

City of Palm Coast, Florida Agenda Item

Agenda Date: August 8, 2023

Department FINANCIAL SERVICES	Amount
Division	Account #
Subject: PRESENTATION - PROPOSED FISCAL YEAR 2024 GENERAL FUND BUDGET	
Presenter: Helena Alves, Director of Financial Services	
Attachments: 1. Presentation	
<p>Background: City Council adopted the Fiscal Year 2023 Budget on September 21, 2022, in the amount of \$328,187,636 per Resolution 2022-123.</p> <p>At the April 25, 2023, Special Budget Workshop, City Council was presented with the year-to-date budget results for operating department budgets for Fiscal Year 2023 October through March.</p> <p>On May 2, 2023, City Council approved and adopted the Strategic Action Plan (SAP) for Fiscal Year 2023-2024.</p> <p>At the May 23, 2023, Workshop, staff presented to City Council on fund accounting and revenue source restrictions to prepare for the upcoming Fiscal Year 2024 budget.</p> <p>On June 13, 2023, City Council was presented with an overview of the process for adopting the Property Tax and TRIM rate in preparation to adopt the Fiscal Year 2024 TRIM rate in September.</p> <p>On July 11, 2023, City Council was presented the Fiscal Year 2024 General Fund Budget, and an overview of the TRIM rate options. As discussed, staff is proposing a maximum millage rate of 4.6100 mills, which is an 8.29% increase from the rolled-back rate of 4.2570 mills, and the first budget hearing to be held at 5:15 p.m. on Thursday, September 7, 2023, at the Palm Coast City Hall Community Wing, located at 160 Lake Ave, Palm Coast.</p> <p>Local governments must conform to the maximum millage limitation requirements as outlined in Section 200.065(5), F.S. within 35 days of the certification of value, the City of Palm Coast must inform the property appraiser of the current year's proposed millage rate and the first budget hearing date and location which will be advertised on the Notice of Proposed Property Taxes (TRIM notice) that the property appraiser mails.</p> <p>On July 18, 2023, Council adopted Resolution 2023-64 setting the Proposed Maximum Millage Rate for Fiscal Year 2024 at 4.2570 and setting the date, time, and location for the Tentative Budget Hearing for September 7, 2023, at 5:15 PM at the Palm Coast City Hall Community Wing, 160 Lake Ave, Palm Coast, Florida.</p>	

On July 25, 2023, City Council was presented the Proprietary Funds Budget for Fiscal Year 2024.

Director of Financial Services, Helena Alves, and Budget & Procurement Manager, Gwen Ragsdale, will be presenting to City Council the proposed Fiscal Year 2024 General Fund Budget.

**Recommended Action:
FOR PRESENTATION ONLY**



Fiscal Year 2024 Proposed General Fund Budget Tuesday, August 8, 2023

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

Gwen E. Ragsdale, MBA
Budget & Procurement Manager

- City Manager Summary of Budgetary Changes
- Proposed Personnel Changes
- General Fund Expenditures





General Fund Revised Fiscal Year 2024 Expenditures

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Administrative Services	\$ 5,750,826	\$ 5,647,764	\$ 6,218,942	\$ 5,905,140	\$ 154,314	
Construction Management & Engineering	1,168,036	1,129,912	1,455,989	1,438,238	270,202	
Economic Development	411,945	403,227	529,382	529,382	117,437	
Planning	2,577,743	2,392,395	2,994,697	2,822,558	244,815	
Code Enforcement	3,314,269	3,199,125	3,599,508	3,559,477	245,208	
Business Tax	-	-	251,847	247,615	247,615	
Public Safety - Fire	12,827,111	12,885,246	13,240,986	13,081,620	254,509	
Public Safety - Flagler County Sheriff's Contract	6,532,276	6,532,276	7,363,929	7,363,929	831,653	
Public Works Streets Maintenance	8,572,048	8,559,145	9,366,829	9,087,928	515,880	
Parks, Recreation and Parks Maintenance	8,409,901	8,370,002	9,066,570	8,514,631	104,730	
Non-Departmental	3,185,194	6,509,787	4,398,730	3,254,146	68,952	
	\$ 52,749,349	\$ 55,628,879	\$ 58,487,409	\$ 55,804,664	\$ 3,055,315	5.8%

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 198,419	188,419	214,199	214,199	\$ 15,780	
Operating Expenditures	92,105	88,545	173,605	141,855	49,750	
TOTAL	\$ 290,524	\$ 276,964	\$ 387,804	\$ 356,054	\$ 65,530	22.6%

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 654,002	\$ 685,752	\$ 917,850	\$ 898,589	\$ 244,587	
Operating Expenditures	124,810	122,869	86,937	69,934	(54,876)	
Interfund Transfers	-	-	415	-	-	
TOTAL	\$ 778,812	\$ 808,621	\$ 1,005,202	\$ 968,523	\$ 189,711	24.4%

Personnel

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



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 241,267	\$ 231,267	\$ 230,569	\$ 203,628	\$ (37,639)	
Operating Expenditures	47,212	42,512	52,359	47,609	397	
TOTAL	\$ 288,479	\$ 273,779	\$ 282,928	\$ 251,237	\$ (37,242)	-12.9%

Personnel

Transfer – .5 FTE from City Attorney



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 72,281	\$ 41,045	\$ -	\$ -	\$ (72,281)	
Operating Expenditures	552,336	583,572	685,254	685,254	132,918	
TOTAL	\$ 624,617	\$ 624,617	\$ 685,254	\$ 685,254	\$ 60,637	9.7%

Personnel
Transfer - .5 FTE to City Clerk



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 507,003	\$ 503,148	\$ 553,751	\$ 478,436	\$ (28,567)	
Operating Expenditures	161,582	161,082	155,224	137,996	(23,586)	
Interfund Transfers	3,215	3,215	3,070	3,070	(145)	
TOTAL	\$ 671,800	\$ 667,445	\$ 712,045	\$ 619,502	\$ (52,298)	-7.8%

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 834,991	\$ 827,386	\$ 889,827	\$ 809,954	\$ (25,037)	
Operating Expenditures	234,116	217,586	254,281	227,881	(6,235)	
Interfund Transfers	2,720	2,720	-	-	(2,720)	
TOTAL	\$ 1,071,827	\$ 1,047,692	\$ 1,144,108	\$ 1,037,835	\$ (33,992)	-3.2%

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	1,730,592	1,655,146	1,705,544	1,695,912	\$ (34,680)	
Operating Expenditures	290,835	290,160	296,057	290,823	(12)	
Interfund Transfers	3,340	3,340	-	-	(3,340)	
TOTAL	\$ 2,024,767	\$ 1,948,646	\$ 2,001,601	\$ 1,986,735	\$ (38,032)	-1.9%

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

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 1,036,225	\$ 1,012,414	\$ 1,157,433	\$ 1,157,433	\$ 121,208	
Operating Expenditures	126,481	115,091	298,556	280,805	154,324	
Interfund Transfers	5,330	2,407	-	-	(5,330)	
TOTAL	\$ 1,168,036	\$ 1,129,912	\$ 1,455,989	\$ 1,438,238	\$ 270,202	23.1%

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 2,053,679	\$ 2,000,021	\$ 2,445,019	\$ 2,296,755	\$ 243,076	
Operating Expenditures	504,713	373,023	535,450	522,380	17,667	
Interfund Transfers	19,351	19,351	14,228	3,423	(15,928)	
TOTAL	\$ 2,577,743	\$ 2,392,395	\$ 2,994,697	\$ 2,822,558	\$ 244,815	9.5%

Personnel New Position:

New – Community Development Director – start 10/1



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 2,087,613	\$ 2,037,183	\$ 2,320,485	\$ 2,320,485	\$ 232,872	
Operating Expenditures	1,223,256	1,158,542	1,277,300	1,237,269	14,013	
Interfund Transfers	3,400	3,400	1,723	1,723	(1,677)	
TOTAL	\$ 3,314,269	\$ 3,199,125	\$ 3,599,508	\$ 3,559,477	\$ 245,208	7.4%

Personnel New Position:

New – Community Development Director – start 10/1



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ -	\$ -	\$ 189,349	\$ 189,349	\$ 189,349	
Operating Expenditures	-	-	62,498	58,266	58,266	
TOTAL	\$ -	\$ -	\$ 251,847	\$ 247,615	\$ 247,615	100.0%

Business Tax separated from Financial Services in FY 2024

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 133,009	\$ 133,029	\$ 171,599	\$ 171,599	\$ 38,590	
Operating Expenditures	263,936	255,198	242,783	242,783	(21,153)	
Economic Development Special Projects	15,000	15,000	115,000	115,000	100,000	
TOTAL	\$ 411,945	\$ 403,227	\$ 529,382	\$ 529,382	\$ 117,437	28.5%



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 8,540,723	\$ 8,506,231	\$ 9,420,714	\$ 9,396,374	\$ 855,651	
Operating Expenditures	4,145,314	4,228,800	3,769,022	3,633,996	(511,318)	
Interfund Transfers	71,121	71,121	41,250	41,250	(29,871)	
Capital Outlay	69,953	79,094	10,000	10,000	(59,953)	
TOTAL	\$ 12,827,111	\$ 12,885,246	\$ 13,240,986	\$ 13,081,620	\$ 254,509	2.0%

Personnel New Position:

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



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

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Enhanced Contract	\$ 6,532,276	\$ 6,532,276	\$ 7,363,929	\$ 7,363,929	\$ 831,653	
TOTAL	\$ 6,532,276	\$ 6,532,276	\$ 7,363,929	\$ 7,363,929	\$ 831,653	12.7%

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 4,116,736	\$ 4,067,779	\$ 4,728,395	\$ 4,573,158	\$ 456,422	
Operating Expenditures	4,326,270	4,362,322	4,622,434	4,506,770	180,500	
Interfund Transfers	113,042	118,744	-	-	(113,042)	
Capital Outlay	16,000	10,300	16,000	8,000	(8,000)	
TOTAL	\$ 8,572,048	\$ 8,559,145	\$ 9,366,829	\$ 9,087,928	\$ 515,880	6.0%

Personnel :

- Transfer from Facilities Maintenance Mowing - Public Works Lead
- Transfer from Facilities Maintenance Mowing - Landscape Technician
- Transfer from Facilities Maintenance Mowing - Grounds Maintenance Worker (1)



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 1,527,134	\$ 1,526,159	\$ 1,591,043	\$ 1,540,107	\$ 12,973	
Operating Expenditures	800,007	811,982	891,487	810,376	10,369	
Interfund Transfers	4,295	4,295	2,150	2,150	(2,145)	
Grants	50,000	39,000	53,000	23,000	(27,000)	
TOTAL	\$ 2,381,436	\$ 2,381,436	\$ 2,537,680	\$ 2,375,633	\$ (5,803)	-0.2%



PALM COAST Parks & Recreation – Aquatics Center

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 362,814	\$ 362,887	\$ 373,446	\$ 341,158	\$ (21,656)	
Operating Expenditures	132,566	132,066	157,666	145,866	13,300	
Interfund Transfers	3,215	3,215	-	-	(3,215)	
TOTAL	\$ 498,595	\$ 498,168	\$ 531,112	\$ 487,024	\$ (11,571)	-2.3%



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 276,682	\$ 277,682	\$ 413,777	\$ 360,015	\$ 83,333	
Operating Expenditures	152,519	145,719	238,610	197,410	44,891	
Interfund Transfers	-	-	7,440	3,720	3,720	
TOTAL	\$ 429,201	\$ 423,401	\$ 659,827	\$ 561,145	\$ 131,944	30.7%

Personnel New Positions:

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



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 564,966	\$ 557,319	\$ 549,229	\$ 529,893	\$ (35,073)	
Operating Expenditures	1,533,774	1,536,943	1,534,149	1,443,848	(89,926)	
Interfund Transfers	43,050	37,528	-	-	(43,050)	
TOTAL	\$ 2,141,790	\$ 2,131,790	\$ 2,083,378	\$ 1,973,741	\$ (168,049)	-7.8%



	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Personnel Services	\$ 1,679,763	\$ 1,671,950	\$ 1,849,385	\$ 1,805,874	\$ 126,111	
Operating Expenditures	1,187,436	1,185,243	1,405,188	1,311,214	123,778	
Interfund Transfers	79,590	61,323	-	-	(79,590)	
Capital Outlay	12,090	10,795	-	-	(12,090)	
TOTAL	\$ 2,958,879	\$ 2,929,311	\$ 3,254,573	\$ 3,117,088	\$ 158,209	5.3%



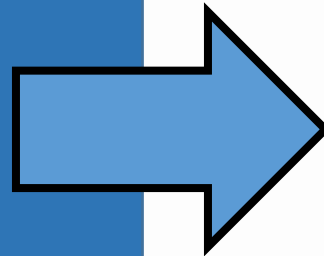
Non-Departmental

	Adopted 2023	Estimated 2023	Proposed @ 4.6100 2024	Proposed @ 4.2570 2024	Fiscal Year 2023-2024 Change	Percentage Change
Operating Expenditures	1,467,699	1,498,810	1,615,802	1,565,802	\$ 98,103	
Interfund Transfers	964,495	4,460,977	1,088,344	1,088,344	123,849	
Grants*	3,000	-	-	-	(3,000)	
Contingency	750,000	550,000	750,000	600,000	(150,000)	
Available for Council Consideration	-	-	944,584	-	-	
TOTAL	\$ 3,185,194	\$ 6,509,787	\$ 4,398,730	\$ 3,254,146	\$ 68,952	2.2%

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

* Moved to Parks and Recreation in FY 2024

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



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