

# FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

## Budget Workshop 6 – June 25, 2018



# Today's Goals

- Discuss General Fund Rollup
- Present Proposed Increases and Scenarios/Effects/Revenues
- Discuss Commission Budget Strategy

# Budget Timeline Milestones

- June 1 - Preliminary Tax Rolls received & Sheriff, SOE, Clerk Budgets received
- July 1 - Final Tax Rolls/Tax Collector & Property Appraiser Budgets received
- July 16 – County Administrator’s Proposed Budget delivered to BOCC
- July 16 - TRIM Adoption (By August)
- September 6<sup>th</sup> & 20<sup>th</sup> Public Hearings to Adopt the FY18-19 Budget

# Proposed Increases

● Sheriff	\$2,900,000
● Supervisor of Elections	\$ 110,000
● Clerk of the Court/Comptroller	\$ 170,000
● Property Appraiser	\$ 345,000
● Tax Collector (Expense/Revenue Reduction)	\$ 300,000
● Board of County Commissioners**	<u>\$3,100,000</u>
<b>Total</b>	<b>\$6,925,000</b>

\*\* Does not include 250K in revenue reduction

# BOCC Increases by Function

• BOCC 3% and FRS	\$ 714,000
• Increased Annual Radio Cost	\$ 436,000
• Increase in Fire Equipment	\$ 300,000
• Fire Positions from Last Year and New Station 62	\$ 240,000
• FF Decompression Last of 4 years	\$ 45,000
• New Positions (Detailed on Next Slide)	\$ 460,000
• New Positions Capital Equipment	\$ 210,000
• Economic Opportunity	\$ 150,000
• Increase in CRA's	\$ 104,000
• Medicaid	\$ 47,000
• Medical Examiner	\$ 43,000
• HMGP Match (Hurricane Irma Projects)	\$ 250,000
• Salary Adjustments 50% Year 1 (3 Year phase in)	\$ 250,000
• Miscellaneous Saving	- \$ <u>150,000</u>
<b>Total Estimate Challenges</b>	<b>\$ 3,100,000</b>

# Need to Do Additional Personnel

• Operations & Financial Manager (3/4 Yr)	\$ 32,000
• Second Construction Crew(5 FTEs)(3/4 Yr)*	\$366,000
• Facilities Maintenance Crew (1.5 FTEs)*	\$114,000
• 1 FTE 1/2 Yr	
• Park Ranger (1/2 Yr) \$20K total 10K Cottages	\$ 10,000
• GIS Specialist (12.5% General Fund)	\$ 6,500
• Public Safety Systems Specialist (Note 2)	\$ 0
• IT Project Coordinator (\$45K position) (1/2 Yr)	\$ 71,000
• Part Time Logistics Fire/EM	\$ 31,000
• Administrative Assistant Fire EM (3/4 Yr)	<u>\$ 38,000</u>
<b>Total Estimated Challenges</b>	<b>\$670,00</b>

Note 1: \*Includes Vehicle/Setup 1<sup>st</sup> Yr

Note 2: Public Safety Systems Specialist \$69,000 (In general fund, but contingent on offset by User Maintenance - Fees Estimated at \$73,000)

# Difference to Balance Budget

• Proposed Increases	\$6,925,000
• New Revenue *	- \$4,500,000
• Less Revenue	- <u>\$ 250,000</u>
• Difference	\$2,675,000

\*New Revenue at 95% based on current Millage

## Additional Requested Reductions

Sheriff	\$400,00
Other Constitutionals	\$ 25,000
Additional Reductions BOCC	<u>\$150,000</u>
<b>Total Proposed Reductions</b>	<b>\$575,000</b>

• New Difference	\$2,100,000
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# Necessary Millage Adjustment to Balance Budget

New Difference  $\$2,100,000$

.25 (25 cents per 1K) =  $\$2,117,000$

Current Millage	.811	(8.1167)
Additional Millage	<u>.025</u>	
Total Millage	8.36	(8.3667)



# Property Tax Revenues

<b>Millage Increase</b>	<b>Increase in Property Taxes @ 95%</b>	
1.00	\$	8,468,000
0.75	\$	6,351,000
0.50	\$	4,234,000
0.25	\$	2,117,000
0.20	\$	1,693,600
0.125	\$	1,058,500
0.10	\$	846,800
0.0625	\$	529,250
0.05	\$	423,400
0.01	\$	84,680

# County Millage Rate Comparison

	<b>Local County Millage Rates for FY 2017-2018</b>			
	<u>Flagler County</u>	<u>Volusia County</u>	<u>St. Johns County</u>	<u>Putnam County</u>
General Fund	8.1167	6.1000	5.1000	9.8892
Library		0.5520		
County Transportation Trust Fund			0.7500	
County Health Unit Trust Fund			0.0171	
Total County Wide Towards 10 Mill Cap	8.1167	6.6520	5.8671	9.8892
Fire Rescue District		4.0815	1.4700	1.1000
<b>Total Millage</b>	<b>8.1167</b>	<b>10.7335</b>	<b>7.3371</b>	<b>10.9892</b>
Fire Services	-1.0415			
Library	-0.1435			
<b>"New" General Fund Millage Rate*</b>	<b>6.9317</b>			

\* If Flagler County had Separate Millage Rates for Fire Services and Library

Fire Rescue & Flight Operations Property Tax Allocation FY 18 \$8,216,589

Library Property Tax Allocation FY 18 \$1,131,523

Millage Rate for Sheriff's Office would be 3.0829 to collect \$24.322 Million current expense  
 Sheriff's Estimated FY 19 Expense of \$26 Million would require 3.2726 millage rate.

# Increase to Homeowners

Increase based on Property Value Increase:           \$     97.40

Millage Rate Increase	Tax Bill Increase	
0.01 \$	1.62	
0.02 \$	3.24	
0.03 \$	4.86	
0.04 \$	6.48	
0.05 \$	8.10	
0.06 \$	9.72	
0.07 \$	11.34	
0.08 \$	12.96	
0.09 \$	14.58	
0.10 \$	16.20	
0.11 \$	17.82	
0.12 \$	19.44	
0.13 \$	21.06	
0.14 \$	22.68	
0.15 \$	24.30	
0.16 \$	25.92	
0.17 \$	27.54	
0.18 \$	29.16	
0.19 \$	30.78	
0.20 \$	32.40	
0.21 \$	34.02	
0.22 \$	35.64	
0.23 \$	37.26	
0.24 \$	38.88	
0.25 \$	40.50	40.5
<b>Potential Total Impact</b>		<b>137.9</b>

- \$200,000 Home Valuation
- Assumes \$50K Homestead
- FY 17 Taxable Value of \$150,000

# Average Homeowner

Increase based on Property Value Increase:           \$     50.78

Millage Rate Increase	Tax Bill Increase	
0.01 \$	1.11	
0.02 \$	2.21	
0.03 \$	3.32	
0.04 \$	4.42	
0.05 \$	5.53	
0.06 \$	6.63	
0.07 \$	7.74	
0.08 \$	8.84	
0.09 \$	9.95	
0.10 \$	11.05	
0.11 \$	12.16	
0.12 \$	13.26	
0.13 \$	14.37	
0.14 \$	15.47	
0.15 \$	16.58	
0.16 \$	17.68	
0.17 \$	18.79	
0.18 \$	19.89	
0.19 \$	21.00	
0.20 \$	22.11	
0.21 \$	23.21	
0.22 \$	24.32	
0.23 \$	25.42	
0.24 \$	26.53	
0.25 \$	27.63	<u>27.63</u>
<b>Potential Total Impact</b>		<b>\$     78.41</b>

- \$154,271 Home Valuation - County Avg
- Assumes \$50K Homestead
- FY 17 Taxable Value of \$104,271

# Recommendations

- Accomplishes Strategic Goals
  - Addition Resilience – Harden Facilities
  - Economic Growth
  - Retain Employees
- Keeps Up with Growth
- Maintains Public Safety and Quality of Life

Increase the Millage .25 Or  
Give Specific Direction on Reductions



Questions?????