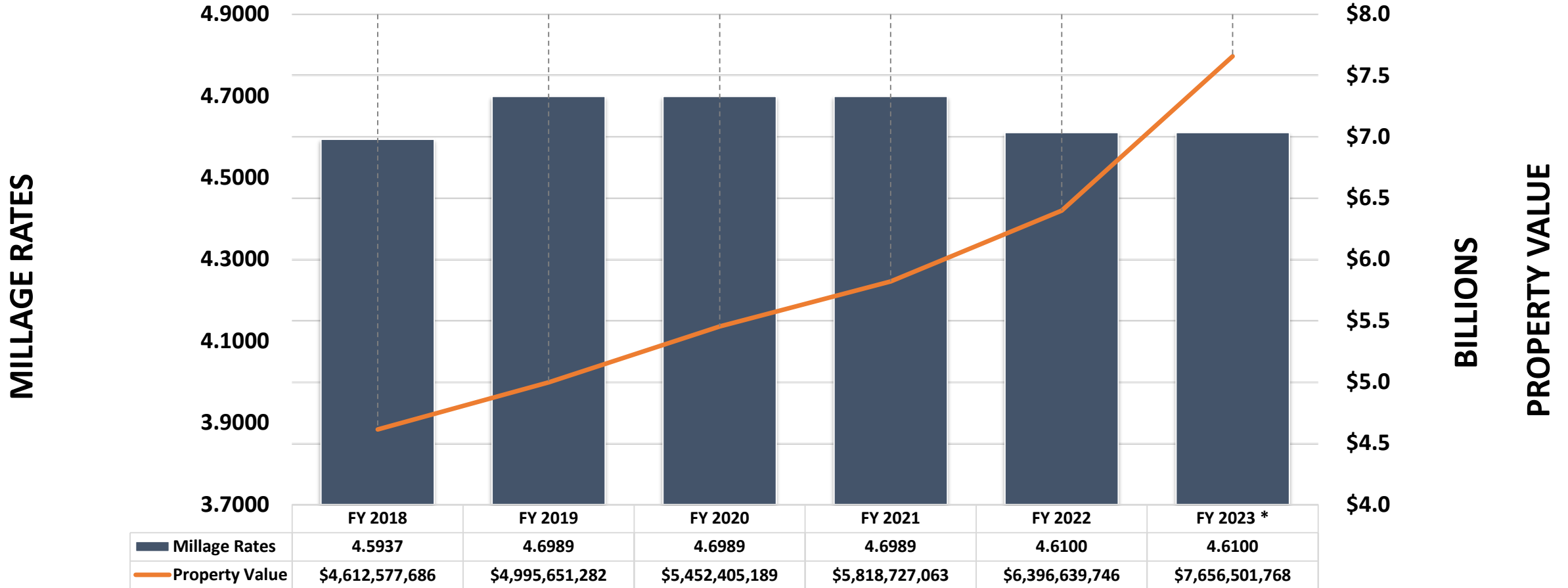
Non-Departmental



	Adopted 2022	Estimated 2022	Proposed 2023	Fiscal Year 22-23 Change	Percentage Change
Operating Expenditures	\$ 1,207,983	\$ 1,247,983	\$ 1,467,699	\$ 259,716	
Grants & Aides	3,000	3,000	3,000	-	
Interfund Transfers	4,001,909	4,047,315	964,495	(3,037,414)	
Contingency	650,000	1,011,728	750,000	100,000	
TOTAL	\$ 5,862,892	\$ 6,310,026	\$ 3,185,194	\$ (2,677,698)	-45.7%

<u>Transfers</u>	<u>FY2022</u>	<u>FY2023</u>
Community Redevelopment Agency	\$ 862,315	\$ 964,495
ERP Infrastructure Updating	\$ 135,000	\$ 0
Transfer to Streets Improvement	\$ 550,000	\$ 0
Transfer to Capital Projects	\$2,500,000	\$ 0

Millage Rate and Property Value History



*Proposed Maximum Millage Rate



Flagler County ¢44

School Board ¢30

Palm Coast ¢23

**Others
¢3**



Millage Rate & Property Tax History

Fiscal Year	Property Value	Percent Change	Total Millage	Ad Valorem Receipts	Population
2023	*\$7,656,501,768	19.70%	***4.6100	\$33,884,614	**98,150
2022	\$6,396,639,746	9.93%	4.6100	\$28,308,969	92,866
2021	\$5,818,727,093	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
2018	\$4,612,577,686	6.66%	4.5937	\$20,495,631	82,760



*Based on July 1 Property Appraiser Valuation

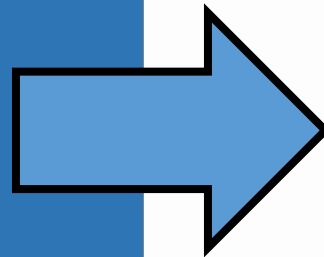
**Estimate based on 4.6% growth

*** Proposed Maximum Millage Rate

	Millage Rate
Rolled-Back Rate	4.0138
2023 Majority Vote	5.9033
2023 Two-Thirds Vote	6.4936
2022 Adopted Millage Rate	4.6100
Proposed Fiscal Year 2023	4.6100



Access to the Fiscal Year
2023 budget calendar,
budget worksheets, and
previous Council
presentations



Visit www.palmcoast.gov and click the link





Questions
