

City of Palm Coast, Florida Agenda Item

Agenda Date: August 27, 2024

Department FINANCIAL SERVICES	Amount
Division	Account #
Subject: PRESENTATION - FINAL PROPOSED BUDGET FOR ALL APPROPRIATED FUNDS	
Presenter: Helena Alves, Director of Financial Services	
Attachments: 1. Presentation	
<p>Background: City Council adopted the Fiscal Year 2024 Budget on the 20th day of September 2023, in the amount of \$357,748,234 per Resolution 2023-110.</p> <p>At the April 23, 2024, Special Budget Workshop, City Council was presented with the Year-to-Date Budget results for operating department budgets, for Fiscal Year 2024 October through March.</p> <p>On June 25, 2024, City Council was presented with an overview of the revenue restrictions and of the process for adopting the Property Tax (TRIM) rate to prepare the Fiscal Year 2025 TRIM rate in September.</p> <p>On July 9, 2024, City Council was presented the Fiscal Year 2025 General Fund, IT Operations, and Facilities Budget, and an overview of the TRIM rate options. As discussed, staff is proposing a maximum millage rate of 4.2570 mills, which is an 8.29% increase from the rolled-back rate of 3.9457 mills, and the first budget hearing to be held at 5:15 p.m. on Thursday, September 5, 2024, 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 16, 2024, Council adopted Resolution 2024-107 setting the Proposed Maximum Millage Rate for Fiscal Year 2025 at 4.2154 and setting the date, time, and location for the Tentative Budget Hearing for September 5, 2023, at 5:15 PM at the Palm Coast City Hall Community Wing, 160 Lake Ave, Palm Coast, Florida.</p> <p>On July 23, 2024, City Council was presented the Proprietary Funds Budget for Fiscal Year 2025.</p> <p>On August 13, 2024, staff presented to City Council the Capital, Fleet Internal Service Fund, Special Revenue Funds, & Proposed Budget for All Remaining Funds for Fiscal Year 2025.</p>	

Director of Financial Services, Helena Alves, and Budget & Procurement Manager, Gwen Ragsdale, will be presenting to City Council the Final Proposed Fiscal Year 2025 Budget for all appropriated funds.

Recommended Action:
FOR PRESENTATION ONLY



Fiscal Year 2025 Final Proposed Budget Tuesday August 27, 2024

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

Gwen E. Ragsdale, MBA
Budget & Procurement Manager
Raelene Bowman – Budget Coordinator

- Budget Timeline
- General Fund
- Proprietary Funds
- Capital Funds
- All Remaining Funds
- TRIM (Truth In Millage)



February – March	Annual City Council Strategic Action Plan Evaluation
March 19 th	Annual Financial Audit
March 26 th	Review 10-year Capital Improvement Plan, Department Overviews for Fire and Community Development
May 28 th	Department Overviews for Water/Wastewater, Stormwater, Public Works and Parks and Recreation
June 11 th	Budget Workshop -Property Tax Overview and TRIM, Revenue Restrictions, and Financing Options
July 9 th	Budget Workshop -General Fund, Facilities, and Information Technology Internal Services Funds
July 16 th	Adoption of the Maximum Millage Rate (August 4 th deadline)
July 23 rd	Budget Workshop -Proprietary Funds Budgets
August 13 th	Budget Workshop - Fleet, Capital, and All Remaining Fund Budgets

September 5th

At 5:15 PM

Public Hearing to Adopt the Tentative Millage Rate and Budget

September 18th

At 5:15 PM

Public Hearing to Adopt the Final Millage Rate and Budget



General Fund Revenues and Expenditures

	Adopted 2024	Proposed 2025	Change
City Manager and City Clerk's Office	8	8	0
Communications & Marketing	6	6	0
Economic Development	2	2	0
Human Resources	8	8	0
Financial Services	15	15	0
Business Tax	2	2	0
Planning	20	20	0
Code Enforcement	25	25	0
Fire	75	75	0
Public Works Streets	58	59	1
Construction Management & Engineering	8	8	0
Parks & Recreation	45	45	0
Total Full Time Positions	271	272	1

General Fund Revenues Summary

	Fiscal Year					Percentage Change
	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	2024(A)-2025(P) Change	
Ad Valorem Tax (Property Taxes)	\$ 33,406,006	\$ 35,238,673	\$ 35,248,673	\$ 39,802,862	\$ 4,564,189	
Half Cent Sales Tax	4,408,831	4,115,734	4,115,734	4,368,055	252,321	
Communication Services Tax	2,659,409	2,808,820	2,808,820	2,950,151	141,331	
State Revenue Sharing	1,206,326	1,291,225	1,291,225	1,347,605	56,380	
Other Taxes	1,199,244	855,000	1,036,961	1,117,425	262,425	
Permits and Fees	1,963,091	1,749,100	1,730,700	1,788,700	39,600	
Fines and Forfeitures	617,782	592,778	625,278	645,278	52,500	
Charges for Services	591,605	485,001	560,451	572,116	87,115	
Charges for Services - Parks and Recreation	2,287,867	2,293,000	2,338,000	2,423,000	130,000	
Charges for Services - Internal Services	3,743,848	3,963,489	3,963,489	3,652,122	(311,367)	
Other Revenue	1,907,806	233,457	1,126,030	341,069	107,612	
Intergovernmental Revenue -Grants	17,144	17,388	79,388	52,086	34,698	
Transfers - Paid in Lieu of Taxes	1,253,750	1,357,714	1,253,750	1,322,554	(35,160)	
Transfers from Other Funds	14,707	12,217	20,000	25,000	12,783	
Appropriated Fund Balance	-	875,000	3,175,000	1,033,650	158,650	
Total General Fund Revenue	\$ 55,277,416	\$ 55,888,596	\$ 59,373,499	\$ 61,441,673	\$ 5,553,077	9.9%

General Fund Expenditures Summary

	Fiscal Year					
	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	2024(A)-2025(P) Change	Percentage Change
City Council	\$ 231,003	\$ 360,418	\$ 383,918	\$ 402,283	\$ 41,865	
City Manager and City Clerk's Office	1,020,949	1,226,264	1,266,264	1,464,377	238,113	
City Attorney	601,733	685,254	713,681	670,000	(15,254)	
Communications and Marketing	591,498	622,399	622,399	738,885	116,486	
Human Resources	940,248	1,042,786	1,063,378	1,235,945	193,159	
Financial Services	1,820,987	1,997,065	1,997,065	2,164,343	167,278	
Construction Management & Engineering	1,065,038	1,445,586	1,455,644	1,332,745	(112,841)	
Economic Development	343,818	530,219	368,494	646,999	116,780	
Planning	2,287,676	2,836,704	2,836,704	3,127,789	291,085	
Code Enforcement	3,018,170	3,573,325	3,573,325	3,699,714	126,389	
Business Tax	-	248,677	248,677	214,815	(33,862)	
Public Safety - Fire	12,865,582	13,130,018	13,378,538	14,412,821	1,282,803	
Public Safety - Flagler County Sheriff's Contract	6,526,288	7,363,929	7,363,929	8,909,489	1,545,560	
Public Works Streets Maintenance	8,051,326	9,113,976	9,113,976	9,849,227	735,251	
Parks, Recreation and Parks Maintenance	7,802,011	8,541,167	8,529,809	9,047,855	506,688	
Non-Departmental	5,936,855	3,170,809	6,457,698	3,524,386	353,577	
Total General Fund Expenses	\$ 53,103,182	\$ 55,888,596	\$ 59,373,499	\$ 61,441,673	\$ 5,553,077	9.9%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 157,151	\$ 218,563	\$ 203,563	\$ 225,008	\$ 6,445	
Operating Expenditures	73,852	141,855	180,355	177,275	35,420	
TOTAL	\$ 231,003	\$ 360,418	\$ 383,918	\$ 402,283	\$ 41,865	11.6%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 868,250	\$ 1,108,721	\$ 1,148,721	\$ 1,315,370	\$ 206,649	
Operating Expenditures	152,699	117,543	117,543	149,007	31,464	
TOTAL	\$ 1,020,949	\$ 1,226,264	\$ 1,266,264	\$ 1,464,377	\$ 238,113	19.4%

Fiscal Year 2024 Fully Burdened Frozen Personnel
 City Administration Coordinator starts 10/1/24 \$100,363



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 40,885	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	560,848	685,254	713,681	670,000	(15,254)	
TOTAL	\$ 601,733	\$ 685,254	\$ 713,681	\$ 670,000	\$ (15,254)	-2.2%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 458,380	\$ 481,333	\$ 496,333	\$ 610,474	\$ 129,141	
Operating Expenditures	130,039	137,996	122,996	128,411	(9,585)	
Interfund Transfers	3,079	3,070	3,070	-	(3,070)	
TOTAL	\$ 591,498	\$ 622,399	\$ 622,399	\$ 738,885	\$ 116,486	18.7%

Fiscal Year 2024 Fully Burdened Frozen Personnel
 Communications Specialist start date 10/1/24 \$77,167



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 744,529	\$ 814,905	\$ 811,905	\$ 947,628	\$ 132,723	
Operating Expenditures	193,372	227,881	251,473	288,317	60,436	
Interfund Transfers	2,347	-	-	-	-	
TOTAL	\$ 940,248	\$ 1,042,786	\$ 1,063,378	\$ 1,235,945	\$ 193,159	18.5%

Fiscal Year 2024 Fully Burdened Frozen Personnel
 City Safety Specialist start date 10/1/24 \$77,192



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,549,259	\$ 1,706,242	\$ 1,701,312	\$ 1,845,970	\$ 139,728	
Operating Expenditures	268,550	290,823	295,753	318,373	27,550	
TOTAL	\$ 1,820,987	\$ 1,997,065	\$ 1,997,065	\$ 2,164,343	\$ 167,278	8.4%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 943,249	\$ 1,164,781	\$ 1,164,781	\$ 1,189,380	\$ 24,599	
Operating Expenditures	108,644	280,805	278,605	143,365	(137,440)	
Interfund Transfers	2,407	-	-	-	-	
Capital Outlay	10,738	-	12,258	-	-	
TOTAL	\$ 1,065,038	\$ 1,445,586	\$ 1,455,644	\$ 1,332,745	\$ (112,841)	-7.8%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,928,145	\$ 2,310,901	\$ 2,287,979	\$ 2,502,401	\$ 191,500	
Operating Expenditures	342,425	522,380	545,880	614,788	92,408	
Interfund Transfers	17,106	3,423	2,845	10,600	7,177	
TOTAL	\$ 2,287,676	\$ 2,836,704	\$ 2,836,704	\$ 3,127,789	\$ 291,085	10.3%

Fiscal Year 2025 Unfunded Personnel Position Request Fully Burdened:
 Planning Manager- \$145,000



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,929,425	\$ 2,334,333	\$ 2,328,090	\$ 2,418,540	\$ 84,207	
Operating Expenditures	1,085,366	1,237,269	1,243,769	1,281,174	43,905	
Interfund Transfers	3,379	1,723	1,466	-	(1,723)	
TOTAL	\$ 3,018,170	\$ 3,573,325	\$ 3,573,325	\$ 3,699,714	\$ 126,389	3.5%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ -	\$ 190,411	\$ 187,536	\$ 167,599	\$ (22,812)	
Operating Expenditures	-	58,266	61,141	47,216	(11,050)	
TOTAL	\$ -	\$ 248,677	\$ 248,677	\$ 214,815	\$ (33,862)	-13.6%

Business Tax separated from Financial Services in FY 2024



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 110,107	\$ 172,436	\$ 115,436	\$ 220,226	\$ 47,790	
Operating Expenditures	222,301	242,783	242,708	250,123	7,340	
Economic Development Special Projects	11,410	115,000	10,350	176,650	61,650	
TOTAL	\$ 343,818	\$ 530,219	\$ 368,494	\$ 646,999	\$ 116,780	22.0%

Economic Development Special Projects:

Council Priority – Recapture Enhanced Value (REV) Grants - \$15,000

Council Priority – Business Recruitment and Expansion Program - \$100,000

Economic Priorities Carryover from Fiscal Year 2024 - \$61,000



	Actual	Adopted(A)	Estimated	Proposed(P)	Fiscal Year	Percentage
	2023	2024	2024	2025	2024(A)-2025(P)	Change
					Change	
Enhanced Contract	\$ 6,526,288	\$ 7,363,929	\$ 7,363,929	\$ 8,909,489	\$ 1,545,560	
TOTAL	\$ 6,526,288	\$ 7,363,929	\$ 7,363,929	\$ 8,909,489	\$ 1,545,560	21.0%



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services *	\$ 8,673,579	\$ 9,444,772	\$ 9,612,008	\$ 10,225,521	\$ 780,749	
Operating Expenditures	4,050,952	3,633,996	3,674,934	4,098,300	464,304	
Interfund Transfers	71,121	41,250	41,250	-	(41,250)	
Capital Outlay	69,930	10,000	50,346	89,000	79,000	
TOTAL	\$ 12,865,582	\$ 13,130,018	\$ 13,378,538	\$ 14,412,821	\$ 1,282,803	9.8%

Fiscal Year 2025 Unfunded Personnel Position Request Fully Burdened:
 Administrative Assistant - \$70,000
 Fire/Information Technology Support Analyst - \$86,000



*Firefighter Pension Plan is not included in the above numbers.

Streets Maintenance

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 3,717,550	\$ 4,599,206	\$ 4,598,651	\$ 4,939,064	\$ 339,858	
Operating Expenditures	4,178,708	4,506,770	4,506,150	4,898,163	391,393	
Interfund Transfers	117,600	-	-	2,000	2,000	
Capital Outlay	37,468	8,000	9,175	10,000	2,000	
TOTAL	\$ 8,051,326	\$ 9,113,976	\$ 9,113,976	\$ 9,849,227	\$ 735,251	8.1%

Fiscal Year 2025 Unfunded Personnel Position Request Fully Burdened:
 Administrative Generalist \$ 67,542, Public Works Assistant Manager \$115,823
 Two (2) Equipment Operators - \$63,108

Fiscal Year 2025 Fully Burdened Personnel
 Equipment Operator start date 10/1/24 \$63,108
Fiscal Year 2024 Fully Burdened Frozen Personnel
 Two (2) Grounds Maintenance Workers start date 10/1/24 \$144,359

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,347,156	\$ 1,548,769	\$ 1,548,769	\$ 1,574,310	\$ 25,541	
Operating Expenditures	760,475	810,376	810,465	866,606	56,230	
Interfund Transfers	795	2,150	2,061	-	(2,150)	
Grants	35,994	23,000	23,000	110,000	87,000	
TOTAL	\$ 2,144,420	\$ 2,384,295	\$ 2,384,295	\$ 2,550,916	\$ 166,621	7.0%



PALM COAST Parks & Recreation – Aquatics Center

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 303,907	\$ 343,300	\$ 336,800	\$ 356,223	\$ 12,923	
Operating Expenditures	110,462	145,866	147,306	144,078	(1,788)	
Interfund Transfers	3,171	-	-	-	-	
TOTAL	\$ 417,540	\$ 489,166	\$ 484,106	\$ 500,301	\$ 11,135	2.3%



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 274,200	\$ 362,280	\$ 362,280	\$ 386,263	\$ 23,983	
Operating Expenditures	131,180	197,410	197,410	278,232	80,822	
Interfund Transfers	-	3,720	3,720	-	(3,720)	
Capital Outlay	7,665	-	-	-	-	
TOTAL	\$ 413,045	\$ 563,410	\$ 563,410	\$ 664,495	\$ 101,085	17.9%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 476,505	\$ 533,449	\$ 513,949	\$ 491,277	\$ (42,172)	
Operating Expenditures	1,488,775	1,443,848	1,446,370	1,423,983	(19,865)	
Interfund Transfers	37,528	-	-	34,078	34,078	
Capital Outlay	5,896	-	-	-	-	
TOTAL	\$ 2,008,704	\$ 1,977,297	\$ 1,960,319	\$ 1,949,338	\$ (27,959)	-1.4%

Fiscal Year 2025 Unfunded Fleet Request:
 Golf Replacement of Groundskeeper 4500 - \$25,000

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,589,499	\$ 1,815,785	\$ 1,825,785	\$ 2,026,483	\$ 210,698	
Operating Expenditures	1,156,686	1,311,214	1,311,894	1,350,403	39,189	
Interfund Transfers	61,322	-	-	5,919	5,919	
Capital Outlay	10,795	-	-	-	-	
TOTAL	\$ 2,818,302	\$ 3,126,999	\$ 3,137,679	\$ 3,382,805	\$ 255,806	8.2%

Fiscal Year 2025 Unfunded Personnel Position Request:
 Three (3) Groundskeepers- \$56,362 each

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Operating Expenditures	\$ 1,368,578	\$ 1,565,802	\$ 1,552,691	\$ 1,609,195	\$ 43,393	
Interfund Transfers	4,460,977	1,005,007	4,505,007	1,065,191	60,184	
Capital Outlay	107,300	-	-	-	-	
Contingency	-	600,000	400,000	600,000	-	
Available for Council Consideration		-	-	250,000	250,000	
TOTAL	\$ 5,936,855	\$ 3,170,809	\$ 6,457,698	\$ 3,524,386	\$ 353,577	11.2%

<u>Interfund Transfers</u>	<u>FY2024</u>	<u>FY2025</u>
Community Redevelopment Agency	\$ 1,005,007	\$1,015,191
Fund Balance – Fire Impact Fee	\$ 3,500,000	\$ -
IT Programmer Allocation	\$ -	\$ 50,000



Proprietary Funds





Water and Wastewater Utility Fund

Director – Amanda Rees

	Adopted 2024	Proposed 2025	Change
Utility Customer Service	17.00	17.00	0.00
Utility Finance	6.00	7.00	1.00
Utility Construction Management Engineering	7.00	8.00	1.00
Utility Administration	10.00	10.00	0.00
Wastewater Pumping	10.50	10.50	0.00
Wastewater Collection	26.00	27.00	1.00
Wastewater Treatment Plant #1	10.50	10.50	0.00
Wastewater Treatment Plant #2	6.50	6.50	0.00
Water Plant #1	10.25	10.25	0.00
Water Plant #2	9.25	9.25	0.00
Water Plant #3	8.25	8.25	0.00
Water Quality	9.25	8.25	-1.00
Water Distribution	32.50	33.50	1.00
Total Full Time Positions	163.00	166.00	3.00





Water & Wastewater Utility Operating Fund Summary

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Charges for Services	\$ 57,657,612	\$ 58,135,882	\$ 61,485,189	\$ 65,297,105	\$ 7,161,223	
Grants	351,663	-	-	-	-	
Other Revenue	2,398,944	1,608,070	2,355,579	1,989,450	381,380	
Fund Balance Appropriations	-	850,879	73,560	4,044,229	3,193,350	
Total Revenues	\$ 60,408,219	\$ 60,594,831	\$ 63,914,328	\$ 71,330,784	\$ 10,735,953	17.7%
Wastewater Operations	\$ 12,224,930	\$ 12,596,272	\$ 12,836,056	\$ 15,310,457	\$ 2,714,185	
Water Operations	15,842,098	19,218,200	19,154,438	20,212,960	994,760	
Administrative Services	3,960,482	5,118,173	5,031,963	5,569,259	451,086	
Non-Departmental	22,363,804	23,662,186	26,891,871	30,238,108	6,575,922	
Total Expenditures	\$ 54,391,314	\$ 60,594,831	\$ 63,914,328	\$ 71,330,784	\$ 10,735,953	17.7%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 840,252	\$ 1,040,475	\$ 1,040,288	\$ 1,093,207	\$ 52,732	
Operating Expenditures	972,378	938,744	928,194	1,231,346	292,602	
Interfund Transfers	-	-	78,927	-	-	
TOTAL	\$ 1,812,630	\$ 1,979,219	\$ 2,047,409	\$ 2,324,553	\$ 345,334	17.4%



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,911,278	\$ 2,240,384	\$ 2,325,384	\$ 2,572,258	\$ 331,874	
Operating Expenditures	2,747,081	2,583,930	2,567,431	3,026,411	442,481	
Interfund Transfers	730,494	69,197	69,170	14,997	(54,200)	
Capital Outlay	381,571	150,000	161,499	150,000	-	
TOTAL	\$ 5,770,424	\$ 5,043,511	\$ 5,123,484	\$ 5,763,666	\$ 720,155	14.3%



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 852,133	\$ 1,079,143	\$ 1,079,143	\$ 1,104,916	\$ 25,773	
Operating Expenditures	2,009,634	2,284,030	2,476,742	3,110,717	826,687	
Interfund Transfers	-	-	-	57,934	57,934	
Capital Outlay	-	31,000	31,000	23,000	(8,000)	
TOTAL	\$ 2,861,767	\$ 3,394,173	\$ 3,586,885	\$ 4,296,567	\$ 902,394	26.6%





	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 624,559	\$ 701,035	\$ 733,035	\$ 811,528	\$ 110,493	
Operating Expenditures	1,145,451	1,478,334	1,306,834	2,040,209	561,875	
Interfund Transfer	10,099	-	38,409	57,934	57,934	
Capital Outlay	-	-	-	16,000	16,000	
TOTAL	\$ 1,780,109	\$ 2,179,369	\$ 2,078,278	\$ 2,925,671	\$ 746,302	34.2%



Water Treatment Plant #1

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 939,400	\$ 1,072,050	\$ 1,072,050	\$ 1,022,887	\$ (49,163)	
Operating Expenditures	2,394,590	3,279,884	3,280,384	3,429,949	150,065	
TOTAL	\$ 3,333,990	\$ 4,351,934	\$ 4,352,434	\$ 4,452,836	\$ 100,902	2.3%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 696,717	\$ 881,752	\$ 881,752	\$ 865,711	\$ (16,041)	
Operating Expenditures	1,914,652	2,512,286	2,511,786	2,942,783	430,497	
Interfund Transfers	-	68,496	68,496	-	(68,496)	
TOTAL	\$ 2,611,369	\$ 3,462,534	\$ 3,462,034	\$ 3,808,494	\$ 345,960	10.0%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 625,259	\$ 853,195	\$ 853,195	\$ 911,888	\$ 58,693	
Operating Expenditures	1,024,800	1,207,894	1,207,894	1,363,086	155,192	
TOTAL	\$ 1,650,059	\$ 2,061,089	\$ 2,061,089	\$ 2,274,974	\$ 213,885	10.4%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 650,895	\$ 871,300	\$ 798,300	\$ 771,822	\$ (99,478)	
Operating Expenditures	240,026	273,033	266,133	309,416	36,383	
TOTAL	\$ 890,921	\$ 1,144,333	\$ 1,064,433	\$ 1,081,238	\$ (63,095)	-5.5%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 2,542,169	\$ 3,058,921	\$ 2,908,921	\$ 3,160,370	\$ 101,449	
Operating Expenditures	1,879,019	2,387,591	2,325,085	2,436,157	48,566	
Interfund Transfers	3,565	1,798	65,442	98,891	97,093	
Capital Outlay	2,931,005	2,750,000	2,915,000	2,900,000	150,000	
TOTAL	\$ 7,355,758	\$ 8,198,310	\$ 8,214,448	\$ 8,595,418	\$ 397,108	4.8%

Fiscal Year 2025 Personnel Position Request Fully Burdened:
 (2) Meter Technicians –start date 10/1/24 - \$58,879 each



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 864,601	\$ 1,182,073	\$ 1,182,073	\$ 1,226,017	\$ 43,944	
Operating Expenditures	358,169	396,425	376,125	454,003	57,578	
TOTAL	\$ 1,222,770	\$ 1,578,498	\$ 1,558,198	\$ 1,680,020	\$ 101,522	6.4%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 1,246,595	\$ 1,481,380	\$ 1,481,380	\$ 1,550,395	\$ 69,015	
Operating Expenditures	259,716	293,302	291,302	297,271	3,969	
Interfund Transfers	-	-	-	45,000	45,000	
TOTAL	\$ 1,506,311	\$ 1,774,682	\$ 1,772,682	\$ 1,892,666	\$ 117,984	6.6%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 347,918	\$ 570,195	\$ 538,195	\$ 705,394	\$ 135,199	
Operating Expenditures	169,527	202,362	209,794	226,855	24,493	
TOTAL	\$ 517,445	\$ 772,557	\$ 747,989	\$ 932,249	\$ 159,692	20.7%



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 572,651	\$ 871,383	\$ 821,383	\$ 893,575	\$ 22,192	
Operating Expenditures	90,775	121,053	119,453	165,543	44,490	
Interfund Transfers	39,792	-	-	5,206	5,206	
Capital Outlay	10,738	-	12,258	-	-	
TOTAL	\$ 713,956	\$ 992,436	\$ 953,094	\$ 1,064,324	\$ 71,888	7.2%

Fiscal Year 2025 Personnel Position Request Fully Burdened:
 Utility Engineer I start date 10/1/2024 - \$114,675



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Operating Expenditures	\$ 2,530,352	\$ 2,753,488	\$ 2,853,528	\$ 3,217,955	\$ 464,467	
Interfund Transfers	7,778,512	8,264,359	11,957,248	14,015,743	5,751,384	
Debt Service	12,044,940	12,634,339	12,071,095	12,994,410	360,071	
Grants	10,000	10,000	10,000	10,000	-	
TOTAL	\$ 22,363,804	\$ 23,662,186	\$ 26,891,871	\$ 30,238,108	\$ 6,575,922	27.8%

Interfund Transfers:

Renewal and Replacement transfer to Water and Wastewater Utility Capital

FY 2024 \$7,092,514 FY 2025 \$9,374,244

Utility Fund Balance Capital Projects

FY 2024 \$0 FY 2025 \$3,500,000

PILOT (Paid In Lieu of Taxes)

FY 2024 \$1,171,845 FY 2025 \$1,141,499





Stormwater Management Fund Deputy Director – Lynn Stevens

	Adopted 2024	Proposed 2025	Change
Stormwater Engineering	5	5	0
Stormwater Operations	16	18	2
Stormwater Maintenance	47	55	8
Stormwater Total	68	78	10



PALM COAST Stormwater Management Fund Summary

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Ad Valorem Taxes	\$ 526,225	\$ 527,724	\$ 527,724	\$ 529,222	\$ 1,498	
Charges for Services	14,955,391	18,685,652	18,685,652	21,736,563	3,050,911	
Loan Proceeds	-	1,348,622	1,376,257	17,270,000	15,921,378	
Other Revenue	1,241,883	516,043	1,050,000	600,000	83,957	
Grants	-	2,190,000	633,150	1,796,350	(393,650)	
Interfund Transfers*	-	6,128,471	4,289,930	1,838,541	(4,289,930)	
Fund Balance Appropriations	-	3,159,030	2,154,774	3,355,208	196,178	
Total Revenues	\$ 16,723,499	\$ 32,555,542	\$ 28,717,487	\$ 47,125,884	\$ 14,570,342	44.8%
Stormwater Maintenance	\$ 7,047,420	\$ 11,750,524	\$ 11,882,237	\$ 12,503,123	\$ 752,599	
Stormwater Operations	764,467	1,851,736	1,855,834	2,171,561	319,825	
Stormwater Engineering	8,101,755	13,524,327	9,527,276	25,293,092	11,768,765	
Stormwater Non-Departmental	3,617,419	5,428,955	5,452,140	7,158,108	1,729,153	
Total Expenditures	\$ 19,531,061	\$ 32,555,542	\$ 28,717,487	\$ 47,125,884	\$ 14,570,342	44.8%

* American Rescue Plan Act Funding for London Waterway Project



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 2,336,196	\$ 3,665,035	\$ 3,665,035	\$ 4,682,032	\$ 1,016,997	
Operating Expenditures	3,580,421	4,801,307	4,705,859	6,652,833	1,851,526	
Interfund Transfers	81,671	2,334,182	2,515,626	173,258	(2,160,924)	
Capital Outlay	1,049,132	950,000	995,717	995,000	45,000	
TOTAL	\$ 7,047,420	\$ 11,750,524	\$ 11,882,237	\$ 12,503,123	\$ 752,599	6.4%

Fiscal Year 2025 Personnel Position Request Fully Burdened:

(2) Equipment Operator III (1) for 10/1/24 - \$69,150 (1) for 1/1 \$53,806

(3) Equipment Operator II (1) for 10/1/24 - \$63,942 (2) for 1/1 \$49,945 each

Swale Specialist 10/1/24 - \$72,141

Temporary Maintenance Worker 1/1/25 - \$43,154

Stormwater System Foreman – 1/1/25 \$58,338





	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 529,474	\$ 1,478,050	\$ 1,478,050	\$ 1,764,381	\$ 286,331	
Operating Expenditures	224,924	238,373	245,373	395,520	157,147	
Interfund Transfers	10,069	105,313	103,644	11,660	(93,653)	
Capital Outlay	-	30,000	28,767	-	(30,000)	
TOTAL	\$ 764,467	\$ 1,851,736	\$ 1,855,834	\$ 2,171,561	\$ 319,825	17.3%

Fiscal Year 2025 Personnel Position Request Fully Burdened:

Engineering Technician 10/1 \$81,458

Finance Technician I 10/1 \$71,668





	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Personnel Services	\$ 986,612	\$ 717,027	\$ 717,027	\$ 643,161	\$ (73,866)	
Operating Expenditures	349,324	819,933	542,383	653,829	(166,104)	
Interfund Transfers	55,469	-	-	4,660	4,660	
Capital Outlay	6,710,350	11,987,367	8,267,866	23,991,442	12,004,075	
TOTAL	\$ 8,101,755	\$ 13,524,327	\$ 9,527,276	\$ 25,293,092	\$ 11,768,765	87.0%





	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Operating Expenditures	\$ 1,120,160	\$ 1,085,124	\$ 1,201,904	\$ 1,215,693	\$ 130,569	
Interfund Transfers	148,751	2,661,086	2,648,751	2,656,914	(4,172)	
Debt Service	2,348,508	1,682,745	1,601,485	3,285,501	1,602,756	
TOTAL	\$ 3,617,419	\$ 5,428,955	\$ 5,452,140	\$ 7,158,108	\$ 1,729,153	31.9%

Interfund Transfers:

Transfer to the Maintenance Operations Center

FY 2024 \$2.5M FY 2025 \$2.5M

PILOT (Paid In Lieu of Taxes)

FY 2024 \$148,751 FY 2025 \$156,914





Building, Information Technology, and Collection and Sanitation Funds

	Adopted 2024	Proposed 2025	Change
Building Fund	25.6	25.6	0
Information Technology Enterprise Fund	1.5	1.5	0
Collections and Sanitation	2.0	3.0	1

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Permits and Fees	\$ 2,156,035	\$ 3,204,201	\$ 3,204,201	\$ 3,879,201	\$ 675,000	
Other Revenue	95,881	15,965	80,965	40,722	24,757	
Fund Balance Appropriations	-	600,000	425,647	300,000	(300,000)	
Total Revenues	\$ 2,251,916	\$ 3,820,166	\$ 3,710,813	\$ 4,219,923	\$ 399,757	10.5%
Personnel Services	\$ 2,253,044	2,741,443	2,641,443	3,009,587	\$ 268,144	
Operating Expenditures	762,788	926,999	917,904	1,038,907	111,908	
Interfund Transfers	226,055	151,724	151,466	171,429	19,705	
Total Expenditures	\$ 3,241,887	\$ 3,820,166	\$ 3,710,813	\$ 4,219,923	\$ 399,757	10.5%

July 1, 2023 – June 30, 2024

- 16,406 Permits Reviewed - 15,796 Issued
- Over 93,874 Inspections Performed

July 1, 2022 – June 30, 2023

- 17,444 Permits Reviewed/ 16,913 Issued
- Over 66,705 Inspections Performed



	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Charges for Services	\$ 727,719	\$ 749,925	\$ 749,925	\$ 811,054	\$ 61,129	
Cell Tower Permitting Review	35,000	28,000	28,000	28,000	-	
Other Revenue	178,687	10,000	41,000	10,000	-	
Fund Balance Appropriations	-	169,590	169,590	133,769	(35,821)	
Total Revenues	\$ 941,406	\$ 957,515	\$ 988,515	\$ 982,823	\$ 25,308	2.6%
Personnel Services	\$ 150,660	\$ 204,890	\$ 204,890	\$ 228,915	\$ 24,025	
Operating Expenditures	397,975	725,644	498,542	429,767	(295,877)	
Interfund Transfers	22,885	26,981	25,083	24,141	(2,840)	
Capital Outlay	277,551	-	260,000	300,000	300,000	
Total Expenditures	\$ 849,071	\$ 957,515	\$ 988,515	\$ 982,823	\$ 25,308	2.6%

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Charges for Services	\$ 15,231,156	\$ 16,608,472	\$ 17,060,234	\$ 18,613,090	\$ 2,004,618	
Other Revenues	51,898	3,051	97,051	33,051	30,000	
Total Revenues	\$ 15,283,054	\$ 16,611,523	\$ 17,157,285	\$ 18,646,141	\$ 2,034,618	12.2%
Personnel Services	\$ 138,379	\$ 181,148	\$ 177,148	\$ 238,439	\$ 57,291	
Operating Expenditures	15,216,393	16,430,375	16,980,137	18,407,702	1,977,327	
Interfund Transfers	36,344	-	-	-	-	
Total Expenditures	\$ 15,391,116	\$ 16,611,523	\$ 17,157,285	\$ 18,646,141	\$ 2,034,618	12.2%

Fiscal Year 2025 Personnel Position Request Fully Burdened:
 Compliance Hauling Officer start date of 4/1/25 - \$40,547



Stormwater and Utility Capital

Director – Carl Cote

Water & Wastewater Capital Project Fund Summary

	Estimated 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
Impact Fees - Water	\$ 8,000,000	\$ 7,030,357	\$ 7,806,812	\$ 8,623,499	\$ 9,131,595	\$ 9,404,833
Impact Fees - Wastewater	9,000,000	7,241,198	7,779,496	8,010,068	8,247,520	8,492,059
Interest on Investments	750,000	375,000	78,812	78,663	78,663	78,663
Old Kings Road Special Assessment Interest	224,630	224,630	224,630	224,630	224,630	224,630
Transfer - Renewals and Replacements	10,875,134	9,374,244	9,942,535	10,544,782	11,184,292	11,863,453
Transfer- Utility Fund Balance Capital Projects	-	3,500,000	-	-	-	-
Transfer from CRA - Kickstart Program	259,760	287,374	1,740,000	1,030,000	-	-
American Rescue Plan Act (ARPA) - OKR Force Main WWTP #1	-	2,501,880	-	-	-	-
Flagler County ARPA- Willow Woods Project	1,646,631	-	-	-	-	-
Flagler County ARPA- Hammock Community Center	2,940,980	-	-	-	-	-
Flagler County Federal Grant - Wastewater Beachside	-	8,000,000	4,500,000	-	-	-
State Appropriations - WWTP#2 - Rib/Exfiltration	-	2,000,000	-	-	-	-
Debt Proceeds	13,047,072	8,450,000	79,692,667	86,293,385	79,933,626	18,413,288
Appropriated Fund Balance	-	34,853,336	-	-	-	-
Total Revenues	\$ 46,744,207	\$ 83,838,019	\$ 111,764,952	\$ 114,805,027	\$ 108,800,326	\$ 48,476,926
Total Utility Renewal and Replacement	\$ 14,045,783	\$ 16,671,951	\$ 9,602,021	\$ 9,945,119	\$ 10,254,428	\$ 10,486,240
Total Water System Improvements	5,679,766	22,028,301	16,303,481	18,404,459	25,168,173	13,649,213
Total Wastewater System Improvements	26,472,606	42,487,767	58,377,493	66,766,809	52,736,379	7,130,353
Transfer to Maintenance Operations Center	-	2,650,000	-	-	-	-
Reserves	546,052	-	27,481,957	19,688,640	20,641,346	17,211,120
Total Expenditures	\$ 46,744,207	\$ 83,838,019	\$ 111,764,952	\$ 114,805,027	\$ 108,800,326	\$ 48,476,926

	Estimated 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
WTP #1 - Multiple Projects	\$ -	\$ 1,000,000	\$ 2,500,000	\$ -	\$ 5,000,000	\$ 5,000,000
WTP #2 - Multiple Projects	1,350,000	8,550,000	-	-	-	-
WTP #2 - 2 MG Ground Water Storage Tank	-	-	3,000,000	-	-	-
WTP #3 - Multiple Projects	310,000	-	-	-	-	-
WTP #3 - Plant Expansion	240,000	900,000	-	7,000,000	13,000,000	-
WW-Multiple Projects	152,111	1,600,000	8,825,000	7,800,000	6,500,000	6,500,000
WW - Wellfield Expansion WTP #1 - 3 additional wells	388,630	1,000,000	-	-	-	-
WW - Wellfield Expansion WTP #3 - Brackish/Fresh	-	1,250,000	-	-	-	-
WW - Test Wells	100,000	50,000	-	-	-	-
WW - New Well Goodwill - SW-148	-	925,000	-	-	-	-
WW - Commerce Well	-	770,000	-	-	-	-
WM - Multiple Projects	51,637	550,000	-	-	-	-
WM- Sesame/Old Kings Road/SR100 Water Main Loop	258,288	4,000,000	-	-	-	-
WM - Citation Extension - WTP#2 to Seminole Woods	-	100,000	-	-	-	-
WM - Willow Woods A1A Watermain Extension	1,611,371	-	-	-	-	-
Distribution System Improvements	500,000	550,000	450,000	150,000	150,000	150,000
General Plant Renewals & Replacements - Water	717,729	783,301	1,528,481	3,454,459	518,173	1,999,213
Total Water Capital Projects	\$ 5,679,766	\$ 22,028,301	\$ 16,303,481	\$ 18,404,459	\$ 25,168,173	\$ 13,649,213

	Estimated 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
Pretreatment Effluent Pumping System (PEP)	\$ 6,000,000	\$ 5,650,000	\$ 5,950,000	\$ 5,950,000	\$ 5,950,000	\$ 5,950,000
WWTP #1 - Multiple Projects	24,952	400,000	400,000	5,000,000	-	-
WWTP #1 - Centrifuge Replacement	1,300,000	500,000	-	-	-	-
WWTP #1 - Expansion and Rehabilitation	919,203	3,900,000	45,000,000	45,000,000	40,000,000	-
WWTP #2 - Multiple Projects	-	2,100,000	400,000	4,150,000	-	-
WWTP #2 - Plant Expansion	13,047,072	8,450,000	-	-	-	-
WWTP #3 (South OKR)	-	500,000	-	-	-	-
FM - Multiple Projects	220,606	-	50,000	-	-	270,000
FM - OKR - SR100 to future WWTP #3	372,488	6,050,000	-	-	-	-
FM - OKR Force Main to WWTP #1	-	4,501,880	1,200,000	-	-	-
FM - A1A Extension (Jungle Hut to Malacompra) - ARPA	2,905,980	-	-	-	-	-
FM - A1A Extension (Malacompra to Marineland)	-	8,000,000	-	-	-	-
RWM - Multiple Projects	473,582	100,000	-	2,000,000	5,000,000	-
RWM - Citation Blvd Extension Gap	60,000	130,000	1,100,000	-	-	-
LS/PS - Multiple Projects	350,000	1,619,523	800,000	-	-	-
General Plant Renewal & Replacement - Wastewater	798,723	586,364	3,477,493	4,666,809	1,786,379	910,353
Total Wastewater Capital Projects	\$ 26,472,606	\$ 42,487,767	\$ 58,377,493	\$ 66,766,809	\$ 52,736,379	\$ 7,130,353

Stormwater Management Fund 5 Year Plan

	Estimated 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
Charges for Services	\$ 18,685,652	\$ 21,736,563	\$ 23,977,931	\$ 25,488,380	\$ 26,071,356	\$ 26,749,211
Ad Valorem Taxes	527,724	529,222	530,721	532,220	533,718	545,994
Grants	633,150	1,796,350	-	-	-	-
Loan Proceeds	1,376,257	17,270,000	-	6,395,000	-	-
Other Revenues	1,050,000	600,000	509,600	513,200	514,200	501,924
Transfers - American Rescue Plan Act	4,289,930	1,838,541	-	-	-	-
Fund Balance Appropriation	2,154,774	3,355,208	-	-	-	-
Total Stormwater Revenue	\$ 28,717,487	\$ 47,125,884	\$ 25,018,252	\$ 32,928,800	\$ 27,119,274	\$ 27,797,129



	Estimated 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
Operating Expenditures	\$ 12,848,770	\$ 16,477,608	\$ 17,294,687	\$ 18,306,512	\$ 19,062,101	\$ 19,822,434
Stormwater Storage/Detention - Multiple Projects	-	1,150,000	150,000	1,000,000	-	-
Stormwater Storage/Detention - London Waterway Expansion	6,466,697	2,771,442	-	-	-	-
Stormwater Storage/Detention - London Waterway North Side	-	-	-	1,000,000	350,000	-
Control Structure Replacements (Weirs) Multiple Projects	458,603	300,000	400,000	3,350,000	150,000	150,000
Control Structure Replacements - P1 Weir	40,000	1,460,000	-	-	-	-
Major Pipe & Canal Crossings	1,024,228	5,325,000	825,000	2,525,000	525,000	525,000
Capacity Improvements	195,188	11,600,000	400,000	850,000	500,000	950,000
Pipe Replacements	946,876	995,000	785,000	840,000	895,000	950,000
Swale Maintenance Rehab & Renewal	568,000	2,020,000	787,500	835,000	882,500	935,000
Ditch Maintenance Rehab & Renewal	145,000	160,000	200,000	210,000	220,000	230,000
Weed Control	820,853	865,846	932,838	932,838	932,838	932,838
Freshwater Canal Maintenance	73,000	140,000	143,500	167,000	190,500	214,000
Freshwater Canal Dredging	33,000	1,200,000	-	-	-	-
Transfers to Other Funds - New Equipment	2,597,272	160,988	350,000	350,000	350,000	1,240,000
Transfers to Other Funds - Maintenance Operations Complex	2,500,000	2,500,000	2,500,000	2,500,000	625,567	-
Reserves	-	-	249,727	62,450	2,435,768	1,847,857
Total Stormwater Expenditures	\$ 28,717,487	\$ 47,125,884	\$ 25,018,252	\$ 32,928,800	\$ 27,119,274	\$ 27,797,129



All Remaining Funds



	Adopted 2024	Proposed 2025	Change
Fleet Management	15	15	0
Facilities Maintenance	6	6	0
Total Public Works	21	21	0
Information Technology Services Fund	22.5	23.5	1.0

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Charges for Services	\$ 2,746,503	\$ 3,355,544	\$ 3,343,794	\$ 3,876,333	\$ 520,789	
Internal Allocations	6,531,381	5,943,254	5,943,254	6,490,332	547,078	
Other Revenues	1,489,750	488,800	1,456,000	602,300	113,500	
Interfund Transfers	1,262,453	2,573,758	2,934,955	490,172	(2,083,586)	
Fund Balance Appropriations	-	-	584,783	-	-	
Total Revenues	\$ 12,030,087	\$ 12,361,356	\$ 14,262,786	\$ 11,459,137	\$ (902,219)	-7.3%
Personnel Services	\$ 1,044,273	\$ 1,284,711	\$ 1,279,711	\$ 1,413,574	\$ 128,863	
Operating Expenditures	2,492,937	3,202,640	3,182,035	3,047,316	(155,324)	
Interfund Transfers	3,478	5,370	3,300	-	(5,370)	
Capital Outlay	6,217,489	5,205,000	8,467,861	4,089,008	(1,115,992)	
Capital Outlay - Loan Funded	-	1,329,558	1,329,879	-	(1,329,558)	
Future Capital Outlay Replacements	-	1,334,077	-	2,909,239	1,575,162	
Total Expenditures	\$ 9,758,177	\$ 12,361,356	\$ 14,262,786	\$ 11,459,137	\$ (902,219)	-7.3%

New White Fleet and Equipment	
Stormwater Fund:	
Wacker Compactor	\$19,530
BBA Trash Pump	\$65,159
Ford F150	\$62,619
Sure Trac Dump Trailer	\$13,680
Water / Wastewater Fund:	
Wachs - Valve Exerciser	\$97,361
(2) Trailercaddy - Terminal Tractor	\$115,868
Cargo Mate - Enclosed Trailer	\$14,997
Building Fund:	
Ford Hybrid Escape	\$45,140
Parks and Recreation:	
Agrimental Debris Blower	\$34,078

New Equipment	
Facilities	
Air Tow Drop Deck Trailer	\$21,740
Total Cost for New Equipment	\$ 490,172

Replacements	
White Fleet	\$2,045,498
Mowers/Mower Decks/Heavy Equipment	\$1,553,338
Total Cost for Replacements	\$ 3,598,836

Total Capital Expenditures	\$	4,089,008
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	FY 2023	FY2022
Number of Assets Carried Over	19	4
Total Cost of Assets Carried Over	\$2,813,726	\$ 219,711



PALM COAST

Facilities Management Fund

	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
Charges for Services	\$ 2,720,230	\$ 2,163,986	\$ 2,163,986	\$ 2,094,603	\$ (69,383)	
Other Revenues	46,205	-	77,000	25,000	25,000	
Fund Balance Appropriations	-	-	-	57,641	57,641	
Total Revenues	\$ 2,766,435	\$ 2,163,986	\$ 2,240,986	\$ 2,177,244	\$ 13,258	0.6%
Personnel Services	\$ 830,089	\$ 528,943	\$ 528,943	\$ 574,509	\$ 45,566	
Operating Expenditures	1,292,918	1,564,194	1,564,194	1,499,995	(64,199)	
Interfund Transfers	24,033	30,798	29,331	21,740	(9,058)	
Capital Outlay	10,781	-	-	-	-	
Fund Balance Contingency Reserve	-	40,051	118,518	81,000	40,949	
Total Expenditures	\$ 2,157,821	\$ 2,163,986	\$ 2,240,986	\$ 2,177,244	\$ 13,258	0.6%



	Fiscal Year					
	Actual 2023	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	2024(A)-2025(P) Change	Percentage Change
Charges for Services	\$ 4,887,882	5,497,607	5,497,607	6,249,832	\$ 752,225	
Other Revenue	88,709	12,000	90,500	39,000	27,000	
Interfund Transfers	176,476	100,654	95,466	145,326	44,672	
Fund Balance Appropriations	-	635,000	394,922	534,553	(100,447)	
Total Revenues	\$ 5,153,067	\$ 6,245,261	\$ 6,078,495	\$ 6,968,711	\$ 723,450	11.6%
Personnel Services	\$ 2,032,860	\$ 2,460,328	\$ 2,460,328	\$ 2,760,999	\$ 300,671	
Operating Expenditures	2,594,524	3,327,801	3,352,418	3,901,323	573,522	
Capital Outlay	247,920	305,000	140,922	145,678	(159,322)	
Fund Balance Contingency Reserve	-	152,132	124,827	160,711	8,579	
Total Expenditures	\$ 4,875,304	\$ 6,245,261	\$ 6,078,495	\$ 6,968,711	\$ 723,450	11.6%

Fiscal Year 2025 Unfunded Personnel Position Request Fully Burdened:

Infrastructure Administrator -\$97,000

Applications Administrator -\$125,000

Fiscal Year 2025 Personnel Position Request Fully Burdened:

Programmer start date of 1/1/2025 - \$73,875

Capital Projects Summary

	Estimated 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
Capital Projects Fund	\$ 8,623,560	\$ 19,082,943	\$ 20,046,222	\$ 13,005,457	\$ 13,893,573	\$ 6,470,801
Streets Improvement Fund	4,384,714	8,058,958	3,535,000	3,015,160	3,075,469	3,440,000
Transportation Impact Fee Fund	16,509,919	41,930,835	28,310,000	44,008,529	37,220,423	7,328,440
Town Center Transportation Impact Fee Fund	110,000	900,000	100,000	100,000	100,000	100,000
Recreation Impact Fee Fund	5,285,543	4,660,646	5,559,155	3,119,520	7,650,000	3,588,566
Fire Impact Fee Fund	5,711,879	16,180,000	4,750,000	1,250,000	883,092	1,035,000
State Road 100 Community Redevelopment Agency Fund	3,603,412	3,581,603	2,997,746	3,087,715	3,180,325	3,275,705
Old Kings Road Special Assessment Fund	438,000	1,623,000	423,000	423,000	423,000	423,000
Total Expenditures	\$ 44,667,027	\$ 96,017,985	\$ 65,721,123	\$ 68,009,381	\$ 66,425,882	\$ 25,661,512



	Fiscal Year				
	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	2024(A)-2025(P) Change	Percentage Change
Community Development Block Grant Fund	\$ 947,187	\$ 795,000	\$ 756,000	\$ (191,187)	-20.2%
Police Education Fund	7,000	10,215	10,000	3,000	42.9%
Disaster Reserve Fund	-	200,000	-	-	0.0%
Special Events Fund	189,360	170,847	191,370	2,010	1.1%
American Rescue Plan Act Fund	12,128,471	12,128,471	6,718,662	(5,409,809)	-44.6%
Neighborhood Stabilization Program Fund	121,035	-	121,035	-	0.0%
Developer Special Projects Fund	-	111,420	50,000	50,000	0.0%
Health Insurance Fund	7,816,517	8,146,517	9,257,503	1,440,986	18.4%
Emergency Communication Fund	383,624	413,624	488,827	105,203	27.4%
Total Expenditures	\$ 21,593,194	\$ 21,976,094	\$ 17,593,397	\$ (3,999,797)	



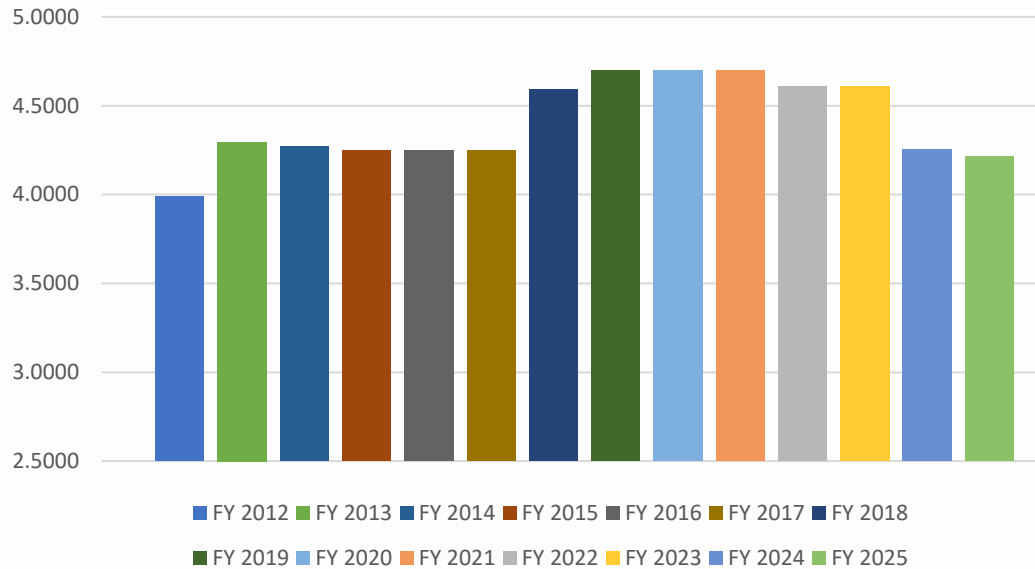
Fiscal Year 2025 Proposed Budget -Summary

	Adopted(A) 2024	Estimated 2024	Proposed(P) 2025	Fiscal Year 2024(A)-2025(P) Change	Percentage Change
General Fund	\$ 55,888,596	\$ 59,373,499	\$ 61,441,673	\$ 5,553,077	9.9%
Water/Wastewater Fund	60,594,831	63,914,328	71,330,784	10,735,953	17.7%
Water/Wastewater Capital Projects Fund	70,169,013	46,744,207	83,838,019	13,669,006	19.5%
Stormwater Management Fund	32,555,542	28,717,487	47,125,884	14,570,342	44.8%
Fleet Management Fund	12,361,356	14,262,786	11,459,137	(902,219)	-7.3%
Facilities Management Fund	2,163,986	2,240,986	2,177,244	13,258	0.6%
Collection and Sanitation Fund	16,611,523	17,157,285	18,646,141	2,034,618	12.2%
IT Enterprise Fund	957,515	988,515	982,823	25,308	2.6%
IT Internal Service Fund	6,245,261	6,078,495	6,968,711	723,450	11.6%
Building Permit Fund	3,820,166	3,710,813	4,219,923	399,757	10.5%
Capital Projects Fund	20,954,350	8,623,560	19,082,943	(1,871,407)	-8.9%
Streets Improvement Fund	7,695,000	4,384,714	8,058,958	363,958	4.7%
Recreation Impact Fee Fund	6,970,754	5,285,543	4,660,646	(2,310,108)	-33.1%
Transportation Impact Fee Fund	26,122,070	16,509,919	41,930,835	15,808,765	60.5%
American Rescue Plan Act Fund	12,128,471	12,128,471	6,718,662	(5,409,809)	-44.6%
Fire Impact Fee Fund	7,710,000	5,711,879	16,180,000	8,470,000	109.9%
State Road 100 Community Redevelopment Act Fund	2,912,077	3,603,412	3,581,603	669,526	23.0%
All Other Funds	11,887,723	10,395,623	13,397,735	1,510,012	12.7%
Total Budget	\$ 357,748,234	\$ 309,831,522	\$ 421,801,721	\$ 64,053,487	17.9%



Truth in Millage (TRIM) Property Taxes

Millage Rate History



Fiscal Year	Property Value	Percentage Change	Total Millage	Ad Valorem Receipts
2025	* \$9,959,039,986	13.66%	4.2154	** \$40,302,084
2024	\$8,762,097,220	14.61%	4.2570	\$35,808,238
2023	\$7,645,411,750	19.52%	4.6100	\$33,835,534
2022	\$6,396,639,746	9.93%	4.6100	\$28,308,969
2021	\$5,818,727,063	6.72%	4.6989	\$26,247,952
2020	\$5,452,170,314	9.14%	4.6989	\$24,594,435

*Based on July 1 Property Appraiser Valuation

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



Ranking	City	Population Estimate	Millage Rate	Taxable Value in Billions	Taxes Levied in Millions
1	Marineland	12	10.00000	0.01	0.13
2	Flagler County	115,378	8.33430	14.51	120.91
3	Bunnell	3,276	7.93000	0.36	2.82
4	Flagler Beach	5,088	5.45000	1.06	5.80
5	Palm Coast	101,737	4.25700	8.76	37.31
6	Beverly Beach	474	1.14000	0.11	0.13



PALM COAST 2024 Ad Valorem Taxes by Taxing Authority



Flagler County ¢45

School Board ¢29

Palm Coast ¢23

**Others
¢3**

	Millage Rate
Rolled-Back Rate	3.9961
Adopted Fiscal Year 2024	4.2570
Adopted Maximum Millage	4.2154
Proposed Rate Fiscal Year 2025	4.2154

Action

Hearing Dates

Adopt Tentative FY 2025 Budget,
Millage Rate & Revised FY 2024
Budget

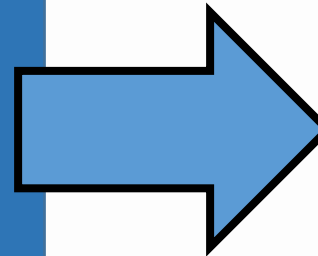
First Public Hearing:
Thursday, Sept. 5th 5:15PM

Adopt Final FY 2025 Budget &
Millage Rate

Final Public Hearing:
Wednesday, Sept. 18th 5:15PM



Access to the Fiscal Year 2025
budget calendar, budget
worksheets, and previous Council
presentations



Visit www.palmcoast.gov and click the link