

# ANNUAL BUDGET REPORT

Fiscal Year 2023-2024

Contact Information



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# Budget Book Highlights

For easy use, this budget book has been divided into separate functional areas as follows:

#### Introduction

This section contains the transmittal letter, an organizational chart and our 2023-2024 Strategic Action Plan. It also includes statistical information and history about the city.

#### Measuring Results

This section provides a look at our performance management process and highlights of our previous year's performance.

#### **Budget Overview**

This section provides an overview of the budget process as a whole providing information about our revenue sources, fund types and our long-range financial planning process.

#### **Executive Summary**

Summaries of the budget on a city-wide basis including revenues, expenditures and personnel can be found within this section.

#### **Budget Detail**

This section provides the reader more detail on the budget on a fund by fund and department by department basis. The reader can learn about our departments and their objectives in this section.

#### Capital Improvement

In this section the reader is provided an outline of the City's Capital Improvement Program as well as the effect of the program on each fund.

#### Awards & Recognition

We are proud of what our City has accomplished and in this section we showcase some of our past years awards and other special recognition received.

#### Financial Policies

Within this section the financial policies are provided. This includes our purchasing, investment, capital asset, fund balance, and debt management policy.

#### Glossary & Acronyms

This section provides the reader a glossary of terms and acronyms used in this document.

To review the City's Budget at a Glance, please visit the City of Palm Coast's website: <u>Fiscal Year 2024 Budget at a Glance</u>



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## PALM COAST CITY COUNCIL



DAVID ALFIN MAYOR



ED DANKO VICE MAYOR DISTRICT 1



THERESA CARLI PONTIERI
COUNCIL MEMBER
DISTRICT 2



NICK KLUFAS COUNCIL MEMBER DISTRICT 3



CATHY HEIGHTER
COUNCIL MEMBER
DISTRICT 4

Collaboration

Consensus

Community Confidence



## **APPOINTED OFFICIALS**



**DENISE BEVAN CITY MANAGER** 



**ASSISTANT CITY MANAGER** 



LAUREN JOHNSTON JASON DELORENZO **CHIEF OF STAFF** 



**DOUG AKINS DIRECTOR OF INFORMATION TECHNOLOGY** 



**HELENA ALVES DIRECTOR OF FINANCIAL SERVICES** 



**CARL COTE DIRECTOR OF STORMWATER & ENGINEERING** 



STEVE FLANAGAN **DIRECTOR OF UTILITY** 



**KYLE BERRYHILL FIRE CHIEF** 



**RENINA FULLER DIRECTOR OF HUMAN RESOURCES** 



**JAMES HIRST DIRECTOR OF PARKS & RECREATION** 



**BRITTANY KERSHAW DIRECTOR OF COMMUNICATIONS & MARKETING** 



**MATTHEW MANCILL DIRECTOR OF PUBLIC WORKS** 

"About two-thirds of leadership development comes from job experience, about one-third from mentoring and coaching, and a smidgen from classroom training." - John Lechleiter, CEO of Eli Lilly



# Our Core Beliefs



#### **OUR VISION**

A multigenerational community recognized as one of Florida's premier cities that values:

- Building a diverse, sustainable economic base to support innovation while providing necessary infrastructure and services.
- Providing exceptional amenities and standards that support a high quality lifestyle and promote cultural activities.
- Protecting the environment and beauty of Palm Coast while conserving natural resources.

## **OUR MISSION**

Delivering exceptional service by making citizens our priority.

#### **VALUES**

Pride, Accountability, Leadership, Motivated Collaborative, Ownership, Achievement, Stewardship, Trust







# Pillars of Priorities









#### STRONG RESILIENT ECONOMY

Support the expansion and smart growth of both population and businesses to ensure success locally as well as regionally.

Improve financial strengths within the City to promote fiscal responsibility and secure future stability.

#### SAFE & RELIABLE SERVICES

A safe community for all is the catalyst to ensure that residents and regional visitors experience exceptional quality amenities year-round.

Recruiting and retaining a quality, talented workforce to maintain uninterrupted services to the citizens.

#### CIVIC ENGAGEMENT

Build a cooperative and trusting relationship between the City and the community.

Promote the opportunity for communication between the decision-makers. Enhance existing channels through which accurate and timely information is disseminated from the City.

Increase the public's understanding and support of the City's goals and strategies.

SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE

Build and
effectively
manage
sustainable
infrastructure
that promotes
clean water, safe
streets, and green
infrastructure.

Anticipate the need for additional services and infrastructure. Continue to provide opportunities for development. Maintain visual appeal by caring for our land, water, air, and wildlife.





## A Note From Your Budget Team

The preparations for the fiscal year budget are a year-long process that involves great effort from all departments of the City of Palm Coast. The annual budget is constantly being reviewed for efficiency and effectiveness. From April through September, a series of budget presentations are prepared for Mayor and Council. This includes projections of funding sources, revenues, and expenditures for the current fiscal year and the next fiscal year. We recognize and appreciate that budgeting is an extensive, ongoing process of planning, inspection, teamwork, and communication.

The budget team wants to announce a special thanks to the department directors, their staff, and the City Manager's Office for helping to make this budget a successful operation. We also recognize appreciation to the community for the excellent photos submitted for the Palm Coast Annual 2023 Photo Contest and to the Communications and Marketing Team for facilitating this event.

Sincerely,

Helena Alves - Director of Financial Services

Shannon Boone - Chief Accountant

Gwen Ragsdale - Budget & Procurement Manager

Raelene Bowman - Budget Coordinator

# Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

PRESENTED TO

## City of Palm Coast Florida

For the Fiscal Year Beginning

October 01, 2022



## Christopher P. Morrill

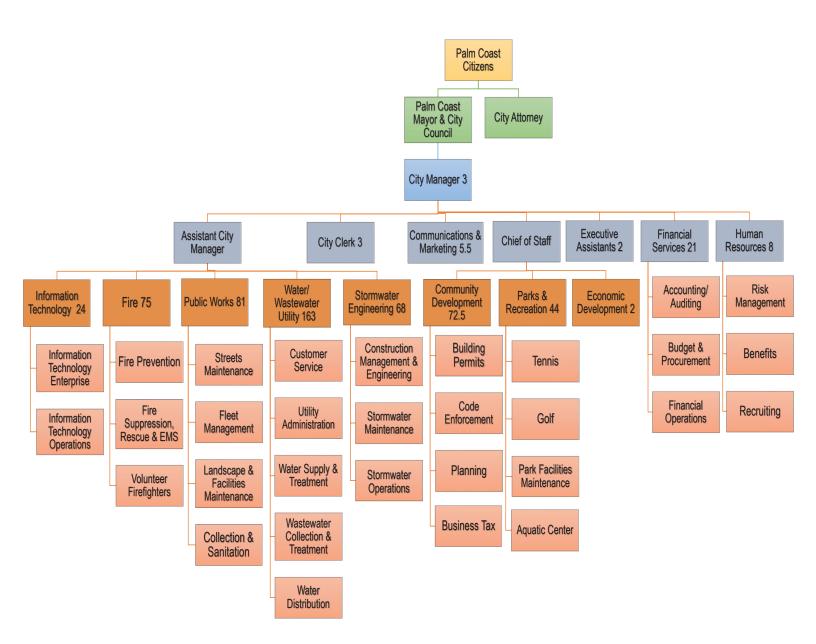
**Executive Director** 

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Palm Coast, Florida for the Annual Budget beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is the 20th consecutive year that the City of Palm Coast has received this award.

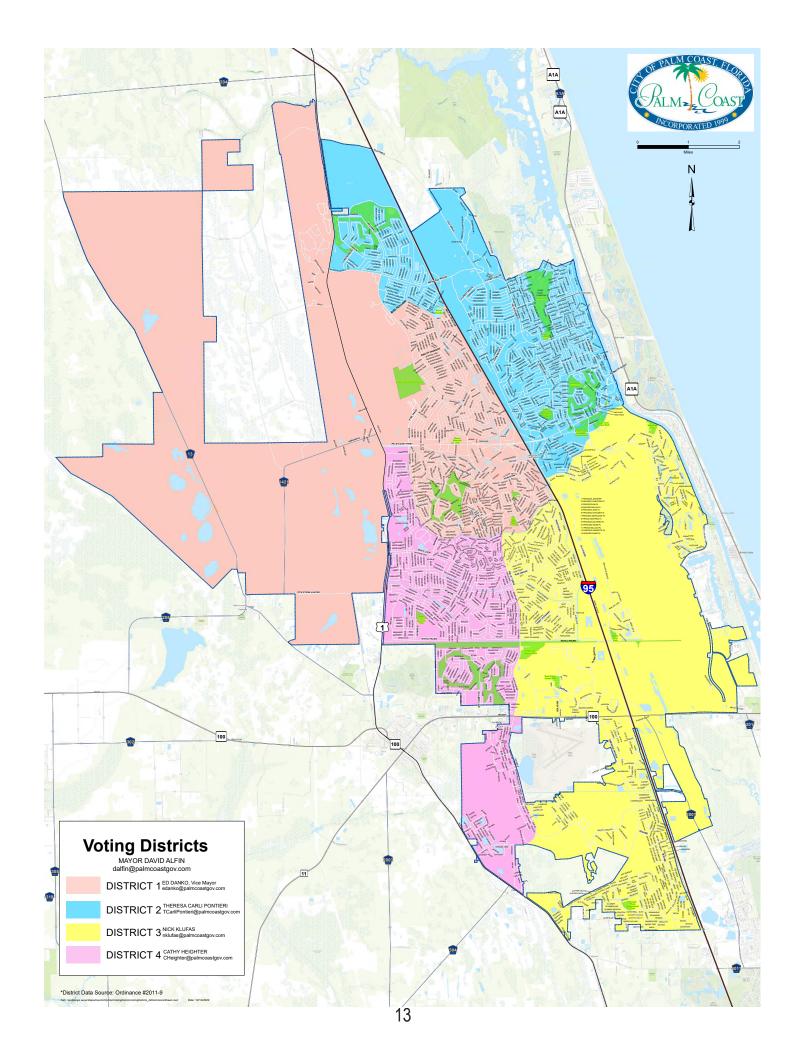
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## Organizational Chart - FTE Counts



**Please Note**: Police protection is provided by contract with the Flagler County Sheriffs Office. There are currently 48 FTE included in this contract for fiscal year 2024.





# HURRICANE CATEGORIES KNOW WHEN TO GO

# (Category 1 - 5)

- WIND: 74 95 miles per hour DAMAGE: Very dangerous winds will produce some damage.
- WIND: 96 110 miles per hour DAMAGE: Extremely dangerous winds will cause extensive damage.
- WIND: 111 129 miles per hour DAMAGE: Devastating damage will occur.
- WIND: 130 156 miles per hour DAMAGE: Catastrophic damage will occur.
- WIND: 157 miles per hour or higher DAMAGE: Catastrophic damage will occur.



### **HURRICANE PREPAREDNESS**

#### **SANDBAGS**

The City of Palm Coast works with emergency management officials to set up sandbag locations ahead of potential storms or serious rain events. Sandbags are helpful in areas prone to flooding.







#### **PEP TANKS**

If Power is Lost, Don't be alarmed but reduce water usage until power is restored. Water should be conserved. PEP tanks cannot empty into the wastewater system if there is no power.

#### **EVACUATION ZONES**

You can also find your evacuation zone on the Flagler County Evacuation Zone Locator Map provided by Flagler County.



TO VIEW MORE INFORMAITON ON STORM PREPARDNESS, PLEASE VISIT OUR WEBSITE:

STORM PREPARDNESS





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# INTRODUCTION



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September 30, 2023

To the Honorable Mayor and Members of City Council:

With a commitment to financial integrity and long-term sustainability, I am honored to present to you the Fiscal Year 2024 Adopted Budget of \$357,748,234 which aligns projected resources for the upcoming year with the City Council's priorities, while reinforcing ongoing programs and projects that support the City of Palm Coast's Long-Term Vision.

#### Long Term Vision:

A multigenerational community recognized as one of Florida's premier cities that values:

- Building a diverse, sustainable economic base to support innovation while providing necessary infrastructure services
- Providing exceptional amenities and standards that support a high quality lifestyle
- Protecting the environment and beauty of Palm Coast while conserving natural resources

#### Pillars of Priorities

The Strategic Action Plan, which is divided into four focused goals areas, is the guiding policy for the City Council and City staff. The budget process is driven by these four pillars and includes an annual evaluation of the Strategic Action Plan to ensure alignment of projected resources with both current issues and future needs.



#### SAFE & RELIABLE SERVICES

A safe community for all is the catalyst to ensure that residents and regional visitors enjoy quality amenities year-round.

Recruiting and retaining a quality, talented workforce to maintain uninterrupted services to the citizens.



#### STRONG RESILIENT ECONOMY

Support the expansion and smart growth of both population and businesses to ensure success locally as well as regionally.

Maintaining financial strengths within the City and promote fiscal responsibility to ensure future stability.



#### CIVIC ENGAGEMENT

Build a cooperative and trusting relationship between the City and the community.

Promote the opportunity for communication between the decision makers and the public and create a credible channel through which accurate and timely information from the City can be disseminated.

Increase the public's understanding and support of the City's goals and strategies.



#### SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE

Build and effectively manage sustainable infrastructure that promotes clean water, integrated streets, and emphasizes green infrastructure.

To anticipate the need for additional services and infrastructure to provide opportunities for mixed use development with goods, services, and employment while creating a sustainable framework of visual appeal by caring for our land, water, air, and wildlife.

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The adopted budget for all appropriated funds for Fiscal Year 2023 totals \$357,748,234. This is an increase of 9% over Fiscal Year 2023. The Final Adopted Millage Rate for Fiscal Year 2024 is 4.2570 with .0628 going into the Stormwater Fund and the remaining 4.1942 going into the General Fund.

Highlights of the Fiscal Year 2024 budget include the following:

- Total taxable assessed value increased \$1.8 million or 14.41% attributable to new construction.
- The adopted millage rate was at the "rollback" rate of 4.2570.
- 22 new positions have been added to help maintain important services for our growing community, while also supporting new programs and initiatives underway.

The City Council continues to appropriate funds to invest in maintaining our pay plan, the employee training and development program to aid in retaining and continuing to attract a talented workforce.

#### City of Palm Coast Mission Statement: Our mission is delivering exceptional service by making citizens our priority

Our employees are fully committed to improving efficiencies while delivering high-quality services to our community. At the direction of City Council, a past analysis was conducted regarding the implementation and ongoing maintenance of existing and proposed technology platforms through an Enterprise Resource Platform. In essence, operations are critically dependent on our technology infrastructure. In Fiscal Year 2022, a modernization project to upgrade and enhance processes began and will span multiple years and constitute a large effort by City staff; these efforts will continue into Fiscal Year 2024. Ultimately, this project will significantly improve operation efficiencies, security, and nimbleness. Most recently, the upgrade has facilitated improvements that will streamline staff evaluation reviews that will be complemented by the launch of organization-wide career roadmaps for every position. The modernization project will provide the City's workforce with the essential technology to move the organization forward while accelerating processes that ultimately will benefit our customers. One critical initial step was tied to a Munis upgrade tied to the utility billing system. Through data-driven decision-making, the City will continue to emphasize this focus to ensure fiscal responsibility through improving operations and efficiencies. A tangible benefit realized in the last Fiscal Year was the emailing of W2s for the first time for those employees who opted in; the enhancement significantly reduced the printing of the forms and manually distributing throughout the organization.

The City continues to look for opportunities to educate the community in regard to resource management and to support efforts to care for our land, air, and wildlife. In the upcoming year, events like the Annual Intracoastal Waterway Cleanup, Arbor Day, Keep Palm Coast Clean, and the Children Helping in Resource Protection (C.H.I.R.P.) program will continue to be funded. In Fiscal Year 2024, the City in close partnership with Flagler County is seeking state appropriations to protect environmentally sensitive areas throughout Flagler County. The top-priority acquisition is the hardwood tree canopy along Palm Coast Parkway which will provide a dual benefit to secure flood capacity associated with Graham Swamp.

Investment in high-quality safe recreational programs continues to be a priority. We are proud to host opportunities to explore the arts, parks, and trails; to connect with fun things that bring smiles; and to play games and sports. With the introduction of Explore, Connect, and Play, recreational programs continue to grow while enhancing awareness of the wealth of amenities. The Parks & Recreation Department hosts over 100 programs a year. In the upcoming Fiscal Year, we will celebrate the grand opening of the Southern Recreation Center and the Lehigh Trailhead which will host community gardens, trail bathrooms, a dog park, and much-needed parking. Waterfront Park's enhanced water access and experiences continue to grow with the ongoing support of Florida Inland Navigation District grant funding. Waterfront Park is one of the communities most loved amenities that provides regional recreation connections by water and land through the over 130 miles of multipurpose trails. In the last Fiscal Year, these connections will continue to grow to now include the Graham Swamp trail that transcends over SR 100 into the Bulow Creek conservation areas. Long Creek Nature Preserve boardwalk network will expand once again because of a grant and will showcase the maritime history of the area.

We believe that the valuable services and amenities that the City provides through our parks and trail system, genuinely makes our community a special place. In addition to looking for new ways to help residents and visitors Explore Palm Coast,

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maintaining our existing facilities remains a priority which was echoed in the Planning Our Parks assessment that will help guide City Council with prioritizing park capital improvements in the next Fiscal Year. City Council also continues to allocate funds annually for the rehabilitation of parks, trails, and facilities.

At the forefront of budgetary priorities is safety and community resiliency. Fire and Law Enforcement Services comprise 37% of the General Fund budget totaling \$55.8 million to ensure our residents and visitors enjoy a safe city every day. Long-term planning for Fire Services has elevated the ISO Class rating is a "2" which reflects the Fire Department's commitment to a 7-minute or less response times and ongoing department excellence. Through the close collaboration of multiple city departments and a development project team, the extension of Citation Boulevard is now under construction which will assist with increasing response times. Prior to the close of the Fiscal Year, staff has selected a prototype design for future fire stations with a primary focus on the following.

Anticipated construction commencement timelines for Fire Station(s):

Fire Station #22: Q1 FY24Fire Station #26: Q4 FY24

Flagler County Fire Rescue and Flagler Beach Fire Department is fostering additional inter-agency cooperation that has never been seen before today. To prime Palm Coast to serve the southern extent of the City in Fire Station #26, the County invited the Palm Coast Fire Department to house services in Station #92, and leadership took the opportunity to proudly serve the Seminole Woods area and ready for Fire Station #26. Staff will continue to evaluate a Fire Impact Fee that will foster multiagency occupation of facilities and station location planning far into the future.

Safety also comes in the form of emergency management, hazard mitigation, and capital improvements to strengthen the resiliency of our community. Staff has advanced education in emergency management while developing successful relationships with our County partners on the local level. Additional staff will deepen the pool of trained professionals assisting with the safety and resiliency of the City for years to come.

As part of the capital improvement plan, the construction of a new Public Works Facility has been and continues to be a top priority for City Council. The future Maintenance and Operations Complex (MOC) will house all Public Works Divisions (Streets, Fleet, and Facilities Management), Utility, and Stormwater and Engineering. These operations are essential daily but especially critical when preparing and responding to significant storm events. It will serve as a critical facility and house staff to ensure rapid response to a disaster. The MOC is strategically placed in the northern extent of the City where future growth will occur.

Projects have been budgeted that enhance the function of the stormwater system. Through a comprehensive Master Plan, emerging drainage issues are identified and prioritized to improve the overall city-wide drainage system while minimizing the risk of long-term flooding in neighborhoods. These efforts also contribute to improving the City's ISO Class rating which is a Class 4 which translates into a 30% discount for policyholders in the Special Flood Hazard Area and a 10% discount for policyholders outside those areas.

Water and Wastewater Plant upgrades and expansion are also a significant contributor to resiliency efforts. Reducing the risk of flood also mitigates water intrusion into the gravity sewer system which overwhelms wastewater plants and PEP systems. Ensuring utility infrastructure is maintained and improved directly coincides with a community's ability to recover in a post-storm environment. These and before-mentioned investments are referenced in the following section.

We are a young City with old bones. Our staff continues to seek grant and alternative funding source opportunities to ensure the City's infrastructure is maintained and improved to be more resilient for the future. The focus is on water and wastewater expansion and solutions, stormwater capacity enhancements, transportation relief projects, and open space conservation that lends to ecosystem services strategies.

Capital Improvements

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In Fiscal Year 2024, the City will invest more than \$177 million in capital improvements related to streets, parks, stormwater drainage, and utility projects.

Major projects for the Fiscal Year 2024 budget include the following:

- Maintenance and Operations Complex
- Stormwater
  - P-1 Weir Replacement
  - Blare and Colbert Lane Culvert Upgrades
  - **London Waterway Expansion**
- Utility
- Water Treatment Plant 3, Upgrades
- Water Treatment Plant 2, Upgrades
- Waste Water Treatment Plant 1, Upgrades
- Waste Water Treatment Plant 2, Expansion
- Park Renovations
- Continuous Street Lighting

#### Strategic Action Plan and Priorities

This past year, during the annual evaluation of the Strategic Action Plan (SAP) and through a series of workshops, City Council reaffirmed the adopted four pillars and associated key initiatives. These initiatives were factored into the development of the proposed budget for Fiscal Year 2024.

- Safe & Reliable Services
- Strong Resilient Economy
- Civic Engagement
- Sustainable Environment & Infrastructure

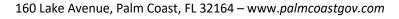
Through the SAP process, City Council continues to recognize the importance of hearing from our residents, businesses, and visitors of what is most important in our community. Through Council's leadership, a priority was adopted to update the City's Comprehensive Plan and evaluate our future through 2050. Over the course of the upcoming year, these efforts will be a top priority with high expectations. Ultimately, the goal is to fold public feedback into Comprehensive Plan Policies. The City has a reputation of having a great quality of life and that legacy will continue. Through this process, I believe our community will be known as the model for smart growth across the State of Florida and beyond.

The development of this year's Proposed Budget has been a collaborative effort between Department Directors, their dedicated staff, and the Financial Services Department. I would like to extend my sincere appreciation for everyone's hard work. I am extremely grateful for their dedication and commitment to delivering the highest quality of services possible to our community.

On behalf of all City employees, we look forward to a prosperous and successful year as we continue to make Palm Coast, Florida's premier city in which to live, learn, work, and play. I believe this budget reflects a commitment from staff to focus on new strategies to serve the citizens of Palm Coast now and into the future. While there will always be new challenges in local government, I believe in finding solutions in partnership with the stakeholders, and I am excited about the projects we will be partnering on and the opportunities we will create together.

Respectfully,

Denise Eagle Bevan, CFM City Manager







#### THE PERFECT PLACE TO LIVE



Prior to 1969, Palm Coast was seen as a pine-covered swamp, but ITT/Levitt envisioned a sprawling community on 22,000 acres, complete with golf courses and more. They marketed it to urban dwellers, leading to rapid development with a 500-mile network of infrastructure, making it Florida's largest master-planned development.

ITT, a multinational corporation, funded the project, and Dr. Norman Young led it until 1975. The Welcome Center, Palm Coast's first building, played a pivotal role in early growth but was eventually demolished in 1995 after ITT's departure.

ITT's contributions included funding the I-95 interchange and Hammock Dunes bridge, benefiting Palm Coast from 1969 to 1995.

Palm Coast became a city in 1999, with a population of 29,360. By 2005, it was the "fastest-growing micropolitan area" in the US, boasting 64,500 residents.

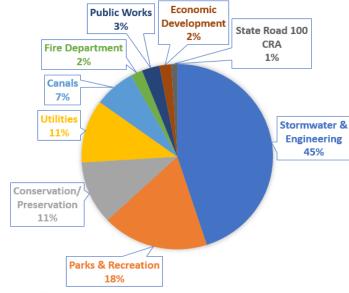
In 2006, Palm Coast earned the "Tree City USA" title and saw increased commercial activity, especially in Town Center.

In 2013, it had around 76,450 residents, lower unemployment, and robust home sales. City Hall construction began in 2014 and was completed in 2015 with LEED certification.

Today, Palm Coast sits on 97 square miles, and has over 100,000 residents. The City offers a vibrant lifestyle with parks, trails, and recreational activities. Local businesses are highly supported, making it an ideal destination for living, working, and leisure.

We invite you to join us – Explore, Connect and Play in Palm Coast!

#### INVENTORY OF CITY OWNED LAND





## About Palm Coast

INITIAL INCORPORATION: December 31, 1999 FORM OF GOVERNMENT: Council City Manager CITY POPULATION: 96,504 AREA IN SQ. MILES: 97



#### CITY UTILITIES









#### **PUBLIC SAFETY**







#### **PARKS & RECREATION**





#### CITY OF PALM COAST EVENTS

**Tunnel to Towers 5K Central Park** annually in February

Mayor's 30/30 Challenge annually in March

> **Arbor Dav Central Park** annually in May

**Touch-A-Truck Central Park** annually in May

**Pool Safety Day Palm Coast Aquatics Center** annually in May

**Memorial Day Ceremony Heroes Memorial Park** annually in May

**Fireworks Over the Runways Flagler Executive Airport** annually in July

**Tour De Palm Coast Palm Coast Community Center** annually in July

**Intracoastal Waterway** Cleanup

**Palm Coast Community Center** annually in September

**Palm Coast & Flagler Beaches Senior Games** annually in September

> **Pink On Parade 5K AdventHealth** annually in October

Hall of Terror **Fire Station 21** annually in October

**Veterans Day Ceremony** annually in November

Feet to Feast 5K **Daytona State College** annually in November

**Tree Lighting Ceremony Central Park** annually in November

**Starlight Parade** annually in December

**PALMCOAST.GOV/EVENTS** 















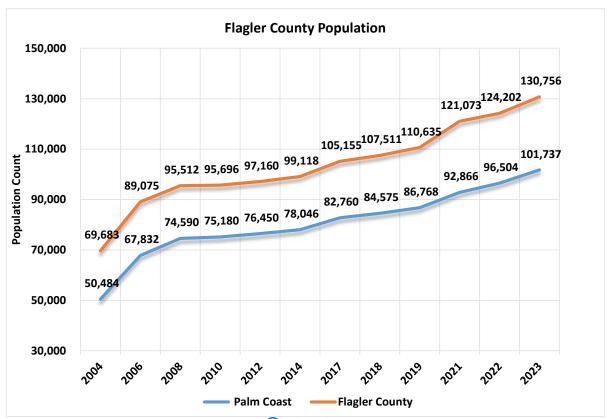
# Flagler County Population

April 1, 2022	April 1, 2023
---------------	---------------

County/City	(Estimate)	(Estimate)	<b>Total Change</b>	% Change
Flagler County	124,202	130,756	6,554	5%
Beverly Beach	490	495	5	1%
Bunnell	3,752	4,027	275	7%
Flagler Beach (Partial)	5,182	5,216	34	1%
Maineland (Partial)	12	12	-	0%
Palm Coast	96,504	101,737	5,233	5%
Unincorporated Land	18,262	19,269	1,007	6%

<sup>\*</sup>This information provided by https://www.bebr.ufl.edu/population/







# Flagler County Employment

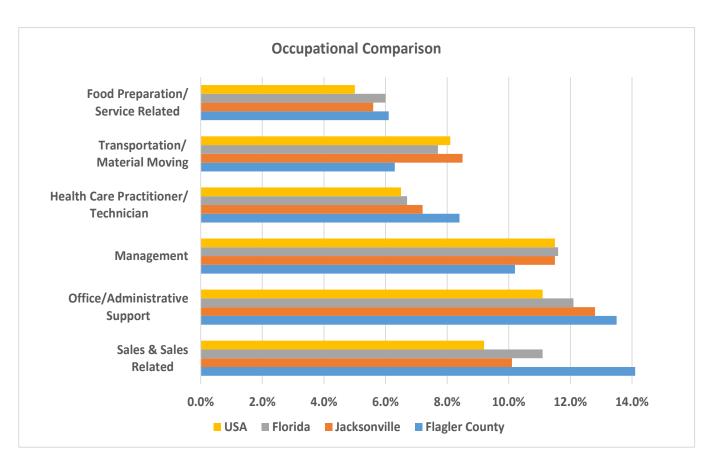
TOP 10 TAXPAYERS FOR FLAGLER COUNTY 2023					
Owner Name		Assessed Value		Total Tax	
Florida Power & Light Company Property Tax-PSX/JB	\$	334,082,632	\$	5,667,050	
Forestar (USA) Real Estate Group INC	\$	9,331,393	\$	1,062,164	
KB Home Jacksonville LLC	\$	12,079,322	\$	781,717	
Ebsco Integra Woods LLC	\$	33,638,000	\$	650,575	
Palm Coast Florida Holdings LLC	\$	2,409,708	\$	571,390	
Palm Coast Landing Owner LLC	\$	23,566,933	\$	520,463	
MG Palm Coast 2 LLC	\$	698,399	\$	500,800	
Branch Island Walk Associates LP	\$	21,963,000	\$	406,917	
Paul Missigman & Teg at Brookhaven LLC	\$	19,140,000	\$	406,279	
Pine Lakes Acquisitions LLC	\$	18,150,000	\$	358,695	
TOTAL	\$	475,059,387	\$	10,926,050	

Generated on 10/26/2023 by Finance Dept - Flagler County Tax Collector

Major Private Sector Employers in Fla					
Employer	# of Employees				
Advent Health Palm Coast	1,398				
Publix	815				
ALSW / Yellowstone	828				
Ambridge Employee Service Group	468				
Wal-Mart	437				
Sea Ray Boats - Boston Whaler	430				
Home Depot	202				
Lowe's	189				
Target	193				
Winn-Dixie	170				
Major Public Sector Employers in Flagler County					
Employer	# of Employees				
Flagler County Schools					
	2,147				
City of Palm Coast	2,147 574				
City of Palm Coast Flagler County Board of County Commissioners					
City of Palm Coast Flagler County Board of County Commissioners Flagler County Sheriff's Office	574				
City of Palm Coast Flagler County Board of County Commissioners	574 366				
City of Palm Coast Flagler County Board of County Commissioners Flagler County Sheriff's Office	574 366 341 151				
City of Palm Coast Flagler County Board of County Commissioners Flagler County Sheriff's Office United States Post Office  Labor Force & Unemployment (as of Unemployment Rate	574 366 341 151				
City of Palm Coast Flagler County Board of County Commissioners Flagler County Sheriff's Office United States Post Office  Labor Force & Unemployment (as of	574 366 341 151 <b>Aug 2023</b> )				
City of Palm Coast Flagler County Board of County Commissioners Flagler County Sheriff's Office United States Post Office  Labor Force & Unemployment (as of Unemployment Rate	574 366 341 151 <b>Aug 2023</b> ) 3.9%				
City of Palm Coast Flagler County Board of County Commissioners Flagler County Sheriff's Office United States Post Office  Labor Force & Unemployment (as of Unemployment Rate Unemployment Number	574 366 341 151 <b>Aug 2023)</b> 3.9% 1,821				

## Labor Force

Workforce Category	Flagler County	Jacksonville	Florida	USA
Median Age	50.9	39.9	42.8	38.9
Median Household Income	\$65,178.00	\$70,889.00	\$65,438.00	\$72,414.00
Per Capital Income	\$39,225.00	\$39,467.00	\$38,149.00	\$40,363.00
Median Home Value	\$277,320.00	\$271,444.00	\$285,477.00	\$283,272.00
2023 Population Age 25+ Bachelor's Degree	13.2%	15.1%	14.9%	15.0%
2023 Population Age 25+ Graduate/Prof. Degree	7.9%	8.2%	8.8%	9.3%

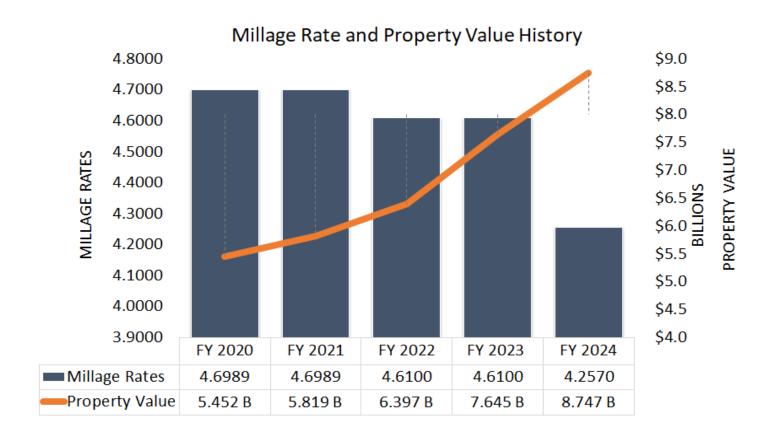


Information Provided By: https://jaxusa.org/tools-resources/data-dashboard/



# Property Information Property Value Per Capita

Fiscal Year	Property Value (PV)	% Change in PV	Population	PV per Resident	% Change Per Resident
2024	\$8,746,964,994	14.41%	101,737	\$78,989	1.40%
2023	\$7,645,411,705	19.52%	98,150	\$77,895	13.09%
2022	\$6,396,639,746	9.93%	92,866	\$68,880	5.87%
2021	\$5,818,727,063	6.72%	89,437	\$65,060	3.54%
2020	\$5,452,170,314	9.14%	86,768	\$62,836	6.38%



# Flagler County Tax Districts & Tax Rates

Taxing Authority	Rate
Flagler County BCC	
Operating	8.05470
Voted	0.27960
Total	8.33430
Flagler County School Board	
RLE	3.15500
Discretionary	0.74800
Capital Outlay	1.50000
Voted	0.00000
Critical Operating Needs	0.00000
Total	5.40300
St. Johns River Water Mgt.	0.17930
Florida Inland Navigation Dist.	0.02880
East Flagler Mosquito Control	0.32500
City of Palm Coast	4.25700
City of Flagler Beach	5.45000
City of Bunnell	7.93000
Town of Beverly Beach	1.14000
Town of Marineland	10.00000
10111 of Mailliolatia	10.00000





# 2024 Breakdown of Ad Valorem Taxes

#### **How Property Tax is Calculated**

Your property tax is calculated by first determining the taxable value. The taxable value is your assessed value less any exemptions. The taxable value is then multiplied by your local millage rate to determine your ad valorem taxes. Ad valorem taxes are added to the non-ad valorem assessments. The total of these two taxes equals your annual property tax amount.

Your property's assessed value is determined by the Flagler County Property Appraiser. The millage rate is set by each ad valorem taxing authority for properties within their boundaries.

Non-ad valorem assessments are determined by the levying authority using a unit measure to calculate the cost of services.

A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

(Assessed Value - Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax (\$150,000 - 50,000) / 1,000 x 4.2570 = \$425.70 to the City of Palm Coast

#### **How Property Taxes are Calculated Based on Millage Rate**



Flagler County ¢45 School Board ¢29 Palm Coast ¢23 Other ¢3







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# MEASURING RESULTS

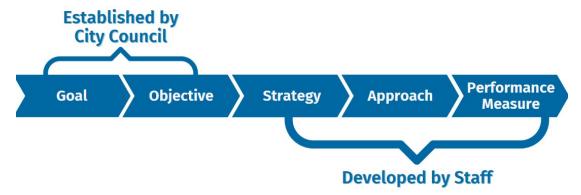
# PERFORMANCE MEASURES MANAGEMENT

**Integrating Performance Management:** The City of Palm Coast believes in integrating performance management into all facets of management and policymaking to enhance public results. The current strategic planning process was collaboratively developed by employees and overseen by the City Manager. It took approximately three years to create and implement and centers on planning, execution, and reporting of results aligned with the City Council's goals.



**Performance Measurement:** Departments track their performance throughout the year, reporting results quarterly to ensure alignment with the City Council's Strategic Action Plan. Various service areas, including permitting, code enforcement, facility maintenance, and public safety, are covered. Key Performance Indicators (KPIs) were introduced in 2020-2021, enhancing performance management metrics. Data collection and analysis now involve a citizen portal and management program, enabling data-driven decision-making.

**Strategic Process Evaluation:** An annual staff team evaluates the strategic planning process, enhancing its alignment with the annual budget and strengthening the connection between the Strategic Action Plan and budgeting.



**Citizen Survey:** A scientifically conducted survey is performed every three years by the National Research Center, Inc. in coordination with City Council and staff. It provides statistically weighted results reflecting residents' opinions on quality of life, City services, civic engagement, and local issues. Benchmark comparisons and yearly analysis help identify significant changes.











**Director Evaluations:** Department Directors undergo annual performance evaluations, incorporating survey results, end-of-year reports, budget outcomes, and self-evaluations. The City Manager provides guidance to ensure departmental objectives are met, facilitating budget planning and operational adjustments.

**Annual Strategic Action Plan Review:** City Council conducts a comprehensive review following the Annual Progress Report and Citizen Survey results presentation. Priorities are identified, and strategies are developed to address them. This process includes the formal adoption of priorities through a City Council resolution.

Departmental Planning: After the annual review, departments analyze Key Performance Indicators (KPI) metric trends, assess level of service goals, and discuss staffing and resource needs for the upcoming fiscal year. Each department maintains a 5-year Strategic Plan living document aligned with the organization's Mission.

Sustainable Environment & Infrastructure				
KPI	Goal	Current	Target	
AVERAGE WORK ORDER RESPONSE TIME FOR PUBLIC WORKS.	24 hrs	80%		
ALL STORMWATER CASES RESPONDED TO WITHIN 3 WEEKS (FY22), 2 WEEKS (FY23) AND 7 DAYS (FY24)	3 weeks	43.28%	-	

**Quarterly Performance Review:** At the end of each quarter, departments report to the City Manager to review year-to-date performance. Discussions identify any issues or changes needed to achieve City Council goals. This process tracks progress toward City Council priorities and overall performance goals.

**Data Collection:** Each department adopts a data collection method to suit its needs, with the city launching a mobile-friendly app to facilitate issue reporting and enhance customer service. The app improves response times, standardizes processes, and prioritizes resources based on data analytics.

**Council Priorities:** City Council priorities are established during the annual Strategic Action Plan review. These priorities guide departmental quarterly performance reviews, enabling a focus on Council priorities while maintaining overall performance management coherence.



SAFE & RELIABLE SERVICES



RESILIENT ECONOMY



CIVIC ENGAGEMENT



SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE

**Quarterly Progress Reports:** At the end of each quarter, departments meet with the City Manager to provide progress reports, including budget discussions, Council priorities, and action agendas. These reports offer a detailed examination of performance measures.

Comprehensive updates are presented to City Council in the 1st and 3rd Quarters, focusing on adopted priorities.

#### **End-of-Year Progress Report:**

Departments meet with the City Manager at the end of the fiscal year to review performance results and final budget outcomes, forming the foundation for the annual budget book.













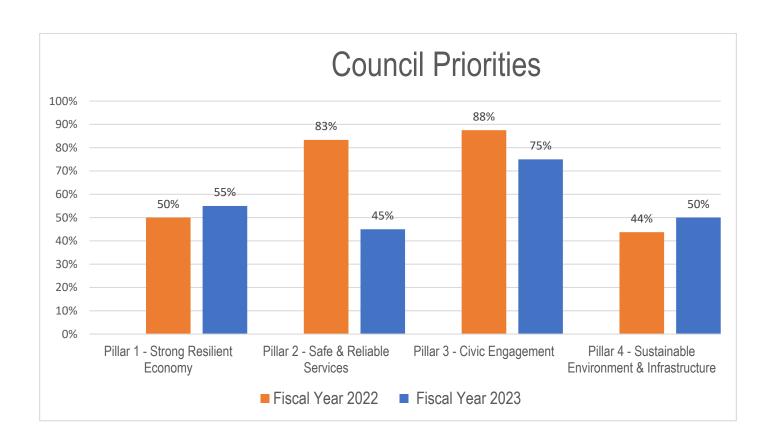
### 2023 Results

The City of Palm Coast annually revisits City Council priorities depending on achieving the goals of the residents of Palm Coast. This year several priorities were completed and several priorities were modified to position our community for the future.

Before looking forward to the next year, it's important to look back at the results of the previous year. This approach allows departments to plan accordingly and to ensure that City Council goals will be met. The annual results of the performance measures are one of the many tools used to develop the annual budget.

A closer look at departmental Key Performance Indicators (KPIs) tied to City Council goals, can be found on the next page as well as in the "Budget Detail by Department" section of this document.

Fiscal Year 2023 is the second year we have used KPIs. Below is a summary of performance measurement progress by Pillar for Fiscal Years 2022 and 2023.









#### **COMMUNICATIONS & MARKETING**

- 20% increase in website visits annually
- 2% increase in social media followers annually



#### **COMMUNITY DEVELOPMENT**

- Enhance response time to applicants to within 15 business days.
- Improve service levels and efficiencies and provide consistent and thorough building code plan reviews and inspections through development of multi-disciplined multi-certified inspection staff.



#### **FINANCIAL SERVICES**

- Accuracy of cumulative budgeted expenses
- Actual cumulative revenue compared to budget



#### FIRE DEPARTMENT

- Contain 75 % of structure fires to the room of origin
- Achieve Return of Spontaneous Circulation in 30% of Out-of-Hospital Cardiac Arrests
- Prepare Staff to Replace the Capacity of One Fire Station by developing 3 Lieutenants, 6 Driver Engineers, and 9 Firefighters



#### **HUMAN RESOURCES**

- Measure time from job posting to selection of candidate.
- Measure employee completion rate of internal trainings.
- Reduce workplace injuries from year prior.







#### INFORMATION TECHNOLOGY

- Measure employee response to phishing training.
- Resolve critical vulnerabilities (detected and reported by DHS) within 15 Days.
- Resolve High Security vulnerabilities (detected and reported by DHS) within 30 days.



#### **PARKS & RECREATION**

- Track cost recovery through program and facility rentals revenue.
- Track utilization of facilities and programs.



#### **PUBLIC WORKS**

- Track completion of mowing rotations.
- 30% of the sidewalks in the city will be inspected annually with repairs deemed "urgent" occurring within 90 days.
- Track average work order response time.
- Track timing of preventative maintenance services.



#### STORMWATER & ENGINEERING

- Track completion of all swale regrade work orders.
- All swale related cases to be assessed and communicated to the resident within four weeks.



#### **UTILITIES**

- Dispatch citizen cases within one business day.
- Measure the average individual water usage calculated on a daily basis per person. Invest in technologies and infrastructure for efficient water recycling and reuse.
- Measure the total quantity of unbilled water.



### Strong Resilient Economy



<u>KPI</u>		Goal	Current	Target
	PROVIDE THOROUGH BUILDING CODE PLAN REVIEWS AND INSPECTIONS THROUGH DEVELOPMENT OF MULTI- CERTIFIED INSPECTION STAFF.	100%	29%	
	DECREASE THE TOTAL QUANTITY OF UNBILLED WATER.	2%	Data Currently Unavailable	?



### Civic Engagement

KPI	Goal	Current	Target		
INCREASE SOCIAL MEDIA FOLLOWERS Media followers annually	2%	8%			
INCREASE IN WEBSITE VISITS ANNUALLY	20%	116%			
% OF PALM COAST CONNECT CASES ARE INITIALLY DISPATCHED WITHIN ONE BUSINESS DAY OF RECEIVING	90%	84%			

## Sustainable Environment & Infrastructure



KPI		Goal	Current	Target		
	AVERAGE WORK ORDER RESPONSE TIME FOR PUBLIC WORKS.	7 days	95%			
	ALL STORMWATER CASES RESPONDED TO WITHIN 2 WEEKS (FY23) AND 7 DAYS (FY24)	2 weeks	49%	•		



### Safe & Reliable Services

KPI	Goal	Current	Target
TRACK NUMBER OF FIRES CONTAINED TO THE ROOM OF ORIGIN.	75%	84%	
REDUCE WORKPLACE INJURIES FROM The Previous Year, Measured Quarterly	2% Decrease	2%	
ACHIEVE RETURN OF SPONTANEOUS CIRCULATION IN CARDIAC ARREST	30%	37%	

### **LONG TERM VISION**

City Council's long-term vision is a strategic plan that outlines the desired future state of the city and sets the direction for its growth and development over an extended period, often spanning several years or even decades. This vision serves as a blueprint for public policy and decision-making, guiding the allocation of resources and the pursuit of specific goals. Key performance indicators (KPIs) are essential in measuring progress towards these goals and ensuring accountability.

City Council's long-term vision, established KPIs, and policy decisions are developed through this process.

#### 1. Vision Development:

- Community Engagement: The City Council engages with the community to gather input and understand residents' priorities, concerns, and aspirations. This involves surveys, public meetings, focus groups, and other forms of outreach.
- **Stakeholder Collaboration:** Collaboration with various stakeholders, including businesses, nonprofits, and government agencies, helps ensure a comprehensive and well-informed vision.

#### 2. Defining the Vision:

- Mission Statement: The City Council creates a clear and concise mission statement that articulates the long-term vision, such as becoming a sustainable and inclusive city with a vibrant economy and a high quality of life
- **Goals and Objectives:** Specific goals and objectives are established to support the mission statement. For example, economic growth, environmental sustainability, public safety, and improved infrastructure.

#### 3. Key Performance Indicators (KPIs):

- Quantifiable Metrics: KPIs are selected based on their ability to measure progress towards each goal. These metrics are quantifiable, specific, and time-bound.
- Examples: For the goal of exceptional customer service, the KPI includes metrics to dispatch Palm Coast Connect cases within one business day of receiving. For employee safety, the KPI includes reducing workplace injuries from the previous year, measured quarterly.

#### 4. Policy Development and Implementation:

- Data-Driven Decisions: Policy decisions are informed by the data collected through KPIs. City Administration regularly assesses KPI data to identify areas where progress is lacking and where policy adjustments are needed.
- Resource Allocation: The allocation of resources, such as budgetary
  funds and staff, is aligned with the priorities outlined in the long-term
  vision. Projects and initiatives that contribute to achieving the established
  goals take precedence.
- Collaboration and Partnerships: The City Council partners with other governmental entities, private organizations, or nonprofits to leverage resources and expertise to achieve its vision.

#### 5. Regular Review and Adaptation:

 Feedback Loop: Feedback from residents and stakeholders is continually incorporated into the decision-making process, ensuring that the vision remains relevant and responsive to evolving community needs.

#### 6. Transparency and Accountability:

 Communication: The City communicates progress and results to the public through reports, public meetings, and online platforms to maintain transparency and build trust.

In summary, City Council's long-term vision, supported by KPIs, serves as a roadmap for public policy and decision-making. It aligns resources, informs policy development, and provides a framework for regular evaluation and adaptation to ensure the city progresses towards its desired future state while remaining accountable to its residents and stakeholders.







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# BUDGET OVERVIEW



#### BASIS OF ACCOUNTING

The term "Basis of Accounting" is used to describe the timing of recognition, that is when the effects of transactions or events are to be recognized. The basis of accounting used by the City of Palm Coast for purposes of financial reporting is in accordance with generally accepted accounting principles (GAAP). The City's accounting records for Governmental Funds (General Fund, Special Revenue Funds, Capital Improvement Funds, and Debt Service Funds) are reported on a modified accrual basis with revenues recorded when available and measurable and expenditures recorded when the services or goods are received, and the related liabilities are incurred. Accounting records for the City's Proprietary Funds (Enterprise and Internal Service Funds) are reported on a modified accrual basis during the year and converted to a full accrual method at year-end only.

The City's Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances in conformance with generally accepted accounting principles (GAAP).

#### **BASIS OF BUDGETING**

The City's Charter states that the City Council must approve a balanced annual budget prior to the beginning of each fiscal year. A resolution adopting the annual budget shall constitute appropriation of the amounts specified therein as expenditures from funds indicated.

There are some differences between the basis of accounting and budgeting. Examples include:

- 1) Under the Budget Basis, depreciation expense is not shown, or budgeted for as the full purchase price of equipment and capital improvements are shown as expenses in the business type funds and expenditures in the governmental funds. The Accounting Basis reports these outlays as fixed assets and are depreciated in both governmental and proprietary, (business type) funds at the citywide statement level. At the fund financial statement level, the business-type activities record depreciation, while the governmental funds do not.
- 2) Compensated absences and liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees under the Accounting Basis as opposed to being expended when paid under the Budget Basis.
- 3) Under the Budget Basis, advances from other funds are presented as revenues as well as encumbrances, advances to other funds, and principal on long-term debt of proprietary funds are presented as expenditures or expenses.

#### **METHODOLOGY**

The preparation and adoption of the Annual Budget is one of the most important actions carried out by the City Council, citizens, and staff of Palm Coast. To achieve the best results in the planning and delivery of community services, key financial decisions must be made. The budget process provides a forum to accumulate financial and performance information concerning local services into a common format; analyze



and debate the merits of each service; and make decisions about the level and cost of service which will be provided. The budget is designed to provide the citizens of Palm Coast with the full complement of municipal services. This budget aims at providing the highest quality municipal service to the community in an efficient and effective manner.

#### **PUBLIC PARTICIPATION**

Ensuring ample opportunity for public input is an important part of the budget preparation process. A series of presentations over the course of six months are provided to City Council in public workshops where citizens can not only view the information at the workshop but also obtain copies of all presentations and other helpful documents on the City website by clicking on the "Budget Preparation" link on the City's homepage. In addition, a budget at a glance document is available at the first and second budget hearings and is published on the City's website.

#### **PREPARATION**

Budgeting with an outcome in mind requires a direct link between departmental spending and the Strategic Action Plan (SAP). The SAP is reviewed on an annual basis and adjustments are made according to City Council direction. This review is done just prior to the departmental budget preparation period and after the presentation to City Council. This allows staff time to budget accordingly in order to meet City Council goals for the following year. This approach helps to bridge the gap between the SAP and the annual budget.

During budget preparation time, each department first outlines functions and goals to accomplish in the coming fiscal year. A detailed estimate of resources required to provide these services, including personnel, is then prepared by the department. These requests are then reviewed by the City Manager and the Financial Services department. Upon completion of this review, and matching with the projected revenues available, a balanced budget, where revenues are equal to expenditures, is prepared.

During the months of July and August, the City Manager presents the proposed budget to the City Council. This takes place over the course of several City Council workshop sessions. During each session, the City Council reviews the proposed budgets by the department and by the fund.

#### **ADOPTION**

During the month of September, in accordance with the timing specified in State Law (F.S. 200.065), two public hearings are held. The time of the first hearing is advertised on the "Notice of Proposed Property Taxes" sent to property owners and by the usual procedure for advertising a public hearing. The first meeting is to tentatively adopt the budget and millage rate. For the second hearing, in addition to normal advertising procedure, a general summary of the proposed budget is advertised in the newspaper along with a date for the statutory public hearing to adopt the budget and millage rate. The City's fiscal year is October 1 through September 30.

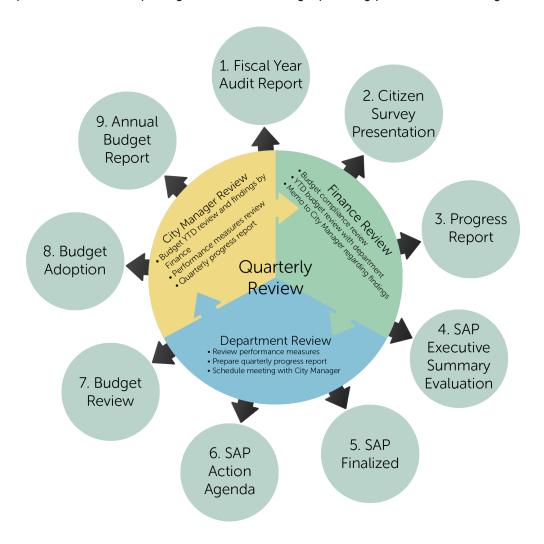


#### **REVIEW**

Once the budget is approved, departments begin meeting with the Financial Services Department and the City Manager on a quarterly basis to review the year-to-date budget and overall performance results.

These quarterly reviews provide an opportunity for the department to highlight achievements from the previous quarter and to discuss progress to date. This process allows management to make adjustments during the year to ensure success in meeting City Council goals. Each department head provides a formal report to the City Manager. This report gives a comprehensive overview of the progress being made throughout the fiscal year.

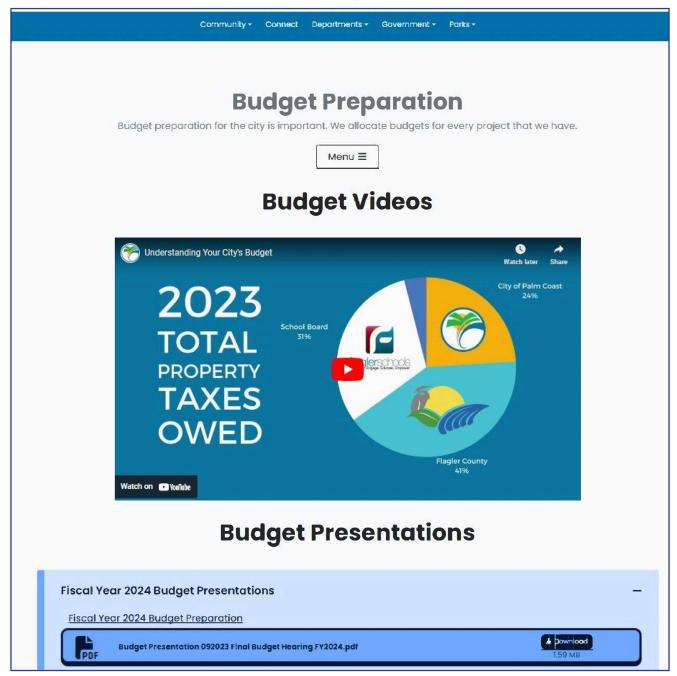
The end-of-year performance and budget results are reviewed by the City Manager. Each Department Director receives their annual performance evaluation which includes a review of the previous fiscal year's budget results, Citizen Survey results, and a self-evaluation. The timing of this evaluation provides the Department Director with an opportunity to plan for the upcoming fiscal year prior to the start of the budget preparation period. This final step brings the overall strategic planning process full circle again.





## **Budget Preperation**

Palm Coast released a video that provides in-depth insight into each category of the city's budget, highlighting the specific areas and projects that receive funding. Residents will gain a comprehensive understanding of the financial resources allocated to public safety, infrastructure development, parks and recreation, economic development, and more. By delving into the details of the budget, citizens can actively participate in discussions and decision-making processes that shape the future of Palm Coast.



TO FIND IMPORTANT INFORMATION ON BUDGET PROCESSES, PREPERATION, PRSENTATIONS, AND DOCUMENTS, VISIT THE CITY OF PALM COAST WEBSITE:

**BUDGET PREPERATION** 



# Budget Calendar Focusing on the Outcome

#### January

· Quarter 1 Priority Update Discussion

#### March

- · Annual Comprehensive Financial Report
- Strategic Action Plan Annual Evaluation
- Budget Preparation Staff Meetings
- 10-Year Capital Improvement Program Update

#### **April**

- Council Workshop Year to Date Budget Presentation
- · Council Workshop Department Presentations
- Annual Budget Entry Process Begins

#### May

- · City Council Adoption of Fiscal Year Priorities
- Council Workshop Fund Accounting Review
- Council Workshop Department Presentations

#### June

- Property Appraiser Estimates of Taxable Value Provided
- Council Workshop Overview of Property Taxes
- Proposed Budget Review with City Manager

#### July

- Property Appraiser Certified Taxable Values Provided
- Council Workshop Proposed General Fund Budget Review
- Council Workshop Proposed Proprietary Budget Review
- Council Workshop Property Tax & Millage Rate Adoption

#### August

- Public Hearing for Property Tax & Millage Rate Review
- Property Appraiser Distribution of Notices for Millage Rate Public Hearing
- Council Workshop Proposed Budget for All Remaining Funds
- Council Workshop Final Proposed Budget Presentation

#### September

• Public Hearing to adopt the Final Budget and Millage Rate

#### December

- · End of Year Budget Results Review
- End of Year Department Review with City Manager



### Budget Amendment Process

#### SUPPLEMENTAL APPROPRIATION AMENDMENTS AFTER ADOPTION

If, during the fiscal year the City Manager certifies that there are revenues in excess of those estimated in the budget, available for appropriation, the City Council by resolution may make supplemental appropriations for the year up to the amount of such excess.

#### **EMERGENCY APPROPRIATIONS**

To meet a public emergency affecting, life, health, property, or the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance to the extent that there are no available unappropriated revenues to meet such appropriations.

#### REDUCTION OF APPROPRIATIONS

If, at any time during the fiscal year, it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he/she shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him, and his recommendations as to any other steps to be taken. The City Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by resolution reduce one or more appropriations.

#### TRANSFER OF APPROPRIATIONS

At any time during the fiscal year the City Manager or designee may transfer part or all of any unencumbered appropriation balance among programs within a department. In FY2021 City Council approved a re-organizational structure giving the City Manager or designee the authority to transfer between certain departments. The City Council may by resolution transfer part or all of any unencumbered appropriation balance from one department to another.

#### LIMITATIONS; EFFECTIVE DATE

No appropriation may be reduced below that amount required by law to be appropriated, if any. No appropriation may be reduced below the amount of the encumbered balance. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized may be made effective immediately upon adoption.

#### LAPSE OF AN APPROPRIATION

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.



## Long Term Financial Plan

#### **PLANNING PROCESS**

The long-term financial plan is the foundation of the strategic planning process. The plan provides direction for the allocation of resources and ensures fiscal responsibility. The long-term plan is reviewed and revised each year after the annual financial audit and during the preparation of the annual budget. The timing of this allows staff an opportunity to evaluate existing policies in order to implement new strategies before fiscal constraints impact the budget. This practice has allowed the City to remain fiscally sound.

The General Fund, Water/Wastewater Utility Fund, Stormwater Management Fund, and Building Fund are the City's main operating funds and therefore a priority when evaluating the long-term financial plan. Long-range planning for capital funds is discussed in the Capital Improvement Program section later in this document.

#### **PERSONNEL**

In an effort to remain competitive in the current job market, the budget includes a cost of living salary adjustment of 4% as well as provisions for merit increases not to exceed an average of 4% department-wide.

The pay plan continues to be reviewed and adjusted to identify areas where the City is no longer competitive in the changing labor market. In addition, an employee certification and education incentive pay program has been implemented. This program, once again reflected in this year's budget, along with continued maintenance of our pay plan should hopefully help mitigate the loss of our skilled workforce in the future.

The budget also continues to include funding to offer valuable training programs to employees. In an effort to improve services to the citizens of the City of Palm Coast and encourage employees to complete courses of instruction that may increase their productivity and efficiency in their present positions and contribute to advancement and promotional potential within the City.

#### **MAJOR REVENUE TRENDS:**

There are 10 major revenue sources that account for 45% of the City's estimated revenues for the fiscal year 2024. The following is a more detailed analysis of the trends for these major revenue sources.



## Long Term Financial Plan

**AD VALOREM TAXES:** Taxable values continue to increase on average in the last five years by 11.94% per year. While we are projecting that this trend will continue for the next several years as a result of increasing development and economic conditions our forecast is only taking into account new construction based on City Council's decision to approve the rolled-back rate.

**TELECOMMUNICATION SERVICES TAX:** This revenue has started to increase over the last three years. We will continue to watch this growth for our forecast assumptions in the future, for now, we are keeping these numbers flat in our forecast.

**HALF-CENT SALES TAX:** This revenue source has increased an average of \$192,631 per year since 2016. We expect this trend to continue over the next few years.

**LOCAL OPTION FUEL TAX:** In the past, this funding source has seen significant fluctuations from year to year and even month to month. Since 2016, this revenue source has increased an average of \$13,142 per year. We expect this trend to stay flat over the next few years.

**SMALL COUNTY SURTAX:** The Small County Surtax is levied at the rate of .5 percent pursuant to an ordinance enacted by a majority vote of the county's governing body. The proceeds are currently being allocated to the Capital Projects Fund.

This tax replaced the Discretionary Sales Surtax which expired in December 2012. Since 2012 there has been an average increase of 7.6% per year.

**STATE REVENUE SHARING:** This revenue source has been consistent. This revenue source increased on average by 2.3% per year since 2016. This is expected to continue.

**SOLID WASTE CHARGES:** This charge is expected to mirror the population growth of about 1% to 2%. The City of Palm Coast went out to bid for residential solid waste services in 2022 and will be contracting with FCC Environmental Services Florida, LLC to start waste hauling on June 1, 2023.

**IMPACT FEES:** The number of Single-Family Residential Building permits being issued has more than tripled since 2016. The increase in the number of building permits has a direct impact on this revenue source. All construction-related revenues are expected to increase by 3% annually for the next two years.

**REVENUE DIVERSIFICATION:** In an ongoing effort to keep the City Council well informed, staff provides an annual review of all funding sources. This includes information about restrictions on revenue sources and funding options available for future needs.



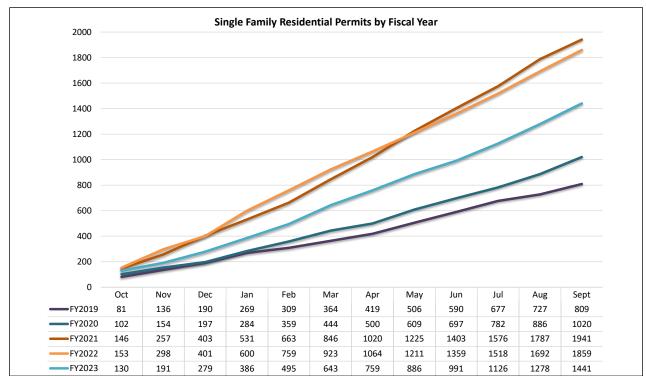
#### LOCAL ECONOMY

The City's economy continued to improve in Fiscal Year 2023. All economic indicators were pointing in a positive direction. Real estate values continued to rise in 2023 with the median sales price up 7.1% and with values expected to continue to appreciate in 2024. Single-family permits issued were 1,441 in 2023, this has decreased slightly from the 2022 permits issued. In addition, the unemployment rate had decreased by 11.9% since 2011, until COVID-19 hit in 2020, which increased the rate to 7.8%. In July 2023 the unemployment rate decreased to 3.7% which is lower by .5% than in July 2022.



Since 2017, taxable sales have increased 7.6%. This can be attributed to the increase in population, and the influx of shopping centers, restaurants, and convenience stores in the area. Taxable sales should continue to grow in 2024 with continued commercial growth.

After several years of declining property values during the recession, property values have increased once again, and the trend is expected to continue. Economic conditions as well as City Council's focus on beautification and strengthening neighborhoods are believed to have contributed to the continuing increase in property values.





## Forecast Assumptions

Statistical Data	Source
Population	Bureau of Economic Business Research (BEBR) & World Population Review
Consumer Price Index (CPI) Market Value	US Bureau of Labor statistics, www.bls.gov, based on a 10-year average
Change Taxable Sales	The estimated increase in assessed value in addition to new construction for current
	fiscal year State of Florida, Department of Revenue
Flagler County Employment & Labor Force	Florida Department of Economic Opportunity - Regional Labor Supply Dashboard
Revenue Source	Assumption
Ad Valorem Taxes	Assume an average increase of new construction of 1.25% over the prior year, a flat
	millage rate, and a 3% annual market value change.
Small County Surtax	Based on historical data increase 10.8% per year
Local Option Fuel Tax	Based on historical data keep flat
Telecommunication Service Tax	Based on historical data keep flat
Permits, Fees, and Special Assessments	3% per year based on historical data for # of residential permits Based on historical data
	increase of 4% per year
State Revenue Sharing	Based on historical data increase by 3% per year
1/2 Cent Sales	Based on historical data increase by 6% per year
Charges for Services	Based on historical data increase by 4% per year
Stormwater Fees	A .3 % increase per year has been assumed based on an estimate of potential
	commercial properties being developed each year. Both developed and undeveloped
	properties are billed a stormwater fee which is increased based on the 2023 rate study.
	Developing commercial properties is the most significant way to increase a revenue
	source
Expenditures Type	Assumption
Personnel Services	12% increase per year based on currently approved staffing level
Professional and Contractual Services	Increase by CPI
Telecommunication and Utility Expenses	Increase by CPI
Operating Expenditures	Increase by CPI
Fuel, Chemicals, Road, Street Light	Based on historical data, increase by 5% per year
Expenses	
Capital Outlay	Based on 5 year CIP and 10 year infrastructure funding plan which is revised annually
Property, Liability and Auto Insurance	Based on current information, increase by 34% per year

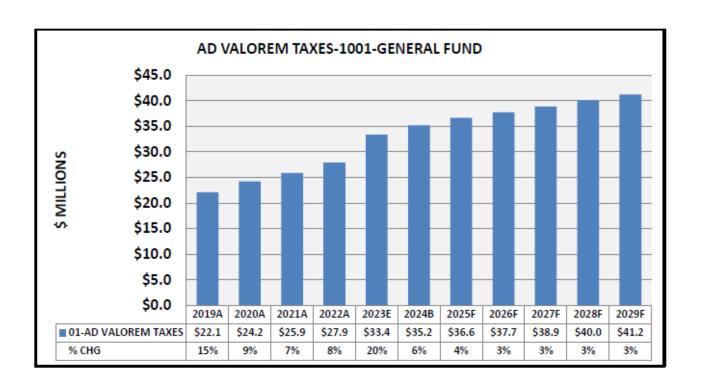
### <u>General Fund - 5 Year Forecast Revenue</u>

#### GENERAL FUND - Five-Year Financial Forecast Revenue

Major sources that make up the General Fund's total revenue include Ad Valorem/Property Taxes (63%), Charges for Services (12%), Sales and Use Tax (7.4%), Communications Services Tax (5%), Permits, Fees and Assessments (3.9%), State Revenue Sharing (2.3%), Transfers from Other Funds (2.5%), Other Sources (3.9%). The five-year estimates for both revenue and expenditures in this section were taken from the financial forecasting model provided by Municast during the Fiscal Year 2024 budget cycle. A description of each revenue source as well as a discussion and outlook for the next year follows.

#### **Ad Valorem Taxes**

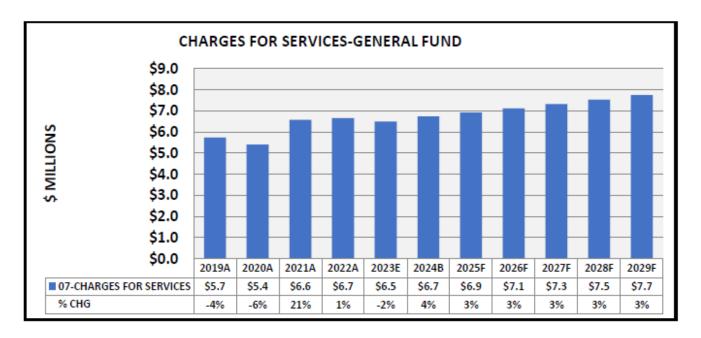
The proposed general fund ad valorem or property tax millage for operating purposes is 4.1941 and generates \$ 35.2 million or 63% of the General Fund revenue, based on the Flagler County Property Appraiser's July 1, 2023, estimate of the City of Palm Coast's taxable value of \$ 8,746,964,994. The tax rate is made up of two components: the operating millage rate and the stormwater millage.



Over the last few years, property values have steadily grown. Taxable values have increased by 14.41% over the past year. The five-year projection assumes property value growth will slow to 4% in FY 2025, and then remain steady at 3% through FY2029.

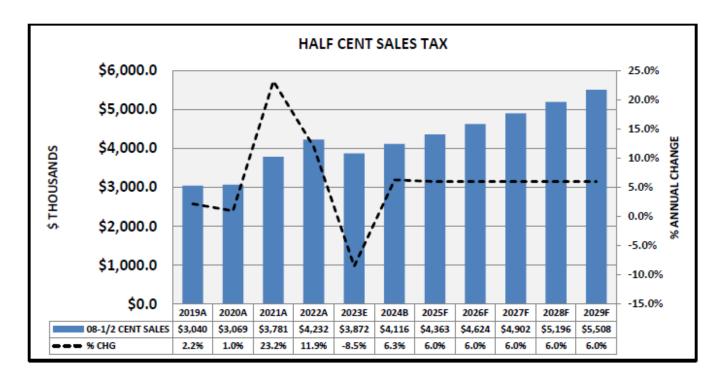
#### **Charges for Services**

This category of revenue is associated with funds received from users of specific services, including fees for public safety charges, fire inspections, road damage, animal control, parks and recreation, golf, tennis, and aquatic center. The revenue for the FY2024 Adopted Budget is \$6.7 million which represents a .3% increase from the FY 2023 Adopted Budget. The revenue is anticipated to increase by 3% annually over the next five years.



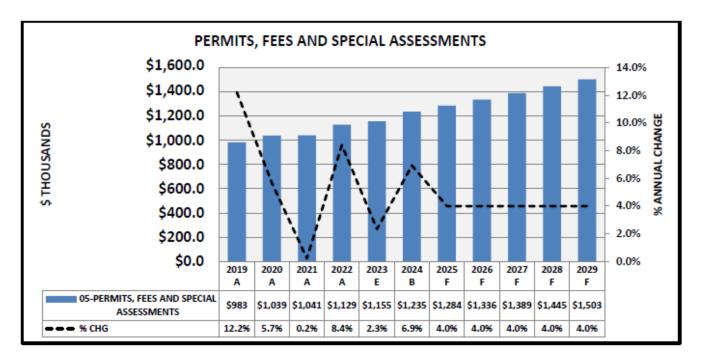
#### Sales and Use Taxes

The revenue for the Fiscal Year 2024 Adopted Budget is \$4 million which represents a 6 % increase from the FY 2023 Adopted Budget. The revenue is anticipated to increase by 6% annually over the next five years.



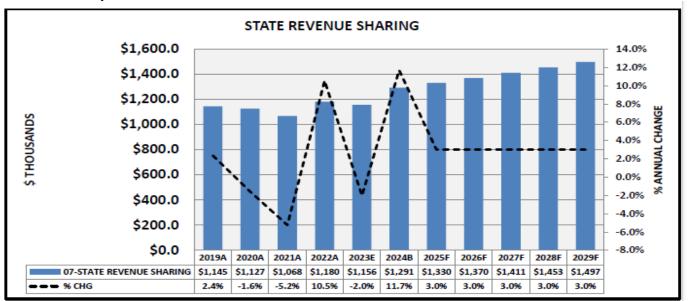
#### **Permits, Fees and Assessments**

This revenue category includes planning and zoning permits, and solid waste franchise fees 
The revenue for the Fiscal Year 2024 Adopted Budget is \$1.7 million which represents an 8% increase from the Fiscal Year 2023 Adopted Budget. The revenue is anticipated to remain flat over the next five years.

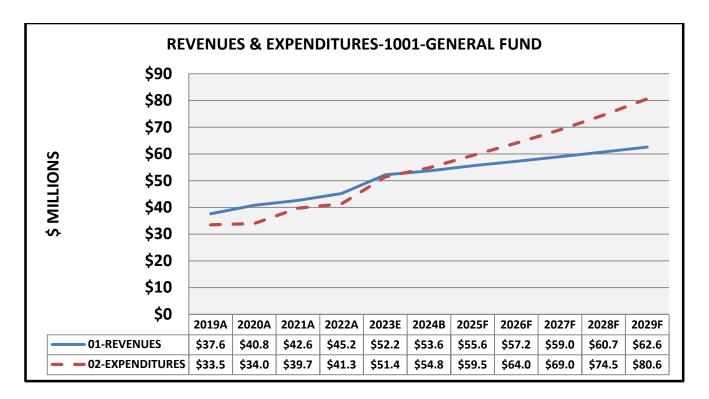


#### State Revenue Sharing

This revenue source is recurring State shared and County shared revenue. The State of Florida shares motor fuel, alcoholic beverage licenses, and sales tax revenue with local governments based on population. Flagler County provides fuel tax and receipt revenue. The revenue for the FY2024 Adopted Budget is \$ 1.2 million. The revenue is anticipated to remain at 3% over the next five years.





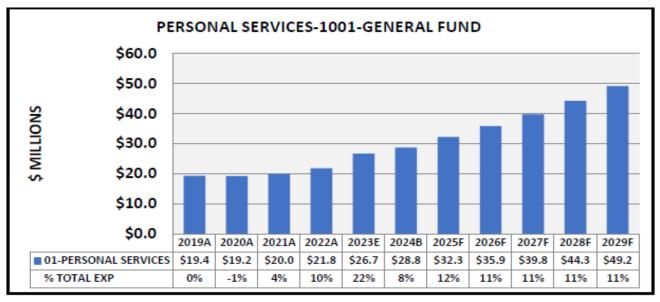


#### **GENERAL FUND – Five-Year Financial Forecast Expenditures**

Major categories that make up the General Fund expenditures include Personnel Services (52.1%), Operating Expenses (44.7%), Interfund Transfers (1.89%), and Capital Outlay (.032%), A description of each expenditure category as well as a discussion and outlook for the next five years.

#### **Personnel Services**

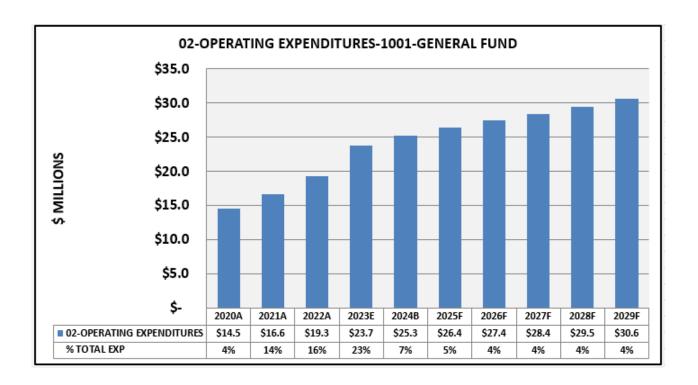
This is the largest expenditure category and represents 52.1% of the Adopted General Fund expenditures, excluding balances and reserves. The major expenses in this category include the following: salaries, other wages, overtime, certification pay, retirement, social security, and health care. The Adopted Budget for FY 2024 is \$29.1 million. This increase is largely due to new FTE positions and the increased cost of health care. Over the next five years, this expenditure category is projected to increase by 12% annually, based primarily on the cost of living, health insurance, and additional FTEs.





#### **Operating Expenditures**

This expenditure category, which represents 44.7% of the Adopted General Fund Expenditures, includes other contractual services, travel and training, property and liability insurance, fleet maintenance allocation, office supplies, operating supplies and equipment, fuel charges, electricity, water, and subscriptions. Over the next five years, the financial model projects an average inflationary factor of 2 to 3% for the cost of supplies and services. In FY2024 there will be an increase in operating costs for the new Southern Recreation Center for only six months while FY2025 will have an entire year of expenditures. We will also see an increase in FY2025 for the new Fire Station.

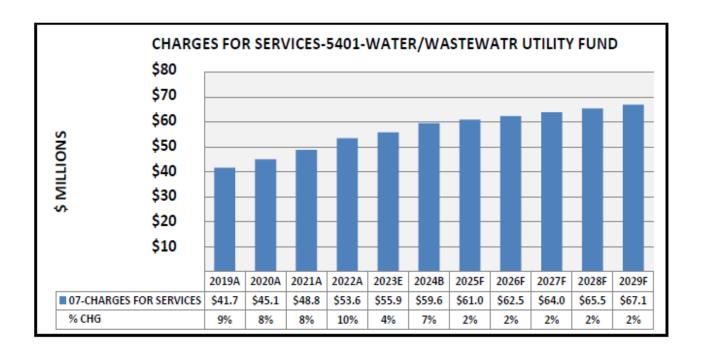


#### WATER AND WASTEWATER UTILITY FUND - Financial Forecast

#### Revenues

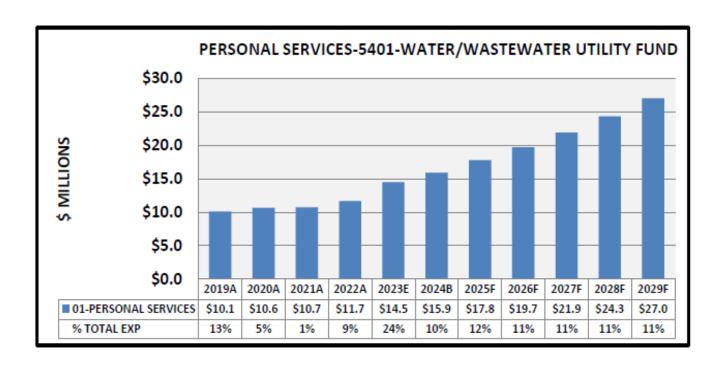
Revenue sources utilized to support this fund consist of rate revenues, other operating revenues from miscellaneous services charges, and interest earnings. Growth is at an all-time high in several years and the Water/Wastewater Utility Fund is feeling the impact of increased needs in utility services. Based on recent trends for new utility service accounts, residential building permits, and population projections, an increase in growth in the current water and wastewater customer base is expected. To ensure revenues are sufficient to support the operation, maintenance, and expansion of the water and sewer utility, the City enlisted the services of the Public Resources Management Group (PRMG) to conduct a Water and Wastewater Revenue Sufficiency and Capital Facilities Fees Study in 2018. City Council took action to increase various utility rates including monthly base charges and per gallon charges and made adjustments to water and sewer capacity fees that are assessed for new construction. These increases will help ensure future funding in order to maintain the infrastructure of the water and sewer system. Water and wastewater rates are indexed annually based on the June 30th consumer price index. The City has contracted with Stantec for another rate study performed in 2023 – 2024. Similar to the transportation impact fees, water and wastewater impact fees are expected to increase by 2% annually for the next five years as a result of an increase in new construction.

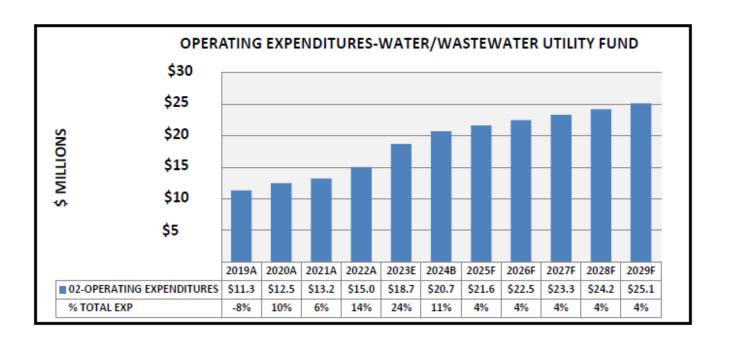




#### **Expenses**

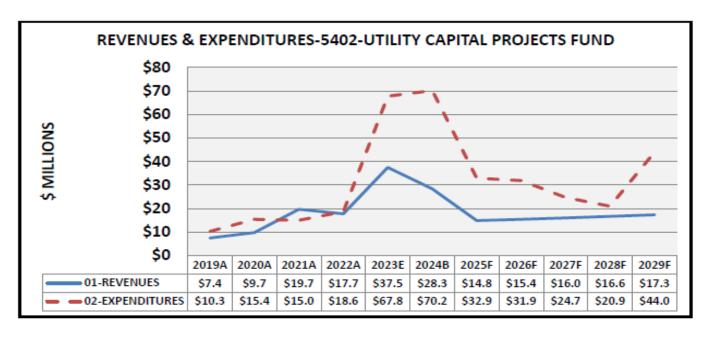
Operating expenses include personnel services costs, operating and maintenance costs, and minor capital outlays. In each year of the forecast after FY2024, operational expenses were executed at 3.5% with the exception of chemicals at 15% of the budget to reflect historical norms. Personnel services and capital outlays were assumed to be executed at 12% throughout the projection period.





#### **Capital Improvement Program (CIP)**

The City's investment in the Utility CIP program is \$70 million and includes grants and a state revolving fund loan for \$9 million



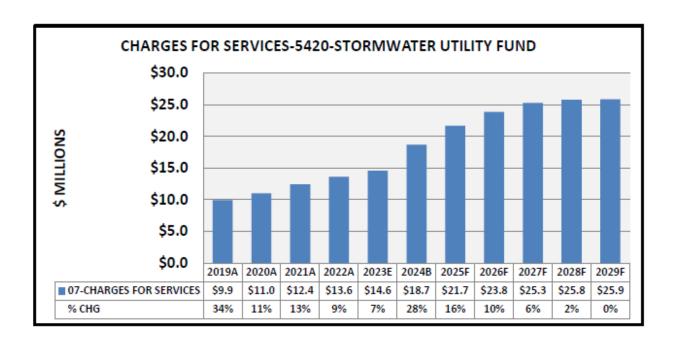
#### STORMWATER MANAGEMENT FUND – Financial Forecast

In 2004, the City of Palm Coast established the Stormwater Management Fund in order to support the maintenance and improvement needs of the City's stormwater system. Residential developed properties within the stormwater service area are currently billed a flat fee monthly while residential undeveloped properties are billed annually. For commercial and larger parcels, the fee is calculated based on a combination of factors including impervious and pervious areas, the size of the parcel, and the property's use. Some of these properties may also qualify for a reduced service credit.

#### Revenues

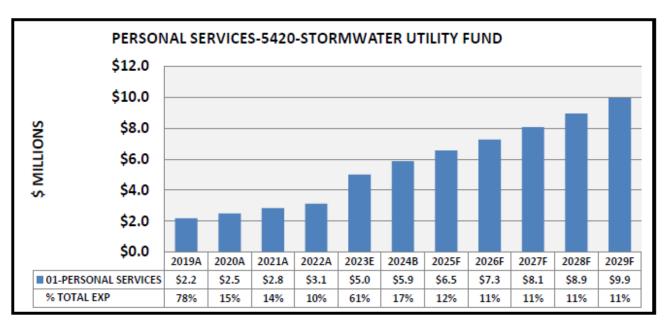
Revenue generated by the stormwater fee is used solely for the maintenance and rehabilitation of the stormwater drainage system. Improvements and maintenance of the system is supported primarily by charges for service however, due to constricted revenue in this fund, a small portion of property taxes support the fund as well. Because both developed and undeveloped property are being charged a stormwater fee, revenue increases resulting from an increase in new development have historically been less than 1% per year.

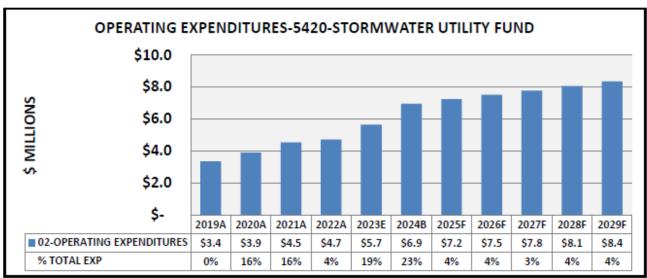
City Council took action in August 2023 to increase Stormwater rates in order to fund this critical program for fiscal year 2024 and future years. Without this additional revenue, the City would have been unable to continue to fund its current Stormwater projects, programs, and services in the future.



#### **Expenses**

Operating expenses include personnel services costs, operating and maintenance costs, and minor capital outlays. In each year of the forecast after FY2024, spending rates of 4% were assumed for all fixed operating expenses while execution rates of 100% were assumed in all years for all personnel services and capital outlays.





#### **Capital Improvement Program (CIP)**

The Capital Improvement Program includes two types of projects. The first is the normal ongoing renewal and replacement of the existing system, which is paid out of cash flow. The second is the larger generational investments identified in the City's Stormwater Master Plan, funded primarily through the issuance of state revolving fund loans and bank loans. The program in FY2024 is \$32.5 million dollars.



# **EXECUTIVE SUMMARY**

## Budget Highlights

Tax Rate Fiscal Year 2024

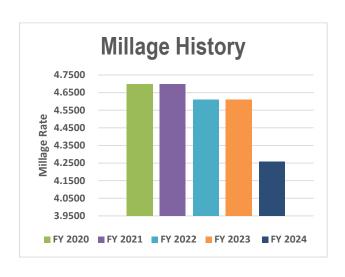
General Operating Millage	4.1942
Stormwater Capital Millage	0.0628
Combined City Millage Rate	4.2570

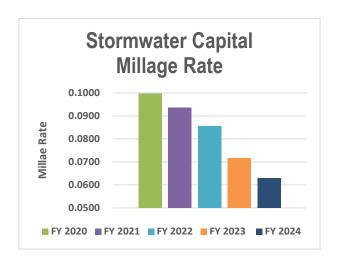
#### Introduction

The Fiscal Year 2024 Annual Budget, which was adopted on September 20, 2023, is a numerical reflection of the Fiscal Year 2024 Plan. By allocating resources in alignment with the City Council's strategic goals and performance indicators, we believe this budget will successfully meet the challenges before us and set the stage for continued success in the future.

#### Palm Coast Combined City millage rate

### Stormwater Capital millage rate





#### **Budget in Brief**

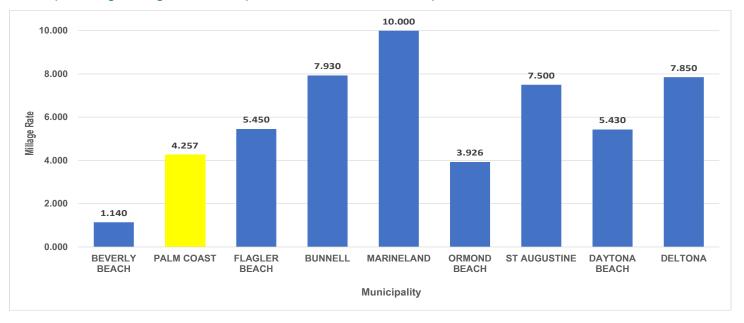
The adopted operating net budget for the Fiscal Year 2024 for all funds totals \$357,748,234 This represents an increase of \$29,560,598 or 9% compared to the Fiscal Year 2023 net budget.

Highlights of the Fiscal Year 2024 budget include:

- Total taxable assessed value increased 14.41% in the City of Palm Coast to \$8,746,964,994.
- Operating millage rate will decrease to 4.1942. Combined with the increase in assessed values, the City will receive approximately \$1.8 million in additional property tax revenue.
- The Stormwater capital millage rate will decrease from 0.0716 to .0628, a decrease of 0.0088 driven by the most recent rate study.
   The Stormwater rates will increase from \$23.95/ERU in FY 2023 to \$28.34/ERU for FY 2024.
- Water and Wastewater rates will increase in FY2024. The average homeowner will see an increase of 3% on all charges
  associated with water and wastewater.
- The Residential Solid Waste rate will remain the same at \$32.32 per month until June 1, 2024.



#### Operating millage rate comparison with other municipalities



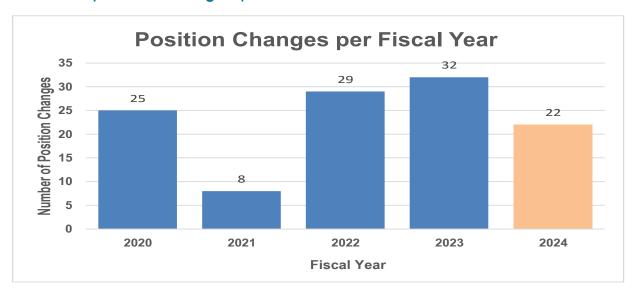
#### Capital Improvements

• In Fiscal Year 2024, the city will invest \$177 million in capital improvements and upkeep of City-owned facilities.

#### Staffing

- Total full-time positions in Fiscal Year 2024 are 574.5
- The City will add an additional twenty-two (22) full-time employees.

#### Net full-time position changes per Fiscal Year



#### Full-time staff changes during the Fiscal Year 2023

There were no full-time staff changes during the Fiscal Year 2023 outside of the approved budget.

#### Full-time staff changes for the Fiscal Year 2024

The fiscal Year 2024 will reflect a full-time equivalent staff net increase of twenty-two (22) positions for the City and does not reflect the contractual agreement with the Flagler County Sheriff's Office (FCSO). The City's new total headcount is 574.5 (excluding five council members and FCSO).

**Firefighters (6):** The objective of this request is to provide a dedicated ladder company at Station 25 to provide the fourth and fifth-person response out of Station #25. This ladder company will provide backup support for medical calls when engine #25 is committed to normal calls for service. The Ladder truck will be an "advanced life support" (ALS) apparatus and to handle all calls for service.

#### Customer Services Representative - Southern Recreation Center:

This is for the new facility that will open in 2024. This position will assist in the recruitment and logistics of tournaments and room rentals as well as providing consistent customer service. These duties will greatly help to generate revenue for this new facility.

#### Community Development Director – Planning, Codes and Building:

The Community Development Director's role is pivotal in securing continuity and operational efficiency across the three divisions comprising the department. This individual is tasked with overseeing the department, including direct management of key positions such as the Deputy Director, Chief Building Official, and Code Manager. Furthermore, this role will serve as a catalyst for promoting collaboration across functions, streamlining operational procedures, and ensuring that departmental objectives harmonize with the city's broader strategic vision. Ultimately, the Community Development Director will be instrumental in guiding the organization through the ever-changing landscape, facilitating adaptability, and fostering success in this dynamic environment.

#### **Assistant Utility Manager:**

This position will work closely with the current Manager on existing and future staff development and evaluations, training programs, future succession planning for key positions in the division, facility capital planning and upgrades, and operations and capital improvement budgets and planning.

#### **Utility Inventory Technician:**

With the growth of inventory, we need a new position to assist in ensuring our million-dollar inventory is properly accounted for. This will also help with succession planning and it in line with safe and reliable services.

#### **Utility Certified Control System Technician – Water Plant #2:**

The responsibilities of a CCST include calibrating, documenting, troubleshooting, and repairing/replacing instrumentation for systems that measure and control level, temperature, pressure, flow, and other process variables. Requiring staff to obtain CCST certification by (ISA) International Society of Automation (or equivalent experience) provides a level of assurance that staff has the competency to perform the services needed on most of the plant equipment.

This new position includes oversight of each of the five treatment facilities and systems including an inventory of equipment. This includes troubleshooting, equipment replacement, system maintenance, and updating software.

#### **Citizens Resource and Outreach Coordinator- Stormwater:**

The Stormwater & Engineering Department is consistently communicating with and educating our residents on the stormwater systems, work order processes, and frequently asked questions. To support Council Priority Pillar: Civic Engagement, the Stormwater and Engineering department is requesting a Citizen Engagement & Outreach Coordinator. This position will support the department by leading the efforts of our communication with our residents.

The Citizen Resource and outreach Coordinator will maintain consistent and thorough communication with our residents, will create educational opportunities to help our residents understand the stormwater systems, and collaborate with other departments to maximize efficiency.

#### **Stormwater Specialist:**

The primary purpose of adding the position is to aid in the heavy workload of the current Project Specialists. In Q1 and Q2 of FY23, the Project specialists performed 7,320 residential and ROW permit inspections along with 1,200 residential permit reviews. This heavy workload required the prioritization of other tasks and functions performed by the Project Specialist. These tasks and functions, including but are not limited to resident-generated work orders, Stormwater infrastructure inspections and ratings, canal-end seawall inspections, and replacements. This re-prioritization has caused a significant increase in the amount of time it takes for staff to address the citizen-generated work orders. This is turn generates additional work orders as the residents feel their initial work orders have been ignored. One of the goals of Stormwater Operations is to respond to Palm Coast Connect Cases within a three-week time



frame. This goal is currently being met less than 50% of the time. The addition of this position will allow for tasks, such as work orders and infrastructure inspections and ratings to be performed and completed in their expected time frames with a reduced possibility of generating a backlog of work.

#### **Stormwater System Crew Lead:**

The need for this position is a result of our new Freshwater Canal Maintenance crew which will provide a Crew Lead to oversee staff maintaining our freshwater weirs, pump station, and canal system. This position is distinguished from that of the journey-level position by knowledge and proficiency gained through training and experience. This role functions at a senior level to perform complex work with independence, and more difficult work under the guidance and supervision of the Stormwater Maintenance Supervisor responsible for the specific functional area.

#### Equipment Operator II Stormwater (3):

Equipment Operator II Stormwater (3) - This position would help oversee our ditch maintenance inmate work crews. We are contracted with the Florida Department of Corrections to receive two inmate work squads to engage in routine ditch maintenance activities.

#### **Maintenance Supervisor–Stormwater:**

This position will oversee our new Freshwater Canal Maintenance program as well as our aquatic weed management contractor. This position will also aid in succession planning and backup to the assistant stormwater Maintenance Manager and coincide with actual job duties performed. The position would be distinguished from that of other Supervisors through advanced knowledge acquired through training and work experience.

#### **Temporary Maintenance Worker - Stormwater:**

With the addition of a new canal maintenance crew, there is also a need for succession planning. The utilization of temporary maintenance workers allows for the development of skilled work crews that may fill permanent vacancies as they arise. The Temporary Maintenance Worker position allows us to observe and evaluate potential candidates and identify their own unique skills and abilities while working in our specific field.

#### **Equipment Specialist-Stormwater:**

As the division expands, to address the maintenance needs of our stormwater system, the department has become more active and responsible toward satisfying our routine vehicle and equipment maintenance, transport, and safety needs. Our division currently deploys 75 assets with numerous other small equipment, attachments, and handheld machinery. This number is projected to increase to approximately 90 assets alone by the end of FY24. We are requesting an Equipment Specialist position to address many of these needs, as well as provide succession planning opportunities and support to our Stormwater Maintenance Coordinator position. The Equipment Specialist will be primarily responsible for the following:

- Small equipment repairs (The Public Works Fleet division will no longer be offering this service starting FY24).
- Preventative maintenance on heavy equipment within the responsibility of our division (greasing, cleaning, safety item compliance, routine inspections, hurricane season equipment preparation, etc.)
- Act as the primary lowboy operator for our division by hauling heavy equipment to and from various job sites and to our Fleet division and their associated vendors for repair and maintenance.
- Assist our Stormwater Maintenance Coordinator and our Canal maintenance division with the mechanical maintenance and repair needs of our weir and pump station sites and equipment.

This position was included in our FY23 stormwater rate study as approved by City Council on 5/16/23. The start date for the Equipment Specialist was identified in the rate study as the beginning of Q3 during FY24. This position is considered critical to the success of our division moving forward.

#### IT Infrastructure Administrator:

70% of the projects are under the IT Infrastructure Division. The projects range from new deployments for Disaster Recovery/Business Continuity, including new Data Center infrastructure; upgrade/update projects for SCADA, wireless infrastructure, and network switches and routers; replacements for existing aged servers from Physical to Virtual (P2V), as well as Physical to Physical (P2P) where conversion to virtualizations are not recommended or possible; Cybersecurity projects; and finally the continued "fleshing out" of deployed software products, such as Microsoft Teams, Intune, etc. for end-user office productivity enhancements.

The above-noted activities will enhance the utility of the products that the IT Infrastructure Division is asked to provide. The Infrastructure Division is challenged every day with providing a secure network, server, and storage environment that can be consistently relied upon for accurate and timely data for our internal organizations and the community at large. Until we make a significant dent in the deployment of many of these top-tier projects, we will constantly be chasing our tails to just keep things moving, but not improving.



#### IT Project Manager:

As the City and its departments have grown over time, the need for IT services has increased as well. For the past couple of years, we have tried to formalize project management within the IT department to give organization and oversight to the work being done. With the amount of work being requested it is difficult for staff to manage the projects while also doing the actual work. Having a project manager will allow us to provide more detailed information to departments about the status of their request while allowing staff to "do the work" while relieving some of the project management overhead.

The IT Department currently has over 100 projects listed in its project management platform and over 8,500 requests for service from our ticketing portal in the past 12 months. These numbers don't account for the internal work of maintenance on systems and applications that is ongoing. With this amount of work, it is difficult for our staff to keep track of their own projects and stay focused on the "big picture" of important projects.

#### Fiscal Year 2024 changes to staff

			Fiscal Year 2023 FTE Count		552.5
NEW POSITION	DEPARTMENT/DIVISION	ORG CODE	FUND	PAY GRADE	FTE
Firefighter / EMT	Fire	10014000	General Fund	11	1
Firefighter / EMT	Fire	10014000	General Fund	11	1
Firefighter / EMT	Fire	10014000	General Fund	11	1
Firefighter / EMT	Fire	10014000	General Fund	11	1
Firefighter / EMT	Fire	10014000	General Fund	11	1
Firefighter / EMT	Fire	10014000	General Fund	11	1
Customer Service Representative	Southern Recreation Center	10016066	General Fund	8	1
Community Development Director	Community Development	10013507, 10013508, 54403505	General Fund & Building Fund	23	1
Assistant Utility Manager	WW Collection & Distribution	54019082, 54019090	Water / Wastewater Management Fund	18	1
Inventory Technician	Administration	54019000	Water / Wastewater Management Fund	8	1
Utility Certified Control Systems Technician	Water Plant #2	54019087	Water / Wastewater Management Fund	17	1
Equipment Specialist	Stormwater Maintenance	54205511	Stormwater Management Fund	12	1
Maintenance Supervisor	Stormwater Maintenance	54205511	Stormwater Management Fund	16	1
Stormwater System Crew Lead	Stormwater Maintenance	54205511	Stormwater Management Fund	12	1
Equipment Operator II	Stormwater Maintenance	54205511	Stormwater Management Fund	9	1
Equipment Operator II	Stormwater Maintenance	54205511	Stormwater Management Fund	9	1
Equipment Operator II	Stormwater Maintenance	54205511	Stormwater Management Fund	9	1
Temporary Maintenance Worker	Stormwater Maintenance	54205511	Stormwater Management Fund	5	1
Citizens Resource & Outreach Coordinator	Stormwater Operations	54205519	Stormwater Management Fund	14	1
Stormwater Specialist	Stormwater Operations	54205519	Stormwater Management Fund	20	1
Draiget Manager	Information Technology	65052525	Information Technology Internal Services	18	
Project Manager			Fund	10	
Infrastructure Administrator	Information Technology	65052525 , 54702525	Information Technology Internal Services Fund	15	1
-			Net Changes in Staff Fiscal Year 2024		22
			Final Fiscal Year 2024 FTE Count		574.5

#### Financial Condition

For Fiscal Years 2022 and 2023, the City Council maintained a millage rate as the property tax value increase was adequate to operate City services. In the long term, the City's revenue growth is anticipated to continue; therefore, forecasts exhibit a growth rate of 3%. The city continues to suppress expenditure growth to keep within the revenue growth rate. However, as CPI and other cost drivers increase with inflation, the City Council made the decision to decrease the millage rate to the rolled-back rate for Fiscal Year 2024.

Fund balances are remaining steady as a result of improved productivity, and prudent financial management policies. Those fund balances have been leveraged to reduce future debt service by equity financing high-priority capital purchases.



# Fiscal Year 2024 Adopted Budget

•	<u>ADOPTED</u> FISCAL YEAR		
FUND / DEPARTMENT			
GENERAL FUND	\$	55,888,596	
SPECIAL REVENUE FUNDS	_		
Streets Improvement Fund	\$	7,695,000	
American Rescue Plan Act Fund	\$	12,128,471	
State Road 100 Community Redevelopment Agency	\$	2,912,077	
Community Development Block Grant Fund	\$ \$ \$	947,187	
Old Kings Road Special Assessment Fund	\$	1,623,000	
Special Events Fund	\$	189,360	
Neighborhood Stabilization Fund		121,035	
Police Education Fund	\$	7,000	
CAPITAL FUNDS	_		
Capital Projects Fund	\$	20,954,350	
Transportation Impact Fee Fund	\$ \$ \$	26,122,070	
Recreation Impact Fee Fund	\$	6,970,754	
Fire Impact Fee Fund	\$	7,710,000	
Town Center Impact Fee Fund	\$	800,000	
ENTERPRISE FUNDS	_		
Water / Wastewater Capital Projects Fund	\$	70,169,013	
Water / Wastewater Utility Fund	\$	60,594,831	
Stormwater Management Fund	\$ \$	32,555,542	
Collection and Sanitation Fund	\$	16,611,523	
Building Permits Fund	\$	3,820,166	
Information Technology Enterprise Fund	\$	957,515	
INTERNAL SERVICE FUNDS			
Fleet Management Fund	\$	12,361,356	
Self Insured Health Fund	\$	7,816,517	
Information Technology Operations Fund	\$	6,245,261	
Facilities Maintenance Fund	\$ \$	2,163,986	
Emergency Communications Fund	\$	383,624	
SUBTOTAL BUDGET ALL FUNDS	\$	357,748,234	
LESS: INTERFUND CHARGES AND TRANSFERS	\$	42,688,381	
TOTAL	\$	315,059,853	

# Budget Summary By Fund Type

	Operating									
				Expenditures & Capital		Operating		Total		
FUND TYPE		Revenue		Contingency		Expenditures		Transfers		xpenditures
General Fund	\$	55,888,596	\$	54,810,253	\$	18,000	\$	1,060,343	\$	55,888,596
SPECIAL REVENUE FUNDS										
Community Development Block Grant Fund	\$	947,187	\$	934,970	\$	-	\$	12,217	\$	947,187
Police Education Fund	·	7,000		7,000	·	-	Ċ	, -		7,000
American Rescue Plan Act Fund		12,128,471		-		-		12,128,471		12,128,471
Special Events Fund		189,360		189,360		-		-		189,360
Neighborhood Stabilization Fund		121,035		121,035		-		-		121,035
Old Kings Road Special Assessment Fund		1,623,000		873,000		750,000		-		1,623,000
Streets Improvement Fund		7,695,000		6,600,000		1,095,000		-		7,695,000
State Road 100 Community Redevelopment Agency		2,912,077		1,586,776		-		1,325,301		2,912,077
Sub-Total		25,623,130		10,312,141		1,845,000		13,465,989		25,623,130
CAPITAL FUNDS										
Recreation Impact Fee Fund	\$	6,970,754	\$	-	\$	6,970,754	\$	-	\$	6,970,754
Transportation Impact Fee Fund		26,122,070		185,000		25,737,070		200,000		26,122,070
Fire Impact Fee Fund		7,710,000		-		7,710,000		-		7,710,000
Town Center Impact Fee Fund		800,000		-		800,000		-		800,000
Capital Projects Fund		20,954,350		150,000		20,650,000		154,350		20,954,350
Sub-Total		62,557,174		335,000		61,867,824		354,350		62,557,174
ENTERPRISE FUNDS										
Water / Wastewater Utility Fund	\$	60,594,831	\$	49,259,981	\$	2,931,000	\$	8,403,850	\$	60,594,831
Water / Wastewater Capital Projects Fund		70,169,013		1,840,572		68,328,441		-		70,169,013
Collection and Sanitation Fund		16,611,523		16,611,523		-		-		16,611,523
Stormwater Management Fund		32,555,542		14,487,594		12,967,367		5,100,581		32,555,542
Building Permits Fund		3,820,166		3,668,442		-		151,724		3,820,166
Information Technology Enterprise Fund		957,515		930,534		-		26,981		957,515
Sub-Total		184,708,590		86,798,646		84,226,808		13,683,136		184,708,590
INTERNAL SERVICES FUNDS										
Self Insured Health Fund	\$	7,816,517	\$	7,816,517	\$	-	\$	-	\$	7,816,517
Fleet Management Fund		12,361,356		7,150,986		5,205,000		5,370		12,361,356
Emergency Communications Fund		383,624		383,624		-		-		383,624
Facilities Maintenance Fund		2,163,986		2,133,188		-		30,798		2,163,986
Information Technology Operations Fund		6,245,261		5,940,261		305,000		-		6,245,261
Sub-Total		28,970,744		23,424,576		5,510,000		36,168		28,970,744
Sub-Total All Funds	\$	357,748,234	\$	175,680,616	\$	153,467,632	\$	28,599,986	\$	357,748,234
Less: Interfund Charges & Transfers		42,688,381								42,688,381
TOTAL	\$	315,059,853	•						\$	315,059,853

# Budget Summary By Function

	G	eneral Fund		Enterprise Funds		Internal Services Funds		Special Revenue Funds	Pro	Capital ojects Funds	7	Fotal Funds
Cash Balances Brought Forward	\$	875,000	\$	36,266,187	\$	635,000	\$	5,604,753	\$	23,323,772	\$	66,704,712
ESTIMATED REVENUES				· · ·		· · · · · · · · · · · · · · · · · · ·						· · ·
TAXES: Millage Per \$1,000												
AdValorem Taxes: 4.2570	\$	35,238,673	\$	527,724	\$	-	\$	-	\$	-	\$	35,766,397
Sales, Use, and Fuel taxes		4,115,734		-		-		1,960,465		5,182,410		11,258,609
Telecommunications Service Tax		2,808,820		-		-		-		-		2,808,820
Local Business Tax		475,000		-		-		-		-		475,000
Fire Insurance Premium		360,000		-		-		-		-		360,000
State Revenue Sharing		1,291,225		-		-		860,817		-		2,152,042
Permits, Fees, and Special Assessments		1,749,100		13,903,000		-		323,000		6,574,948		22,550,048
Intergovernmental Revenue		-		7,256,569		-		15,452,728		16,174,152		38,883,449
Charges for Services		6,741,490		97,384,132		11,017,137		184,360		-		115,327,119
Fines & Forfeitures		592,778		-		-		7,000		-		599,778
Interest Revenues		141,846		611,654		70,000		125,000		332,000		1,280,500
Miscellaneous Revenues		128,999		1,945,086		485,800		-		4,000,000		6,559,885
Non Revenues		-		-		14,088,395		-		-		14,088,395
Transfers From Other Funds		1,369,931		16,480,744		2,674,412		1,105,007		6,969,892		28,599,986
Debt Proceeds		-		10,333,494		-		-		-		10,333,494
7.15	•	55.040.500	•	440 440 400	•	00 005 744	•	00.040.077	•	00 000 100	•	004 040 500
Total Revenues and Other Financing Sources	\$	55,013,596	\$	148,442,403	\$	28,335,744	\$	20,018,377	\$	39,233,402	\$	291,043,522
Total Estimated Revenues and Balances	\$	55,888,596	\$	184,708,590	\$	28,970,744	\$	25,623,130	\$	62,557,174	\$	357,748,234
Less: Interfund Transfers												42,688,381
Net Revenues											\$	315,059,853
ESTIMATED EXPENDITURES												
General Government	¢	15,596,064	¢	940,534	Ф		\$	1,294,297	Ф	15,415,000	¢	33,245,895
Public Safety	Ф	20,452,697	Ф	3,668,442	Ф	-	Φ	7,000	Ф	8,290,000	Ф	32,418,139
Physical Environment		20,432,097				-		7,000		0,290,000		
· · ·		9,113,976		152,099,394		-		8,495,000		26,722,070		152,099,394 44,331,046
Transportation Economic Environment		530,219		-		-		402,780		20,722,070		932,999
Culture/Recreation				-		-				11 605 75/		
		8,535,297		-		- 26 070 750		167,570		11,625,754		20,328,621
Internal Service		-		-		26,078,758		1 000 704		-		26,078,758
Debt Service		4 000 242		14,317,084		20,400		1,268,704		254.250		15,585,788
Transfers to Other Funds	_	1,060,343		13,683,136		36,168		13,465,989		354,350		28,599,986
Total Expenditure/Expenses	\$	55,288,596	\$	184,708,590	\$	26,114,926	\$	25,101,340	\$	62,407,174	\$	353,620,626
Reserves	•	600,000	•	-	,	2,855,818	•	521,790	•	150,000	•	4,127,608
Total Appropriated Expenditures and Reserves	\$	55,888,596	\$	184,708,590	\$	28,970,744	\$	25,623,130	\$	62,557,174	\$	357,748,234
Less: Interfund Charges & Transfers										·		42,688,381
Net Expenditures											\$	315,059,853
·											_	



# Budget Summary By Division

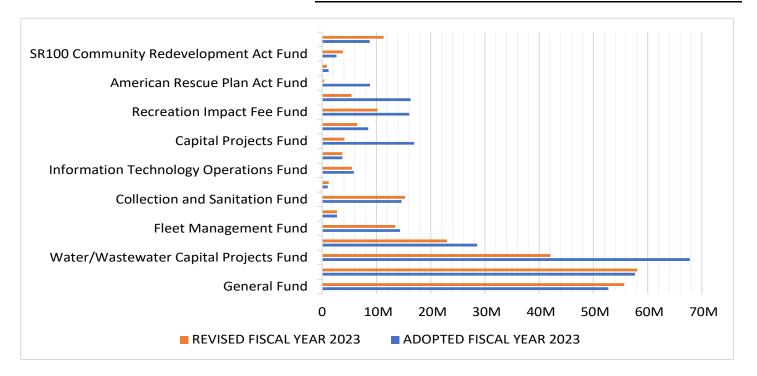
	ACTUAL FISCAL YEAR			ADOPTED SCAL YEAR	ADOPTED FISCAL YEAR		
FUND/DIVISION		2022		2023		2024	
General Fund:	•	405.050	•	070.004	•	000 440	
City Council	\$	125,356	\$	276,964	\$	360,418	
City Manager		530,672		808,621		974,157	
Communications and Marketing		613,273		667,445		622,399	
Economic Development		55,597		403,227		530,219	
City Clerk		224,305		273,779		252,107	
Human Resources		706,425		1,047,692		1,042,786	
City Attorney		550,550		649,617		685,254	
Financial Services		1,587,597		1,948,646		1,997,065	
Fire		10,660,241		12,920,146		13,130,018	
Law Enforcement		5,729,787		6,532,276		7,363,929	
Construction Management and Engineering		829,834		1,129,912		1,445,586	
Parks and Recreation		1,813,330		2,381,436		2,384,295	
Parks Facilities Maintenance		2,606,317		2,929,311		3,126,999	
Palm Coast Tennis Center		278,914		423,401		563,410	
Palm Harbor Golf Course		1,573,617		2,137,686		1,977,297	
Palm Coast Aquatics Center		364,491		498,168		489,166	
Planning		1,916,926		2,392,395		2,836,704	
Code Enforcement		2,792,417		3,199,125		3,573,325	
Business Tax		-		-		248,677	
Public Works Streets Maintenance		7,395,513		8,559,145		9,113,976	
Non-Departmental		5,229,858		6,509,787		3,170,809	
Total General Fund	\$	45,585,020	\$	55,688,779	\$	55,888,596	
Water/Wastewater Utility Fund:							
Water/Wastewater Utility Customer Service	\$	1,482,283	\$	1,598,782	\$	1,774,682	
Water/Wastewater Utility Finance	•	619,479	,	646,143	•	772,557	
Water/Wastewater Utility Construction Management & Engineering		599,989		881,738		992,436	
Water/Wastewater Utility Administration		1,013,985		1,323,365		1,578,498	
Wastewater Pumping		1,477,701		1,989,066		1,979,219	
Wastewater Collection		3,960,527		6,218,893		5,043,511	
Wastewater Treatment Plant #1		2,587,125		3,038,171		3,394,173	
Wastewater Treatment Plant #2		1,294,895		1,985,693		2,179,369	
Water Plant #1		2,827,017		3,572,312		4,351,934	
Water Plant #2				2,828,900			
		2,348,242				3,462,534	
Water Plant #3		1,512,053		1,774,097		2,061,089	
Water Quality		854,443		1,108,896		1,144,333	
Water Distribution		6,749,714		8,697,031		8,198,310	
Non-Departmental		20,813,918		22,412,353		23,662,186	
Total Water/Wastewater Utility Fund	\$	48,141,371	\$	58,075,440	\$	60,594,831	

# Budget Summary By Division (Continued)

FUND/DIVISION	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024
Community Development Block Grant Fund	\$	926,706	\$	789,981	\$ 947,187
Police Education Fund		8,000		7,000	7,000
Disaster Reserve Fund		394,458		2,216,135	-
Special Events Fund		132,547		204,576	189,360
Streets Improvement Fund		3,514,393		6,432,924	7,695,000
Recreation Impact Fee Fund		1,074,788		10,180,539	6,970,754
Fire Impact Fee Fund		447,604		844,000	7,710,000
Development Special Projects Fund		3,709		24,000	-
Transportation Impact Fee Fund		3,397,805		5,398,996	26,122,070
Town Center Impact Fee Fund		-		114,500	800,000
Neighborhood Stabilization Fund		-		-	121,035
Old Kings Road Special Assessment Fund		234,431		489,500	1,623,000
American Rescue Plan Act Fund		-		373,409	12,128,471
State Road 100 Community Redevelopment Agency		1,944,898		3,822,124	2,912,077
Capital Projects Fund		885,278		4,102,039	20,954,350
Water / Wastewater Capital Projects Fund		18,603,655		42,081,088	70,169,013
Collection and Sanitation Fund		11,078,167		15,299,170	16,611,523
Stormwater Management Fund		15,902,738		22,994,304	32,555,542
Building Permits Fund		2,695,153		3,725,305	3,820,166
Information Technology Enterprise Fund		508,847		1,206,735	957,515
Information Technology Operations Fund		4,138,257		5,462,542	6,245,261
Self Insured Health Fund		6,217,895		7,223,577	7,816,517
Fleet Management Fund		6,626,368		13,479,362	12,361,356
Emergency Communications Fund		62,212		250,925	383,624
Facilities Maintenance Fund		1,912,534		2,720,230	2,163,986
Total All Funds	\$	174,436,834	\$	263,207,180	\$ 357,748,234
Less: Interfund Charges & Transfers		15,004,580		16,554,344	42,688,381
Total	\$	159,432,254	\$	246,652,836	\$ 315,059,853

# Fiscal Year 2023 Adopted vs Revised Budget Comparison

	<b>ADOPTED</b>	<b>REVISED</b>		
	FISCAL YEAR	FISCAL YEAR	AMOUNT	PERCENT
FUND TYPE	2023	2023	CHANGED	CHANGE
General Fund \$	52,749,349	\$ 55,688,779	\$ 2,939,430	5.3%
Water/Wastewater Fund	57,676,842	58,075,440	398,598	0.7%
Water/Wastewater Capital Projects Fund	67,786,772	42,081,088	(25,705,684)	-61.1%
Stormwater Management Fund	28,562,140	22,994,304	(5,567,836)	-24.2%
Fleet Management Fund	14,339,503	13,479,362	(860,141)	-6.4%
Facilities Maintenance Fund	2,720,230	2,720,230	-	0.0%
Collection and Sanitation Fund	14,622,923	15,299,170	676,247	4.4%
Information Technology Enterprise Fund	1,027,566	1,206,735	179,169	14.8%
Information Technology Operations Fund	5,846,153	5,462,542	(383,611)	-7.0%
Building Permit Fund	3,725,305	3,725,305	-	0.0%
Capital Projects Fund	16,978,072	4,102,039	(12,876,033)	-313.9%
Streets Improvement Fund	8,475,000	6,432,924	(2,042,076)	-31.7%
Recreation Impact Fee Fund	16,018,167	10,180,539	(5,837,628)	-57.3%
Transportation Impact Fee Fund	16,291,182	5,398,996	(10,892,186)	-201.7%
American Rescue Plan Act Fund	8,820,000	373,409	(8,446,591)	-2262.0%
Fire Impact Fee Fund	1,154,306	844,000	(310,306)	-36.8%
SR100 Community Redevelopment Act Fund	2,644,452	3,822,124	1,177,672	30.8%
All Other Funds	8,749,674	11,320,194	2,570,520	22.7%
TOTAL BUDGET \$	328,187,636	\$ 263,207,180	\$ (64,980,456)	-24.7%





### Revenue

**AD VALOREM TAXES:** The property tax is based on the value of real and personal property. Each year the county property appraiser determines the total assessed value of each parcel of property in Palm Coast. After subtracting all lawful exemptions, the remaining value is the taxable value. Ad valorem property taxes are based on the taxable value. The property tax is calculated by multiplying the taxable value by .001 and then multiplying this number by the rate of taxation, or the millage rate. The Flagler County Tax Collector collects and distributes the taxes to each taxing authority. This is considered to be general revenue for the general purposes of the government entity.

**CHARGES FOR SERVICES:** These are also called "user fees." They are defined as "voluntary payments based on direct, measurable consumption of publicly provided goods and services." User fees are derived from charges for water and wastewater services, solid waste collection, recreation and athletic activities, and various other City services.

**COMMUNICATIONS SERVICES TAXES:** This tax is collected by the State. The tax revenues, less the Department Of Revenue's administrative cost deduction are distributed monthly to the appropriate jurisdictions. The tax is charged on telecommunications, video, direct-to-home satellite, and related services. This tax may be used for any public purpose.

**INTERGOVERNMENTAL REVENUE:** These revenues are collected by one government and shared with other governmental units. This includes state sales tax, revenue sharing, grants, and various other state taxes and licenses.

**JUDGEMENTS, FINES & FORFEITS:** This revenue comes from code enforcement fines and settlement of criminal cases taken to court. It includes a portion of monetary penalties and recovery of costs incurred by the City.

**LOCAL OPTION, USE, AND FUEL TAXES:** These are local option taxes, including Fuel Tax and The Small County Surtax collected within the county by retailers and paid to the State. The proceeds are distributed monthly by the Department of Revenue based on a State-mandated formula or an inter-local agreement between the cities and the county.

**MISCELLANEOUS REVENUES:** These are revenues that do not fit into one of the other revenue categories.

**NON-REVENUES:** These are Internal Service Fund revenues that are derived from other City funds where they are shown as operating expenditures. For Fiscal Year 2024, this includes contributions towards the Self-Insured Health Fund, Fleet Replacement Fund, and the Emergency Communications Fund.

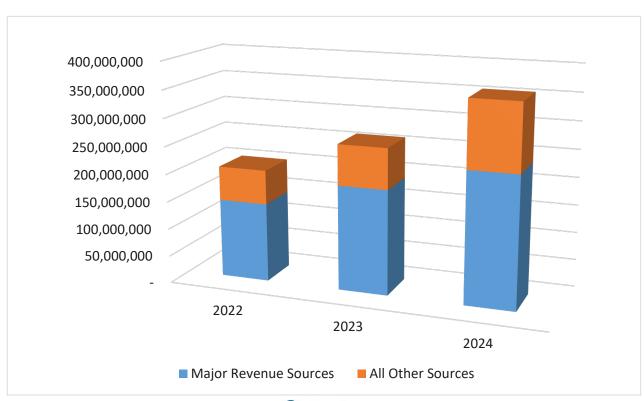
**OTHER FINANCING SOURCES:** This is most often an appropriation of previous surplus, and proceeds from issuing debt.

**PERMITS, FEES, AND SPECIAL ASSESSMENTS:** According to Section 205.042, Florida Statutes, a municipality may levy a local business tax receipt for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. This revenue also includes Impact Fees, the Old King's Road special assessment, and animal licenses.

**TRANSFERS FROM OTHER FUNDS:** Transfers are made from one fund to another for various reasons. Some transfers are simply contributions and some are based on services provided by another fund. Still others are based on need, such as transfers to a capital fund.

## Major Revenue Sources

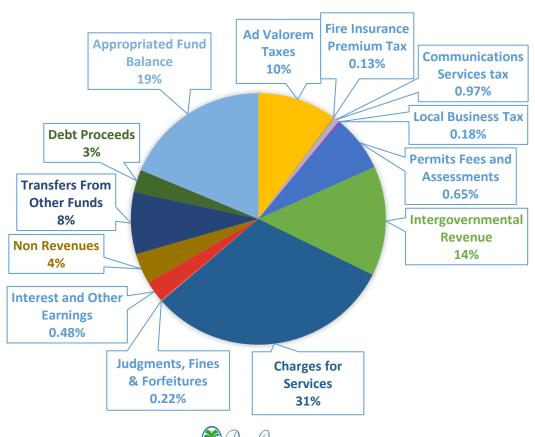
	ACTUAL			ADOPTED	ADOPTED		
	F	SCAL YEAR	F	FISCAL YEAR		ISCAL YEAR	
SOURCE		2022		2023		2024	
Ad Valorem Taxes	\$	28,436,124	\$	33,904,614	\$	35,766,397	
Local Option, Use and Fuel Tax		11,088,354		9,807,448		11,258,609	
Communication Service Tax		2,549,111		2,648,290		2,808,820	
Transportation Impact Fees		6,101,320		3,081,000		3,204,240	
Water Sales		31,729,780		33,122,950		34,953,258	
Wastewater Charges		20,259,828		22,080,832		23,182,624	
Water Impact Fee		8,634,058		6,150,000		6,695,000	
Wastewater Impact Fee		9,067,351		6,300,000		7,208,000	
Solid Waste Charges		11,268,242		15,277,170		16,608,472	
Stormwater Management Fee		13,597,522		14,643,647		18,685,652	
Debt Proceeds		-		18,000,000		10,333,494	
Appropriated Fund Balance		-		24,994,134		66,704,712	
All Other Sources		61,688,667		73,197,095		120,338,956	
Total All Funds	\$	204,420,357	\$	263,207,180	\$	357,748,234	
Less: Interfund Charges & Transfers		15,004,580		16,554,344		42,688,381	
Total	\$	189,415,777	\$	246,652,836	\$	315,059,853	





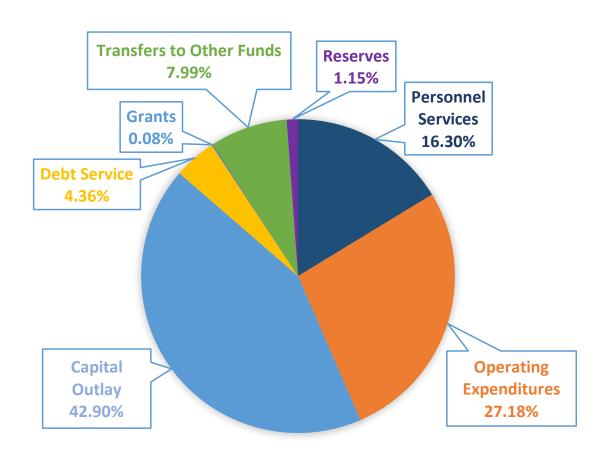
## Revenue By Sources

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024
Ad Valorem Taxes	\$	28,436,124	\$	33,904,614	\$ 35,766,397
Fire Insurance Premium Tax	Ψ	350,085	Ψ	360,000	360,000
Communications Services Tax		2,549,111		2,648,290	2,808,820
Local Business Tax		485,774		475,000	475,000
Permits Fees and Assessments		34,198,098		23,146,405	25,782,249
Intergovernmental Revenue		16,022,961		16,597,646	50,437,030
Charges for Services		93,300,957		103,276,306	112,122,918
Judgments, Fines & Forfeitures		576,409		594,611	599,778
Interest and Other Revenue		3,437,692		8,760,197	9,669,455
Non Revenues		10,068,566		13,900,883	14,088,395
Transfers From Other Funds		14,994,580		16,549,094	28,599,986
Debt Proceeds		-		18,000,000	10,333,494
Appropriated Fund Balance		-		24,994,134	66,704,712
Total All Funds	\$	204,420,357	\$	263,207,180	\$ 357,748,234
Less: Interfund Charges & Transfers		15,004,580		16,554,344	42,688,381
Total	\$	189,415,777	\$	246,652,836	\$ 315,059,853



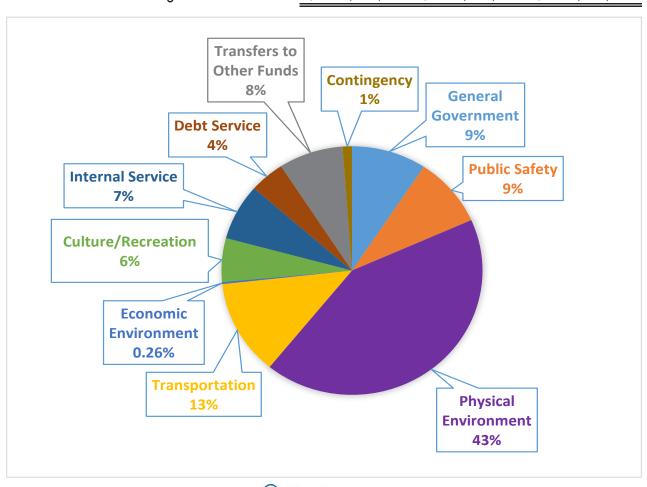
## **Expenditures By Category**

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED ISCAL YEAR 2024
Personnel Services	\$	42,179,749	\$	52,272,890	\$ 58,315,048
Operating Expenditures		69,309,140		89,528,726	97,226,392
Capital Outlay		32,969,031		81,355,962	153,467,632
Debt Service		14,559,742		15,947,837	15,585,788
Grants		414,592		397,336	425,780
Transfers to Other Funds		15,004,580		16,554,344	28,599,986
Reserves		-		7,150,085	4,127,608
TOTAL Less: Interfund Charges & Transfers	\$	174,436,834 15,004,580	\$	263,207,180 16,554,344	\$ 357,748,234 42,688,381
Total Less Interfund Charges & Transfers	\$	159,432,254	\$	246,652,836	\$ 315,059,853



## **Expenditures By Function**

	ACTUAL FISCAL YEAR			ADOPTED FISCAL YEAR		ADOPTED ISCAL YEAR
FUNCTION	П	2022	2023		Г	2024
General Government	\$	13,173,566	\$	17,685,223	\$	33,245,895
Public Safety		19,556,590		23,561,583		32,418,139
Physical Environment		71,074,696		113,532,552		152,099,394
Transportation		13,959,611		20,266,995		44,331,046
Economic Environment		566,703		886,563		932,999
Culture/Recreation		7,969,279		18,954,301		20,328,621
Internal Service		18,572,067		28,667,697		26,078,758
Debt Service		14,559,742		15,947,837		15,585,788
Transfers to Other Funds		15,004,580		16,554,344		28,599,986
Reserves		-		7,150,085		4,127,608
TOTAL Less: Interfund Charges & Transfers	\$	174,436,834 15,004,580	\$	263,207,180 16,554,344	\$	357,748,234 42,688,381
Total Less Interfund Charges & Transfers	\$	159,432,254	\$	246,652,836	\$	315,059,853





## Long-Term Debt

The City of Palm Coast has limited debt, both because of City Charter restrictions and a pay-as-you-go philosophy of the City Council. The City Charter states that "unfunded multiyear contracts, the repayment of which extends in excess of 36 months or exceeds \$15 million" must be approved by the electorate of the City. The constitution of the State of Florida, Florida Statutes 200.181, and the City of Palm Coast Charter set no legal debt margin.

#### **Utility System Revenue Bonds**

The City issues Water and Sewer System Revenue Bonds to finance capital projects and improvements related to the City's water, wastewater, and surface water system. This type of bond is referred to as a Utility Revenue Bonds as the debt payments are funded through fees charged to the customers of the water system.

The rate covenant for the Utility System Revenue Bonds provides that net revenues must be sufficient to pay 110% of the bond debt service requirement for the year or 105% and 120% when impact fees are included. The City has no other legal debt limits.

The City of Palm Coast owes \$65,175,000 in utility system revenue bonds, net of premiums, used for the purchase and expansion of the utility system.

#### **State Revolving Fund Loans**

In order to take advantage of low-interest rates, the City is participating in the State of Florida revolving loan program to finance sewer system capital improvements. The City began borrowing funds through the State Revolving Fund (SRF) loan program in 2001. The SRF program has lending rates that are approximately fifty-five percent (55%) of the average for the municipal bond cost index. The low market rate makes this financing source attractive though there are additional administrative costs associated with the SRF loan program. The source of funding has been limited because of demand and other circumstances beyond the City's control.

There are State Revolving Fund loans and bank loans totaling \$78,090,851 primarily for utility and stormwater improvements.

#### Other Loans

The City also has two Community Redevelopment Area revenue loans for redevelopment costs with a balance of \$4,012,224 at year-end. The remainder of the long-term debt is made up of compensated absences, unfunded OPEB liability, and a net pension liability.

The Series 2013 bonds are not secured by insurance or the reserve fund. During the fiscal year ending September 30, 2021, Standard & Poor's raised its rating to AA- and Fitch assigned an AA rating on this bond issue.





## Long-Term Debt Schedule

Issue	Final Maturity	Or	iginal Amount	Pri	ncipal Outstanding at 09/30/23
OKR Special Assessment Loan	2043	\$	5,284,036	\$	4,012,224
Bank Loans	2025	\$	82,994,000	\$	50,121,808
State Revolving Fund Loans	2030	\$	40,979,026	\$	27,969,043
System Revenue Bonds	2036	\$	89,600,000	\$	65,175,000
Total		\$	218,857,062	\$	147,278,075

Fund	Principal Outstanding at 09/30/23				
Utility Fund	\$ 124,244,404				
Stormwater Fund	\$ 15,060,638				
SR100 CRA Fund	\$ 3,960,809				
Totals not including interfund loan:	\$ 143,265,851				
Utility interfund loan to the OKR					
Special Assessment District	\$ 4,012,224				
Total	\$ 147,278,075				

Year		Principal	Interest	Total
2024	\$	12,506,827	\$ 2,296,594	\$ 14,803,421
2025	\$	12,738,176	\$ 2,135,560	\$ 14,873,736
2026	\$	12,818,233	\$ 1,956,960	\$ 14,775,193
2027	\$	11,769,932	\$ 1,770,536	\$ 13,540,467
2028	\$	11,950,508	\$ 1,586,953	\$ 13,537,461
2029-203	3 \$	52,626,410	\$ 5,230,909	\$ 57,857,319
2034-203	\$	29,476,095	\$ 1,546,026	\$ 31,022,120
2039-204	3 \$	3,391,894	\$ 292,611	\$ 3,684,505
Total	\$	147,278,075	\$ 16,816,148	\$ 164,094,223

<sup>\*</sup> Amounts above do not include State Revolving Loan for the Utility Fund that is currently in the process of being drawn. Total project cost estimated at \$29,115,100







BUDGET DETAIL by funding

## Fund Types

The City of Palm Coast utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity that is segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or by their uses. The entire Fund Balance policy is in the Financial Policies Section of this book.

#### **FUND TYPES:**

Funds described on the pages that follow are consistent with the Annual Comprehensive Financial Report.

#### **GOVERNMENTAL FUNDS**

Accounted for a "spending" or "financial flow" measurement focus. Accordingly, the budgeted fund balances provide an indicator of available spendable, or appropriated resources.

- 1. **General Fund** The general fund of a government unit serves as the primary reporting vehicle for current government operations. The general fund is used to account for all current financial resources, with the exception of those required to be accounted for in another fund. Historically, less than 1% of the total expenditures in the General Fund are allocated for capital purchases. The largest impact to this fund as it relates to expenditures is in operating costs.
- Capital Project Funds The capital projects funds account for the cost of new and expanded facilities, rehabilitation or replacement of existing facilities, and other associated costs related to expansion and increasing capacity. This includes the Fire, Recreation, and Transportation Impact Fee Funds and the Capital Projects Funds.
- 3. **Special Revenue Funds** The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. These include funds for Police Education, the Community Development Block Grant program, our Disaster Reserve, funding of the Streets Improvement program as well as several others.

#### PROPRIETARY FUNDS

Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth. The City's proprietary funds include groups of both enterprise (business-type) and internal services funds. The largest budgetary contributor among all funds is the Water/Wastewater Utility Fund, which is an enterprise fund.

 Enterprise Funds The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The Water / Wastewater Utility Fund and the Water/Wastewater Utility Capital Projects Fund were established in conjunction with the utility purchase. Other funds include Collection and Sanitation, Stormwater Management, Building Permits, and Information Technology.



2. **Internal Service Funds** The internal service funds account for financing goods or services provided by one department to other City departments or to other governments on a cost reimbursement basis. The internal service funds in this budget are Fleet Management, Facilities Maintenance, Emergency Communications, Information Technology Operations, and the Self-Insured Health Fund.

#### **FUND BALANCES:**

Fund balances/retained earnings referred to on the following page of this document do not necessarily represent cash and investment balances in the respective funds. It does, however, represent the net of the total fund assets, less total fund liabilities and contributed capital in the respective fund types.

#### **GENERAL FUND**

In the General Fund, the primary purpose of reserve retention is to fund unforeseen occurrences. These unforeseen occurrences are funded only upon specific appropriation by the City Council. City policy is to maintain General Fund reserves between 10% and 20% of the annual budget.

#### **ENTERPRISE FUNDS**

In the Enterprise Funds, reserves are planned to meet operating expenses and future capital needs. Each enterprise fund has a separate rate structure. These rates are reviewed annually to ensure that adequate funding will be available to meet the needs of the individual enterprise's budgetary requirements.

#### INTERNAL SERVICE FUNDS

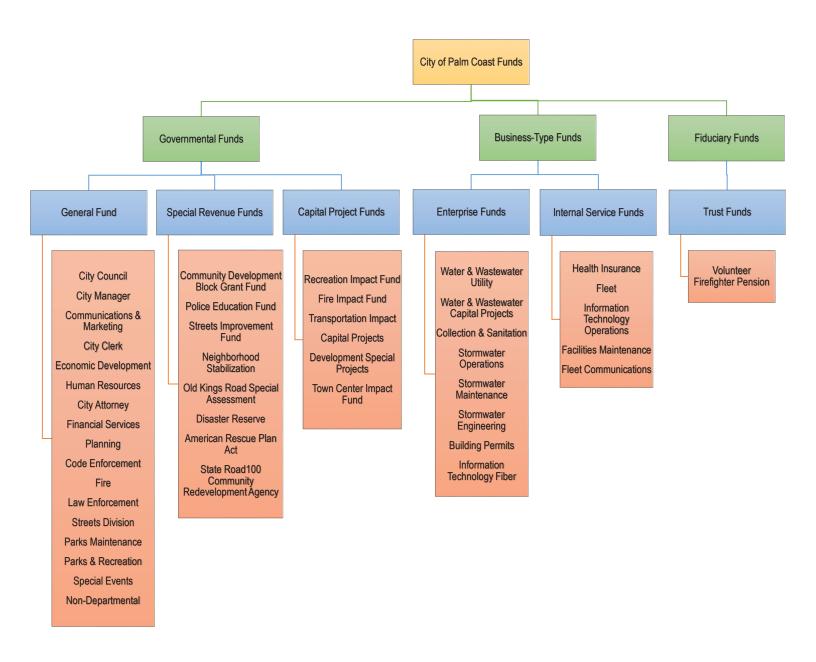
Internal Service Funds differ from other fund types in that funds remaining at year-end are normally redistributed back to the originating funds. An exception to this rule is made when timing differences exist and/or reserves for capital purchases are maintained.

#### SPECIAL REVENUE FUNDS

There are no fund balance reserve requirements for Special Revenue Funds. The purpose of these funds is to fund specific programs and capital improvement projects included in the City's budget. Funding sources include taxes, grants, fines and forfeitures, impact fees, interest earnings, and fund equity. These include funds for Police Education, the Community Development Block Grant program, Disaster Reserve, and funding the Streets Improvement program.



## Budget Fund Structure



## Estimated Fund Balances

### Change in Ending Fund Balances 2024 Budget Compared to 2023 Projected and 2022 Available

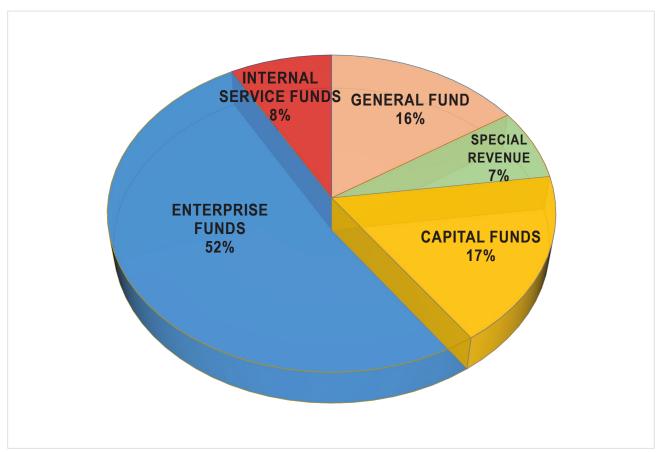
	Available Fund Balance 9/30/2022	Estimated Fund Balance 9/30/2023	Revenues	(Expenditures)	Projected Fund Balance 9/30/2024	% Change in Fund Balance
General Fund	\$ 19,225,958	\$ 16,947,362	\$ 875,000	\$ 600,000	16,672,362	-2%
Police Education	3,374	3,374	-	-	3,374	0%
Disaster Reserve	3,297,449	5,267,181	-	-	5,267,181	0%
Special Events	473,680	516,451	-	21,790	538,241	4%
Streets Improvement	5,768,675	5,014,639	4,798,718	-	215,921	-96%
Recreation Impact Fee	6,908,482	2,578,488	2,355,154	-	223,334	-91%
Fire Impact Fee	3,261,951	3,840,951	906,000	-	2,934,951	-24%
Development Special Projects	419,026	428,026	-	-	428,026	0%
Transportation Impact Fee	13,592,713	11,555,717	10,347,678	-	1,208,039	-90%
Town Center Transportation Impact Fee	692,847	807,347	693,000	-	114,347	-86%
Neighborhood Stabilization	121,035	121,035	121,035	-	-	-100%
Old Kings Road Special Assessment	1,119,753	1,211,253	685,000	500,000	1,026,253	-15%
SR 100 Community Redevelopment	1,158,163	-	-	-	-	0%
Capital Projects	14,674,875	16,457,465	9,021,940	150,000	7,585,525	-54%
Water and Wastewater Utility	26,291,808	25,826,480	850,879	-	24,975,601	-3%
Water & Wastewater Utility Capital Projects	40,277,860	36,711,077	31,486,688	-	5,224,389	-86%
Collections and Sanitation	2,049,840	2,049,840	-	-	2,049,840	0%
Stormwater Management	8,225,735	3,022,289	3,022,289	-	-	-100%
Building Permits	2,586,748	1,186,748	600,000	-	586,748	-51%
Information Technology Enterprise	1,785,092	1,444,692	169,590	-	1,275,102	-12%
Health Insurance	3,094,896	3,094,896	-	-	3,094,896	0%
Fleet Management	7,570,929	6,546,564	-	2,663,635	9,210,199	41%
Emergency Communications Fund	892,243	1,061,617	-	-	1,061,617	0%
Facilities Maintenance Fund	780,760	1,051,392	-	40,051	1,091,443	4%
Information Technology Operations	2,247,256	1,932,215	635,000	152,132	1,449,347	-25%
	\$ 166,521,148	\$ 148,677,100	\$ 66,567,971	\$ 4,127,608	\$ 86,236,737	

	0/ Oh	
	% Change in Fund	
Fund	Balance	Reason for Greater than 10 Percent Variance
Streets Improvement	-96%	Projected use of fund balance for street rehabilitation and renewal projects
Recreation Impact Fee	-91%	Projected use of fund balance for construction of the Southern recreational facility, Leigh trailhead, and Long Creek Nature Preserve
Fire Impact Fee	-24%	Projected use of fund balance for construction of Fire Station #22 replacement and new Fire Station #26
Transportation Impact Fee	-90%	Projected use of fund balance for Whiteview Safety Improvements and Matanzas Woods Parkway Connector Loop
Town Center Transportation Impact Fee	-86%	Projected use of fund balance for Royal Palms Parkway 4-Laning
Neighborhood Stabilization	-100%	Projected use fund balance for prior year grant fund obligations
Old Kings Road Special Assessment	-15%	Projected use of fund balance for OKR design
Capital Projects	-54%	Projected use of fund balance for the design and construction of the Maintenance and Operations Complex and information technology capital upgrades
Water & Wastewater Utility Capital Projects	-86%	Projected use of fund balance for the construction of Waste Water Treatment Plant #2 Expansion
Stormwater Management	-105%	Projected use of fund balance for Drainage Improvement Projects
Building Permits	-51%	Projected use of fund balance for Operational Expenses and Modifications to department layout for safety and security and transfer to Maintenance Operations Center
Information Technology Enterprise	-12%	Projected use of fund balance for Operational Expenses and FiberNet Hardware
Fleet Management	41%	Projected use of fund balance for Equipment Purchases and Operational Expenses
Information Technology Operations	-25%	Projected use of fund balance for the ERP System, new equipment and software



## Total of All Funds

		<b>TOTAL ALL FU</b> \$357,748,23	_									
GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS								
\$55,888,596	\$25,623,130	\$62,557,174	\$184,708,590	\$28,970,744								
16%												



		G	Seneral Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	Pr	Capital ojects Funds	<b>.</b>	Total Funds
<b>ESTIMATED EXPENDIT</b>	<u>URES</u>									
General Government		\$	15,596,064	\$ 940,534	\$ -	\$ 1,294,297	\$	15,415,000	\$	33,245,895
Public Safety			20,452,697	3,668,442	-	7,000		8,290,000		32,418,139
Physical Environment			-	152,099,394	-	-		-		152,099,394
Transportation			9,113,976	-	-	8,495,000		26,722,070		44,331,046
Economic Environment			530,219	-	-	402,780		-		932,999
Culture/Recreation			8,535,297	-	-	167,570		11,625,754		20,328,621
Internal Service			-	-	26,078,758	-		-		26,078,758
Debt Service			-	14,317,084	-	1,268,704		-		15,585,788
Transfers to Other Funds			1,060,343	13,683,136	36,168	13,465,989		354,350		28,599,986
Reserves	Total Expenditure/Expenses	\$	55,288,596 600,000	\$ 184,708,590	\$ 26,114,926 2,855,818	\$ 25,101,340 521,790	\$	62,407,174 150,000	\$	353,620,626 4,127,608
	Expenditures and Reserves	\$	55,888,596	\$ 184,708,590	\$ 28,970,744	\$ 25,623,130	\$	62,557,174	\$	357,748,234
Less:	Interfund Charges & Transfers									42,688,381

SALM COAST

**Net Expenditures** 

\$ 315,059,853

## General Fund

The City of Palm Coast's primary governmental fund is the General Fund. The largest impact to this fund as it relates to expenditures is in personnel and operating costs. The single largest revenue source is ad valorem taxes.

### **Revenues**

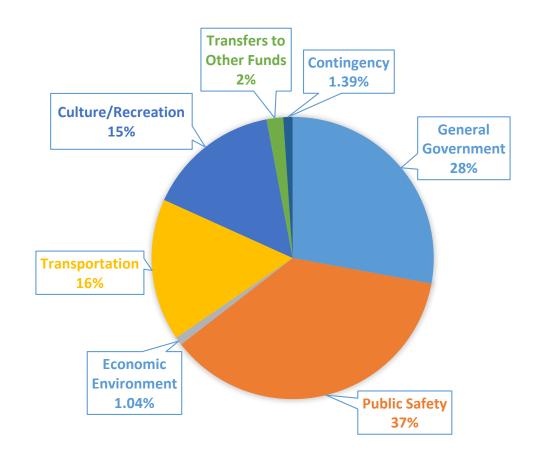
SOURCE	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Ad Valorem Taxes	\$ 27,911,455	\$ 33,378,389	\$ 35,238,673	\$ 1,860,284
Communication Services Tax	2,549,111	2,648,290	2,808,820	160,530
Half-Cent Sales Tax	4,232,433	4,072,418	4,115,734	43,316
Local Business Tax	485,774	475,000	475,000	-
Fire Insurance Tax	350,085	360,000	360,000	-
Permits, Fees and Assessments	1,679,736	1,724,100	1,749,100	25,000
State Revenue Sharing	1,180,093	1,156,192	1,291,225	135,033
Intergovernmental Revenue	24,419	80,354	-	(80,354)
Charges for Services	6,637,925	6,443,463	6,741,490	298,027
Judgments, Fines & Forfeitures	569,678	587,711	592,778	5,067
Interest Revenues	(495,732)	507,648	141,846	(365,802)
Other Revenues	69,061	158,161	128,999	(29,162)
Transfers From Other Funds	1,110,181	1,268,457	1,369,931	101,474
Appropriated Fund Balance	-	2,828,596	875,000	(1,953,596)
TOTAL	\$ 46,304,219	\$ 55,688,779	\$ 55,888,596	\$ 199,817

CATEGORY	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services	\$ 21,849,065	\$ 26,259,817	\$ 29,150,187	\$ 2,890,370
Operating Expenditures	19,336,759	23,758,891	24,922,066	1,163,175
Capital Outlay	102,255	274,435	18,000	(256,435)
Grants & Aides	43,486	54,000	138,000	84,000
Transfers to Other Funds	4,253,455	4,791,636	1,060,343	(3,731,293)
Contingency	-	550,000	600,000	50,000
TOTAL	\$ 45,585,020	\$ 55,688,779	\$ 55,888,596	\$ 199,817



### General Fund Expenditures by Function

FUNCTION	ACTUAL SCAL YEAR 2022	YEAR FISCAL YEAR		ADOPTED SCAL YEAR 2024
General Government Public Safety Economic Environment Transportation Culture/Recreation Transfers to Other Funds Contingency	\$ 11,044,758 16,340,003 55,597 7,393,513 6,497,694 4,253,455	\$	13,858,573 19,381,301 403,227 8,440,401 8,263,641 4,791,636 550,000	\$ 15,596,064 20,452,697 530,219 9,113,976 8,535,297 1,060,343 600,000
TOTAL	\$ 45,585,020	\$	55,688,779	\$ 55,888,596





# General Fund Five-Year Forecast

	2022A	2023E	2024B	2025F	2026F	2027F	2028F	2029F
BEGINNING FUND BALANCE	18,506,706	19,225,958	19,951,291	19,076,291	15,529,528	9,066,913	(633,939)	(14,033,702
REVENUES & SOURCES								
01-AD VALOREM TAXES	27,911,455	33,378,389	35,238,673	36,648,220	37,747,667	38,880,097	40,046,499	41,247,894
02-SALES, USE AND FUEL TAXES	4,232,433	3,872,418	4,115,734	4,362,678	4,624,439	4,901,905	5,196,019	5,507,781
03-TELECOMMUNICATION SERVICE TAX	2,549,111	2,648,290	2,808,820	2,808,820	2,808,820	2,808,820	2,808,820	2,808,820
04-LOCAL BUSINESS TAX	485,774	475,000	475,000	475,000	475,000	475,000	475,000	475,000
05-PERMITS, FEES AND SPECIAL ASSESSMENTS	1,616,853	1,557,500	1,687,500	1,745,950	1,806,557	1,869,404	1,934,576	2,002,163
06-INTERGOVERNMENTAL REVENUE	1,272,666	1,317,930	1,390,213	1,428,950	1,468,849	1,509,944	1,552,273	1,595,872
07-CHARGES FOR SERVICES	6,662,344	6,504,232	6,741,490	6,928,846	7,122,806	7,323,696	7,531,871	7,747,713
08-FINES & FORFEITURES	569,678	589,641	592,778	592,778	592,778	592,778	592,778	592,778
09-MISCELLANEOUS REVENUES	389,509	381,500	451,611	452,151	452,707	453,280	453,870	454,478
10-INTEREST REVENUE	(495,732)	1,475,333	141,846	141,846	141,846	141,846	141,846	141,846
14-TRANSFERS-IN FROM OTHER FUNDS	1,110,181	1,276,379	1,369,931	1,424,490	1,481,558	1,541,282	1,603,823	1,669,354
TOTAL REVENUES AND SOURCES	46,304,273	53,476,612	55,013,596	57,009,729	58,723,026	60,498,052	62,337,377	64,243,699
% ANNUAL CHANGE	6.0%	15.5%	2.9%	3.6%	3.0%	3.0%	3.0%	3.1%
EXPENDITURES & USES, BY FUNCTION								
01-CITY COUNCIL	125,356	290,524	360,418	386,865	415,873	446,969	481,180	518,861
02-ADMINISTRATION	7,910,681	7,032,674	7,277,731	7,746,435	8,203,507	8,696,302	9,237,421	9,832,434
03-PUBLIC WORKS	7,395,513	8,572,048	9,113,976	9,835,183	10,570,631	11,372,396	12,256,150	13,231,326
04-FINANCIAL SERVICES	1,587,597	2,024,767	1,997,065	2,222,136	2,449,786	2,702,013	2,983,227	3,296,884
06-COMMUNITY DEVELOPMENT	4,709,342	5,893,942	6,658,706	7,322,250	7,995,069	8,733,991	9,555,016	10,467,847
07-FIRE	10,660,241	12,827,111	13,130,018	14,573,366	15,937,294	17,444,874	19,124,535	20,997,097
08-LAW ENFORCEMENT	5,729,787	6,532,276	7,363,929	7,621,667	7,888,425	8,125,078	8,368,830	8,619,895
09-ENGINEERING & STORMWATER	829,834	1,168,036	1,445,586	1,602,818	1,762,341	1,938,573	2,134,891	2,353,683
10-PARKS & RECREATION	6,636,669	8,409,901	8,541,167	9,245,772	9,962,713	10,738,708	11,595,890	12,543,723
TOTAL EXPENDITURES AND USES	45,585,020	52,751,279	55,888,596	60,556,492	65,185,640	70,198,904	75,737,141	81,861,748
NET OVER/(UNDER)	719,253	725,333	(875,000)	(3,546,764)	(6,462,614)	(9,700,852)	(13,399,764)	(17,618,050
% ANNUAL REVENUES & SOURCES	1.6%	1.4%	-1.6%	-6.2%	-11.0%	-16.0%	-21.5%	-27.4%

### Community Development Block Grant Fund Special Revenue Fund

The purpose of this fund is to account for expenditures for the Community Development Block Grant entitlement program.

### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022 \$ 926,706		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Intergovernmental Revenue	\$	926,706	\$ 789,981	\$ 947,187	\$	157,206	
TOTAL		926,706	\$ 789,981	\$ 947,187	\$	157,206	

CATEGORY	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Operating Expenditures Transfers to Other Funds	\$ 908,130 18,576	\$ 775,274 14,707	\$ 934,970 12,217	\$ 159,696 (2,490)
TOTAL	\$ 926,706	\$ 789,981	\$ 947,187	\$ 157,206

# Law Enforcement Education Fund Special Revenue Fund

The purpose of this fund is to account for the educational expenses for police officer education. Revenues represent a portion of the collections from fines and forfeitures

### **Revenues**

SOURCE	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ı	NET CHANGE FY23-FY24
Judgement, Fines, & Forfeitures Interest & Other Revenues	\$ 6,731 (66)	\$ 6,900 100	\$ 7,000 -	\$	100 (100)
TOTAL	\$ 6,665	\$ 7,000	\$ 7,000	\$	-

CATEGORY	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	N	NET CHANGE FY23-FY24
Operating Expenditures	\$ 8,000	\$ 7,000	\$ 7,000	\$	_
TOTAL	\$ 8,000	\$ 7,000	\$ 7,000	\$	

# Disaster Reserve Fund Special Revenue Fund

The purpose of this fund is to establish a reserve to cover the potential cost of a hurricane or other disaster.

### **Revenues**

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED FISCAL YEAR 2024			NET CHANGE FY23-FY24		
Intergovernmental Revenue Interest & Other Revenues Transfers From Other Funds	\$ 314,647 (43,386)	\$ 1,166,135 50,000 1,000,000	\$	- - -	\$	(1,166,135) (50,000) (1,000,000)		
TOTAL	\$ 271,261	\$ 2,216,135	\$	-	\$	(2,216,135)		

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		ET CHANGE FY23-FY24
Operating Expenditures Contingency Reserve	\$ 394,458 -	\$	246,403 1,969,732	\$	- -	\$	(246,403) (1,969,732)
TOTAL	\$ 394,458	\$	2,216,135	\$	-	\$	(2,216,135)

# Special Events Fund Special Revenue Fund

The purpose of this fund is to account for the receipt and expenditure of money received from the sales of recyclable materials collected as a part of the solid waste program. This fund is also used to account for the results of special events within the community.

### Revenues

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24		
Charges for Services Interest & Other Revenues	\$ 154,001 17,421	\$	180,526 24,050	\$	184,360 5,000	\$	3,834 (19,050)		
TOTAL	\$ 171,422	\$	204,576	\$	189,360	\$	(15,216)		

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Operating Expenditures Contingency Reserve	\$ 132,547 -	\$	161,805 42,771	\$	167,570 21,790	\$	5,765 (20,981)	
TOTAL	\$ 132,547	\$	204,576	\$	189,360	\$	(15,216)	

# Streets Improvement Fund Special Revenue Fund

The Streets Improvement Fund is used to track revenue associated with Gas Taxes and the expenditures of those funds on the streets improvement program. A portion of State Revenue Sharing monies and grants related to roadway expansion are also accounted for in this fund.

### **Revenues**

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
State Revenue Sharing Local Option Fuel Tax Intergovernmental Revenue Interest & Other Revenues Transfers from Other Funds Appropriated Fund Balance	\$ 965,531 2,014,534 204,206 (76,486) 550,000	\$ 945,975 2,098,913 - 134,000 2,500,000 754,036	\$ 860,817 1,960,465 - 75,000 - 4,798,718	\$ (85,158) (138,448) - (59,000) (2,500,000) 4,044,682
TOTAL	\$ 3,657,785	\$ 6,432,924	\$ 7,695,000	\$ 1,262,076

CATEGORY	ACTUAL SCAL YEAR 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Operating Expenditures Capital Outlay	\$ 2,871,038 643,356	\$	5,972,542 460,382	\$ 6,600,000 1,095,000	\$ 627,458 634,618
TOTAL	\$ 3,514,394	\$	6,432,924	\$ 7,695,000	\$ 1,262,076

# Old Kings Road Special Assessment Special Revenue Fund

The purpose of this fund is to account for revenues from assessments to property owners and the expenditures of those funds to four-lane Old Kings Road from Palm Coast Parkway south to State Road 100.

#### Revenues

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		_		NET CHANGE FY23-FY24	
Permits, Fees, and Special Assessments Intergovernmental Revenue Interest & Other Revenues Transfers from Other Funds Appropriated Fund Balance	\$	332,644 - (18,175) 70,183 -	\$	323,000 - 26,500 140,000 -	\$	323,000 500,000 15,000 100,000 685,000	\$	500,000 (11,500) (40,000) 685,000
TOTAL	\$	384,652	\$	489,500	\$	1,623,000	\$	1,133,500

CATEGORY	ACTUAL FISCAL YEAF CATEGORY 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Operating Expenditures Capital Outlay Debt Service Contingency Reserve	\$	22,471 - 211,960 -	\$ 75,000 - 323,000 91,500	\$ 50,000 750,000 323,000 500,000	\$ (25,000) 750,000 - 408,500
TOTAL	\$	234,431	\$ 489,500	\$ 1,623,000	\$ 1,133,500

### American Rescue Plan Act Fund Special Revenue Fund

The purpose of this fund is to account for revenues from the American Rescue Plan Act of 2021 initiated by section 602 and 603 of the Emergency Legislative Package. This is to a response to the public health emergency, and it's negative economic impacts. These funds are to make the necessary improvements and investments in the water, sewer, and broadband infrastructure.

#### **Revenues**

SOURCE	ACTUAL SCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Intergovernmental Revenue Interest & Other Revenues	\$ - (2,511)	\$	373,409 -	\$	12,128,471 -	\$ 11,755,062 (2,511)
TOTAL	\$ (2,511)	\$	373,409	\$	12,128,471	\$ 11,752,551

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Operating Expenditures Capital Outlay Transfers to Other Funds	\$ -	- ; - -	\$ 65,484 307,925	\$ - - 12,128,471	\$ (65,484) (307,925) 12,128,471
TOTAL	\$ -	- ;	\$ 373,409	\$ 12,128,471	\$ 11,755,062

## State Road 100 Community Redevelopment Fund

### Special Revenue Fund

The City established a redevelopment area in June 2004. This fund tracks revenues and expenditures related to redevelopment.

### Revenues

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED ADOPTED FISCAL YEAR 2023 2024			CAL YEAR	NET CHANGE FY23-FY24			
Intergovernmental Revenue Interest & Other Revenues Transfers from Other Funds Appropriated Fund Balance	\$ 1,501,980 (17,434) 862,315	\$	1,652,984 50,000 960,977 1,158,163	\$	1,872,070 35,000 1,005,007	\$	219,086 (15,000) 44,030 (1,158,163)		
TOTAL	\$ 2,346,861	\$	3,822,124	\$	2,912,077	\$	(910,047)		

CATEGORY		ACTUAL CAL YEAR 2022		ADOPTED SCAL YEAR 2023		ADOPTED CAL YEAR 2024		ET CHANGE FY23-FY24
Operating Expenditures	\$	321,611	\$	475,996	\$	363,292	\$	(112,704)
Capital Outlay	Ψ	35,996	Ψ	+10,550 -	Ψ	-	Ψ	(112,704)
Debt Service		939,701		1,222,026		945,704		(276,322)
Grants & Aides		361,106		333,336		277,780		(55,556)
Transfers to Other Funds		286,484		1,790,766		1,325,301		(465,465)
TOTAL	\$	1,944,898	\$	3,822,124	\$	2,912,077	\$	(910,047)

# Neighborhood Stabilization Fund Special Revenue Fund

The purpose of this fund is to track the revenue and expenditures associated with amounts received from federal grants for housing programs.

### **Revenues**

SOURCE	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Miscellaneous Revenues Appropriated Fund Balance	\$ 54,771 -	\$ 	\$ - 121,035	\$ - 121,035
TOTAL	\$ 54,771	\$ -	\$ 121,035	\$ 121,035

CATEGORY	ACTUAL FISCAL YEAR 2022	2	ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024			NET CHANGE FY23-FY24		
Operating Expenditures	\$	-	\$ -	_	\$	121,035	\$	121,035		
TOTAL	\$	-	\$ -	-	\$	121,035	\$	121,035		



# Capital Projects Fund Capital Fund

The purpose of this funds is to account for revenues provided for major capital projects and to track the expenditures of those funds.

### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Small County Surtax Interest & Other Revenues Transfers from Other Funds Appropriated Fund Balance	\$ 4,841,388 (148,687) 4,406,187	\$	3,636,117 316,000 149,922	\$	5,182,410 4,100,000 2,650,000 9,021,940	\$	1,546,293 3,784,000 2,500,078 9,021,940	
TOTAL	\$ 9,098,888	\$	4,102,039	\$	20,954,350	\$	16,852,311	

CATEGORY	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Operating Expenditures Capital Outlay Transfers To Other Funds Contingency Reserve	\$ - 840,518 44,760 -	\$ 22,000 2,149,339 148,110 1,782,590	\$ 20,650,000 154,350 150,000	\$	(22,000) 18,500,661 6,240 (1,632,590)	
TOTAL	\$ 885,278	\$ 4,102,039	\$ 20,954,350	\$	16,852,311	

# Recreation Impact fee Fund Capital Fund

The purpose of this fund is to account for revenues from recreation impact fees and the expenditures of those funds. Recreation Impact fees may be used to acquire land for parks and to construct parks. It may not be used for the operation of the parks. An impact fee study was completed in fiscal year 2020. This fund was previously known as the Park Impact Fee Fund.

### **Revenues**

SOURCE		ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Permits Fees and Assessments	\$	3,522,301	\$	2,540,000	\$	2,616,708	\$	76,708	
Intergovernmental Revenue	Ψ	-	Ψ	1,488,152	Ψ	1,304,000	Ψ	(184,152)	
Interest & Other Revenues		(72,413)		141,000		75,000		(66,000)	
Transfers from Other Funds		119,760		1,681,393		619,892		(1,061,501)	
Appropriated Fund Balance		-		4,329,994		2,355,154		(1,974,840)	
TOTAL	\$	3,569,648	\$	10,180,539	\$	6,970,754	\$	(3,209,785)	

CATEGORY	ACTUAL CAL YEAR 2022	ADOPTED ADOPTED FISCAL YEAR 2023 2024		NET CHANGE FY23-FY24	
Operating Expenditures Capital Outlay	\$ 46 1,074,742	\$ 94,960 10,085,579	\$	- 6,970,754	\$ (94,960) (3,114,825)
TOTAL	\$ 1,074,788	\$ 10,180,539	\$	6,970,754	\$ (3,209,785)



# Fire Impact Fee Fund Capital Fund

The purpose of this fund is to account for revenues from fire impact fees and the expenditures of those funds. Fire impact fees may be used to acquire land for fire stations, to construct stations, or to purchase additional equipment. It may not be used for operations or to replace existing facilities or equipment. An impact fee study was completed in

#### Revenues

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Permits, Fees, and Special Assessments Intergovernmental Revenue Interest & Other Revenues Transfers from Other Funds Appropriated Fund Balance	\$ 1,299,754 - (38,039) - -	\$ 725,000 - 73,000 46,000 -	\$ 754,000 2,400,000 50,000 3,600,000 906,000	\$ 29,000 2,400,000 (23,000) 3,554,000 906,000
TOTAL	\$ 1,261,715	\$ 844,000	\$ 7,710,000	\$ 6,866,000

CATEGORY	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Operating Expenditures Capital Outlay Contingency Reserve	\$ 48 447,557 -	\$ - 265,000 579.000	\$ - 7,710,000 -	\$ 7,445,000 (579,000)
TOTAL	\$ 447,605	\$ 844,000	\$ 7,710,000	\$ 6,866,000

# Town Center Impact Fee Fund Capital Fund

The purpose of this fund is to account for impact fees collected for the purposes of funding expenditures for the expansion of the Palm Coast Town Center.

### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		DOPTED CAL YEAR 2024	NET CHANGE FY23-FY24		
Intergovernmental Revenue Interest & Other Revenues Appropriated Fund Balance	\$ 692,847 - -	\$	100,000 14,500	\$	100,000 7,000 693,000	\$	(7,500) 693,000	
TOTAL	\$ 692,847	\$	114,500	\$	800,000	\$	685,500	

CATEGORY	ACT FISCAL 20	_	ADOPTED CAL YEAR 2023	DOPTED CAL YEAR 2024	T CHANGE Y23-FY24
Capital Outlay Contingency Reserve	\$	- -	\$ - 114,500	\$ 800,000	\$ 800,000 (114,500)
TOTAL	\$	-	\$ 114,500	\$ 800,000	\$ 685,500

## Development Special Projects Fund Capital Fund

The purpose of this fund is to account for revenues from developer contributions and the expenditures of those funds. Developer contributions are for specific purposes such as traffic signals, street lights, or sidewalks, and may not be used to cover other expenditures.

### Revenues

SOURCE	CTUAL CAL YEAR 2022	DOPTED CAL YEAR 2023	ADOPTED FISCAL YEAR 2024			NET CHANGE FY23-FY24		
Interest & Other Revenues	\$ 20,034	\$ 24,000	\$	-	\$	(24,000)		
TOTAL	\$ 20,034	\$ 24,000	\$	-	\$	(24,000)		

CATEGORY	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	DOPTED CAL YEAR 2024	ET CHANGE FY23-FY24
Operating Expenditures Contingency Reserve	\$ 3,709	\$ 15,000 9,000	\$ -	\$ (15,000) (9,000)
TOTAL	\$ 3,709	\$ 24,000	\$ -	\$ (24,000)

## Transportation Impact Fee Fund Capital Fund

The purpose of this fund is to account for revenues from transportation impact fees. Prior to October 1, 2004 these fees were administered by Flagler County. Transportation impact fees may be used to increase transportation capacity and may not be used for maintenance or repairs.

### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024			NET CHANGE FY23-FY24		
Permits Fees and Assessments Intergovernmental Revenue Interest & Other Revenues Appropriated Fund Balance	\$	6,101,320 1,165,798 (144,871)	\$	3,081,000 - 281,000 2,036,996	\$	3,204,240 12,470,152 100,000 10,347,678	\$	123,240 12,470,152 (181,000) 8,310,682		
TOTAL	\$	7,122,247	\$	5,398,996	\$	26,122,070	\$	20,723,074		

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Operating Expenditures Transfers To Other Funds Capital Outlay	\$	- 763,030 2,634,775	\$	30,000 240,000 5,128,996	\$	185,000 200,000 25,737,070	\$	155,000 (40,000) 20,608,074
TOTAL	\$	3,397,805	\$	5,398,996	\$	26,122,070	\$	20,723,074

# Water/Wastewater Utility Fund Enterprise Fund

The Utility Fund is an enterprise fund used to account for the City's water and wastewater utility activities. The Utility provides services to all city residents and some portions of the surrounding county.

#### **Revenues**

SOURCE	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	F	Y23-FY24
Charges for Services - Water Charges for Services - Sewer Charges for Services - Other Intergovermental Revenue Interest & Other Revenues Appropriated Fund Balance	\$ 31,729,780 20,259,828 1,581,575 - (283,310)	\$ 33,122,950 22,080,832 1,536,330 370,000 500,000 465,328	\$ 34,953,258 23,182,624 1,458,070 - 150,000 850,879	\$	1,830,308 1,101,792 (78,260) (370,000) (350,000) 385,551
TOTAL	\$ 53,287,873	\$ 58,075,440	\$ 60,594,831	\$	2,519,391

CATEGORY		ACTUAL SCAL YEAR 2022		ADOPTED SCAL YEAR 2023		ADOPTED SCAL YEAR 2024		ET CHANGE EY23-FY24
Personnel Services	\$	11,635,342	\$	14,098,413	\$	15,903,286	\$	1,804,873
Operating Expenses	φ	15,054,810	φ	19,099,825	φ	20,712,356	φ	1,604,673
Capital Outlay		2,837,154		3,994,108		2,931,000		(1,063,108)
Debt Service		11,449,832		12,061,366		12,634,339		572,973
Grants		10,000		10,000		10,000		-
Transfers to Other Funds		7,154,233		8,811,728		8,403,850		(407,878)
TOTAL	\$	48,141,371	\$	58,075,440	\$	60,594,831	\$	2,519,391

# Water/Wastewater Utility Capital Projects Fund Enterprise Fund

This fund is used to record revenues and expenditures related to impact fees, renewal and replacement transfers from the Utility Fund, and bond proceeds.

#### Revenues

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED SCAL YEAR 2023	ADOPTED FISCAL YEAR 2024		ET CHANGE FY23-FY24
Water Impact Fees Wastewater Impact Fees Intergovernmental Revenue Interest & Other Revenues Transfers from Other Funds Debt Proceeds Appropriated Fund Balance	\$ 8,634,058 9,067,351 343,212 (324,229) 6,314,547	\$	6,150,000 6,300,000 400,000 756,424 6,907,881 18,000,000 3,566,783	\$ 6,695,000 7,208,000 5,066,569 375,611 10,352,273 8,984,872 31,486,688	\$	545,000 908,000 4,666,569 (380,813) 3,444,392 (9,015,128) 27,919,905
TOTAL	\$ 24,034,939	\$	42,081,088	\$ 70,169,013	\$	28,087,925

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Operating Expenses Capital Outlay	\$ 1,507,991 17,095,664	\$	1,577,772 40,503,316	\$	1,840,572 68,328,441	\$	262,800 27,825,125	
TOTAL	\$ 18,603,655	\$	42,081,088	\$	70,169,013	\$	28,087,925	

### Collection and Sanitation Fund Enterprise Fund

This fund is used to track the revenues and contract costs for this service. The City currently contracts for single family, residential, solid waste services. The current monthly rate is \$32.32

#### **Revenues**

SOURCE	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE EY23-FY24
Charges for Services Miscellaneous Revenues	\$ 11,268,242 (6,212)	\$ 15,277,170 22,000	\$ 16,608,472 3,051	\$ 1,331,302 (18,949)
TOTAL	\$ 11,262,030	\$ 15,299,170	\$ 16,611,523	\$ 1,312,353

CATEGORY	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Personnel Services Operating Expenses Transfers to Other Funds	\$ - 11,078,167 -	\$ 170,687 15,090,790 37,693	\$ 181,148 16,430,375 -	\$	10,461 1,339,585 (37,693)	
TOTAL	\$ 11,078,167	\$ 15,299,170	\$ 16,611,523	\$	1,312,353	

### Stormwater Management Fund Enterprise Fund

The Stormwater Management Fund was developed as a funding strategy to pay for Stormwater System Operations, R&R and Major Capital Improvements.

#### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Ad Valorem Taxes Charges for Services Intergovermental Revenue Miscellaneous Revenues Debt Proceeds Transfers from Other Funds Appropriated Fund Balance	\$ 524,669 13,597,522 - 794,363 - -	\$	526,225 14,643,647 - 1,050,000 - - 6,774,432	\$ 527,724 18,685,652 2,190,000 516,043 1,348,622 6,128,471 3,159,030	\$ 1,499 4,042,005 2,190,000 (533,957) 1,348,622 6,128,471 (3,615,402)
TOTAL	\$ 14,916,554	\$	22,994,304	\$ 32,555,542	\$ 9,561,238

SOURCE	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses	\$ 3,120,114 4,735,750	\$ 4,895,364 5,523,306	\$ 5,860,112 6,944,737	\$ 964,748 1,421,431
Capital Outlay  Debt Service	4,009,705	8,271,578	12,967,367	4,695,789
Transfers to Other Funds	1,958,249 2,078,919	2,341,445 391,625	1,682,745 5,100,581	(658,700) 4,708,956
Contingency Reserve TOTAL	\$ 15,902,737	\$ 1,570,986 22,994,304	\$ 32,555,542	\$ (1,570,986) 9,561,238

### Building Permits Fund Enterprise Fund

This is a fund that was created during fiscal year 2010 to track revenues and expenses for the Building Permits Department. Previously this function was recorded in the General Fund. The building permit revenue is solely for the purpose of supporting the building permits and inspection division.

#### Revenues

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Permits Fees and Assessments Interest & Other Revenues Appropriated Fund Balance	\$	3,515,436 (24,092)	\$	2,263,305 62,000 1,400,000	\$ 3,204,201 15,965 600,000	\$	940,896 (46,035) (800,000)	
TOTAL	\$	3,491,344	\$	3,725,305	\$ 3,820,166	\$	94,861	

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Personnel Services Operating Expenses Transfers to Other Funds	\$	2,060,186 634,967	\$	2,540,071 908,973 276,261	\$ 2,741,443 926,999 151,724	\$	201,372 18,026 (124,537)	
TOTAL	\$	2,695,153	\$	3,725,305	\$ 3,820,166	\$	94,861	

### Information Technology Enterprise Fund Enterprise Fund

Information Technology was moved from the General Fund to an enterprise fund to begin operation of the City's fiber optic network. Prior to fiscal year 2019, both IT enterprise and internal services were accounted for within this fund. In fiscal year 2019 the enterprise and internal service functions were separated. The IT Enterprise Fund accounts for revenue and expenses related to cell towers and the fiber optic network.

#### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022			ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Charges for Services Miscellaneous Revenues Appropriated Fund Balance	\$	791,302 77,447 -	\$	826,335 40,000 340,400	\$ 777,925 10,000 169,590	\$	(48,410) (30,000) (170,810)	
TOTAL	\$	868,749	\$	1,206,735	\$ 957,515	\$	(249,220)	

CATEGORY	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$ 136,451 352,471 - 19,925	\$ 144,754 496,974 542,122 22,885	\$ 204,890 725,644 - 26,981	\$	60,136 228,670 (542,122) 4,096	
TOTAL	\$ 508,847	\$ 1,206,735	\$ 957,515	\$	(249,220)	

# Self Insured Health Fund Internal Service Fund

The Self Insured Health Fund is an Internal Service Fund that is designed to accumulate employer and employee insurance premiums for the purpose of funding health benefits for eligible participants. Transfers from the user departments provide the revenue necessary to accomplish this task.

#### **Revenues**

SOURCE	ACTUAL FISCAL YEAR SOURCE 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24			
Interest & Other Revenues Non-Revenues	\$	250,700 5,642,986	\$ 85,000 7,138,577	\$ 45,000 7,771,517	\$	(40,000) 632,940		
TOTAL	\$	5,893,686	\$ 7,223,577	\$ 7,816,517	\$	592,940		

CATEGORY	ACTUAL FISCAL YEAR ORY 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24			
Personnel Services Operating Expenses	\$	5,205,282 1,012,613	\$ 6,167,277 1,056,300	\$ 6,628,517 1,188,000	\$	461,240 131,700		
TOTAL	\$	6,217,895	\$ 7,223,577	\$ 7,816,517	\$	592,940		

# Fleet Management Fund Internal Service Fund

The Fleet Management Fund is an Internal Service Fund that is designed to maintain the City's fleet of vehicles and equipment and to accumulate reserves for the acquisition of replacements for the fleet when the useful life has expired. Transfers from the user departments provide the revenue necessary to accomplish this task.

#### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24			
Charges for Services Interest & Other Revenues Transfers from Other Funds Non-Revenues Appropriated Fund Balance	\$ 2,686,297 619,844 538,880 4,225,148	\$	3,133,271 1,200,000 1,590,345 6,531,381 1,024,365	\$ 3,355,544 488,800 2,573,758 5,943,254	\$	222,273 (711,200) 983,413 (588,127) (1,024,365)		
TOTAL	\$ 8,070,169	\$	13,479,362	\$ 12,361,356	\$	(1,118,006)		

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds Reserve	\$ 853,999 2,158,261 3,228,910 385,198	\$	1,145,629 3,252,901 9,075,932 4,900	\$	1,284,711 3,202,640 5,205,000 5,370 2,663,635	\$ 139,082 (50,261) (3,870,932) 470 2,663,635		
TOTAL	\$ 6,626,368	\$	13,479,362	\$	12,361,356	\$ (1,118,006)		

## Emergency Communication Fund Internal Service Fund

The Communications Fund is an internal service fund that was created in fiscal year 2016 and is designed to secure future funding for the Emergency communication system. Transfers from the user departments support this fund.

#### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24			
Interest & Other Revenues Non-Revenues	\$ (10,063) 200,432	\$	20,000 230,925	\$ 10,000 373,624	\$	(10,000) 142,699		
TOTAL	\$ 190,369	\$	250,925	\$ 383,624	\$	132,699		

CATEGORY	FIS:	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Operating Expenses Capital Outlay Reserve	\$	62,212 - -	\$ 76,301 5,250 169,374	\$ 383,624 - -	\$	307,323 (5,250) (169,374)
TOTAL	\$	62,212	\$ 250,925	\$ 383,624	\$	132,699

# Information Technology Operations Fund Internal Service Fund

Information Technology was moved from the General Fund to an enterprise fund to begin operation of the City's fiber optic network. Prior to fiscal year 2019, both IT enterprise and internal services were accounted for within this fund. In fiscal year 2019 the enterprise and internal service functions were separated. The IT Internal Service Fund accounts for revenue and expenses related to supporting other

#### **Revenues**

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED CAL YEAR 2024	NET CHANGE FY23-FY24		
Internal Allocation Interest & Other Revenues Transfers from Other Funds Appropriated Fund Balance	\$ 4,107,320 (22,822) 329,680	\$	4,887,882 55,500 204,119 315,041	\$	5,497,607 12,000 100,654 635,000	\$	609,725 (43,500) (103,465) 319,959	
TOTAL	\$ 4,414,178	\$	5,462,542	\$	6,245,261	\$	782,719	

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED CAL YEAR 2024	NET CHANGE FY23-FY24		
Personnel Services Operating Expenses Capital Outlay Contingency Reserve	\$ 1,718,931 2,400,926 18,400	\$	2,090,168 3,080,374 292,000	\$	2,460,328 3,327,801 305,000 152,132	\$	370,160 247,427 13,000 152,132	
TOTAL	\$ 4,138,257	\$	5,462,542	\$	6,245,261	\$	782,719	

# Facilities Maintenance Fund Internal Service Fund

The Facilities Maintenance Fund was created in fiscal year 2016 and is an internal service fund that is designed to provide maintenance services to City facilities. Transfers from the user departments support this fund.

#### **Revenues**

SOURCE	ACTUAL ISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Charges for Services Interest & Other Revenues	\$ 2,114,240 (11,034)	\$	2,720,230	\$	2,163,986	\$	(556,244)	
TOTAL	\$ 2,103,206	\$	2,720,230	\$	2,163,986	\$	(556,244)	

CATEGORY	ACTUAL FISCAL YEAR 2022		ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	NET CHANGE FY23-FY24		
Personnel Services	\$ 762,274	\$	927,987	\$ 528,943	\$	(399,044)	
Operating Expenses Transfers to Other Funds	1,150,260		1,497,578	1,564,194		66,616	
Contingency Reserve	-		24,033 270,632	30,798 40,051		6,765 (230,581)	
TOTAL	\$ 1,912,534	\$	2,720,230	\$ 2,163,986	\$	(556,244)	

<sup>\*</sup> Mowing was moved to Facilities in 2022 and out of Facilities to Streets in Fiscal Year 2024







BUDGET DETAIL by Dept.

### Personnel - 2024 Pay Plan

The following pages include the Fiscal Year 2024 salary range established for each position in the City along with the FTE count per department. Merit increases, based on employee performance, normally range from zero to five percent, with a department average not to exceed four percent. Featured below are a few of our department staff photos.













### Personnel Roster

	1 0130		nel Roster	100				
Classification Title	Approved FY 22	Approved FY 23		Net Change	Pay Grade	2024 MINIMUM	2024 MID POINT	2024 MAXIMU
Council								
Part-time/Temporary								
Mayor Vice - Mayor **	1.00	1.00	1.00	-	51	N/A	N/A	N/A
Vice - Mayor ** Council Member **	1.00 3.00	1.00 3.00	1.00 3.00	-	50 50	N/A N/A	N/A N/A	N/A N/A
Total Part-time/Temporary	5.00	5.00	5.00		30	N/A	IV/A	IV/A
Total Personnel	5.00	5.00	5.00					
	NO	OT INCLUDE	D IN FTE CO	TNUC				
City Manager								
Full-time	1.00	1.00	1.00		<b>E</b> 2	N/A	NI/A	N/A
City Manager Assistant City Manager	1.00 0.00	1.00	1.00 1.00	-	52 24	\$ 116,862.96	N/A \$ 148,078.69	
Chief of Staff	0.00	0.00	1.00	1.00	23	\$ 106,238.50	\$ 134,630.47	
Executive Assistant to the City Manager	1.00	1.00	1.00	-	15	. ,	\$ 72,161.24	
Administrative Assistant Staff Assistant II	0.00 0.00	1.00	0.00 1.00	(1.00)	15 10	\$ 56,943.13 \$ 42,920.47	\$ 72,161.24	
Total Personnel	2.00	0.00 4.00	5.00	1.00	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.
Communications & Marketing								
-ull-time								
Director of Communications & Marketing	0.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	
Communications & Marketing Supervisor  Multimedia Associate	1.00 1.00	1.00 2.00	1.00 2.00	-	16 14	\$ 60,910.21 \$ 53,259.68	\$ 77,188.45 \$ 67,493.43	
Digital Media Specialist	1.00	0.00	0.00	-	14	\$ 53,259.68	\$ 67,493.43	
Communications Specialist	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	
Senior Staff Assistant Total Personnel	<u>1.00</u> 5.00	0.00 5.00	0.00 5.00	<del>-</del>	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.
	5.00	5.00	5.00					
<u>Part-time/Temporary</u> Total Part-time/Temporary	0.00	0.50	0.50	_	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.
otal Personnel	5.00	5.50	5.50	_	20	Ψ 70,001.00	ψ 101,240.04	ψ 100,070.
Economic Development								
Full-time								
Chief of Staff	1.00	0.00	0.00	-	24	\$ 116,862.96	\$ 148,078.69	\$ 200,181.
Executive Assistant to the City Manager	1.00	0.00	0.00	-	24	. ,	\$ 148,078.69	
Economic Development Manager	0.00	1.00	1.00	-	20	\$ 79,891.95		
Economic Development Coordinator Fotal Personnel	1.00 3.00	1.00 2.00	1.00 2.00	<u> </u>	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.
City Clerk Full-time								
City Clerk/Paralegal	0.50	0.50	1.00	0.50	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.
Deputy City Clerk	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.
Records Analyst	1.00	1.00	1.00		14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.
otal Personnel	2.50	2.50	3.00	0.50				
luman Resources								
<del>ull-time</del> łuman Resources Director	1.00	1.00	1.00	_	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.
luman Resources Manager	1.00	1.00	1.00	-	20	\$ 106,238.50 \$ 79,891.95		
City Safety Specialist	1.00	1.00	1.00	-	12	\$ 47,312.07		
enefits Coordinator	0.40	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	
Risk Management Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	
Senior Human Resources Generalist	0.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	
luman Resources Generalist lecruitment Specialist	1.00 1.00	1.00 1.00	1.00 1.00	-	15 15	\$ 56,943.13 \$ 56,943.13		
otal Personnel	6.40	8.00	8.00		10	Ψ 30,343.13	Ψ 72,101.2 <del>1</del>	ψ 51,000.
City Attorney								
Full-time								
Paralegal	0.50	0.50	0.00	(0.50)	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.
Total Personnel	0.50	0.50	0.00	(0.50)				
Financial Services								
Full-time	4.00	4.00	4.00		00	¢ 100 000 50	¢ 424.020.47	¢ 400.045
Finance Director Chief Accountant	1.00 1.00	1.00 1.00	1.00 1.00	-	23 21	\$ 106,238.50 \$ 87,911.38		
55 toodantant	1.00	1.00	1.00	-		ψ 07,011.00	÷ 111,700.21	ψ 101,700.

Personnel Roster											
OL 15 0 TH	Approved	Approved	Approved	Net	Pay	•	0.4 541511541154		2024	00	0.4 84 8 7 1841 184
Classification Title	FY 22	FY 23	FY 24	Change	Grade		24 MINIMUM	Φ.	MID POINT		24 MAXIMUM
Budget & Procurement Manager Finance Operations Manager	1.00 1.00	1.00 1.00	1.00 1.00	-	20 20	\$ \$	79,891.95 79,891.95	\$	101,243.04 101,243.04	\$	136,876.69 136,876.69
Accountant	1.00	1.00	1.00	-	15	\$ \$	56,943.13	\$ \$	72,161.24	\$ \$	97,559.47
Payroll Accountant	0.00	1.00	1.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Contracts Coordinator	1.00	1.00	1.00	-	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Procurement Coordinator II	1.00	1.00	2.00	1.00	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Procurement Coordinator I	1.00	2.00	1.00	(1.00)	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Budget Coordinator	1.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Financial Analyst	2.00	0.00	0.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Business Tax Receipts Technician II	1.00	1.00	0.00	(1.00)	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Business Tax Receipt Inspector	1.00	1.00	0.00	(1.00)	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Finance Technician II	2.00	3.00	3.00	- 1	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Finance Technician I	1.00	1.00	1.00	-	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Total Personnel	16.00	17.00	15.00	(2.00)							
Planning											
Full-time Community Development Director	0.00	0.00	0.33	0.33	22	φ	106 020 50	φ	124 620 47	¢	100 045 00
Community Development Director	0.00	0.00	0.33	0.33	23	\$	106,238.50	\$	134,630.47	\$	182,015.86 182.015.86
Chief of Staff Deputy Chief Development Officer	0.33 0.33	0.33 0.33	0.00 0.33	(0.33)	23 22	\$ \$	106,238.50 96,605.82	\$ \$	134,630.47 122,423.59	\$ \$	165,512.20
Landscape Architect	1.00	1.00	1.00	-	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
Administration Coordinator	1.00	1.00	1.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Land Management Administrator	0.00	0.00	1.00	1.00	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Senior Planner	3.00	3.00	3.00	-	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Urban Forrester	1.00	1.00	1.00	_	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Site Development Coordinator II	0.00	1.00	1.00	_	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Site Development Coordinator I	0.00	1.00	1.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Site Development Manager	1.00	1.00	1.00	-	21	\$	87,911.38	\$	111,405.21	\$	151,760.52
Planner	1.00	1.00	2.00	1.00	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Zoning Supervisor	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Construction Inspection Lead	0.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Environmental Planning Technician	1.00	1.00	0.00	(1.00)	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Administrative Manager	1.00	1.00	0.00	(1.00)	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Senior Planning Technician	2.00	0.00	1.00	1.00	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Senior Construction Site Inspector	2.00	1.00	1.00	-	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Construction Site Inspector	1.00	1.00	1.00	- (0.00)	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Planning Technician	2.00	2.00	0.00	(2.00)	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Community Development Technician	0.00	1.00	2.00	1.00	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Total Personnel	18.66	19.66	19.66								
Code Enforcement Full-time											
Community Development Director	0.00	0.00	0.33	0.33	23	\$	106,238.50	\$	134,630.47	\$	182,015.86
Chief of Staff	0.33	0.33	0.00	(0.33)	23	\$	106,238.50	\$	134,630.47	\$	182,015.86
Deputy Chief Development Officer	0.33	0.33	0.33	-	22	\$	96,605.82		122,423.59	\$	165,512.20
Code Enforcement Manager	0.50	1.00	1.00	-	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Assistant Code Enforcement Manager	0.00	0.00	1.00	1.00	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
Code Compliance Supervisor	0.85	0.35	0.35	-	16	\$	60,910.21		77,188.45	\$	104,355.75
Code Enforcement Clerk Supervisor	0.70	0.70	0.70	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Code Enforcement Lead	1.00	1.00	1.00	-	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Code Enforcement Officer	10.00	10.00	9.00	(1.00)	11	\$	45,045.13		57,083.32	\$	77,174.76
Animal Control Officer	3.00	3.00	3.00	-	11	\$	45,045.13		57,083.32	\$	77,174.76
Landscape Specialist	1.00	1.00	1.00	-	12	\$	47,312.07		59,956.21	\$	81,058.64
Code Enforcement Clerk	1.00	1.00	1.00	-	9	\$	41,083.15		52,062.60	\$	70,386.76
Code Enforcement Technician	6.00	6.00	6.00	-	8	\$	39,799.41	\$	50,435.45	\$	68,187.13
Total Full-time	24.71	24.71	24.71								
Part-time/Temporary	0.50	0.50	0.50			•	45.045.40	•	57,000,00	•	77 474 70
Code Enforcement Officer	0.50	0.50	0.50		11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Total Personnel	25.21	25.21	25.21								
Business Tax Full-time											
Business Tax Receipts Technician II	0.00	0.00	1.00	1.00	12	\$	47,312.07	Φ.	59,956.21	\$	81,058.64
Local Business Tax Inspector	0.00	0.00	1.00	1.00	11	\$	45,045.13		57,083.32		77,174.76
Total Personnel	0.00	0.00	2.00	2.00	• •	4	,	4	3.,000.02	Ψ.	, 0



		Person	nel Roster								
Classification Title	Approved FY 22	Approved FY 23	Approved FY 24	Net Change	Pay Grade	20	24 MINIMUM		2024 MID POINT	202	4 MAXIMUM
Fire											
Full-time Fire Chief	1.00	1.00	1.00	_	23	\$	106,238.50	\$	134,630.47	\$	182,015.86
Deputy Fire Chief	1.00	1.00	1.00	-	22	\$	96,605.82	\$	122,423.59	\$	165,512.20
Fire Inspector Captain	1.00	1.00	1.00	-	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
Fire Inspector	0.00	1.00	1.00	-	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Fire Coordinator	1.00	0.00	0.00	-	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Battalion Chief	3.00	7.00	6.00	(1.00)	18	\$ \$	69,691.55	\$	88,316.43	\$	119,400.76
Battalion Chief in Training Fire Captain	0.00 3.00	1.00 0.00	1.00 0.00	-	18 18	\$	69,691.55 69,691.55	\$ \$	88,316.43 88,316.43	\$ \$	119,400.76 119,400.76
Fire Lieutenant/Paramedic	7.00	11.00	12.00	1.00	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Fire Lieutenant/EMT	8.00	6.00	6.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Administrative Coordinator	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Driver Engineer/Paramedic	10.00	13.00	13.00	- (1.00)	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Driver Engineer/EMT Firefighter/Paramedic	5.00 13.00	6.00 9.00	5.00 7.00	(1.00) (2.00)	13 13	\$ \$	49,719.43 49,719.43	\$ \$	63,007.29 63,007.29	\$ \$	85,183.40 85,183.40
Firefighter/EMT	12.00	11.00	20.00	9.00	11	\$	45,045.13		57,083.32	\$	77,174.76
Total Personnel	66.00	69.00	75.00	6.00		·	.,.	·	,,,,,,,,	·	, -
Streets											
Full-time Public Works Director	1.00	1.00	1.00		22	¢	106 220 50	¢	124 620 47	¢	192 015 06
Public Works Director Public Works Manager	1.00 1.00	1.00 1.00	1.00 1.00	-	23 20	\$ \$	106,238.50 79,891.95	\$ \$	134,630.47 101,243.04	\$ \$	182,015.86 136,876.69
Public Works Supervisor	3.00	3.00	2.00	(1.00)	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Administrative Coordinator	0.00	1.00	1.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Administrative Operations Manager	1.00	1.00	0.00	(1.00)	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Workforce Data Analyst	0.00	1.00	1.00	- (4.00)	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Foreman Streets Crew Lead	0.00 0.00	3.00 0.00	2.00 1.00	(1.00) 1.00	13 12	\$ \$	49,719.43 47,312.07	\$ \$	63,007.29 59,956.21	\$ \$	85,183.40 81,058.64
Signal/Traffic Technician Lead	1.00	0.00	1.00	1.00	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Signal/Traffic Technician II	1.00	2.00	2.00	-	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Signal/Traffic Technician I	3.00	2.00	2.00	-	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Landscape Technician	0.00	0.00	1.00	1.00	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Public Works Lead Maintenance Worker	5.00 7.00	3.00 9.00	5.00 17.00	2.00 8.00	12 6	\$ \$	47,312.07 35,802.44	\$ \$	59,956.21 45,370.70	\$ \$	81,058.64 61,339.62
Equipment Operator I	1.00	1.00	3.00	2.00	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Equipment Operator II	26.00	24.00	17.00	(7.00)	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Staff Assistant I	1.00	1.00	1.00	-	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Total Personnel	51.00	53.00	58.00	5.00							
Parks Facilities Maintenance											
Full-time Recreation Manager	0.50	0.00	0.00	_	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Parks Supervisor	1.00	1.00	1.00	-	16	\$	60,910.21		77,188.45	\$	104,355.75
Parks Maintenance Lead	0.00	1.00	1.00	-	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Field Maintenance Lead	0.00	1.00	1.00	-	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Public Works Lead	1.00 12.00	0.00 10.00	0.00 8.00	(2.00)	11	\$ \$	45,045.13	\$ \$	57,083.32 52,062.60	\$	77,174.76 70,386.76
Groundskeeper II Groundskeeper I	2.00	10.00	12.00	(2.00) 2.00	9 7	Ф \$	41,083.15 38,515.44		48,808.76	\$ \$	65,987.76
Maintenance Worker	7.00	0.00	0.00	-	6	\$	35,802.44		45,370.70	\$	61,339.62
Total Personnel	23.50	23.00	23.00	-							
Construction Management & Engineering											
Full-time	4.00	4.00	4.00		00	٠	400 000 50	•	404 000 47	¢.	100 045 00
Director Traffic Engineer III	1.00 1.00	1.00 1.00	1.00 1.00	-	23 21	\$ \$	106,238.50 87,911.38		134,630.47 111,405.21	\$ \$	182,015.86 151,760.52
Traffic Engineer I	0.00	1.00	1.00	-	19	э \$	74,650.40		94,600.73	φ \$	127,896.56
Architect III	0.00	2.00	1.00	(1.00)	21	\$	87,911.38	\$	111,405.21	\$	151,760.52
Administrative Coordinator	1.00	1.00	1.00	`-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Capital Projects Plan Administrator	0.00	0.00	1.00	1.00	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Project Coordinator Traffic Project Manager III	1.00 0.00	0.00 0.00	0.00 1.00	- 1.00	15 18	\$ \$	56,943.13 69,691.55	\$	72,161.24 88,316.43	\$ \$	97,559.47 119,400.76
Project Manager III Project Manager II	2.00	1.00	0.00	(1.00)	18	э \$	69,691.55		88,316.43	э \$	119,400.76
Project Manager I	1.00	1.00	1.00	-	16	\$	60,910.21		77,188.45	\$	104,355.75
Total Personnel	7.00	8.00	8.00	-							
Parks and Recreation											
Full-time	4.00	4.00	4.00		00	φ.	100 000 50	ø	104 000 47	Φ	100 045 00
Director	1.00	1.00	1.00	-	23	\$	106,238.50	\$	134,630.47	\$	182,015.86



			nel Roster						2004		
Classification Title	Approved FY 22	Approved FY 23	Approved FY 24	Net Change	Pay Grade	20	24 MINIMUM		2024 MID POINT	20	24 MAXIMUM
Deputy Director	1.00	1.00	1.00	-	22	\$	96,605.82	\$	122,423.59	\$	165,512.20
Recreation Manager	1.00	1.00	1.00	-	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Community Center Supervisor	0.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Recreation Supervisor Recreation Coordinator	4.00 0.00	1.00 2.00	1.00 2.00	-	16 15	\$ \$	60,910.21 56,943.13	\$ \$	77,188.45 72.161.24	\$ \$	104,355.75 97,559.47
Recreation Specialist II	2.00	1.00	1.00	-	13	\$	49,719.43	Ф \$	63,007.29	э \$	85,183.40
Recreation Specialist I	0.00	1.00	1.00	-	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Staff Assistant II	0.00	0.00	1.00	1.00	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Staff Assistant	1.00	1.00	0.00	(1.00)	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Hospitality Specialist	1.00	1.00	1.00	-	12	\$	47,312.07	\$	59,956.21		81,058.64
Youth Program Specialist	1.00	1.00	1.00	-	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Customer Service Representative Total Full-time	0.00 12.00	2.00 14.00	2.00 14.00	<del>-</del>	8	\$	39,799.41	\$	50,435.45	ф	68,187.13
	12.00	14.00	14.00	-							
Part-time/Temporary	10.10	0.40	0.00	(4.44)							
Total Part-time/Temporary Total Personnel	10.40 22.40	9.42 23.42	8.28 22.28	(1.14)							
Total Personner	22.40	23.42	22.20	(1.14)							
Aquatics Center Full-time											
Recreation Supervisor	0.50	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Aquatics Safety Specialist	0.00	1.00	1.00	-	12	\$	47,312.07	\$	59,956.21		81,058.64
Head Lifeguard	1.00	0.00	0.00	-	4	\$	32,364.61	\$	41,013.86		55,449.37
Total Full-time	1.50	2.00	2.00	-							
Part-time/Temporary											
Total Part-time/Temporary	5.75	5.75	4.95	(0.80)							
Total Personnel	7.25	7.75	6.95	(0.80)							
Golf Course											
Full-time											
Golf Supervisor	1.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Finance Technician III	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Recreation Specialist	1.00	1.00	1.00		12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Total Full-time	3.00	3.00	3.00	-							
Part-time/Temporary											
Total Part-time/Temporary	8.23	8.07	6.38	(1.69)							
Total Personnel	11.23	11.07	9.38	(1.69)							
Southern Recreation Center Full-time											
Tennis Supervisor	1.00	1.00	1.00	_	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Recreation Leader I - Maintenance	0.00	1.00	1.00	-	6	\$	35,802.44	\$	45,370.70		61,339.62
Customer Services Representative	0.00	0.00	1.00	1.00	6	\$	35,802.44	\$	45,370.70	\$	61,339.62
Total Full-time	1.00	2.00	3.00	1.00							
Part-time/Temporary											
Total Part-time/Temporary	3.53	2.53	2.53	-							
Total Personnel	4.53	4.53	5.53	1.00							
TOTAL GENERAL FUND	243.77	257.87	270.87	13.00							
Utility Finance											
Full-time											
Financial Analyst	1.00	0.00	0.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Financial Technician Supervisor	0.00	0.00	1.00	1.00	16	\$	60,910.21	\$	77,188.45		104,355.75
Lead Finance Technician	1.00	1.00	0.00	(1.00)	15	\$	56,943.13	\$	72,161.24		97,559.47
Accountant	0.00	1.00	1.00	1.00	15 14	\$	56,943.13	\$	72,161.24		97,559.47
Financial Technician III Financial Technician II	0.00 2.00	0.00 2.00	1.00 0.00	1.00 (2.00)	14 12	\$ \$	53,259.68 47,312.07	\$ \$	67,493.43 59,956.21		91,248.54 81,058.64
Financial Technician I	2.00	2.00	3.00	1.00	10	\$	42,920.47		54,390.94		73,534.33
Total Personnel	6.00	6.00	6.00	-		Ψ	,0_0.71	4	31,000.04	۳	. 0,00 1.00
Customer Service											
Full-time											
Director of Citizen Engagement	1.00	0.00	0.00	-	23	\$	106,238.50		134,630.47		182,015.86
Customer Service Manager	1.00	1.00	1.00	-	20	\$	79,891.95	\$	101,243.04		136,876.69
Customer Service Supervisor	0.00	1.00	2.00	1.00	16	\$	60,910.21	\$	77,188.45		104,355.75
Customer Service Lead Customer Service Analyst	0.00 1.00	0.00 1.00	1.00 0.00	1.00 (1.00)	14 14	\$ \$	53,259.68 53,259.68	\$ \$	67,493.43 67,493.43		91,248.54 91,248.54
Custoffiel Service Analyst	1.00	1.00	0.00	(1.00)	14	φ	JJ,ZJJ.00	φ	01,493.43	φ	31,240.04



			nel Roster								
Classification Title	Approved FY 22	Approved FY 23	Approved FY 24	Net Change	Pay Grade	20:	24 MINIMUM		2024 MID POINT	202	4 MAXIMUM
Customer Service Administrator Data Analyst Customer Service Specialist Customer Service Representative II	1.00 0.00 0.00 3.00	0.00 1.00 0.00 4.00	0.00 0.00 0.00 3.00	(1.00) - (1.00)	14 13 12 10	\$ \$ \$	53,259.68 49,719.43 47,312.07 42,920.47	\$ \$ \$	67,493.43 63,007.29 59,956.21 54,390.94	\$ \$ \$ \$	91,248.54 85,183.40 81,058.64 73,534.33
Senior Customer Service Representative Customer Service Representative I Total Personnel	0.00 10.00 17.00	0.00 9.00 17.00	3.00 7.00 17.00	3.00 (2.00)	10	\$	42,920.47 39,799.41	\$	54,390.94 50,435.45	\$	73,534.33 68,187.13
Utility Construction Management & Engineering Full-time Utility Engineer III	1.00	1.00	1.00	_	21	\$	87,911.38	\$	111,405.21	\$	151,760.52
Utility Engineer I Utility Civil Engineer Project Manager I Construction Site Inspector Lead	0.00 1.00 1.00 1.00	0.00 1.00 1.00 1.00	1.00 0.00 1.00 1.00	1.00 (1.00) - -	20 20 16 16	\$ \$ \$	79,891.95 79,891.95 60,910.21 60,910.21	\$ \$ \$ \$	101,243.04 101,243.04 77,188.45 77,188.45	\$ \$ \$	136,876.69 136,876.69 104,355.75 104,355.75
Construction Site Inspector II Construction Site Inspector I Engineering Technician Total Personnel	0.00 1.00 1.00 6.00	0.00 2.00 1.00 7.00	1.00 1.00 1.00 7.00	1.00 (1.00) -	13 12 13	\$ \$ \$	49,719.43 47,312.07 49,719.43	\$ \$ \$	63,007.29 59,956.21 63,007.29	\$ \$ \$	85,183.40 81,058.64 85,183.40
Utility Administration Full-time											
Utility Director Utility Deputy Director Utility Development Manager Environmental Compliance Manager Environmental Specialist Utility Compliance Coordinator	1.00 1.00 0.00 1.00 0.00 1.00	1.00 1.00 0.00 0.00 1.00 1.00	1.00 1.00 1.00 0.00 0.00 1.00	1.00 - (1.00)	23 22 20 20 20 20	\$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 79,891.95 79,891.95 79,891.95 56,943.13	\$ \$ \$ \$ \$ \$	134,630.47 122,423.59 101,243.04 101,243.04 101,243.04 72,161.24	\$ \$ \$ \$ \$ \$ \$	182,015.86 165,512.20 136,876.69 136,876.69 136,876.69 97,559.47
Utility Development Coordinator Inventory Specialist Administrative Coordinator Inventory Technician Utility Support Specialist Total Personnel	1.00 1.00 2.00 0.00 1.00	1.00 1.00 2.00 0.00 1.00 9.00	1.00 1.00 3.00 1.00 0.00	1.00 1.00 (1.00) 1.00	15 12 15 8 9	\$ \$ \$ \$ \$	56,943.13 47,312.07 56,943.13 39,799.41 41,083.15	\$ \$ \$ \$ \$ \$	72,161.24 59,956.21 72,161.24 50,435.45 52,062.60	\$ \$ \$ \$ \$ \$	97,559.47 81,058.64 97,559.47 68,187.13 70,386.76
Wastewater Pumping Full-time											
Wastewater Manager Utility System Supervisor Mechanical Technician - Lead Foreman Mechanical Technician Lead Mechanical Technician II	0.00 1.00 1.00 4.00 2.00	0.00 1.00 1.00 4.00 2.00	0.50 1.00 1.00 3.00 2.00	0.50 - - (1.00)	20 16 14 13 9	\$ \$ \$ \$ \$	79,891.95 60,910.21 53,259.68 49,719.43 41,083.15	\$ \$ \$ \$ \$	101,243.04 77,188.45 67,493.43 63,007.29 52,062.60	\$ \$ \$ \$ \$ \$	136,876.69 104,355.75 91,248.54 85,183.40 70,386.76
Mechanical Technician I Total Personnel	2.00 10.00	2.00	3.00 10.50	1.00 0.50	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Wastewater Collection Full-time Utility Systems Manager Assistant Utility Manager	1.00 0.00	1.00 0.00	0.50 0.50	(0.50) 0.50	20 18	\$ \$	79,891.95 69,691.55	\$	101,243.04 88,316.43	\$	136,876.69 119,400.76
Utility Systems Supervisor Utility Systems Technician - Lead Utility Systems Technician Foreman Utility Systems Technician Dispatcher Customer Service Field Technician II Utility Systems Technician II Utility Systems Technician I Total Personnel	1.00 2.00 5.00 0.00 1.00 6.00 8.00 24.00	1.00 2.00 4.00 0.00 1.00 7.00 26.00	1.00 3.00 5.00 1.00 1.00 5.00 9.00	1.00 1.00 1.00 - (5.00) 2.00	16 13 10 10 9 8 7	\$ \$ \$ \$ \$ \$	60,910.21 49,719.43 42,920.47 42,920.47 41,083.15 39,799.41 38,515.44	\$ \$ \$ \$ \$ \$ \$	77,188.45 63,007.29 54,390.94 54,390.94 52,062.60 50,435.45 48,808.76	\$ \$ \$ \$ \$ \$ \$ \$	104,355.75 85,183.40 73,534.33 73,534.33 70,386.76 68,187.13 65,987.76
Wastewater Treatment Plant 1 Full-time	24.00	20.00	20.00								
Utility Systems Manager Utility Systems Chief Operator Utility Systems Operator - Lead Pretreatment Inspector Utility Systems Operator III Utility Systems Operator II Utility Systems Operator II Utility Systems Operator II	0.00 1.00 1.00 1.00 1.00 1.00	0.00 1.00 1.00 1.00 1.00 2.00	0.50 1.00 1.00 1.00 2.00 0.00	0.50 - - 1.00 (2.00)	20 16 14 11 13 11 8	\$ \$ \$ \$ \$ \$ \$	79,891.95 60,910.21 53,259.68 45,045.13 49,719.43 45,045.13 39,799.41	\$ \$ \$ \$ \$ \$ \$	101,243.04 77,188.45 67,493.43 57,083.32 63,007.29 57,083.32 50,435.45	\$ \$ \$	136,876.69 104,355.75 91,248.54 77,174.76 85,183.40 77,174.76 68,187.13
Utility Systems Operator I Utility System Technician	2.00	3.00 0.00	1.00 0.00	(2.00)	9 8	\$ \$	41,083.15 39,799.41	\$ \$	52,062.60 50,435.45	\$	70,386.76 68,187.13



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Classification Title	Approved FY 22	Approved FY 23	Approved FY 24	Net Change	Pay Grade	202	24 MINIMUM		2024 MID POINT	202	24 MAXIMUM
Utility Systems Operator I Trainee	1.00	1.00	4.00	3.00	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Total Personnel	10.00	10.00	10.50	0.50							
Wastewater Treatment Plant 2											
<u>Full-time</u>											
Utility Systems Manager Utility Chief Operator	0.00 1.00	0.00 1.00	0.50 1.00	0.50 -	20 16	\$ \$	79,891.95 60,910.21	\$ \$	101,243.04 77,188.45	\$ \$	136,876.69 104,355.75
Utility Systems Operator Lead	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Utility Systems Operator III	1.00	1.00	0.00	(1.00)	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Wastewater Reclaim Specialist Utility Systems Operator I	0.00 2.00	1.00 2.00	1.00 1.00	(1.00)	13 9	\$ \$	49,719.43 41,083.15	\$ \$	63,007.29 52,062.60	\$ \$	85,183.40 70,386.76
Utility Systems Operator I Trainee	0.00	0.00	2.00	2.00	5	\$	34,084.45	\$	43,193.44	\$	58,395.92
Total Personnel	5.00	6.00	6.50	0.50							
Water Treatment Plant 1											
Full-time											
Utility Systems Manager	0.00	0.00	0.25	0.25	20	\$		\$	101,243.04	\$	136,876.69
Utility Systems Chief Operator Utility Systems Operator - Lead	1.00 1.00	1.00 1.00	1.00 1.00	-	16 14	\$ \$	60,910.21 53,259.68	\$ \$	77,188.45 67,493.43	\$ \$	104,355.75 91,248.54
Utility Systems Operator III	1.00	1.00	3.00	2.00	13	\$	49,719.43		63,007.29	\$	85,183.40
Utility Systems Operator II	1.00	1.00	2.00	1.00	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Utility Systems Operator I Utility Systems Technician II	4.00 0.00	4.00 1.00	1.00 1.00	(3.00)	9 8	\$ \$	41,083.15 39,799.41	\$ \$	52,062.60 50,435.45	\$ \$	70,386.76 68,187.13
Utility Systems Technician I	2.00	1.00	1.00	-	7	\$	38,515.44		48,808.76	\$	65,987.76
Total Personnel	10.00	10.00	10.25	0.25							
Water Treatment Plant 2											
<u>Full-time</u>											
Utility Systems Manager	0.00	0.00	0.25	0.25	20	\$		\$	101,243.04	\$	136,876.69
Utility Certified Control Systems Technician Utility Systems Chief Operator	0.00 1.00	0.00 1.00	1.00 1.00	1.00 -	16 16	\$ \$	60,910.21 60,910.21	\$ \$	77,188.45 77,188.45	\$ \$	104,355.75 104,355.75
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Utility Systems Operator III	2.00	1.00	1.00 2.00	- (1.00)	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Utility Systems Operator II Utility Systems Operator I	1.00 2.00	3.00 1.00	2.00	(1.00) 1.00	11 9	\$ \$	45,045.13 41,083.15	\$ \$	57,083.32 52,062.60	\$ \$	77,174.76 70,386.76
Utility Systems Operator Trainee	0.00	2.00	1.00	(1.00)	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Total Personnel	7.00	9.00	9.25	0.25							
Water Treatment Plant 3											
<u>Full-time</u>											
Utility Systems Manager Utility Systems Chief Operator	0.00 1.00	0.00 1.00	0.25 1.00	0.25	20 16	\$ \$	79,891.95 60,910.21	\$ \$	101,243.04 77,188.45	\$ \$	136,876.69 104,355.75
Utility Systems Technician - Lead	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Utility Systems Operator III	2.00	3.00	3.00	-	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Utility Systems Operator II Utility Systems Operator I	1.00 2.00	2.00 0.00	2.00 1.00	1.00	11 9	\$ \$	45,045.13 41,083.15		57,083.32 52,062.60	\$ \$	77,174.76 70,386.76
Utility Systems Operator Trainee	1.00	1.00	0.00	(1.00)	7	\$	38,515.44		48,808.76	\$	65,987.76
Total Full-time	8.00	8.00	8.25	0.25							
Water Quality											
Full-time											
Utility Systems Manager	1.00	1.00	0.25	(0.75)	20	\$	79,891.95		101,243.04		136,876.69
Mechanical Technician - Lead Utility Systems Technician - Lead	1.00 1.00	1.00 1.00	1.00 1.00	-	14 13	\$ \$	53,259.68 49,719.43	\$ \$	67,493.43 63,007.29	\$ \$	91,248.54 85,183.40
Mechanical Technician	3.00	2.00	2.00	-	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Utility Systems Technician II	3.00	3.00	4.00	- (4.00)	8	\$	39,799.41	\$	50,435.45	\$	68,187.13
Utility Systems Technician I Utility Systems Operator II	1.00 0.00	1.00 0.00	0.00 1.00	(1.00) 1.00	7 7	\$ \$	38,515.44 38,515.44		48,808.76 48,808.76	\$ \$	65,987.76 65,987.76
Total Personnel	10.00	9.00	9.25	(0.75)	·	Ψ	00,010.11	Ψ	10,000.10	Ψ	00,007.70
Water Dietribution											
Water Distribution Full-time											
Utility Systems Manager	1.00	1.00	0.00	(1.00)	20	\$	79,891.95		101,243.04		136,876.69
Assistant Utility Manager Utility Systems Supervisor	0.00 1.00	0.00 1.00	0.50 1.00	0.50	18 16	\$ \$	69,691.55 60,910.21		88,316.43 77,188.45	\$ \$	119,400.76 104,355.75
Utility Systems Senior Foreman	0.00	1.00	1.00	-	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Utility Systems Tech Foreman	6.00	7.00	5.00	(2.00)	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Utility Systems Technician - Lead Utility Systems Technician II	2.00 7.00	2.00 9.00	3.00 7.00	1.00 (2.00)	13 8	\$ \$	49,719.43 39,799.41	\$ \$	63,007.29 50,435.45	\$ \$	85,183.40 68,187.13
ounty dystems recombian in	1.00	3.00	1.00	(2.00)	U	Ψ	00,100.41	φ	30,433.43	Ψ	00,107.13



		Personi	nel Roster								
Classification Title	Approved FY 22	Approved FY 23	Approved FY 24	Net	Pay Grade	201	24 MINIMUM		2024 MID POINT	201	A MAYIMIIM
Utility Systems Technician I	5.00	4.00	6.00	Change 2.00	7		38,515.44	\$	48,808.76		65,987.76
Meter Technician - Supervisor	1.00	1.00	1.00	2.00 -	7 16	\$ \$	60,910.21	Ф \$	77,188.45	\$ \$	104,355.75
Meter Technician Lead	1.00	1.00	1.00	_	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Meter Technician Foreman	0.00	0.00	1.00	1.00	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Meter Technician II	3.00	2.00	2.00	-	8	\$	39,799.41	\$	50,435.45	\$	68,187.13
Meter Technician I	3.00	4.00	4.00	-	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Customer Service Field Technician II	1.00	0.00	0.00	-	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Total Personnel	31.00	33.00	32.50	(0.50)							
TOTAL WATER AND WASTEWATER UTILITY	153.00	160.00	163.00	2.00							
Stormwater Engineering											
Full-time											
Stormwater Deputy Director	0.00	1.00	0.00	(1.00)	22	\$	96,605.82	\$	122,423.59	\$	165,512.20
Stormwater Engineer III	1.00	2.00	2.00	-	21	\$	87,911.38	\$	111,405.21	\$	151,760.52
Stormwater Design & Construction Engineer	1.00	0.00	0.00	-	21	\$	87,911.38	\$	111,405.21	\$	151,760.52
Chief Sustainability and Resiliency Officer	0.00	1.00	1.00	-	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Senior Project Manager	1.00	0.00	0.00	-	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Survey Crew Supervisor	0.00	1.00	0.00	(1.00)	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Survey Crew Chief	2.00	2.00	0.00	(2.00)	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Survey Technicians	2.00	2.00	0.00	(2.00)	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Project Manager	1.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Engineering Technicians	2.00	2.00	1.00	(1.00)	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Total Full-time	10.00	12.00	5.00	(7.00)							
Stormwater Operations											
<u>Full-time</u>											
Stormwater Deputy Director	0.00	0.00	1.00	1.00	22	\$	96,605.82	\$	122,423.59	\$	165,512.20
Stormwater Operations Manager	1.00	1.00	1.00	-	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Lead Stormwater System Coordinator	0.00	0.00	0.00	-	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
Stormwater Asset Supervisor	0.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Stormwater Operations Supervisor	1.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Stormwater Specialist	0.00	0.00	1.00	1.00	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Senior Project Specialist	1.00	1.00	1.00	-	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Stormwater Citizen Rescource & Outreach Coordinator	0.00	0.00	1.00	1.00	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Project Specialist	3.00	3.00	3.00	-	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Survey Crew Supervisor	0.00	0.00	1.00	1.00	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Survey Crew Chief	0.00	0.00	2.00	2.00	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Survey Technicians	0.00	0.00	2.00	2.00	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Engineering Technicians	0.00	0.00	1.00	1.00	13	\$	49,719.43	\$	63,007.29	\$	85,183.40
Total Personnel	6.00	7.00	16.00	9.00							
Stormwater Maintenance											
Full-time	4.00	4.00	4.00		0.0		70.004.0=		101 010 0:	•	100.0=0.00
Stormwater Maintenance Manager	1.00	1.00	1.00	-	20	\$	79,891.95		101,243.04	\$	136,876.69
Assistant Stormwater Maintenance Manager	0.00	1.00	1.00	-	18	\$	69,691.55		88,316.43	\$	119,400.76
Stormwater Maintenance Supervisor	4.00 0.00	3.00 3.00	4.00 4.00	1.00 1.00	16 13	\$ \$	60,910.21 49,719.43		77,188.45 63,007.29	\$ \$	104,355.75 85,183.40
Stormwater System Foreman	0.00		1.00	1.00		ъ \$		\$	59,956.21	\$ \$	81,058.64
Stormwater System Crew Lead Swales Specialist	2.00	0.00 2.00	2.00	1.00	12 12	э \$	47,312.07 47,312.07		59,956.21	э \$	81,058.64
Equipment Specialist	1.00	0.00	1.00	1.00	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Stormwater Systems Lead	5.00	2.00	2.00	1.00	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Stormwater Maintenance Coordinator	0.00	1.00	1.00	-	15	Ф \$	56,943.13	\$	72,161.24	э \$	97,559.47
Equipment Operator III	0.00	7.00	7.00	-	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Equipment Operator II	15.00	13.00	12.00	(1.00)	9	\$	41,083.15		52,062.60	\$	70,386.76
Equipment Operator I	4.00	4.00	6.00	2.00	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Administrative Coordinator	1.00	1.00	1.00	-	15	\$	56,943.13	,	72,161.24	\$	97,559.47
Maintenance Worker	4.00	2.00	3.00	1.00	7	\$	38,515.44		48,808.76	\$	65,987.76
Maintenance Worker - Temporary	0.00	0.00	1.00	1.00	5	\$	34,084.45		43,193.44	\$	58,395.92
Total Personnel	37.00	40.00	47.00	7.00	J	Ψ	0-1,00-110	Ψ	70,100.77	Ψ	00,000.02
TOTAL STORMWATER MANAGEMENT FUND	53.00	59.00	68.00	9.00							
TOTAL STORMWATER WANAGEWENT FUND	JJ.00	33.00	00.00	3.00							



			nel Roster								
Classification Title	Approved FY 22	Approved FY 23	Approved FY 24	Net Change	Pay Grade	20	24 MINIMUM		2024 MID POINT	20	24 MAXIMUM
Information Technology Internal Services											
Full-time	4.00	4.00	4.00		00	•	400 000 50	•	404 000 47	•	400 045 00
Information Technology Director Research & Development Head	1.00 1.00	1.00 1.00	1.00 0.00	(1.00)	23 20	\$ \$	106,238.50 79,891.95	\$ \$	134,630.47 101,243.04	\$ \$	182,015.86 136,876.69
Operations Manager	0.00	1.00	1.00	(1.00)	20	\$	79,891.95	\$	101,243.04	\$	136,876.69
Senior Infrastructure Administrator	0.00	1.00	1.00	-	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
Senior Applications Administrator	1.00	1.00	1.00	-	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
Project Manager	0.00	0.00	1.00	1.00	18	\$	69,691.55	\$	88,316.43	\$	119,400.76
System Administrator Cybersecurity Administrator	2.00 1.00	1.00 1.00	0.00 0.00	(1.00) (1.00)	17 17	\$ \$	65,159.53 65,159.53	\$ \$	82,573.67 82,573.67	\$ \$	111,636.61 111,636.61
IT Applications Administrator	0.00	0.00	1.00	1.00	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
IT Enterprise Services Administrator	0.00	2.00	1.00	(1.00)	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
IT Enterprise Services Programmer	2.00	1.00	2.00	1.00	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Infrastructure Administrator III	0.00	0.00	1.00	1.00	17	\$	65,159.53	\$	82,573.67	\$	111,636.61
Infrastructure Administrator I Service Desk Supervisor	0.00 1.00	0.00 1.00	1.50 1.00	1.50 -	15 16	\$ \$	56,943.13 60,910.21	\$ \$	72,161.24 77,188.45	\$ \$	97,559.47 104,355.75
Senior Systems Analyst	0.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
GIS Supervisor	1.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
GIS Specialist III	1.00	1.00	1.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
GIS Specialist II	2.00	2.00	2.00	- (0.00)	14	\$	53,259.68	\$	67,493.43	\$	91,248.54
Tech Support Analyst II Tech Support Analyst I	2.00 1.00	2.00 1.00	0.00 3.00	(2.00) 2.00	15 14	\$ \$	56,943.13 53,259.68	\$ \$	72,161.24 67,493.43	\$ \$	97,559.47 91,248.54
Tech Support Specialist	2.00	1.00	1.00	-	12	\$	47,312.07	\$	59,956.21	\$	81,058.64
Administrative Coordinator	1.00	1.00	1.00	-	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Total Personnel	19.00	21.00	22.50	1.50							
TOTAL INFORMATION TECHNOLOGY INTERNAL	19.00	21.00	22.50	1.50							
Information Technology Enterprise											
Full-time											
Broadband Manager	1.00	1.00	1.00	-	20	\$		\$	101,243.04	\$	136,876.69
Infrastructure Administrator	0.00	0.00	0.50	0.50	15	\$	56,943.13	\$	72,161.24	\$	97,559.47
Total Personnel	1.00	1.00	1.50	0.50							
TOTAL INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.00	1.50	0.50							
	1.00	1.00	1100	0.00							
Building Permits	1.00	1.00	1100	<b></b>							
Building Permits Full-time					23	\$	106.238.50	\$	134.630.47	\$	182.015.86
Building Permits	0.00 0.34	0.00 0.34	0.34 0.00	0.34 (0.34)	23 23	\$	106,238.50 106,238.50	\$	134,630.47 134,630.47	\$	182,015.86 182,015.86
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer	0.00 0.34 0.34	0.00 0.34 0.34	0.34 0.00 0.34	0.34	23 22	\$	106,238.50 96,605.82	\$	134,630.47 122,423.59	\$	182,015.86 165,512.20
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor	0.00 0.34 0.34 1.00	0.00 0.34 0.34 0.30	0.34 0.00 0.34 0.30	0.34 (0.34) -	23 22 16	\$ \$ \$	106,238.50 96,605.82 60,910.21	\$ \$ \$	134,630.47 122,423.59 77,188.45	\$ \$ \$	182,015.86 165,512.20 104,355.75
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official	0.00 0.34 0.34 1.00 1.00	0.00 0.34 0.34 0.30 1.00	0.34 0.00 0.34 0.30 1.00	0.34 (0.34) - -	23 22 16 21	\$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38	\$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21	\$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52
Building Permits  Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner	0.00 0.34 0.34 1.00 1.00	0.00 0.34 0.34 0.30 1.00 1.00	0.34 0.00 0.34 0.30 1.00	0.34 (0.34) -	23 22 16 21 17	\$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53	\$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67	\$ \$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official	0.00 0.34 0.34 1.00 1.00	0.00 0.34 0.34 0.30 1.00	0.34 0.00 0.34 0.30 1.00	0.34 (0.34) - - -	23 22 16 21	\$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38	\$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21	\$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00	0.34 (0.34) - - - - - -	23 22 16 21 17 16 14	\$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53	\$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67	\$ \$ \$ \$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00	0.34 (0.34) - - - - - - - (1.00)	23 22 16 21 17 16 14 17	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21	\$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45	\$ \$ \$ \$ \$ \$ \$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 1.00 0.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00	0.34 (0.34) - - - - - - (1.00) 1.00	23 22 16 21 17 16 14 17 16 16	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45	\$\$\$\$\$\$\$\$\$\$\$\$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00 1.00 0.00 3.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00	0.34 (0.34) - - - - - (1.00) 1.00	23 22 16 21 17 16 14 17 16 16 16	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00 0.00 3.00 0.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00	0.34 (0.34) - - - - - - (1.00) 1.00	23 22 16 21 17 16 14 17 16 16 16	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 60,910.21	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector II	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00 1.00 0.00 3.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00	0.34 (0.34) - - - - - (1.00) 1.00 - 1.00	23 22 16 21 17 16 14 17 16 16 16	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician	0.00 0.34 0.34 1.00 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 0.00 10.00	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 1.00 0.00 3.00 0.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 1.00 9.00	0.34 (0.34) - - - - (1.00) 1.00 - (1.00)	23 22 16 21 17 16 14 17 16 16 16 16 15 14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician	0.00 0.34 0.34 1.00 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 0.00 10.00	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00	0.34 (0.34) - - - - (1.00) 1.00 - (1.00)	23 22 16 21 17 16 14 17 16 16 16 15 14 11	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 45,045.13	***	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II	0.00 0.34 0.34 1.00 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 0.00 1.00 1.00	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00 1.00	0.34 (0.34) - - - - (1.00) 1.00 - (1.00) - 2.00	23 22 16 21 17 16 14 17 16 16 16 15 14 11 11	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 45,045.13 41,083.15	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 77,174.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician	0.00 0.34 0.34 1.00 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 0.00 10.00	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00	0.34 (0.34) - - - - (1.00) 1.00 - (1.00)	23 22 16 21 17 16 14 17 16 16 16 15 14 11	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 45,045.13	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II Permit Technician	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 0.00 1.00 1.00 1.00 1.00	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00 1.00	0.34 (0.34) - - - - (1.00) 1.00 - (1.00) - (1.00) - (2.00)	23 22 16 21 17 16 14 17 16 16 16 15 14 11 11	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 45,045.13 41,083.15	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 77,174.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel	0.00 0.34 0.34 1.00 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 10.00 1.00 1.00 1.00 1.0	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00 1.00 0.00 25.63	0.34 (0.34) - - - - (1.00) 1.00 - (1.00) - 2.00	23 22 16 21 17 16 14 17 16 16 16 15 14 11 11	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 45,045.13 41,083.15	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 77,174.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel  BUILDING PERMITS & INSPECTIONS  Fleet Management Full-time	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 10.00 1.00 1.00 3.00 24.63	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00 1.00 25.63	0.34 (0.34) - - - - (1.00) 1.00 - (1.00) - (2.00) - <b>0.00</b>	23 22 16 21 17 16 14 17 16 16 16 15 14 11 11 9	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 41,083.15 41,083.15	***	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60 52,062.60	****	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 70,386.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Building Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel  BUILDING PERMITS & INSPECTIONS  Fleet Management Full-time Fleet Division Manager	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 1.00 1.00 1.00 1.00 3.00 24.63	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 1.00 1.00 1.00 1.00 25.63	0.34 (0.34) - - - - - (1.00) 1.00 - (1.00) - 2.00 - (2.00)	23 22 16 21 17 16 14 17 16 16 15 14 11 11 9 9	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 41,083.15 41,083.15	**************	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60 52,062.60	*************	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 70,386.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel  BUILDING PERMITS & INSPECTIONS  Fleet Management Full-time Fleet Division Manager Mechanic Shop Supervisor	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 10.00 1.00 1.00 3.00 24.63	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 2.00 25.63 25.63	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00 1.00 25.63	0.34 (0.34) - - - - (1.00) 1.00 - (1.00) - (2.00) - <b>0.00</b>	23 22 16 21 17 16 14 17 16 16 15 14 11 11 9 9	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 41,083.15 41,083.15	***	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60 52,062.60	***	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 70,386.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector I Building Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel  BUILDING PERMITS & INSPECTIONS  Fleet Management Full-time Fleet Division Manager	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 1.00 1.00 1.00 1.00 3.00 24.63	0.00 0.34 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 1.00	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 1.00 1.00 1.00 1.00 25.63	0.34 (0.34) - - - - (1.00) 1.00 - (1.00) - (2.00) - (2.00)	23 22 16 21 17 16 14 17 16 16 15 14 11 11 9 9	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 41,083.15 41,083.15	****	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60 52,062.60	*************	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 70,386.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel  BUILDING PERMITS & INSPECTIONS  Fleet Management Full-time Fleet Division Manager Mechanic Shop Supervisor Lead Mechanic Inventory Specialist Parts and Service Technician	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 1.00 1.00 1.00 24.63 24.63	0.00 0.34 0.34 0.30 1.00 1.00 1.00 1.00 0.00 3.00 0.00 1.00 1.00 1.00 2.00 25.63 25.63	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 1.00 3.00 1.00 25.63 25.63	0.34 (0.34) - - - (1.00) 1.00 - (1.00) - (2.00) - (2.00) - - - - - - - - - - - - - - - - - -	23 22 16 21 17 16 14 17 16 16 16 15 14 11 11 9 9	***************************************	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 41,083.15 41,083.15	***	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 67,493.43 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 57,083.32 52,062.60 52,062.60	*****	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 91,248.54 111,636.61 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 77,174.76 70,386.76
Building Permits Full-time Community Development Director Chief of Staff Deputy Development Officer Code Enforcement Clerk Supervisor Deputy Chief Building Official Senior Plans Examiner Chief Building Official Compliance Supervisor Chief Building Inspector Permit/Zoning Supervisor Development Process Administrator Plans Examiner II Building Inspector III Building Inspector II Building Inspector II Building Inspector I Lead Permit Technician Community Development Technician Staff Assistant II Permit Technician Total Personnel  BUILDING PERMITS & INSPECTIONS  Fleet Management Full-time Fleet Division Manager Mechanic Shop Supervisor Lead Mechanic Inventory Specialist	0.00 0.34 0.34 1.00 1.00 0.50 0.30 1.00 1.15 0.00 2.00 0.00 1.00 1.00 1.00 24.63	0.00 0.34 0.34 0.30 1.00 1.00 0.65 1.00 0.00 3.00 0.00 1.00 1.00 1.00 2.00 25.63	0.34 0.00 0.34 0.30 1.00 1.00 1.00 0.65 1.00 0.00 1.00 3.00 1.00 9.00 1.00 3.00 1.00 25.63 25.63	0.34 (0.34) - - - (1.00) 1.00 - (1.00) - (2.00) - (2.00)	23 22 16 21 17 16 14 17 16 16 16 15 14 11 11 9 9	**************************************	106,238.50 96,605.82 60,910.21 87,911.38 65,159.53 60,910.21 53,259.68 65,159.53 60,910.21 60,910.21 60,910.21 56,943.13 53,259.68 45,045.13 41,083.15 41,083.15	*****	134,630.47 122,423.59 77,188.45 111,405.21 82,573.67 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 77,188.45 72,161.24 67,493.43 57,083.32 52,062.60 52,062.60	****	182,015.86 165,512.20 104,355.75 151,760.52 111,636.61 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 104,355.75 97,559.47 91,248.54 77,174.76 70,386.76 70,386.76



		Person	nel Roster								
	Approved	Approved	Approved	Net	Pay				2024		
Classification Title	FY 22	FY 23	FY 24	Change	Grade	202	24 MINIMUM		MID POINT	202	4 MAXIMUM
Mechanic I	5.00	6.00	2.00	(4.00)	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Equipment Operator II	1.00	1.00	2.00	1.00	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Staff Assistant II	1.00	1.00	1.00	-	10	\$	42,920.47	\$	54,390.94	\$	73,534.33
Fleet Service Writer	0.00	1.00	1.00	-	9	\$	41,083.15	\$	52,062.60	\$	70,386.76
Total Personnel	13.00	14.00	15.00	1.00							
FLEET MANAGEMENT FUND	13.00	14.00	15.00	1.00							
Facilities Maintenance											
Full-time											
Facilities Supervisor	1.00	1.00	1.00		16	\$	60.910.21	\$	77.188.45	\$	104,355.75
Facilities Lead	1.00	2.00	1.00	(1.00)	12	\$	47.312.07	\$	59.956.21	\$	81.058.64
Maintenance Worker	3.00	4.00	1.00	(3.00)	6	\$	35.802.44	\$	45.370.70	\$	61.339.62
Equipment Operator II	3.00	1.00	0.00	(1.00)	9	\$	41,083.15	\$	52.062.60	\$	70.386.76
Equipment Operator	4.00	1.00	0.00	(1.00)	7	\$	38.515.44	\$	48.808.76	\$	65.987.76
Trades Worker	0.00	3.00	3.00	(1.00)	7	\$	38,515.44	\$	48,808.76	\$	65,987.76
Total Personnel	12.00	12.00	6.00	(6.00)	•	٧	00,010.11	Ψ	10,000.10	Ψ	00,001.10
FACILITIES MANAGEMENT FUND	12.00	12.00	6.00	-6.00							
	12.00	12100	0.00								
Collections and Sanitation											
<u>Full-time</u>											
Solid Waste Contract Supervisor	0.00	1.00	1.00	-	16	\$	60,910.21	\$	77,188.45	\$	104,355.75
Solid Waste Field Inspector	0.00	1.00	1.00	-	11	\$	45,045.13	\$	57,083.32	\$	77,174.76
Total Full-Time	0.00	2.00	2.00	-							
COLLECTIONS AND SANITATION FUND	0.00	2.00	2.00	0.00							

519.40

552.50

574.50

22.00

TOTAL FULL-TIME EQUIVALENT POSITIONS



### Summary of Fiscal Year 2024 New Personnel

All new positions approved for the budget must go through an additional approval process through Human Resources before being filled. The changes below simply reflect that the budgetary impact of these changes have been included in the adopted budget. It does not guarantee that the position will be filled.

Department	Position	Estimated Start Date	Fund	Estimated Budget Impact
Fire	Firefighter/EMT	10/01/23	General Fund	\$70,597
Fire	Firefighter/EMT	10/01/23	General Fund	\$70,597
Fire	Firefighter/EMT	10/01/23	General Fund	\$70,597
Fire	Firefighter/EMT	04/01/24	General Fund	\$37,569
Fire	Firefighter/EMT	04/01/24	General Fund	\$37,569
Fire	Firefighter/EMT	04/01/24	General Fund	\$37,569
Southern Recreation Center	Customer Services Representative	10/01/23	General Fund	\$54,128
Community Development	Community Development Director	10/01/23	General Fund / Building Fund	\$198,890
Water Distribution and Collection	Assistant Utility Manager	10/01/23	Utility Management Fund	\$105,139
Utility Administration	Inventory Technician	10/01/23	Utility Management Fund	\$62,955
Water Treatment	Utility Certified Control Systems Tech	10/01/23	Utility Management Fund	\$48,403
Stormwater Operations	Citizen Resource and Outreach Coordinator	10/01/23	Stormwater Management Fund	\$81,932
Stormwater Operations	Stormwater Specialist	10/01/23	Stormwater Management Fund	\$87,019
Stormwater Maintenance	Stormwater System Crew Lead	06/01/24	Stormwater Management Fund	\$42,847
Stormwater Maintenance	Equipment Operator II	06/01/24	Stormwater Management Fund	\$38,479
Stormwater Maintenance	Equipment Operator II	06/01/24	Stormwater Management Fund	\$38,479
Stormwater Maintenance	Equipment Operator II	06/01/24	Stormwater Management Fund	\$38,479
Stormwater Maintenance	Maintenance Supervisor	06/01/24	Stormwater Management Fund	\$47,964
Stormwater Maintenance	Temporary Maintenance Worker	06/01/24	Stormwater Management Fund	\$30,039
Stormwater Maintenance	Equipment Specialist	06/01/24	Stormwater Management Fund	\$42,847
Information Technology	Infrastructure Administrator	10/01/23	IT Internal Services / IT Enterprise Fund	\$87,790
Information Technology	Project Manager	10/01/23	IT Internal Services	\$105,207
		•	Total	\$1,435,095

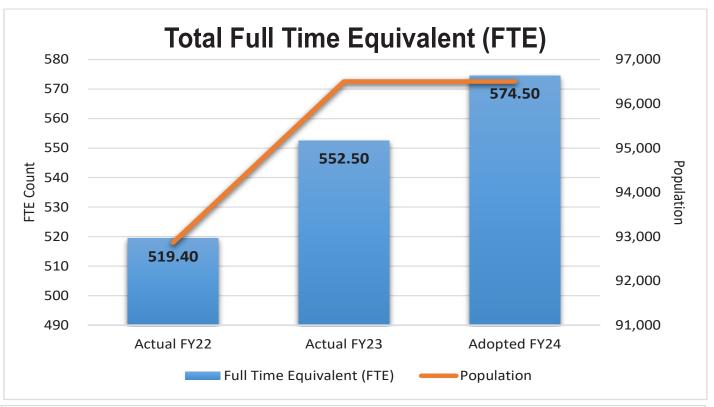


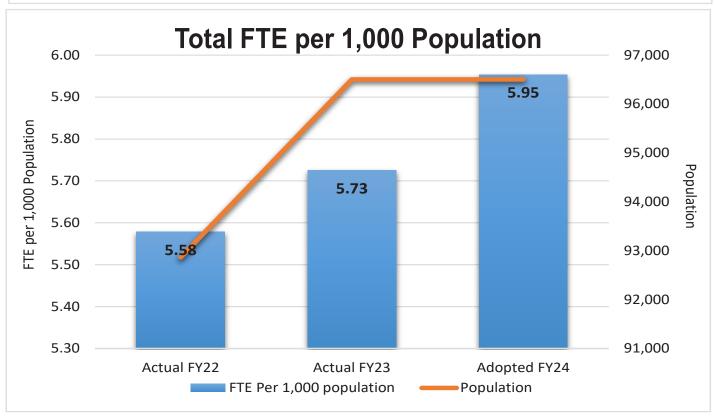
### Full Time Equivalent Positions (FTE)

DEPARTMENT	Actual FY22	Actual FY23	Adopted FY24	CHANGE
GENERAL FUND:	243.77	257.87	270.87	13.00
Mayor and Council	0.00	0.00	0.00	0.00
City Manager	2.00	4.00	5.00	1.00
Communications & Marketing	5.00	5.50	5.50	0.00
Economic Development	3.00	2.00	2.00	0.00
City Clerk	2.50	2.50	3.00	0.50
Human Resources	6.40	8.00	8.00	0.00
City Attorney	0.50	0.50	0.00	-0.50
Financial Services	16.00	17.00	15.00	-2.00
Planning	18.66	19.66	19.66	0.00
Code Enforcement	24.71	24.71	24.71	0.00
Business Tax	0.00	0.00	2.00	2.00
Fire	66.00	69.00	75.00	6.00
Streets	51.00	53.00	58.00	5.00
Parks Maintenance	23.50	23.00	23.00	0.00
Construction Management & Engineering	7.00	8.00	8.00	0.00
Golf Course	3.00	3.00	3.00	0.00
Aquatic Center Southern Recreation Center	1.50 1.00	2.00 2.00	2.00 3.00	0.00 1.00
Parks & Recreation	12.00	14.00	14.00	0.00
WATER AND WASTEWATER UTILITY FUND	153.00	160.00	163.00	3.00
STORMWATER MANAGEMENT FUND	53.00	59.00	68.00	9.00
COLLECTION & SANITATION FUND	0.00	2.00	2.00	0.00
BUILDING PERMITS & INSPECTIONS	24.63	25.63	25.63	0.00
INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.00	1.50	0.50
INFORMATION TECHNOLOGY OPERATIONS	19.00	21.00	22.50	1.50
FACILITIES MAINTENANCE FUND	12.00	12.00	6.00	-6.00
FLEET MANAGEMENT FUND	13.00	14.00	15.00	1.00
TOTAL FULL-TIME EQUIVALENT POSITIONS (FTE)	519.40	552.50	574.50	22.00

### Personnel (FTE) Per 1,000 Population

DEPARTMENT	Actual FY22	Actual FY23	Adopted FY24
POPULATION COUNT	92,866	96,504	101,737
GENERAL FUND:	2.62	2.67	2.68
Mayor and Council	0.00	0.00	0.00
City Manager	0.02	0.04	0.05
Communications & Marketing	0.05	0.06	0.05
Economic Development	0.03	0.02	0.02
City Clerk	0.03	0.03	0.03
Human Resources	0.07	0.08	0.08
City Attorney	0.01	0.01	0.00
Financial Services	0.17	0.18	0.15
Planning	0.20	0.20	0.19
Code Enforcement	0.27	0.26	0.24
Business Tax	0.00	0.00	0.02
Fire	0.71	0.71	0.74
Streets	0.55	0.55	0.57
Parks Maintenance	0.25	0.24	0.23
Construction Management & Engineering	0.07	0.08	0.08
Golf Course	0.03	0.03	0.03
Aquatic Center	0.02	0.02	0.02
Southern Recreation Center	0.01	0.02	0.03
Parks & Recreation	0.12	0.15	0.15
WATER AND WASTEWATER UTILITY FUND	1.65	1.66	1.60
STORMWATER MAINTENANCE FUND	0.57	0.61	0.67
COLLECTION & SANITATION FUND	0.00	0.02	0.02
BUILDING PERMITS & INSPECTIONS	0.27	0.27	0.25
INFORMATION TECHNOLOGY ENTERPRISE	0.01	0.01	0.01
INFORMATION TECHNOLOGY OPERATIONS	0.20	0.22	0.22
FACILITIES MAINTENANCE FUND	0.12	0.12	0.06
FLEET MANAGEMENT FUND	0.14	0.15	0.15
TOTAL FULL-TIME EQUIVALENT POSITIONS (FTE)	5.58	5.73	5.67







### Department Funding

As shown below and on the following page, some departmental responsibility may cross funds.

Department / Division	(	General Fund	Enterprise Fund	Capital Project Fund		Special Revenue Fund
City Council		\$ 360,418	\$ -	\$ -	\$ -	\$ -
Administration						
City Manager		974,157	-	-	-	-
Communications & Marketing		622,399	-	-	-	-
Economic Development		530,219	-	-	-	-
City Clerk		252,107	-	-	-	-
Human Resources		1,042,786	-	-	-	-
Self Insured Health		-	-	-	7,816,517	-
Non-Departmental		3,170,809	-	-	-	-
Law Enforcement		7,363,929	-	-	-	-
Police Education		-	-	-	-	7,000
Special Events		-	-	-	-	189,360
City Attorney		685,254	-	-	-	-
Financial Services						
General Fund		1,997,065	-	-	-	-
Utility Finance		-	772,557	-	-	-
Community Development						
Building Permits		-	3,820,166	-	-	-
Planning		2,016,113	-	-	-	-
Site Development		820,591	-	-	-	-
Business Tax		248,677	-	-	-	-
Code Enforcement		3,573,325	-	-	-	-
Community Development Block Grant		-	-	-	-	947,187
Neighborhood Stabilization		-	-	-	-	121,035
SR100 Community Redevelopment		-	-	-	-	2,912,077
Town Center Impact Fee Fund		-	-	800,000	-	-
Capital Projects		-	-	20,954,350	-	-
Transportation Impact Fee		-	-	26,122,070	-	-
Old Kings Road Special Assessment		-	-	-	-	1,623,000
Construction Management & Engineering	9	1,445,586	-	-	-	-
Fire						
Fire Department		13,130,018	-	-	-	-
Fire Impact Fee		-	-	7,710,000		<u> </u>
	TOTAL	38,233,453	4,592,723	55,586,420	7,816,517	5,799,659



### Department Funding

Department / Division	General Fund		Enterprise Fund	Ca	pital Project Fund	Internal Service Fund	Re	Special evenue Fund
Water/Wastewater Utility								
Customer Service	\$ -	\$	1,774,682	\$	-	\$ -	\$	-
Administration	-	*	1,578,498	*	_	-	•	_
Wastewater Pumping	-		1,979,219		-	-		_
Wastewater Collection	-		5,043,511		-	-		_
Wastewater Treatment Plant #1	-		3,394,173		-	-		_
Wastewater Treatment Plant #2	-		2,179,369		-	-		-
Water Plant #1	-		4,351,934		-	-		_
Water Plant #2	-		3,462,534		-	-		_
Water Plant #3	-		2,061,089		_	-		_
Water Quality	-		1,144,333		_	-		_
Water Distribution	-		8,198,310		_	-		_
Non-Departmental	_		23,662,186		-	_		_
Utility Capital Projects	-		70,169,013		_	_		_
American Rescue Plan Act Fund	-		-		_	-		12,128,471
Public Works								,,
Streets	9,113,976		-		_	-		_
Streets Improvement	-		-		_	-		7,695,000
Facilities Maintenance	_		_		-	2,163,986		-
Fleet Management	-		-		_	12,361,356		_
Collection & Sanitation	-		16,611,523		_	-		_
Stormwater			,,					
Stormwater Maintenance	_		11,750,524		-	_		_
Stormwater Engineering	_		13,524,327		-	_		-
Stormwater Operations	_		1,851,736		_	_		_
Stormwater Non-Departmental	_		5,428,955		_	_		_
Utility Construction Management & Engineerin	a -		992,436		-	_		-
Recreation and Parks	9		,					
Parks & Recreation	2,384,295		-		_	-		-
Aquatics Center	489,166		-		_	-		_
Southern Recreation Center	563,410		_		-	_		_
Golf Course	1,977,297		-		_	-		_
Parks Maintenance	3,126,999		_		_	_		_
Recreation Impact Fee	-		_		6,970,754	_		_
Information Technology					-,			
Enterprise	-		957,515		_	-		_
Operations	_		-		_	6,245,261		_
Emergency Communications	-		-		_	383,624		_
• •	tal \$ 55,888,596	\$	184,708,590	\$	62,557,174	\$ 28,970,744	\$	25,623,130
			, ,		· ,	Total	\$	357,748,234



# City Council Department Summary

The City Council is the elected legislative and policy body for the City of Palm Coast. City Council establishes policies that will provide for the protection, safety, and general welfare of the citizens of Palm Coast. These policies help create a quality environment and ensure that the future needs of the City can be met. The City Council appoints the City Manager, City Attorney, and the external auditors who perform the annual audit of the City finances.

#### **DAVID ALFIN - TERM 2021-2024**

David Alfin was elected Mayor through a special election in July 2021. He is the fourth elected Mayor in Palm Coast's history. Growing up in St. Petersburgh, Florida, and Manhasset New York, Mayor Alfin lived in the New York Mid-Hudson Valley before moving to Palm Coast in 2012.

He has served many organizations including the City of Palm Coast Citizens Advisory Task Force, the Flagler Value Assessment Board, and the Flagler Education Foundation.

Mayor Alfin would like the community to know that he is eager to bring unity back to the City Council and believes Palm Coast is on the doorstep of opportunity for the long term with the MedNexus project in Town Center. He is honored to help shape projects like this in our city. He will also be dedicated to preserving public safety in Palm Coast to ensure we can always enjoy the lifestyle we strive to protect.



# PALM COAST CITY COUNCIL DISTRICT #1

#### **ED DANKO - TERM 2020-2024**

Ed Danko has been elected to serve on the Palm Coast City Council for District #1. He is a former television network news producer/editor. He also is a Navy veteran who still serves as an Officer in the United States Coast Guard Auxiliary.

Council Member Danko is an association member of the Palm Coast Fraternal Order of Police and served two terms as a volunteer firefighter. He is a member of the Flagler County Republican Club and Kiwanis Club and he's on the Board of Directors for the Trump Club.

#### THERESA CARLI PONTIERI – TERM 2022-2026

Theresa Pontieri spent her modest formative years in Ohio and South Carolina. As a third-degree black belt and international competitor, she contended on two World Championship teams. She was also an individual silver medalist in the World Championships, a bronze medalist at the Pan-American Games, and a bronze medalist in the Goodwill games in Tokyo. Her strong work ethic, dedication, and fighting spirit have conveyed in her successful career and her passion for leading.



Ms. Pontieri attended the University of Central Florida and received a

Bachelor of Arts degree in Legal Studies with a minor in Sports and Entertainment Law. She graduated magna cum laude from Jacksonville's Florida Coastal School of Law and now practices a broad range of litigation for Jimerson Birr PA in Jacksonville. Ms. Pontieri has also owned and operated her own law firm and a business in the food and beverage industry. These experiences as a business owner and attorney will serve her well as she analyzes and scrutinizes complicated City documents to ensure they accurately serve Palm Coast citizens.

Ms. Pontieri would like her community to know that she will build the confidence of her constituents by tackling her new position with integrity and perseverance. "No one will ever 'out-work' me," she says. She and her husband, Rick (an Osceola County Lieutenant in the fire service), have lived in Palm Coast for almost seven years and are proud parents of their three dogs, Bailey, Bacon, and Max, and cat Beni.



#### **NICK KLUFAS - TERM 2020-2024**

Council Member Nick Klufas has been elected to serve a second term on the Palm Coast City Council, representing constituents from the City's District #3. In 2006, Nick moved to Palm Coast from Eldred, New York. Mr. Klufas is a certified Amazon Web Services Solutions Architect, which he uses in his career as a software engineer producing enterprise-grade cloud solutions. He is the youngest Council Member (originally at age 28) to ever be elected to serve on the City Council.

Mr. Klufas has been affectionately known as the 'technology' Council

Member. From the beginning of his first term, he has been very active in advancing the technological capabilities of city government.

Other accomplishments include his advocacy for streetlights, cell towers and the Holland Park Splash Pad. One of his immediate goals for his second term is to perform a solar energy evaluation for City properties with the goal of embracing lower-cost renewable energy investments that will save taxpayer dollars over the long term.

#### CATHY HEIGHTER - TERM 2022 - 2026

Cathy Heighter spent much of her early life in New York, first receiving a Bachelor of Science degree from Empire State College in Saratoga Springs, NY.

When Ms. Heighter learned in 2003 that her beloved son, Pfc. Raheen Tyson Heighter was killed in Iraq, Cathy's life suddenly twisted to more military altruism. She became an advocate/fund-raiser for military families. She organized the Suffolk County Forum Scholarship Fund as 'Raheen's Legacy' to award college scholarships to graduating



students. She worked with Congress to officially pass a bill to increase the death benefit to military families who lost loved ones while defending their country.

An honorable list of designations follows Ms. Heighter everywhere, including Certified Florida Military Specialist; Third Vice President of Volusia County Veterans Council; Honorary Co-Chair and Spokesperson for the Intrepid Fallen Heroes Fund; Founder of Remembering Vets, Inc. Remembering HEROES (a charitable organization committed to supporting the needs of veterans of all eras through a variety of programs and services). Her Gold Star Mother distinction identifies her true commitment to others.

Moving to Palm Coast seventeen years ago to be close to family in Florida, Ms. Heighter continued her quest for service by working with Disabled American Veterans of Flagler Beach to collect food and funds for Christmas drives for the local military. She is also a proud member of the Homeless Veteran Stand Down of Flagler and Volusia Counties.

Ms. Heighter considers her new position on the Palm Coast City Council to be an extension of her service to others. She wants her constituents to know that she will be a steadfast voice for them to help make Palm Coast one of the greatest cities in which to live.

Each year, the City of Palm Coast City Council participates in interviews and workshop events to reaffirm a City-wide Mission, Values and Long-term Vision. To ensure the City's pursuit of this Vision, four Pillars of Priorities were established as part of the Strategic Action Plan process to guide staff with implementing City Council's direction. Through these priorities, City staff will develop project plans, track budget, performance, and overall accountability of implementing the City Council focus areas. This document serves as a tool for City Council to reflect on this process and track progress throughout the year as well as a public-facing tool for residents to stay informed on important projects throughout fiscal year 2024 and the coming years.

#### **PILLARS OF PRIORITIES**





## City Council General Fund

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Personnel Services Operating Expenditures	\$ 61,735 63,621	\$	188,419 88,545	\$	218,563 141,855	\$	30,144 53,310	
TOTAL	\$ 125,356	\$	276,964	\$	360,418	\$	83,454	
TOTAL PERSONNEL	 5.00		5.00		5.00		0.00	

#### WE WANT TO HEAR FROM YOU!

### **GET INVOLVED!**



Your City Council typically meets three times per month to discuss official City business! These meetings are open to the public.

We would love for you to attend!

To view the schedule and agendas of upcoming meetings visit palmcoastgov.com/agendas/city-council



# City Manager's Office Department Summary

The council-manager form of local government combines the strong political leadership of elected officials with the strong managerial experience of an appointed local government manager. Approximately 59 percent of U.S. cities with a population of 25,000 or more, as well as 47 percent of cities with a population of 5,000 or more, have adopted this form of government.

The Mayor and City Council members act as the political leaders of the City. They are responsible for setting policies, approving the budget, determining the tax rate, and formulating broad long-term policies that outline the City's public function. The manager



is appointed by City council to ensure that the entire community is being served. The City manager will make recommendations for City Council consideration on important business items for review, and then will adopt the final decision made by the City Council.

The City Manager's primary responsibility is to implement the policies of the elected City Council. In addition, in the council-manager government, the manager assumes responsibility for:

- Directing day-to-day operations;
- Preparing the annual budget;
- Overseeing personnel matters;
- Recommending policies or programs to the City Council;
- Keeping the council fully advised of the financial and other conditions of the city; and
- Supplying the council with information to aid decision making

In addition, the City Manager's office is responsible for overseeing the strategic action planning process. The Strategic Action Plan (SAP) is evaluated on an annual basis by City Council and sets the foundation for city operations. City Council goals, identified in the SAP, provide direction to departments. These goals are in place to ensure that the City's vision to be recognized as one of Florida's premier cities to live, work, and play becomes a reality.

# City Manager's Office General Fund

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Personnel Services Operating Expenditures	\$ 441,618 89,053	\$	685,752 122,869	\$	904,223 69,934	\$	218,471 (52,935.00)	
TOTAL	\$ 530,671	\$	808,621	\$	974,157	\$	165,536	
TOTAL PERSONNEL	2.00		4.00		5.00		1.00	





## City Attorney Department Summary

The City utilizes the services of a legal firm, in accordance with the City Charter, is directly responsible to the City Council, and is the City's legal representative. The City's legal representative shall be responsible for advising and representing the City Council, the City Manager, and all City departments, as well as the officers, advisory boards, and agencies of City government in all legal matters relating to their official responsibilities.



The City's legal representative serves as general counsel to the City and

handles its legal matters. The legal representative defends and prosecutes for the City in civil litigation, ordinance violations, and administrative proceedings. Litigation in State and Federal courts include, but is not limited to, eminent domain, civil rights actions, inverse condemnations, mortgage and lien foreclosures, property assessment disputes, challenges to City codes and ordinances, appeals for review of City Council decisions, and code enforcement lien foreclosures. Administrative proceedings include, but are not limited to, internal hearings of the Planning and Land Development Regulation Board; Code Enforcement Board hearings; and hearings before State administrative law judges in growth management, labor cases, and environmental cases.

The City's legal representative is responsible for conducting legal research, drafting, reviewing, and revising ordinances, resolutions, contracts, real property instruments, and proposed legislation. The City's legal representative is an integral part of the City's Land Development Code process and the City's comprehensive planning program. The City's legal representative assists City staff in bankruptcy cases; assists in the collection of code enforcement fines, costs, fees, and special assessments; and files claims when necessary.

The City's legal representative continues to reduce the costs associated with representation of the City by keeping to a minimum the reliance on outside counsel for both litigated and non-litigated matters. The City's legal representative is also working on a system of standard City legal forms to be used by City staff and the public.

In assistance to the City Attorney, a Paralegal position was implemented to assist City staff with the preparation of ordinances, resolutions, and other legal documents that are then reviewed and approved by the City attorney. The budget for this position was sunsetted in Fiscal Year 2023.

## City Attorney General Fund

SOURCE	ACTUAL CAL YEAR 2022	_	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenditures	\$ 65,168 485,383	\$	41,045 608,572	\$ - 685,254	\$ (41,045) 76,682
TOTAL	\$ 550,551	\$	649,617	\$ 685,254	\$ 35,637
TOTAL PERSONNEL	0.50		0.50	0.00	(0.50)



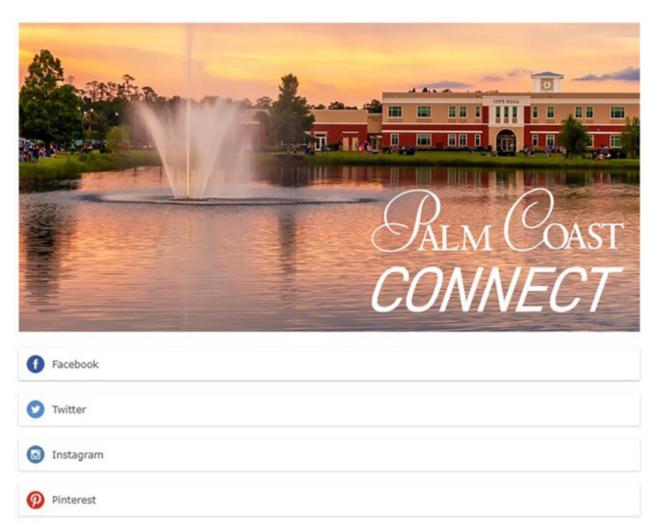


### Communications & Marketing Department Summary

The Communications & Marketing department helps to both create and sustain productive connections between City services and Palm Coast community members, businesses, and visitors. The services delivered by each department plays a critical role in the lives of those in our community, and we have a unique story to tell within each aspect of the City's operations. Communications & Marketing helps to facilitate all City events and announcements. This operation is effective for all actives from the annual fireworks display to hurricane preparedness announcements. It is important



to make all members of the community aware of what is happening. All of the latest updates and announcements are posted on the City website, as well as communicated through the email notifications if residents are signed up through Palm Coast Connect.



### Communications and Marketing Progress Report

Continue to be the Coach: Coaching goes beyond just individual development; it's instrumental in shaping a culture of collaboration and teamwork. When team members truly grasp each other's strengths and areas for growth, they can operate seamlessly, achieving collective goals with exceptional efficiency. Notably, in the past two quarters, we've made significant progress in assigning tasks based on individual strengths, which has allowed us to gauge employee preferences and identify tasks that enable each team member to excel. Regular coaching sessions ensure that our team stays well-informed about assignments and create an environment where each member feels comfortable discussing potential shortcomings. This adaptability equips us to confront challenges and embrace new opportunities with confidence, even when faced with the added complexity of a vacant position within our department. Our commitment to coaching and team development has fostered a close-knit atmosphere that has aided our continued success.

**Continue to Drive Innovation:** We recognize that employing a diverse array of communication methods is crucial to reaching every member of our community. While expanding our video content remains a cornerstone, it's equally vital to incorporate a range of approaches that resonate with various segments of our community.

For younger generations, video content holds a special appeal, particularly on social media platforms. However, we're equally committed to other methods that cater to different preferences. This includes traditional methods like newsletters, in-person events, local media partnerships, flyers, posters, and more, which allow us to engage residents in a tangible and personal way, regardless of their tech savvy. By combining high-tech and low-tech strategies, we strive to ensure that our communication is inclusive and accessible to everyone.

At its core, our aim is to make essential information easily digestible, whether through eye-catching videos or informative newsletters. We want people of all ages to feel well-informed and engaged with their city government. These varied methods also serve as bridges between younger generations and the city government, enabling us to foster open communication and trust with our community.

As we embark on the comprehensive plan update, our excitement extends beyond just our current methods of communication. We're eager to use this multifaceted approach to promote greater trust, transparency, and participation among all residents. By embracing a spectrum of communication methods, we aim to make our city government approachable and responsive, ensuring that every member of our community has the opportunity to be heard and engaged.

#### **Department Highlights:**

The year began with a recovery mode following Hurricane Ian. The city's residents and our team were dealing with the storm's aftermath, which required constant communication about storm impacts, debris collection, FEMA assistance, and more. The Communications & Marketing department's role was crucial during this time. We produced a "Road to Recovery" video, illustrating the city's resilience and commitment to rebuilding. It was a testament to the strength and unity of our community.

As we moved into October, our focus shifted to community events and initiatives. We actively participated in events like the Pink on Parade 5K, Fire Prevention Week, and Florida City Government Week. These events brought our community together and highlighted the values we hold dear.

In November, our engagement with the community continued. We celebrated the graduation of the 52nd Palm Coast Citizens Academy session, fostering community participation and civic engagement. Communications also began promotion efforts for the Tunnel to Towers 5K event, which would result in attracting over 300 residents to sign up and show their support for the noble cause and securing the event's return in 2024. Communications partnered with Parks and Recreation to promote our annual Veterans Day ceremony.

The annual Mayors 30/30 Challenge gave birth to a new Wellness Wednesday campaign that encouraged mindfulness and



focused on health and well-being. Throughout the month, the Communications team collaborated with Parks and Recreation to promote various events and activities that residents could participate in ahead of the launch of the Mayor's 30/30.

The annual Holiday Boat Parade was a vibrant celebration that showcased the city's holiday spirit. Our live stream of the event through the Palm Coast Yacht Club allowed residents and viewers from afar to be part of the festivities and was one of the most watched live streams of the year for our Facebook Page.

Communications launched a "12 Days of City Landmarks" campaign to celebrate the holidays, a fun and engaging way to showcase various city attractions, drawing attention to our unique offerings. This campaign saw interest online and even promoted visits to otherwise sometimes overlooked locations like the Palm Coast Historical Society Museum. Communications also accompanied the Mayor to and participated in the annual Chanukah celebration at the European Village, fostering inclusivity and cultural understanding in our community.

Communications & Marketing actively supported the groundbreaking event for the Southern Recreation Center and the Lehigh Trailhead project.

Another accomplishment was the Keep Palm Coast Clean event, where over 1,000 pounds of litter were collected. This demonstrated the community's dedication to maintaining a clean and beautiful city.

March was marked by our city's unwavering commitment to transparent communication. We shared updates on various projects, including construction at the Lehigh Trailhead and the importance of slowing down when crossing steel plates in the road. One of the highlights was launching the "Share with the Mayor" initiative, designed to encourage community engagement and provide residents with a platform to voice their concerns and ideas. This initiative reflected our city's dedication to active listening and collaboration with our residents.

Furthermore, the city received recognition as the #2 safest city in Florida. This acknowledgment was a testament to our city's commitment to public safety and the well-being of our residents. Communications & Marketing proudly shared this achievement, emphasizing the value we place on the safety and security of our community.

May was marked by addressing resident concerns regarding park conditions, promoting blood donation events, and actively participating in community initiatives like Light the Night. We continued to emphasize the importance of public service appreciation, recognizing the contributions of those who serve our community. Water safety was another significant focus, and various proclamations highlighted important causes and awareness campaigns. Events like the Touch-a-Truck and the Memorial Day ceremony were successfully covered, ensuring our residents were well-informed and engaged.

The department actively communicated community alerts and key information. This included a goal-setting News Release for the Planning Our Parks Master Plan and the ribbon-cutting ceremony for Waterfront Park. These initiatives showcased our city's commitment to transparent communication and community involvement.

In September, the department continued its efforts to engage with the community. Highlights included the September 11th Memorial Service coverage, the Pink on Parade 5K, and the Keep PC Clean initiative relaunch. We actively promoted events like the Intracoastal Waterway Cleanup and the Gammon Ruck Relay. Child Passenger Safety Week and National Child Passenger Safety Week were acknowledged through video releases, emphasizing our commitment to community safety.

Introducing the Palm Coast Comprehensive Plan allowed us to invite residents to get involved and participate in shaping our city's future. The Employee Spotlight segment recognized the work of the I.T. department and the Public Works Staff, highlighting their dedication to serving our community.

National Preparedness Month was marked with videos promoting how residents could prepare for serious weather events, reflecting our city's commitment to community safety.

A deep commitment to community engagement, transparent communication, and a focus on the well-being and safety of our residents marked these four quarters of 2023. The Communications and Marketing Department worked diligently to achieve significant milestones and create a strong sense of community throughout the year.



## Communications and Marketing Key Performance Indicator's (KPI's)

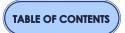
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Increase website visits annually	20%	116%	Website visits are up 238K in FY23 from FY22. There have been extensive efforts to drive people to the website for self-service, news information, project updates, and engagement.	Familiarity with the website will bring down call volume to Customer Service and encourage self-service.
Strategy			romoting the new site, encouraging of the website in news releases a	_

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME				
Increase social media followers annually	2%	8%	The most active social platform continues to be Facebook which earned 1,735 additional followers in FY23. All other social channels have seen steady growth as well, with a total of 2,889 new followers across all channels in FY23.	Bringing innovative and engaging social opportunities has been successful in earning more subscribers and followers.				
Strategy	This goal was accomplished by having a robust social media presence with many engaging campaigns, including short informational videos, several promo videos for events and initiatives, and event marketing efforts.							

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2023, PLEASE FOLLOW THE LINK BELOW:

ANNUAL DEPARTMENT SUMMARIES





## Communications and Marketing General Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenditures Transfers to Other Funds	\$ 464,928 148,345	\$ 503,148 161,082 3,215	\$ 481,333 137,996 3,070	\$ (21,815) (23,086) (145)
TOTAL	\$ 613,273	\$ 667,445	\$ 622,399	\$ (45,046)
TOTAL PERSONNEL	5.00	5.50	5.50	0.00





### City Clerk Department Summary

The City Clerk provides an array of services to the public, City Council, City Manager, and staff. The Clerk is appointed by and serves at the pleasure of the City Manager. The City Clerk is the qualifying officer for candidates who wish to contend for the office of Mayor and City Council.

This division is responsible for records management, land management, and oversees the City's elections. They prepare the agendas and timelines for City Council meetings to process all City ordinances, resolutions, and proclamations adopted and/or approved by City Council.



The City Clerk's office is the official record keeper for all City documents, setting guidelines for the management and retention of these documents, and handles all requests from citizens for public information and records. Public records request can be submitted through the City website.





# City Clerk's Office General Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Personnel Services Operating Expenditures	\$ 183,704 40,601	\$ 231,267 42,512	\$ 204,498 47,609	\$ (26,769) 5,097
TOTAL	\$ 224,305	\$ 273,779	\$ 252,107	\$ (21,672)
TOTAL PERSONNEL	2.50	2.50	3.00	0.50





#### Human Resources Department Summary

The Human Resources department provides the structure and the ability to meet business needs by managing our city's most valuable resources — our employees. Our mission is to consistently improve the city culture by enhancing the employee experience.

The City of Palm Coast Human Resources department through strategic partnerships and collaboration attracts, develops, and retains a high-performing workforce. The goal is to maintain an inclusive and diverse workforce that fosters a healthy, safe, well-equipped productive work environment for employees. Ensuring this keeps employees' families, departments, our



community partners, and the public aware of the City's ability to maximize individual potential, expand organizational capacity, and position the City of Palm Coast as an employer of choice. Our mission is to exceed customer expectations and promote equitable policies and practices.

Our department is responsible for a wide range of tasks while supporting over 550 employees. Functional areas of the department are staffing and workforce planning, compensation, benefits administration, workers' compensation, labor relations, policy development, succession planning, personnel training and development, Human Resources Information System administration, as well as city-wide safety and risk management.

The human resources staff consistently looks for ways to enhance employee experience and cultivate a diverse, talented, and engaged workforce through credibility, fairness, respect, and service. As a strategic partner, we bridge the gaps and provide responsive and innovative leadership, organizational development, and support services to all city employees.

In 2022, the City's Human Resources department received the Human Resources and Risk Safety Management Processes award from Florida Municipal Insurance Trust. This award recognizes the implementation risk and safety framework with proven results.

More information can be found on volunteering and job openings on the City's website.

#### Human Resources Progress Report

Human Resources (HR) is one of the few departments that have the potential to highly impact the organization as a whole. From behind-the-scenes administration to internal communication, leadership training, recruiting, and onboarding programs, HR plays a critical role in City culture, employee engagement, and ultimately, business performance. HR also manages the city safety program, risk management, and all employee benefits including retirement.

In the fiscal year 2023, the Human Resources team facilitated several in-person City-Wide trainings:

- February 2023 Counterfeit Currency Training
- June 2023 Defensive Driving Class
- July 2023 Annual Benefits & Wellness Fair

Additionally, HR ensured the following required training for all city employees was completed:

- Harassment Training
- Diversity & Inclusion
- Ethics Training
- Public Records Training

The entire Human Resources team has participated in over 350 hours of training from webinars, conferences, team meetings, and seminars.

In Fiscal Year 2023, the Human Resources department processed:

- 1,433 Personnel Action Forms
- 171 new hires
- 139 terminations

#### Munis Upgrade: Manager Self-Service

The human resources team has been successful in setting up the Manager Self-Service Evaluation Module in the Tyler Munis program. The team was able to build the 6-month employee check-in directly into the annual evaluation process.

A new hire 30-day check-in was built and is generated the first month of employment. This allows supervisors to monitor the progress of a new employee. Annual evaluations will be generated at the start of the Fiscal Year. With the upgrade, supervisors and managers can go into an employee's evaluation at any time and as many times as they choose throughout the year to track progress and keep accurate notes.

#### Innovation – Getting Employees Involved - Financial Wellbeing

Wellcents is a guidance-based, beginning-to-end financial wellness program that helps create financial well-being. They offer online Financial Wellness Assessment tools to help our employees gauge their overall financial situation. Quarterly, a Wellcents representative comes on-site for individual one-on-one meetings. In addition, Wellcents holds monthly educational webinars in which our employees can, Wellcents is available at any time of the month for our employees to meet by phone or virtually.

Participation in the Wellcents programs increased by over 14% in FY 2023 from FY 2022. This shows that City employees remain focused on individual financial success.

#### Random Drug/Alcohol Screens

Prior to the 3<sup>rd</sup> Quarter of FY 2023, all random drug/alcohol screenings were sent to Mediquick for testing. Starting in Q3, the HR team began going to the departments to conduct the random screenings for non-DOT random testing. By conducting the in-house tests, we have been able to save \$50.00 per test for non-CDL tests. In FY 2023, we did a total of 143 random tests with 43 of those being in-house non-CDL.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

ANNUAL DEPARTMENT SUMMARIES



### Human Resources Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Measure time to hire (measures from the date job was posted to the department selection of the candidate).	An average of 21 Days or Less should be acquired to complete this goal.	100%	HR set the goal for this KPI at 21 days or less from the date that a new position has been posted to the point that they select a candidate for hire.	The current average time from position posting to department selection is 20 days.
Strategy	HR will keep track	c of posting da	ates and hire dates to measure	e this KPI.

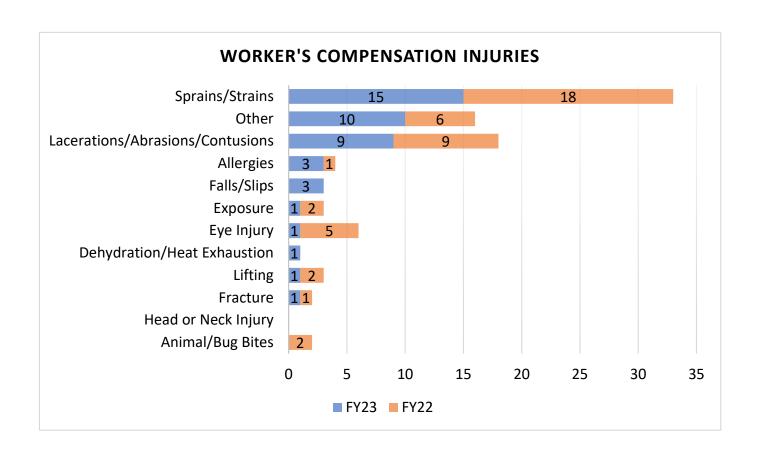
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME			
Conduct training each quarter to measure employee completion rate.	90%	93%	Human Resources will strive to actively train employees on important job knowledge functions and concepts.	This quarter we had a 93% completion rate for mandatory training. The training was held in person and is available on PCU.			
Strategy	HR conducted multiple training programs that included supervisor training, FEMA training, active assailant training, and may more.						

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME				
Reduce workplace injuries from the previous year, measured quarterly.	Decrease by 2% annually	2%	HR is working with the departments to address workplace safety and reduce worker's compensation claims.	We experienced a 2% decrease in injuries from FY 2022 to FY 2023.				
Strategy	Our HR Generalist handling workers' comp is coordinating with our Risk Management Specialist to monitor workplace injuries and address safety issues.							



### Human Resources General Fund

	ACTUAL CAL YEAR	ADOPTED SCAL YEAR	ADOPTED SCAL YEAR	NE	ET CHANGE
SOURCE	2022	2023	2024		FY23-FY24
Personnel Services Operating Expenditures Transfers to Other Funds	\$ 563,867 139,368 3,190	\$ 827,386 217,586 2,720	\$ 814,905 227,881 -	\$	(12,481) 10,295 (2,720)
TOTAL	\$ 706,425	\$ 1,047,692	\$ 1,042,786	\$	(4,906)
TOTAL PERSONNEL	 6.40	8.00	8.00		0.00





### Financial Services Department Summary

The mission of the Financial Services Department is to promote financial integrity, transparency, and accountability. We strive to support the City of Palm Coast meet its financial goals for the future by providing fast and efficient services to citizens, businesses, customers, vendors, employees, and other City departments while adhering to local, state, and federal laws and regulations. To ensure compliance with state and federal laws, Financial Services also coordinates the annual external audit performed by the City Auditors, James Moore, and Co., and provides investment and revenue advice to Palm Coast City Officials.



The department's core functions are central accounting, payroll services, accounts payable, accounts receivable, local business tax receipts, utility billing, procurement, and budget preparation. The accounting division manages the annual external audit, treasury management, compliance, and the local business tax receipt function, which is responsible for the issuance of all local business tax receipts, and door-to-door solicitation permits within the city. The operations department manages the day-to-day core transactions for the department including all billing, vendor payment processing, and payroll. The budget and procurement division manages the procurement process as well as the annual budget preparation, which involves several presentations to Council and the public. This staff structure allows for efficient techniques such as cross-training, multi-tasking, and matrix management, and utilizes up-to-date technology to achieve cost-effective services for the City of Palm Coast.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Palm Coast for its annual comprehensive financial report for 21 consecutive years. The City of Palm Coast also received the GFOA Distinguished Budget Presentation Award for 19 consecutive years and the Florida Association of Public Procurement Officials, Inc. (FAPPO) Award of Excellence in Public Procurement for 4 consecutive years.

GFOA has named the City of Palm Coast a Triple Crown Winner. This award recognizes the City for receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Award. The City is one of only 317 governments that received this special designation for the fiscal year 2022.

### Financial Services Progress Report

**Department Administration - Provide high-quality financial services to all department customers**: There was a continued focus on fostering relationships with City departments, we strive to establish regularly scheduled training/networking/learning sessions at the different locations to better understand "pain" points and be able to work towards solutions.

The department has a comprehensive plan for providing training and held the following training in fiscal year 2022:

- Emergency logs training
- P-Card training
- Budget entry training
- Purchase order line-item training
- Procurement training
- Year-end annual training held in September 2023.

**Department Leadership - Develop, Train, Recognize, and Reward our team**: The Finance Department has a comprehensive approach to career progression in our department. There is an auto-promote program for Procurement Coordinators and Finance Technicians. There is also a certification program established that is part of employees' evaluation goals. The Financial Services Department holds quarterly meetings with the employees to review important updates. These meetings are proficient in improving employee relations, recognition, and information exchange. It also provides an opportunity for employees to confer on items such as training opportunities or internal process revisions.

The department received 465 hours of training in different categories of accounting, software development skills, budgeting, investments, payroll, fraud, and others. We offer training and educational opportunities to all members of the team as it is critical to stay up-to-date when you work in the financial arena.

**Department Efficiency – Leverage technology to improve timelines and financial reporting:** The Finance Department is committed to leveraging technology in order to create efficiencies and have a comprehensive plan that is being implemented with the information technology department to upgrade the ERP system. Upgrading the ERP will be a tremendous improvement to the department and will be able to open the door for efficiencies and ease of reporting. We made significant progress during fiscal year 2023 and plan to continue until fiscal year 2024.

#### Open projects:

- Currently working with the Information Technology department on migrating all of the components of utility billing to the new Munis UBCIS module (Utility Billing and customer Information System).
- Currently working with the Human Resources department to initiate the position control module following the new
  upgrade. The module is very beneficial to city operations because it allows for employee positions to be maintained
  through Munis. With this implementation, new and current position modifications will be requested and projected in
  the budget.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2023, PLEASE FOLLOW THE LINK BELOW:

ANNUAL DEPARTMENT SUMMARIES



## Financial Services Key Performance Indicator's (KPI's)

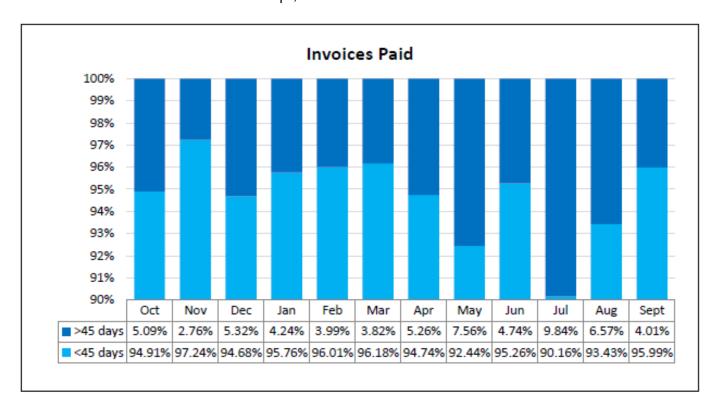
KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME					
Actual Revenue Compared to Budgeted Revenue	\$129.5M	\$132.4M	This metric covers differences between the projected budget to the actual revenue collected for the fiscal year.	Revenue was collected within acceptable standard levels					
Strategy	Strategy  Accuracy in budgeted revenue is very important to ensure the City can cover its budgeted expenditures while maintaining healthy fund balances. Governmental revenue includes taxes, fees, grants, interest earnings, etc. Examples of Enterprise revenue include fees for stormwater, wastewater, and water. Examples of General fund revenue include Ad Valorem Taxes, State revenue sharing, and half-cent sales tax.								

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Actual Expenditures Compared to Budgeted Expenditures	\$135M	\$127M	Accuracy and precision in expenditure budgeting are very important to ensure the city can provide the full number of programs and services expected.	The General Fund used 95% of the budget, the Water/Wastewater Fund used 94% of the budget and Stormwater Fund used 91% of the budget.
Strategy	expenditures are activities that are	supported by tax supported by fe	to Governmental and Er es and grants. Enterprise ex es charged to users. Expen- ance, consulting, supplies,	penditures are related to ditures include operating

### Financial Services General Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED CAL YEAR 2024	 Γ CHANGE Y23-FY24
Personnel Services Operating Expenditures Transfers to Other Funds	\$ 1,347,924 235,048 4,625	\$ 1,655,146 290,160 3,340	\$ 1,706,242 290,823	\$ 51,096 663 (3,340)
TOTAL	\$ 1,587,597	\$ 1,948,646	\$ 1,997,065	\$ 48,419
TOTAL PERSONNEL	 16.00	17.00	15.00	(2.00)

The Finance Services Department strives to pay all vendor invoices within 45 days of receipt, at least 96% of the time.





# Utility Finance Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses	\$ 426,523 192,956	\$ 466,036 180,107	\$ 570,195 202,362	\$ 104,159 22,255
TOTAL	\$ 619,479	\$ 646,143	\$ 772,557	\$ 126,414
TOTAL PERSONNEL	6.00	6.00	6.00	0.00





### Community Development Department Summary

The Community Development Department consists of four divisions: Planning, Code Enforcement Building Permits, and Economic Development. The department provides guidance for well-planned growth and regulates development for the protection of the City's natural resources, public health, safety, and welfare.

The Planning Division focuses on implementing the Comprehensive Plan and Land Development Code to ensure a high quality of life in the City through a balanced approach to development review and analysis. Under planning also falls Site Development which facilitates the development of the building and zoning within the City.



Code Enforcement consists of Code Administration, Animal Control, and Urban Forestry. All of which are important to maintain the pristine conditions of out community.

Code Administration oversees the enforcement of City Codes, including such nuisance issues as parking on the lawn, litter and debris, abandoned properties, overgrown conditions, noise complaints, animal control, wildfire mitigation and hazard trees.

Animal Control responds to calls for lost cats, dogs, animals running at large, cruelty to animals, abused and abandoned pets, and animal nuisance complaints.

Urban Forestry consist of Wildfire Mitigation and Tree Removal to reduce the risk of wildfire in the City of Palm Coast. This is substantial under seasonal climatic conditions and weather patterns of our area. The City of Palm Coast has developed a hazard mitigation process to address the evolution of the City's development from a pine plantation to a residential community which includes selective mowing of brush. Such mitigation also helps the community conserve its natural resources for aesthetic, environmental, and Stormwater management purposes. The Wildfire Mitigation program works to ensure 30 feet of managed vegetation adjacent to residential structures.

The Building and Permitting Division enforces the Florida Building Code to ensure that all physical structures are constructed in compliance with all applicable codes, to ensure the public health, safety, and welfare. The responsibility of the Building Division includes permitting, plan review, and inspection.

The Economic Development division is responsible for the development and implementation of the City Economic Development and Incentive Policy, in an effort to grow the City's economy. The division partners with other public and private entities to identify funding sources and create a branding and marketing strategy for the City to coordinate and promote local events, and to improve the economic well-being of our community through efforts that include job creation, job retention and quality of life.

### Community Development Progress Report

Residential permitting activity, when compared to the fiscal year 2021-2022, has continued its decline. Single-family and duplex construction has decreased by 22%, but there has been a notable 34% increase in commercial construction, including multi-family townhouses. Overall, the number of permits issued has seen a modest reduction of 6%.

The Building Permitting fund balance has undergone reassessment and currently stands at the projected \$1.8 million dollars. A meeting with the Homebuilders Association has resulted in a decision to enhance the valuation of construction in alignment with the August edition of the International Code Council Building Valuation Data, without adjusting the current fee schedule rate. This decision is consistent with our fee resolution and will be put into effect on November 1st. Building funds will be reevaluated in the upcoming spring.

The animal licensing services portal, which previously allowed only for license tag renewals, has been overhauled and now enables pet owners to make initial license tag purchases. Robust security measures have also been implemented to ensure customers have secure access to their animal license accounts. Administrative staff within the animal control department played a pivotal role in the design and functionality process, with support from the Information Technologies Division.

In the Fiscal Year 2023, a total of 6,272 animal licenses were purchased, marking a substantial 47% increase when compared to the 4,257 licenses obtained in the Fiscal Year 2022. In the fourth quarter alone, 1,792 animal license tags were issued, with 816 being mailed out, 533 issued over the counter, and 443 purchased online. The revamping of the animal licensing portal in the third quarter, allowing for first-time online purchases by pet owners, is believed to have played a significant role in the uptick of licenses issued this fiscal year.

The Planning Division processed 99 development applications and issued 40 development orders over the course of this fiscal year. Site development has been highly active in the past fiscal year, with a total of 5,672 inspections conducted from October 1, 2022, to September 29, 2023. This marks an increase of approximately 400 inspections. The inspections encompassed various areas, including utility inspections, asphalt, curb, and sidewalk inspections, as well as storm pipe/structures and pond inspections. The projects for these inspections ranged in scale, from small site plans such as Tire Outlet on Old Kings Road to larger site plans like Storage King/Town Center Retail on SR100 and various Subdivisions on US1 (Somerset, Reverie, and Sawmill Branch Phases 2A, 2B, and 7), Town Center, and throughout the city.

#### Community Development Block Grant (CDBG) Program Update

The 2022-2023 CDBG Housing Rehabilitation Program year commenced with 28 inquiries. During the 1st quarter, 19 applications were accepted, and an additional 13 applications were approved at the close of the 2nd quarter. Property inspections were conducted in the 3rd quarter of FY 2023, and in the 4th quarter, Environmental reports and Scopes of Work (SOW) were finalized for these properties. These properties are slated to be put out for bid in October 2023. The proposed contract closing, and construction are expected to commence before the conclusion of the 2023 calendar year.

In the 4th quarter, the Housing Rehabilitation program staff, in collaboration with the IT department, successfully completed the online application intake process and redesigned the website for the CDBG Housing Rehabilitation program. The rollout of this online application intake process will become effective in the 1st quarter of the 2024-2025 program year. This online procedure will provide an additional layer of service and convenience for homeowners who wish to participate in the program but are unable to take time off work for in-person appointments.

Furthermore, the CDBG First-Time Homebuyers Program was able to aid three Habitat for Humanity properties for down payment support, amounting to a total yearly closing assistance of \$60,000. Closings for two additional homes are scheduled to take place before the conclusion of the 2023 calendar year.



#### Community Development Key Performance Indicator's (KPI's)

**Overall Department Goal** 

Promote High Quality Development and Appearance through a Business-Friendly Approach

KPI GOAL	TARGET PERCENTAGE	Actual	SUMMARY
Provide initial COPC comments to the applicants within 15 working days; provide 2 <sup>nd</sup> submittal COPC comments to applicants within 10 working days; provide after 2 <sup>nd</sup> submittal COPC comments to the applicants within 7 working days 100% of the time.	100%	52%	During the fiscal year: 34 out of 46 initial comments were completed within 15 working days,23 out of 52 2 <sup>nd</sup> submittal comments were completed within 10 working days, 11 out 30 3+ comments were completed within 7 working days.

KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
Improve service levels and efficiencies and provide consistent and thorough building code plan reviews and inspections through development of multidisciplined multi-certified inspection staff.	100%	29%	There are (76) State Certifications available to Building Divisions plan reviewers and building inspectors. As of this KPI update, staff has obtained 22 certifications or roughly 29% towards the goal of attaining a complete multi-disciplined/multi-certified plan review and inspection staff.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2023, PLEASE FOLLOW THE LINK BELOW:

**ANNUAL DEPARTMENT SUMMARIES** 







SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	 T CHANGE Y23-FY24
Personnel Services Operating Expenditures Transfers to Other Funds	\$ 1,607,482 307,534 1,910	\$ 2,000,021 373,023 19,351	\$ 2,310,901 522,380 3,423	\$ 310,880 149,357 (15,928)
TOTAL	\$ 1,916,926	\$ 2,392,395	\$ 2,836,704	\$ 444,309
TOTAL PERSONNEL	18.66	19.66	19.66	0.00

#### Comprehensive Plan Update

The City of Palm Coast is planning for a resilient, vibrant, and sustainable future.
One of the main ways the City can plan for the future is through a thorough update to its Comprehensive Plan.



PALM COAST IS A CITY ON THE RISE! LET'S PLAN THE FUTURE TOGETHER AND CREATE A PLACE EVERYONE IS PROUD TO CALL HOME.

IMAGINE 2050



### Business Tax General Fund

	ACTUAL FISCAL YEAR	ADOPTED SCAL YEAR	ADOPTED SCAL YEAR	NI	ET CHANGE
SOURCE	2022	2023	2024		FY23-FY24
Personnel Services Operating Expenditures	\$ - -	\$ -	\$ 190,411 58,266	\$	190,411 58,266
TOTAL	\$ -	\$ -	\$ 248,677	\$	248,677
TOTAL PERSONNEL	0.00	0.00	2.00		2.00

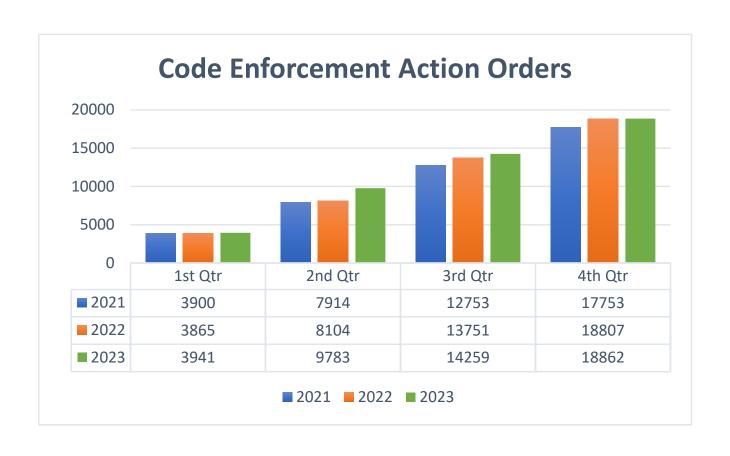
<sup>\*</sup> For Fiscal Year 2022 and 2023, these activities were recorded in the Financial Services Budget





### Code Enforcement General Fund

	ACTUAL FISCAL YEAR		ADOPTED FISCAL YEAR		ADOPTED FISCAL YEAR		NET CHANGE		
SOURCE		2022		2023		2024	F	Y23-FY24	
Personnel Services Operating Expenditures Transfers to Other Funds	\$	1,834,730 957,687 -	\$	2,037,183 1,158,542 3,400	\$	2,334,333 1,237,269 1,723	\$	297,150 78,727 (1,677)	
TOTAL	\$	2,792,417	\$	3,199,125	\$	3,573,325	\$	374,200	
TOTAL PERSONNEL		25.21		25.21		25.21		0.00	





# Building Permits Building Permits Fund

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Personnel Services Operating Expenses Transfers to Other Funds	\$	2,060,186 634,967	\$	2,540,071 908,973 276,261	\$	2,741,443 926,999 151,724	\$	201,372 18,026 (124,537)
TOTAL	\$	2,695,153	\$	3,725,305	\$	3,820,166	\$	94,861
TOTAL PERSONNEL		24.63		25.63		25.63		0.00





### Economic Development General Fund

SOURCE	ACTUAL FISCAL YEAR 2022		ADOPTED FISCAL YEAR 2023		ADOPTED FISCAL YEAR 2024		NET CHANGE FY23-FY24	
Personnel Services Operating Expenditures Grants	\$	176 41,840 13,581	\$	133,029 255,198 15,000	\$	172,436 242,783 115,000	\$	39,407 (12,415) 100,000
TOTAL	\$	55,597	\$	403,227	\$	530,219	\$	126,992
TOTAL PERSONNEL		3.00		2.00		2.00		0.00





ADVENT HEALTH HOSPITAL AND MEDICAL OFFICE BUILDING



### Law Enforcement Department Summary

The Flagler County Sheriff's Office has the solemn duty of serving and protecting the citizens of our great county. Law enforcement services are provided to the Palm Coast citizens through a contract with the Flagler County Sherriff's Office and the unincorporated areas of Flagler County. This contract, which is reviewed annually, provides full-time law enforcement services for the City of Palm Coast.



The Uniform Patrol Section is the backbone of the agency and is the most visible section at the Sheriff's Office. These deputies

are specially trained and equipped with specialized technology to allow them to handle all situations which may affect our community. The Sheriff's Office prides itself on providing our citizens with the highest level of law enforcement services.

#### FCSO CONTACT LIST

#### **SHERIFF'S OPERATIONS CENTER**

61 Sheriff EW Johnston Drive Bunnell, FL 32110 Main Office: 386-437-4116 Fax Line: 386-586-4888 Records: 386-437-4116

#### PALM COAST DISTRICT OFFICE

14 Palm Harbor Village Way Palm Coast, FL 32137 Phone: (386) 586-2621

#### FLAGLER COUNTY EMERGENCY COMMUNICATIONS

1769 E Moody Blvd, Bunnell, FL 32110 Non-Emergency: 386-313-4911

**EMERGENCY: 9-1-1** 



#### OTHER IMPORTANT NUMBERS

Victim's Advocates: Deanna Uhl: 386-586-4848

Family Life Center: 386-437-3505

Community Legal Hotline: 1-800-405-1417

VINE Program: 1-866-846-3435

**Department of Children and Families:** 800-962-2873

**Bunnell Police Department:** 386-437-7508 **Flagler Beach Police Department:** 386-517-2023

Crime Stoppers: 1-888-277-TIPS

Flagler County Clerk Court: 386-313-4484 State Attorney's Office: 386-313-4300 Missing Child Hotline: 800-843-5678



### Law Enforcement General Fund

	ACTUAL FISCAL YEAR		ADOPTED FISCAL YEAR		ADOPTED FISCAL YEAR		NET CHANGE		
SOURCE		2022		2023		2024		FY23-FY24	
Personnel Services	\$	5,729,787	\$	6,532,276	\$	7,363,929	\$	831,653	
TOTAL	\$	5,729,787	\$	6,532,276	\$	7,363,929	\$	831,653	
TOTAL PERSONNEL		43.00		48.00		48.00		0.00	

<sup>\*</sup>These numbers only reflect what is funded through The City of Palm Coast.





<sup>\*</sup>Law enforcement services are provided through a contract with the Flagler County Sheriff's Office.

#### Fire Department Department Summary

The Fire Department responds to more than 11,000 calls for service annually. Providing fire suppression, fire prevention, and emergency medical services to the community since 1973 the Palm Coast Fire Department protects citizens with an all-hazards approach to emergency response. Department members include 69 FTEs and 17 volunteers who operate 9 pumpers, 2 aerial apparatus, 2 wild-land attack trucks, and other support vehicles out of 5 fire stations located strategically throughout the city. Career firefighters, certified in firefighting standards and either Basic or Advanced Life Support, staff fire stations 24 hours a day 365 days per year. Volunteer firefighters, volunteer fire police, and volunteer associates provide an additional layer of protection for Palm Coast's citizens and visitors.



Residents enjoy an ISO rating of 2 due to the department's rigorous training regiments, robust pre-incident planning, pro-active public education program, extensive hydrant system, minimum staffing levels, and quick response times. Fire companies utilize technology to interact in real time with the Flagler County Sheriff's Office Computer Automated Dispatch system, city traffic signals, partner agencies, and the local hospitals.





#### Fire Department Progress Report

During Fiscal Year 2023 Palm Coast Fire Department (PCFD) responded to 14,310 calls for service. Fire companies ran 3,363 calls in Q1, 3,315 calls in Q2, 3,649 in Q3 and 3,983 in Q4. PCFD responded to 14,310 total calls in FY 2023, the highest twelve months of call volume in department history by nearly one thousand responses. The significant jump in call volume results from the combination of growth in the city along with the addition of the southern response area in June. Palm Coast resident's utilization factor (responses/population) has grown to 14.8% from 11.3% in 2019. Fire administration anticipates this rate reaching 15% - 16% in the next year as both the call volume of the southern response area impacts an entire year, and the trend of increased utilization continues. Fire administrators monitor Palm Coast's risk factors and brief both the City Administration and City Council as we reach decision points. As of today, we continue to see elevated call volumes from the pandemic era but a normalization of the rate of rise.

Fiscal Year 2023 was a year of huge accomplishments, milestones, and memories for the Palm Coast Fire Department. For 32 years Fire Chief Jerry Forte served as a firefighter and officer to Palm Coast and the surrounding areas. His impact on the department and the community has been tremendous and he has taught and mentored most of the firefighters in Flagler County. On October 14th Chief Forte retired. It was a special day, and we were joined by many local dignitaries and fire department representatives from the local area.

October is always a busy month with Fire Prevention Week and the Hall of Terror. This year we reached nearly 10,000 Flagler County Students with our fire safety message and hosted thousands of local families during our HOT event.

We responded to two community disaster declarations and one Florida disaster declaration with Hurricanes Ian and Nicole. Although Palm Coast impacts were minimal – PCFD provided fire protection for the Fort Myers Beach area for a month as this devastated area began to recover. PCFD participates in the statewide emergency response plan (SERP) – we serve other communities when disaster strikes, and they pledge to be there if we are ever in that situation.

Q3 marked the fiftieth anniversary of the Palm Coast Fire Department! On April 3<sup>rd</sup>, 1973, 28 residents formed Palm Coast Volunteer Fire Rescue. They scrapped together some firefighting equipment and responded from the cart barn of the Palm Harbor Golf Course. After responding to two emergency calls per year in the beginning we now respond to well over 14,000 emergency calls annually. The department, local officials, and the community gathered on April 22<sup>nd</sup> to recognize this achievement at Fire Station 21. Notably in attendance was Florida Speaker of the House Paul Renner who spoke of his support of PCFD and the mission of firefighters everywhere.

In May we joined the National Fallen Firefighters and remembered fallen firefighters throughout the country through our participation in their *Light the Night* event. City Fire Stations and City Hall displayed red lights in memory of fallen firefighters. Fire Staff and Junior Firefighters attended the Public Works Touch-a-Truck event – somehow Public Works keeps making this event better every year! We concluded May with a somber but sacred event – our Memorial Day Gold Star Fire Truck Dedication. This year we dedicated PCFD Engine 24 to Raheen Heighter, an Army Corporal who lost his life protecting this country in Iraq. Engine 24 will honor the sacrifice of Corporal Heighter and the Heighter family as it responds to emergencies in Palm Coast over the next decade.

June brought the summer heat and the first of two planned firefighter kids camps. Partnering with our Parks and Recreation department we conducted a five-day camp where Palm Coast kids learned to roll hose, tie knots, squirt water, and don firefighter gear while having fun! We love getting to spend time with these kids and use this camp to recruit junior firefighters who we hope to become the next generation of PCFD.

PCFD was awarded five million dollars of state appropriations to build Seminole Woods Fire Station 26. It is well established that the current Airport Fire Station is not located to meet city response goals and this award accelerates PCFD's ability to provide the appropriate level of protection to this neighborhood.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2023, PLEASE FOLLOW THE LINK BELOW:

**ANNUAL DEPARTMENT SUMMARIES** 



#### Fire Department Key Performance Indicator's (KPI's)

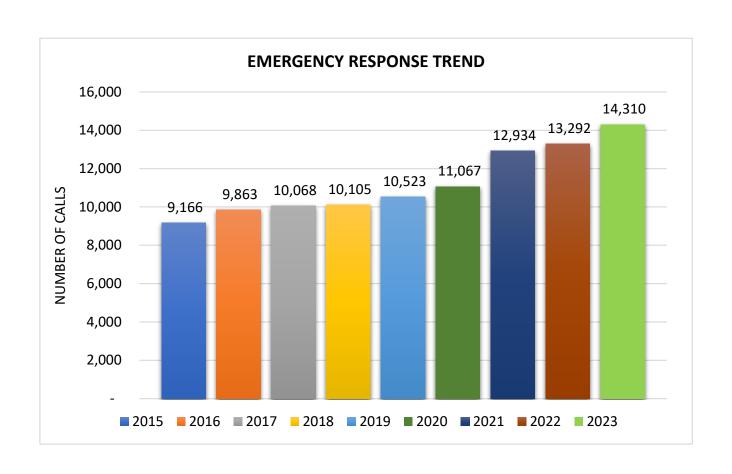
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME					
Contain Fires to the Room of Origin	75%	81%	Containing structure fires to the room of origin is an outcomes-based indicator of PCFD's response system performance in meeting these incident priorities. Palm Coast Fire Department's KPI of containing 75% of structure fires to the room of origin demonstrates a specific competency that indicates the overall quality of the department's response to fire emergencies.	PCFD responded to nineteen structure fires and contained sixteen to the room of origin for a rate of 84%. Crews meet training standards consistent with ISO requirements and PCFD designs response to get fire crews to the scene of an emergency 7 minutes of less 85% of the time.					
Strategy	Fire departments design response systems to accomplish three incident priorities: life safety, property conservation, and incident stabilization.								

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME						
Achieve Return of Spontaneous Circulation in Cardiac Arrest	30%	39%	Sudden cardiac arrest occurs when a person's heart stops generating a productive heartbeat. When crews respond to incidences of cardiac arrest and get the heart to begin beating again, known as Return of Spontaneous Circulation.	In FY 23 crews responded to one hundred twenty incidences of cardiac arrest in the field and achieved ROSC during the response forty-seven times or in 39% of cases. Firefighters won new CPR technology from a state grant and are now using it in the field. PCFD expects to see further ROSC improvement with the new technology.						
Strategy	PCFD continues to focus on response times and training to improve ROSC rates and the chance of survival of sudden cardiac arrest.									

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Perform and Execute Succession Planning	3 LTs 6 DEs 9 FF's	3 LTs 0 DEs 0 FF's	The city continues to see growth in its residents, visitors, businesses, and emergency incidents. In FY 2023 PCFD responded to 14,310 emergency calls, a year over year increase of 1,020 calls. Palm Coast Fire Department's KPI is to prepare staff for qualifications enabling promotion capacity sufficient to all hiring and promotions to staff one new fire station.	During the year PCFD promoted two lieutenants, seven driver engineers, and hired nine firefighters due to three retirements, two resignations, one firefighter death, and three new positions that depleted the trained intern candidates. The department continues to work to train our current staff for the job above and to create opportunities for firefighter interns.
Strategy			three driver engineers meeting the quagineer, and nine volunteer interns meeting	

### Fire Department General Fund

	-	ACTUAL CAL YEAR		ADOPTED SCAL YEAR		ADOPTED SCAL YEAR	NE	T CHANGE
SOURCE	2022		2023		2024		FY23-FY24	
Personnel Services Operating Expenditures Capital Outlay Transfers to Other Funds	\$	7,625,880 2,931,347 52,989 50,025	\$	8,506,231 4,228,800 113,994 71,121	\$	9,444,772 3,633,996 10,000 41,250	\$	938,541 (594,804) (103,994) (29,871)
TOTAL	\$	10,660,241	\$	12,920,146	\$	13,130,018	\$	209,872
TOTAL PERSONNEL		66.00		69.00		75.00		6.00





### Public Works Department Summary

Public Works is responsible for maintaining property and infrastructure owned by the City. This infrastructure includes buildings, streets, bridges, roads, and drainage systems. The American Public Works Association defines Public Works as, "the combination of physical assets, management practices, policies, and personnel necessary for government". The Public Works Department also manages the contractual services for garbage collection within the City limits.



#### Streets Division:

The Streets Division is tasked with maintaining the city rights-of-

way and all associated infrastructure which includes pavement, medians, sidewalks, traffic signs, and traffic signals. The Streets Division is also responsible for litter removal, lawn maintenance, and landscaping along the parkways.

#### Facilities Maintenance Division:

This Public Works division is responsible for the maintenance of all city-owned facilities such as the Community Center, Aquatic Center, City Hall, and the Fire stations.

#### Fleet Management Division:

The Fleet Management Fund is an Internal Service Fund that is designed to repair, replace, and maintain the City's fleet of vehicles and equipment and to accumulate reserves for the acquisition of replacements when the useful life has expired. Internal transfers and allocation charges from the user departments provide the revenues necessary to accomplish this task.

#### Collections and Sanitation Division:

The Public Works Department also manages the contractual services for garbage collection within the City limits. Information about trash services, recycling, and yard waste collection can be found on the City website.





### Public Works Department Progress Report

#### Continue to drive innovation:

Fostering a culture of learning and development: By emphasizing a culture of continuous learning and development, the organization creates an environment that encourages employees to explore new ideas, acquire new skills, and stay updated on industry trends. This commitment to ongoing learning is essential for driving innovation.

Employee training and knowledge enhancement: The organization's participation in events like the Citizen's Academy and APWA Expo shows a proactive approach to providing employees with opportunities to enhance their knowledge and skills. Such events offer exposure to new technologies, best practices, and industry innovations, all of which contribute to driving innovation within the organization.

Training initiatives: The inclusion of training programs such as HVAC, Aquatic weed control, and Chainsaw Safety training demonstrates the organization's commitment to equipping employees with the necessary knowledge and skills. By investing in training and development, the organization empowers employees to perform their duties safely and efficiently while also encouraging innovative approaches and problem-solving.

Acknowledgment of team achievements: The progress report highlights successful projects and cost-saving initiatives achieved by teams within the organization. Recognizing and acknowledging team achievements fosters a sense of pride, ownership, and teamwork, which are important drivers of innovation. It encourages collaboration, idea sharing, and a collective effort towards finding innovative solutions and improving processes.

By promoting a culture of learning, providing training opportunities, recognizing employee contributions, and fostering a sense of teamwork, the organization is creating an environment that encourages innovation among its employees.

#### **Special Projects:**

Fiscal Year 23 showcased the Special Projects Team's exceptional skills and diverse project portfolio. Notable projects included a new driveway for WTP2, extensive concrete parking lot resurfacing at Utilities, and substantial sidewalk repairs at WWTP1. The team also completed the restoration of two Palm Coast Parkway. median signs, among many other accomplishments.

Looking ahead to Fiscal Year 24, the Special Projects Team remains committed to delivering exceptional results and exceeding client expectations. Their objectives include achieving 100% project completion within budget constraints and maximizing in-house capabilities to optimize budgets across city departments.

#### **Quick Response Team (QRT):**

The Quick Response Team (QRT) is a versatile and highly skilled team that played a pivotal role in maintaining the beauty and functionality of our city throughout the fiscal year. Notable achievements include their significant contribution to sprucing up the Town Center area for a special feature film production of our city. Additionally, their rapid response was crucial during Hurricane lan, where they worked to ensure our city's streets were safe and accessible.

Throughout FY23, the QRT demonstrated their commitment to the community by efficiently handling various work orders on a routine basis.

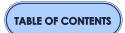
#### Traffic, Sign & Signal:

The Sign & Signal department achieved great success in FY23, completing two rounds of traffic signal maintenance, two rounds of sign maintenance, and the first-ever round of mast arm maintenance. Additionally, we fulfilled the yearly FDOT-

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**ANNUAL DEPARTMENT SUMMARIES** 





required MMU certification. Notably, we completed a full restoration of the traffic signal at PCP EB / Florida Park Dr., including mast arm painting and the installation of all-new signal heads and LED lights. We also acquired new equipment, including a sign fabricating printer and sign plate roller, enhancing our ability to produce high-quality regulatory and warning signs.

#### **Facilities Management Division:**

The Facilities Maintenance Division has made significant progress during the 4th quarter in maintaining and improving the organization's facilities. By adhering to a proper maintenance schedule and responding to specific maintenance requests, the division has ensured the optimal functionality, reliability, and aesthetics of various facilities. The following is a summary of the accomplishments and notable tasks completed by the maintenance and administrative team:

Moving forward, the Facilities Maintenance Division and administrative team will continue their diligent efforts to uphold the highest standards of facility maintenance, enhance operational efficiency, and support the organization's goals and objectives.

#### Fleet Division:

Fleet vehicle and equipment inventories have never been as extensive as they are now. The successful completion of our asset auctions for fiscal year 2023 underscores the effectiveness of our fleet replacement plan, maintaining a fresh fleet while providing a strong return on investment. To enhance transparency, we introduced a new step in the fleet shop experience. Customers now will receive fictional invoices upon service completion, offering cost breakdowns and technician notes, fostering better understanding and communication.

The progress throughout the year showcases our commitment to excellence, safety, financial responsibility, and fleet modernization. We are confident that these efforts will contribute to a more efficient and effective Fleet Division, serving the city's needs reliably.

#### Solid Waste/Residential Collection Division:

In Q4 the Collection & Sanitation Division continued to uphold contract compliance while actively working towards the goal of a cleaner city. This quarter, our dedicated team addressed a total of 3,944 cases, contributing to a cumulative total of 20,456 cases for FY 2023.

**Professional Development:** Our commitment to excellence extends beyond our daily operations. In July 2023, our Inspector and Supervisor attended the SWANA FL 2023 Summer Conference in Daytona Beach. This conference provided valuable opportunities for our staff to expand their knowledge in the solid waste industry, earn continuing education hours, and foster connections with other municipalities and industry experts. This investment in professional development ensures that our team remains at the forefront of industry best practices.

**Community Engagement:** On September 5th, 2023, during the City Council Meeting, our team presented the 'It's a Litter-ALL Issue' Litter campaign and proclamation. This initiative aimed to recognize and appreciate the individuals and organizations in our community actively working towards a cleaner Palm Coast. Members and organizations who contributed to a cleaner city were acknowledged with appreciation signs and certificates, fostering a sense of community pride.

**Public Works Garden Initiative (PWGI):** Recognizing the growing importance of gardens in the workplace for promoting stress relief, relationship building, and team spirit, we initiated the Public Works Garden Initiative (PWGI). This collaborative effort among our staff members involves the cultivation and maintenance of raised garden beds. These beds currently contain edible vegetation, allowing our staff to enjoy the literal fruits of their labor.

These accomplishments underscore our commitment to excellence, community engagement, and the pursuit of a cleaner and more sustainable Palm Coast. As we transition into the next fiscal year, we are excited and determined to build upon these achievements. We remain dedicated to contract compliance, efficient waste management services, and fostering a sense of pride and responsibility in our community.



## Public Works Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Fleet: Perform preventative maintenance services on time	85%	69%	On-time preventative maintenance is performed within 250 miles of the manufacturer's standard interval.	809 Preventative Maintenance performed. 254 were past due at the scheduled time 71 were performed early and 484 were On-Time Making 555 PMs performed on or before the scheduled time.

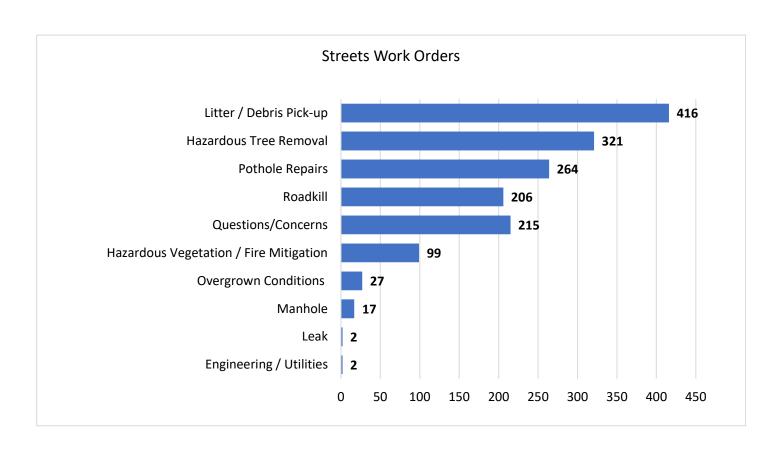
KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Average work order response time	To respond to work orders within one hour, and complete work orders on or before 7 days of response time.	The work order response time average for the fiscal year is 94.56 minutes and is completed within 7 days. 95.07% were completed within this time frame	Field employees are working in general locations for incoming work orders utilizing Samsara. This greatly reduces the burden on the QRT team.	We responded to 2,169 work orders for the fiscal year.  66 had to be returned to Customer dispatch & which represents 3.40%  36 remain open & require further scheduling & represents 1.53%

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Mowing rotations will be completed according to schedule. (Reporting in GIS)	90% timeline rotation accuracy	84% rotation completion	The KPI states that 90% of mowing occurs on schedule throughout the growing season.  We are at an average of 84 %. for Streets division mowing crews.	Right-of-way and neighborhood mowing have maintained a 96% average.  Median mowing is 98% average.  Median Detail is at 63%  Facilities Mowing is 79% (Last cycle for Data for his division)  The overall average is 84%



	ACTUAL CAL YEAR	DOPTED CAL YEAR		DOPTED CAL YEAR	NET	Γ CHANGE
SOURCE	2022	2023	2024		FY23-FY24	
Personnel Services Operating Expenditures Capital Outlay Transfers to Other Funds	\$ 3,511,696 3,824,403 57,414 2,000	\$ 4,067,779 4,362,322 10,300 118,744	\$	4,599,206 4,506,770 8,000	\$	531,427 144,448 (2,300) (118,744)
TOTAL	\$ 7,395,513	\$ 8,559,145	\$	9,113,976	\$	554,831
TOTAL PERSONNEL	51.00	53.00		58.00		5.00

<sup>\*</sup> Transferred 5 Full Time Equivalents Facilities from Facilities Maintenance from this fund in FY2024





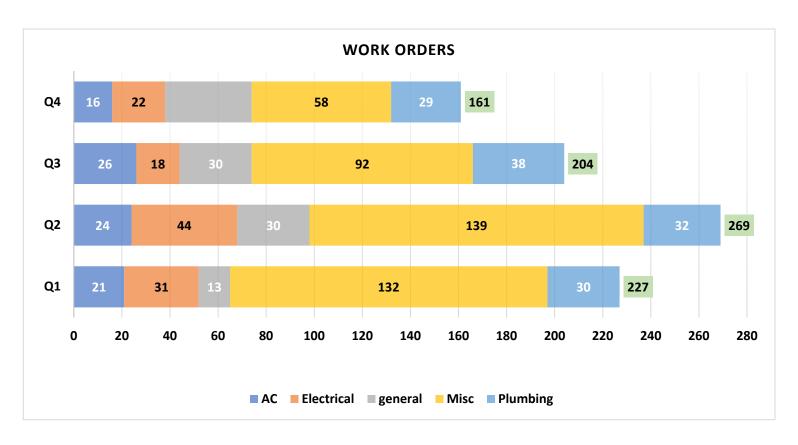
# Facilities Maintenance Fund

SOURCE	ACTUAL CAL YEAR 2022	_	ADOPTED SCAL YEAR 2023	_	ADOPTED CAL YEAR 2024	T CHANGE Y23-FY24
Personnel Services Operating Expenses Transfers to Other Funds Contingency	\$ 762,274 1,150,260 - -	\$	927,987 1,497,578 24,033 270,632	\$	528,943 1,564,194 30,798 40,051	\$ (399,044) 66,616 6,765 (230,581)
TOTAL	\$ 1,912,534	\$	2,720,230	\$	2,163,986	\$ (556,244)
TOTAL PERSONNEL	12.00		12.00		6.00	(6.00)

<sup>\*</sup> Transferred 6 Full Time Equivalents From Facilities to Streets Maintenance and 1 to Streets from this fund in FY2024



## Facilities Maintenance









# Collection & Sanitation Solid Waste Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses Transfers to Other Funds	\$ - 11,078,167 -	\$ 170,687 15,090,790 37,693	\$ 181,148 16,430,375	\$ 10,461 1,339,585 (37,693)
TOTAL	\$ 11,078,167	\$ 15,299,170	\$ 16,611,523	\$ 1,312,353
TOTAL PERSONNEL	0.00	2.00	2.00	0.00





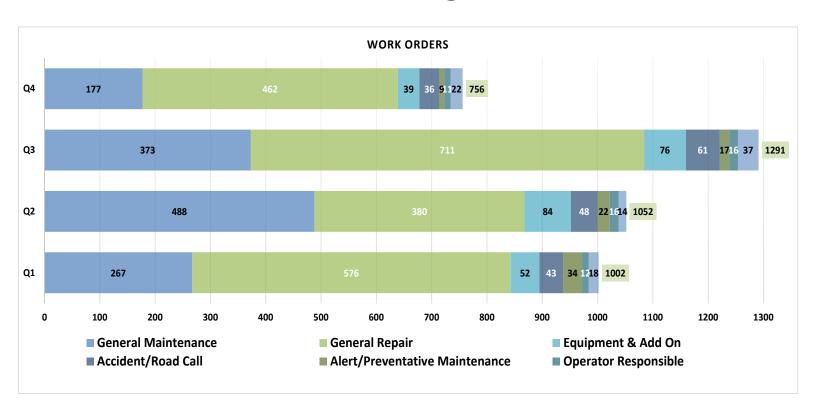
# Fleet Management Fund

SOURCE	_	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds Contingency	\$	853,999 2,158,261 3,228,910 385,198	\$ 1,145,629 3,252,901 9,075,932 4,900	\$ 1,284,711 3,202,640 5,205,000 5,370 2,663,635	\$ 139,082 (50,261) (3,870,932) 470 2,663,635
TOTAL	\$	6,626,368	\$ 13,479,362	\$ 12,361,356	\$ (1,118,006)
TOTAL PERSONNEL		13.00	14.00	15.00	1.00

<sup>\*</sup> Transferred 1 Full Time Equivalents From Facilities Maintenance from this fund in FY2024



## Fleet Management







# Stormwater and Engineering Department Summary

The Stormwater & Engineering Department (SW&E) provides a wide variety of functions that serve both internal and external customers. The SW&E Department oversees the management, maintenance, & operations of the city's stormwater system. They inspect the technical design and construction of private and public infrastructure that is facilitated by the utility, transportation, stormwater, and civil engineering departments. SW&E projects range from the replacement and maintenance of our stormwater swale system to roadway widening, streetlight installation, and the construction of new building and park infrastructure.



This department also is responsible for the compilation of the Capital Improvement Plan (CIP). The CIP consists of the rehabilitation and expansion of the City's Infrastructure system. Much of the original infrastructure (stormwater, utility, and roadways) were put in during the initial development of Palm Coast that began in the 1970's. The department focuses on keeping the operation of our infrastructure systems functioning by assessing and rehabilitating the aging infrastructure, expanding roadways, and adding new elements, such as parks, wells, and pump stations, to address our current and future growth.



# Stormwater and Engineering Progress Report

This past year the stormwater rate analysis was completed and updated as well as addressing not only the aging infrastructure but how we serve and maintain our stormwater system for current and future residents. The engineering disciplines also not only work on projects to maintain and rehabilitate our existing infrastructure and facilities but also new capacity and expansion projects to address our growing population and future residents. To be effective we must collaborate with other departments and our citizens.

The department began this effort last year with the creation of some educational videos for citizens. This year we began to highlight various aspects of our field crews, especially some high-profile projects. One item to make note of is our record-breaking pipe replacement effort for Fiscal Year 2024; the video is to be released shortly. Late in Fiscal Year 2023, we filled a new position to assist in working with communications staff in showcasing our capital projects; actions have been established and will begin to be implemented in Fiscal Year 2024.

Policy Changes – In the last few years, policy changes have been implemented inclusive of important feedback from departments. As our organization moves forward, it is critical that all departments receive feedback from all staff. It is the responsibility of each department to voice questions and concerns on policy changes as we move forward.

Our new deputy director has joined the policy team. The proposed changes are distributed to the managers to share and gather input from staff; we then discuss any feedback at our weekly manager meetings for the director to respond to the policy team leader.

Emergency Management- We learned a lot this year about our preparation, response, and recovery efforts.

All 'After-Action' changes identified need to be addressed and implemented prior to storm season this year. It is important to communicate within each department's plan prior to storm season. Track and report on your department's efforts.

The deputy director has taken the lead on this task and has provided good input from her experience with other agencies. She reviews and updates shortly after the event while topics and issues are fresh in everyone's minds. We have had radio refresher training and updated new and existing staff on the roles and responsibilities.

The empowerment of staff is an ongoing process as we institute new programs and staff, replace staff, and transition staff into higher-level roles and responsibilities. Part of this process includes cross-training staff, listening to staff on areas they would like to learn more about, and encouraging staff to participate in various teams and supervisor or leadership training. With the adoption of the stormwater rate study, we were then able to finalize our roadmaps at the end of Fiscal Year 2023.

## **FY 23 Department Highlights:**

- The design for the reclaimed Water Main Extension to the Sports Complex is 100% complete. Our Pipe Crew has
  reached its goal this year! 53 jobs completed in FY23-Total of 5,043 Linear feet Completion of Belle Terre & East
  Hampton Blvd Turn Lane. 1 staff promoted from EOII to EOII Ground-breaking for Lehigh Trailhead & the Southern
  Recreation Center Implemented our 2nd inmate crew and returned to normal ditch mowing operations.
- Streetlighting Design completed for Sesame Blvd & Easthampton Blvd.
- Annual Asphalt Milling and Resurfacing program. The city completed the paving of five arterial roadways: Sesame Blvd, Seminole Woods Blvd, Matanzas Woods Parkway (US 1 to Luther Drive), Easthampton Blvd, and Belle Terre BLVD (US 1 to State Road 100 [Moody Blvd])
- Willow Woods AIA Water Main Extension design is completed, and the project is currently in the bid process.
- The design for the reclaimed Water Main Extension to the Sports Complex is 100% complete.





- Phase I of the Waterfront Park construction was completed in August.
- L-4 Weir Replacement reached Substantial Completion in September.
- The Belle Terre Pedestrian pathway project reached Substantial Completion in September
- In cooperation with IT, we began installing real-time monitoring cameras at various weir locations (this is an ongoing project; 3 locations completed so far
- Our Swale Division cleaned 74,594 LF of driveway culverts
- Our Ditch Division maintained 1,906,816 LF of ditches
- Our pipe crew completed the most in-house pipe replacement projects in the history of our department (53 individual projects) over the course of a fiscal year.

## Fiscal Year 2023 Department Culture Highlights

This fiscal year our leadership helped to promote staff comradery through the celebration of retirement, staff milestones, department contests, employee academy, and quarterly barbeques.

The Stormwater Division hosted our department BBQ. The Stormwater & Engineering department is made up of four divisions these gatherings provide the opportunity to meet and network with staff in all divisions.

The Stormwater Maintenance and Operation Division also started an Employee of the Month this Fiscal year.

## **Q4 Community Outreach**

Our Chief Sustainability and Resiliency Officer presented at the City's Lunch & Learn Series in partnership with Advent Health. With more than 60 residents in attendance conversation topics spanned from the City's initiatives to at-home solar ownership to offset residential utility bills. City residents left feeling engaged and enthusiastic about the future of Palm Coast.

## **FY23 Continued Community Outreach**

The Stormwater Operations Division continues to collaborate with Communications to develop a series of stormwater education videos for our residents. This series is located on our city website under the Stormwater Department. Link to video → https://www.palmcoastgov.com/government/stormwater/stormwater-101



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ANNUAL DEPARTMENT SUMMARIES





# Stormwater and Engineering Key Performance Indicator's (KPI's)

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
All connect cases for Stormwater will be responded to within the appropriate timeframe.	Respond 100% of the time	Responded appropriately 49.03 % of the time	Respond to connect cases within a three-week timeframe.	Response time for connect cases was average for fiscal year 2023.

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Reduce the number of open work orders	Reduce the amount of time it takes to complete swale maintenance requests.	We closed 263 work orders while 148 new ones were opened.	The number of closed swale maintenance work orders will exceed the number of open work orders by 100 annually until the overall number of work orders becomes invariable	Stormwater exceeded our goal by 115 work orders.



New L-4 Weir during our most recent rain events



Southern Recreation Center



Wastewater Treatment Plant 1 Above Ground Fuel Storage Tank



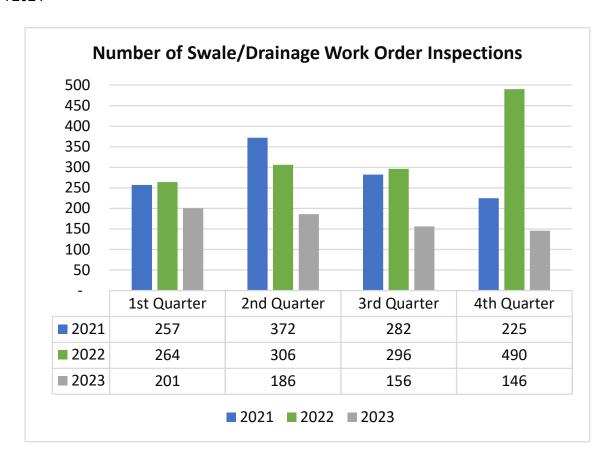
Street Resurfacing



## Stormwater Operations Stormwater Fund

SOURCE	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$ 474,637 170,374 - 39,459	\$ 643,744 293,594 - 12,350	\$ 1,478,050 238,373 30,000 105,313	\$ 834,306 (55,221) 30,000 92,963
TOTAL	\$ 684,470	\$ 949,688	\$ 1,851,736	\$ 902,048
TOTAL PERSONNEL	6.00	7.00	16.00	9.00

<sup>\*</sup>Transferred 7 Full Time Equivalents From Stormwater Operations to Stormwater Engineering in FY2024



## Stormwater Engineering Stormwater Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED ISCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds TOTAL	\$ 827,383 336,283 2,985,929 5,165 4,154,760	\$ 1,156,563 385,574 7,556,578 57,908 9,156,623	\$ 717,027 819,933 11,987,367 - 13,524,327	\$ (439,536) 434,359 4,430,789 (57,908) 4,367,704
TOTAL PERSONNEL	10.00	12.00	5.00	(7.00)

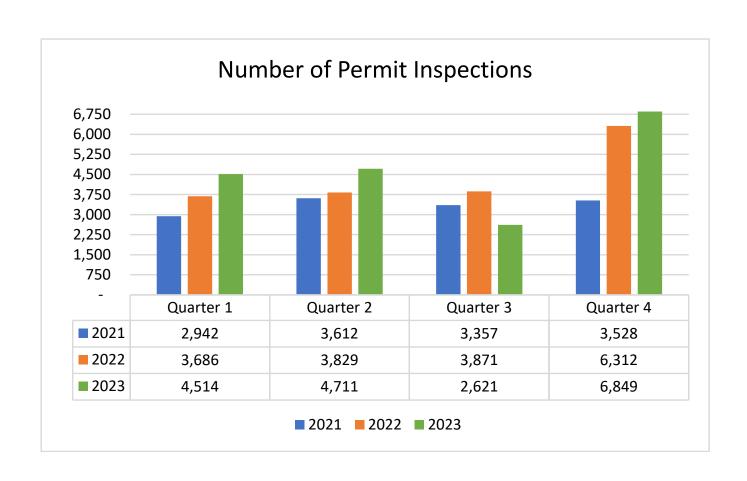
<sup>\*</sup> Transferred 7 Full Time Equivalents From Stormwater Operations to Stormwater Engineering from this fund in FY2024





# Stormwater Maintenance Stormwater Fund

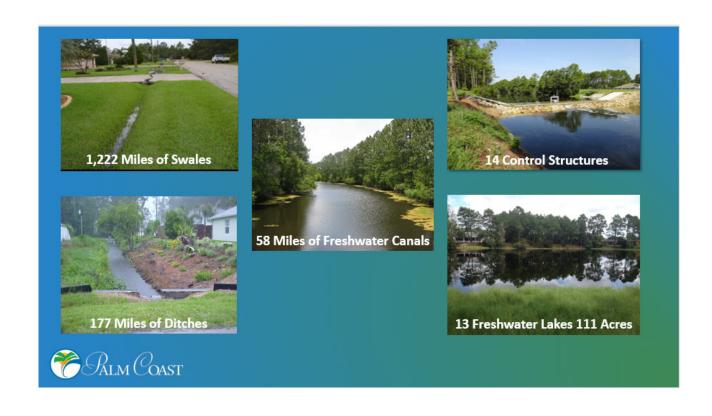
SOURCE		ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$	1,816,202 3,240,292 1,023,776 298,595	\$ 3,095,057 3,725,965 715,000 172,616	\$ 3,665,035 4,801,307 950,000 2,334,182	\$ 569,978 1,075,342 235,000 2,161,566
TOTAL	\$	6,378,865	\$ 7,708,638	\$ 11,750,524	\$ 4,041,886
TOTAL PERSONNEL	<u> </u>	37.00	40.00	47.00	7.00





# Construction Management & Engineering General Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	 T CHANGE FY23-FY24
Personnel Services Operating Expenditures Capital Outlay Transfers to Other Funds	\$ 749,258 75,161 - 5,415	\$ 987,414 117,341 22,750 2,407	\$ 1,164,781 280,805 - -	\$ 177,367 163,464 (22,750) (2,407)
TOTAL	\$ 829,834	\$ 1,129,912	\$ 1,445,586	\$ 315,674
TOTAL PERSONNEL	7.00	8.00	8.00	0.00





# Utility Construction Management & Engineering Water & Wastewater Utility Fund

SOURCE	_	ACTUAL CAL YEAR 2022	_	ADOPTED SCAL YEAR 2023	_	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$	522,775 70,254 - 6,960	\$	713,856 103,860 22,750 41,272	\$	871,383 121,053 - -	\$ 157,527 17,193 (22,750) (41,272)
TOTAL	\$	599,989	\$	881,738	\$	992,436	\$ 110,698
TOTAL PERSONNEL		6.00		7.00		7.00	0.00





# Stormwater Non Departmental Stormwater Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Operating Expenses Debt Service Transfers to Other Funds Reserve	\$ 990,691 1,958,249 1,735,700	\$ 1,118,173 2,341,445 148,751 1,570,986	\$ 1,085,124 1,682,745 2,661,086	\$ (33,049) (658,700) 2,512,335 (1,570,986)
TOTAL	\$ 4,684,640	\$ 5,179,355	\$ 5,428,955	\$ 249,600



Ditch Maintenance



Pipe Replacement



Swale Maintenance

# Water/Wastewater Utility Department Summary

The Water and Wastewater Utility Department is responsible for providing utility services within the city limits and several areas outside our boundaries. This department is compiled of many divisions, all of which focus on critical utility functions to maintain the quality of water within the City.

## **Utility Administration:**

This division provides administrative support to all of the other divisions and facilitates proper communication and efficiency of all operations. They oversee environmental compliance regulations and inventory regulations, as well as the formation of utility development permitting agreements.



## Water Distribution & Quality:

This division of the Utility Department is responsible for maintenance, repairs, and installation of the water distribution system. This system includes water mains, fire hydrants, valves, and water services for existing residents and new construction homes. This section also includes a water quality division to ensure the quality of water distributed to the customer. Utility personnel actively monitors, maintains, and replaces meters on an as needed basis, and is responsible in managing the Advanced Metering Infrastructure system.

## Water Supply & Treatment:

The collection and treatment of water that is distributed throughout the City falls under this division, is comprised of three water treatment plants. These plants, located in separate sections of the City, also manage the repair and maintenance of the wells and well fields.

## **Wastewater Collection and Pumping:**

This division conducts operations related to the installation, maintenance, and repairs of the wastewater systems. This system is in place to collect water and pump it to the wastewater treatment plant centers.

### **Wastewater Treatment and Reuse:**

This division of the Utility Department is responsible for treatment and disposal of wastewater. There are two wastewater treatment plants, and a water reclaim system for irrigation uses.

### **Customer Service:**

The Customer Service Division provides a high level of professional service through customer service and operational support to various departments within the City of Palm Coast. The Customer Service staff has been vastly crossed trained to answer questions, concerns or issues regarding water, sewer, garbage services, stormwater, public works, & public record requests. Staff has elevated how we communicate with residents to a more sophisticated level that allows the community to reach us any time, any place about a concern or question they may have with Palm Coast Connect.



# Water/Wastewater Utility Progress Report

The Utility Department maintains more than 800 miles of underground water lines and approximately 650 miles of sewer lines serving roughly 103,300 residents. Our drinking water continues to be regularly tested to ensure its quality and exceeds federal and state standards. Our multi-year Capital Improvement Plan ensures that we develop and implement a strategy to acquire and maintain technical, managerial, and financial capacity and continue to provide water and wastewater services that comply with all regulatory requirements. The department is also responsible for assisting the Capital Projects team ir providing the installation of new water mains, fire hydrants, force mains, gravity sewer mains, manholes, and upgrades for new projects.

Throughout 2023, the Department along with the divisional sections, maintained essential services despite unique economic challenges and other adversities. Going forward, the Utility will continue to lead and deliver a first-rate level of service to support the community we serve. We are going through a series of collaborative meetings with Flagler County and the Florida Governmental Utilities Association (FGUA) to provide water and wastewater services for developments south of Old Kings Rd. This undertaking will benefit consumers and at the same time better protect the environment.

We also anticipate future growth through providing water and wastewater bulk utility service to the south Old Kings Rd. area which is served by the Florida Governmental Utility Authority (FGUA). Design plans are 90% complete for the A1A Wastewater force main extension from Jungle Hut Rd. to MalaCompra Rd. A water main extension project on the beachside to the Willow Woods subdivision is currently out to bid. Both beachside projects are City/County interlocal agreements related with funds being provided by the County utilizing American Rescue Plan Act dollars.

As of September 30, 2023, active residential service connections increased by 1,774 or 4% to 47,686, compared to 45,978 on September 30, 2022. The increase in active residential service connections was primarily due to growth in the City's core service areas. The annual Consumer Confidence Report, which summarizes the results of drinking water quality testing results, was completed and is available at https://www.palmcoast.gov/utility/wqr.

## **Customer Service Highlights**

The Customer Service Division ended the fourth quarter with 35,238 call center calls, 15,211 Palm Coast Connect cases, and an average customer wait time of ten minutes and four seconds. The total year-end call volume totaled to be 123,425. Palm Coast Connect cases jumped 62% this year, leaving 61,156 cases that Customer Service handled. Staff successfully completed over 25 hours of cross-training. This year, we had three employees promoted within the division and hired five new staff members to the team.

Staff did research on finding creative ways to cut back on calls coming in. We discovered that our current call-out program also allows the capability to send out text message alerts. Staff set up the process to alert residents through text messages about their bill being due or were scheduled for non-payment disconnection.

This process went live in September and has greatly reduced the number of residents getting shut off. It also notified residents that the bill was due prior to getting charged a late fee. In week one, 59% of residents paid to stop the scheduled disconnection The late notice process had a 35% success rate of residents paying prior to getting late fee assessments.

## **Water Quality Highlights**

The Water Operations Division operates and maintains the three water treatment plants, raw water pumping, storage tanks compliance sampling and 4,066 fire hydrants. The Treatment facilities treat water at an average rate of 275 million gallons per month. This averages around 9.0 million gallons of water per day.



The water quality division tri-annually performed a complete analysis of primary and secondary drinking water standards on the finished water on April 5,2023 as required under applicable sections of the SDWA and the State of Florida's Water Quality Regulations (Chapter 62-550, Florida Administrative Code (FAC)). No maximum contaminant levels (MCLs) were exceeded.

## **Water Treatment Plant #1 Highlights**

Treatment Plant #1 is being equipped with three new wells to increase water production. The wells have already been plotted, surveyed, tested, and mapped out. The wells will withdraw water from the surficial aquifer, and they will be designated as SW-1R, SW-2R and SW-3.

Surficial Aquifer (SW) SW-1R borehole was reamed, and the 16-inch diameter steel surface casing was installed and grouted to a depth of 63 feet below land surface. Replaced the underground fuel storage tank (UST) with an aboveground tank. Replaced 3 outdated switchgear and motor control centers located in the Filter Building and in the High Service Pump Station. The construction started in November 2022 and project has been completed at a cost of \$850,000.

## Water Treatment Plant #2 Highlights

Installed a new aeration system to reduce color in the filtrate stream leaving the ultrafiltration system. Public Works constructed a concrete slab that will be the location of the new aeration system.

Installed an aboveground diesel fuel tank to replace the 30-year-old tank that was underground. On average underground fuel tanks can last 25 to 30 years. The greatest potential threat is leaks, resulting in contaminating groundwater.

## Water Treatment Plant #3 Highlights

Water Treatment Plant #3 operators take part in several education events. One is the ongoing Children Helping in Resource Program, (CHIRP). The events are held at Linear Park and Long Creek Preserve. Annually the department goes to Imagine School to educate the students on water conservation, quality testing, and treatment goals.

## Water Distribution System Highlights

The Water Distribution Division performs a variety of functions such as reading meters, turning water services on or off, checking and repairing leaks, responding to billing complaints, and investigating various customer-related problems. The technicians responded to a total of a little over 14,000 work orders for FY2023. The Backflow staff tested and repaired over 8,000 devices

For FY23, the staff accomplished 6,020 rereads where 91 were wrong, 4,814 missing, and 1,115 verified. Installed 1,506 transmitters on new installations, converted 178 commercial accounts from touch to radio, and replaced 1,124 damaged/bad transmitters. We are still experiencing long lead times for the transmitters which is the reason for the low number of new installations and conversions. We completed 2,183 stuck work orders with 1,579 being stuck. We retired 1,225 meters and replaced 1,521 broken or damaged meters.

## Wastewater Treatment Plant #1 Highlights

Wastewater Treatment Plant #1 finished pouring a concrete pad for the installation of a new above-ground diesel fuel storage tank. New signage, placards, and bollards were installed to comply with City safety policy

The new screw press supplied by Process Wastewater Technologies INC. is operational. This will be utilized as a stop-gap-measure as a result of the centrifuge being out of service and until the new Biosolids Project is completed. Staff will temporarily load trailers with a forklift until a conveyor can be purchased and set up.

Rehabilitation of the headworks, bypass piping for the headworks, and installation of new jet aerators to provide additional oxygen to increase biological activity in the oxidation ditches. The Headworks will have a bypass structure included in the project for future periodic rehabilitations. It is planned to utilize floating-style jet aerators and keep the existing brush aerators





in service. The jet aerators will be integrated with the plant SCADA system for remote monitoring and control. The consultant's structural engineer will visually evaluate the condition of the coating and concrete in the headwork.

## **Wastewater Treatment Plant #2 Highlights**

Currently, the construction of the plant expansion is in full swing. This is always challenging for staff because process equipment must be temporarily shut down when connections and upgrades are made. This project will increase plant capacity from 2MGD to 4MGD and possibly more after the new membranes are online and tested.

## **Wastewater Collection and Maintenance Highlights**

The Wastewater Collection/Pumping division is continuously responding to Pretreatment Effluent Pumping (PEP) calls removing plugged inlets, repairing electrical connections, acknowledging high-level alarms, maintenance, chamber maintenance and installing new tanks for new homes being built.

Wastewater Collections contracted a specialized vendor to rehabilitate fifty-three manhole structures. Manholes are to be repaired, sealed, and lined by using a Spray Wall Polyurethane Protective Lining System. This project has addressed unwanted stormwater from entering the Collection System and proactively will prevent the failure to roadways around manhole structures.

### **Wastewater Pumping Highlights**

The Wastewater Collection Division's staff conducted a confined space entry repair located at Pump Station (PS) 21-1, replacing a faulty mid-rail bracket and tightening up the base rail.

## **Innovated Projects:**

To generate higher workload outputs and use the same inputs, the division has identified areas that need improvement. To streamline the water distribution system operational processes, the division made some lateral transfers and expedited promotions designed to enhance the concept of sharing resources within the Division. As the Construction Division evolved, customer service/maintenance technicians initially assigned to the (distribution/construction/backflow) supervisor were moved to the metering supervisor. The typical daily tasks associated with the meters and backflows both have similar purposes and goals. The roles and functions that these technicians carry out, can easily crossover that will lead to the same output with less input. One benefit that has already been recognized is that each distribution system staff member is getting the opportunity to gain new experience which is translating into each one broadening their skillset.

A new Wastewater Administration Building was constructed during fiscal year 2023. This building will give them a conference room to aid in training. In addition, a lunchroom, offices, and a locker room with an associated storage area for personal protective equipment.

### **Division Projects:**

Step-by-step procedures have been implemented to enhance the efficiency of the water distribution system work order practices through MUNIS. The new process is creating a faster process for scheduling, assigning, and tracking maintenance work documenting resources, and tracking performance paperless. Newer features of this software program are being added that will aid in better methods for distributing work orders in a fashion that is geared to minimize travel time and expedite routes.

Working together with the Information Technology Department, we have received proposals from qualified wireless tower developers for a project and lease option to finalize the last portion of the Advanced Metering Infrastructure project. The tower will be built on the Water Treatment Plant #2 site beginning next fiscal year. An evaluation team has selected the candidate that fits the needs of the project.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2023, PLEASE FOLLOW THE LINK BELOW:

ANNUAL DEPARTMENT SUMMARIES



# Water/Wastewater Utility Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
% of Palm Coast Connect cases are initially dispatched within one business day of receiving.	90%	84%	There were 49,465 citizen cases dispatched within one business day. 18,210 were late, ending the year at 56%. the influx of recycling bin requests caused this decrease.	During normal operation conditions the target is hit but when unique or weather conditions are harsh the percentage is not able to be met.
Strategy	alert customers b		d some new practices, for examp disconnected for non-payment. I rs	

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Measure the average individual water usage in technologies and infrastructure for efficient water recycling reuse	Decrease daily average resident usage by 2%	Data is not currently available	In our conversion over to an enhanced munis system, we lost some of the prior capability to download information needed to produce this data. We understand that the solution may be close to being solved.	
Strategy			nprove the conservation methods and o an gauge where we are related to goals	

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Measure the total quantity of unbilled water such as water leaks, stolen, meter inaccuracies, or given for free as a percentage of the total treated water produced.	Decrease by 2% (The current unaccounted-for-water is 8%.)	Data is not currently available.	In our conversion over to an enhanced munis system, we lost some of the prior capability to download information needed to produce this data. We understand that the solution may be close to being solved.	
Strategy		urately. It is also	nt to know what percentage of a requirement of our regulator	of the produced product is able ory agency and shows good

# Customer Service Water / Wastewater Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses Transfers to Other Funds	\$ 1,251,503 226,017 4,763	\$ 1,328,895 269,887	\$ 1,481,380 293,302	\$ 152,485 23,415
TOTAL	\$ 1,482,283	\$ 1,598,782	\$ 1,774,682	\$ 175,900
TOTAL PERSONNEL	 17.00	17.00	17.00	0.00





# Water/Wastewater Utility Administration Water / Wastewater Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses	\$ 718,000 295,985	\$ 911,400 411,965	\$ 1,182,073 396,425	\$ 270,673 (15,540)
TOTAL	\$ 1,013,985	\$ 1,323,365	\$ 1,578,498	\$ 255,133
TOTAL PERSONNEL	9.00	8.00	10.00	2.00





# Wastewater Pumping Water / Wastewater Utility Fund

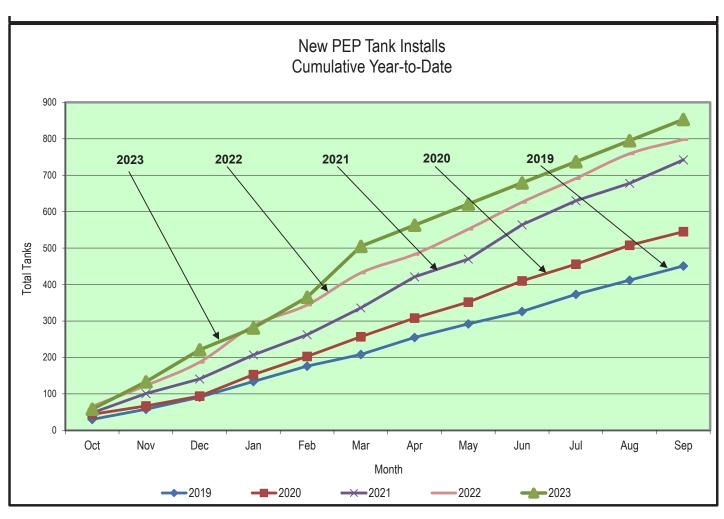
SOURCE	ACTUAL CAL YEAR 2022	DOPTED CAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses Transfers to Other Funds	\$ 777,791 638,090 61,820	\$ 901,547 1,013,161 74,358	\$ 1,040,475 938,744 -	\$ 138,928 (74,417) (74,358)
TOTAL	\$ 1,477,701	\$ 1,989,066	\$ 1,979,219	\$ (9,847)
TOTAL PERSONNEL	 10.00	10.50	10.50	0.00





# Wastewater Collection Water / Wastewater Utility Fund

SOURCE	_	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$	1,703,660 2,193,325 63,542	\$ 2,076,718 2,894,840 448,372 798,963	\$ 2,240,384 2,583,930 150,000 69,197	\$ 163,666 (310,910) (298,372) (729,766)
TOTAL	\$	3,960,527	\$ 6,218,893	\$ 5,043,511	\$ (1,175,382)
TOTAL PERSONNEL		24.00	25.50	26.00	0.50





## Wastewater Treatment Plant 1

## Water / Wastewater Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Personnel Services Operating Expenses Capital Outlay	\$ 792,001 1,781,048 14,076	\$ 912,966 2,125,205 -	\$ 1,079,143 2,284,030 31,000	\$ 166,177 158,825 31,000
TOTAL	\$ 2,587,125	\$ 3,038,171	\$ 3,394,173	\$ 356,002
TOTAL PERSONNEL	10.00	10.50	10.50	0.00



## Wastewater Treatment Plant 2

## Water / Wastewater Utility Fund

SOURCE	CTUAL CAL YEAR 2022	DOPTED CAL YEAR 2023	ADOPTED SCAL YEAR 2024	 ET CHANGE FY23-FY24
Personnel Services Operating Expenses Transfers to Other Funds	\$ 309,648 985,246	\$ 636,856 1,297,950 50,887	\$ 701,035 1,478,334 -	\$ 64,179 180,384 (50,887)
TOTAL	\$ 1,294,894	\$ 1,985,693	\$ 2,179,369	\$ 193,676
TOTAL PERSONNEL	5.00	6.50	6.50	0.00



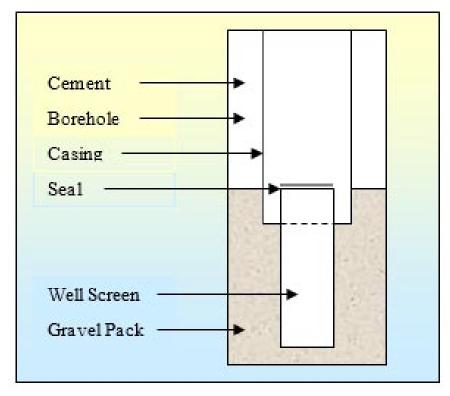


## Water Treatment Plant 1

## Water / Wastewater Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses	\$ 841,266 1,985,752	\$ 946,997 2,625,315	\$ 1,072,050 3,279,884	\$ 125,053 654,569
TOTAL	\$ 2,827,018	\$ 3,572,312	\$ 4,351,934	\$ 779,622
TOTAL PERSONNEL	10.00	10.25	10.25	0.00

## Gravel Pack Well Description



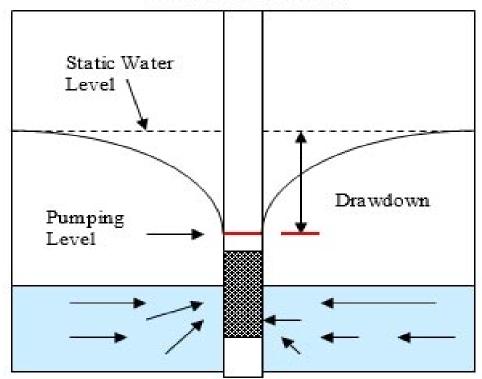


## Water Treatment Plant 2

## Water / Wastewater Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses Transfers to Other Funds	\$ 720,480 1,627,762	\$ 767,191 2,061,709 -	881,752 2,512,286 68,496	\$ 114,561 450,577 68,496
TOTAL	\$ 2,348,242	\$ 2,828,900	\$ 3,462,534	\$ 633,634
TOTAL PERSONNEL	7.00	8.25	9.25	1.00

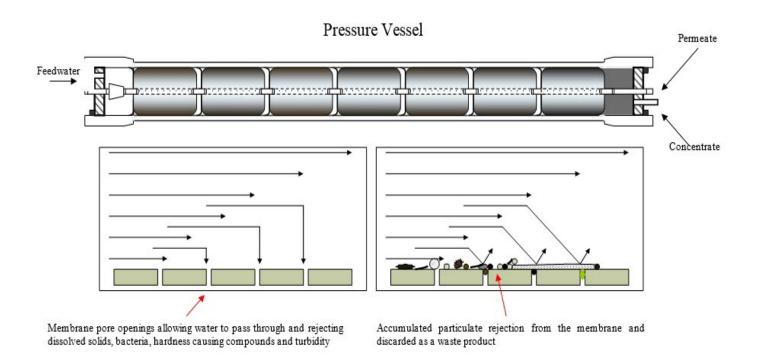
## Specific Capacity = gallons per minute / foot of Drawdown





# Water Treatment Plant 3 Water / Wastewater Utility Fund

SOURCE	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses	\$ 591,029 921,024	\$ 699,750 1,074,347	\$ 853,195 1,207,894	\$ 153,445 133,547
TOTAL	\$ 1,512,053	\$ 1,774,097	\$ 2,061,089	\$ 286,992
TOTAL PERSONNEL	8.00	8.25	8.25	0.00





# Water Quality Water / Wastewater Utility Fund

SOURCE	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Personnel Services Operating Expenses	\$ 622,083 232,360	\$ 865,256 243,640	\$ 871,300 273,033	\$ 6,044 29,393
TOTAL	\$ 854,443	\$ 1,108,896	\$ 1,144,333	\$ 35,437
TOTAL PERSONNEL	10.00	9.25	9.25	0.00

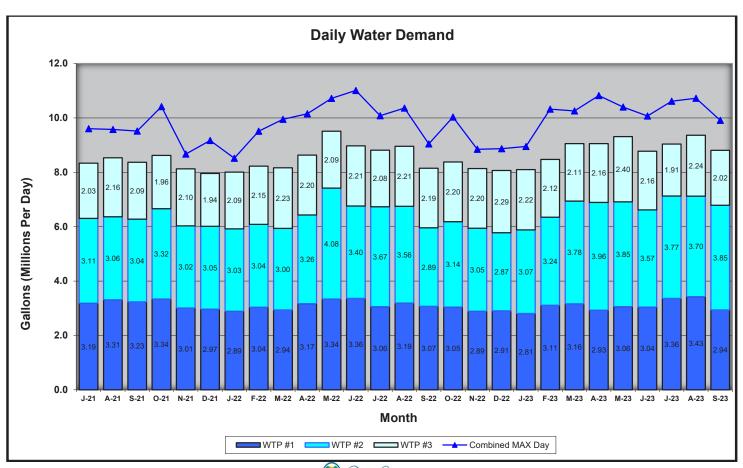




## Water Distribution

## Water / Wastewater Utility Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$ 2,358,583 1,596,136 2,759,535 35,460	\$ 2,870,945 2,235,364 3,522,986 67,736	\$ 3,058,921 2,387,591 2,750,000 1,798	\$ 187,976 152,227 (772,986) (65,938)
TOTAL	\$ 6,749,714	\$ 8,697,031	\$ 8,198,310	\$ (498,721)
TOTAL PERSONNEL	31.00	33.00	32.50	(0.50)





## Utility Non Departmental

## Water / Wastewater Utility Fund

SOURCE	ACTUAL SCAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE FY23-FY24
Operating Expenses	\$ 2,308,856	\$ 2,562,475	\$ 2,753,488	\$ 191,013
Debt Service	11,449,832	12,061,366	12,634,339	572,973
Grants	10,000	10,000	10,000	-
Transfers to Other Funds	 7,045,230	7,778,512	8,264,359	485,847
TOTAL	\$ 20,813,918	\$ 22,412,353	\$ 23,662,186	\$ 1,249,833



# Parks and Recreation Department Summary

The City of Palm Coast places a high priority on making the community a great place to live, visit, and explore. At the heart of that is our system of beautiful parks and over 130 miles of connecting trails through diverse ecosystems of plants and wildlife. Lined with historic oaks, towering pines and abundant vegetation, our parks and trails showcase the splendid elegance of native Florida landscape. Birdwatching is popular at St. Joe Walkway and Linear Park, which are designated as Great Florida Birding & Wildlife Trails, and you can even spot dolphins and exotic seabirds as you stroll along the Intracoastal at Waterfront Park. Residents and guests are encouraged to explore, connect, and play in our community.



The Parks & Recreation department offers a myriad of amenities including the Palm Coast Community Center, Palm Harbor Golf Course, Palm Coast Tennis Center, Palm Coast Aquatics Center, Indian Trails Sports Complex, James F. Holland Memorial Park, and many more. We host many community events, such as Movies in the Park, Food Truck Tuesdays, Arbor Day, Fireworks in the Park, and Intracoastal Waterway Cleanup to name a few. Many of these are possible through grants, sponsorships, and strong community partnerships.





# Parks and Recreation Progress Report

FY22-23 has been a year of growth for the Palm Coast Parks & Recreation Department. Throughout the year our department held two leadership summit meetings. Our first summit was held in January where our staff performed a SOAR analysis, discussed SMART goals, and created a new program evaluation process. Our second summit was held in May with our department's Key Performance Indicators (KPIs) as the topic of discussion. Our team identified new indicators we will be tracking for FY23-24.

Our department has implemented our new programming planning process. This planning process will help our recreation programmers to be more efficient in preparing their programs for the FY. Planning includes budget management, program quality, attendance recording, and cost recovery oversight by focusing on the quality of programs we provide for residents. Even though we offered fewer programs overall we reached high numbers in attendance, reduced cost spent on programs. and increased cost recovered.

The county-wide Parks Masters Plan began this year and is scheduled to wrap up very soon. This has been an exciting and incredible experience for Parks & Recreation. Listening and understanding the wants and needs of the community has provided us with new direction and purpose for the growth of recreational facilities, maintenance standards/procedures, and programs. Some of the top priorities and goals identified by BerryDunn are addressing low-scoring components in the GRASP analysis, developing a staffing plan for the maintenance analysis, developing non-traditional sports and outdoor adventure amenities, and exploring additional funding opportunities. The draft report will be presented in October and the final plan is expected to be adopted by the end of 2023.

The Waterfront Park expansion and ribbon cutting ceremony was a major highlight for Parks & Recreation. The expansion project included a new kayak launch, kayak/paddleboard rentals, an activity area, educational signage, and updated QR codes along the trail. With the help of the Palm Coast Historical Society, parks maintenance, and other partners, we were able to open this project on time and host a successful ribbon cutting.

### **Department Highlights**

### Aquatics:

Our Aquatics staff was able to provide 502 private and group swimming lessons to residents of Palm Coast in FY22-23. Aqua Zumba, Water Aerobics, and our new water exercise class remain popular with classes becoming full and staff looking to add extra classes. Our first event was our annual Pool Safety Day. We provided free swim lessons, kayak races, and a safety demonstration with the Palm Coast Fire Department. This year the Palm Coast Porpoises hosted the Police Athletic League (PAL) youth swim team in the Duel in the Pool swimming competition. Even though this is a fun event for our young swimmers it also gets them ready for high school swim team and swimming meets.

### Athletics & Field Maintenance:

A new program began for 35 and older Men's Basketball Open Gym on Friday nights. This program has been consistently seeing 20 players a night and we are projecting numbers to increase throughout the year. Pickleball Tournament participation went up in FY22-23 with an average of 66 per event compared to FY21-22 with an average of 55 per event. Overall program attendance went up from 12,207 participants in FY21-22 to 15,376 in FY22-23.

### Youth:

Musical Munchkins on Thursdays, which is a new day of the week for them. In September, Munchkin Soccer is offered on Saturday mornings at Holland Park. This fiscal year we had a total toddler attendance of 936 in our indoor and outdoor programs.

### Teens:

Robotics participants completed our carnival games segment on the Lego education app. Participants were overjoyed now as we can move on to our final coding project!

Kids in the Kitchen started up a new program led by UF/IFAS Extension office professionals. Students experience hands-on cooking dishes from scratch, food safety, knife techniques, and cooking methods. This fiscal year through the CDBG



scholarship funds we were able to award a scholarship for each summer camp application we received – 105! Total youth attendance at our programs was 3,578.

### Adult & Senior:

The Autism Spectrum Disorder/Differently Abled Social Group spent their time planning their Fall 2023 program schedule and started this session with a yoga class of their own.

Our ever-popular Women's Self-Defense provided by the Flagler County Sheriff's Office wrapped up their three-session class series by demonstrating their techniques!

## **Special Events:**

This year we hosted 41 events including reoccurring events, such as Food Truck Tuesday and Movies in the Park. Food Truck Tuesday rotated beneficiaries each month and supported causes such as the Parks & Recreation scholarship fund for summer camp, Flagler County Cultural Council, and AdventHealth Foundation for breast cancer awareness and support (which included another fire truck pull competition).

Some other event highlights include:

- Senior Games with a total of 212 senior athletes competing in 11 sports: Tennis, Golf, Pickleball, Bag- toss, Free Throw, Horseshoes, Shuffleboard, Bocce, Billiards, Bowling, and Darts.
- Tour de Palm Coast was held for Parks and Recreation Month in July. We had around 25 people for the ride in which
  they learned more about our trail system and surrounding nature.
- The United Flagler 4th where we partnered with Flagler County and City of Flagler Beach to provide a full day of 4<sup>th</sup> of July activities for our community concluding with a beautiful Fireworks Over the Runways show at the Flagler Executive Airport with an estimated 10,000 people in attendance.

### Tennis:

The Palm Coast Tennis Center welcomed the USTA futures Men's 15 tennis tournament. Palm Coast welcomed 139 Players from all around the world. France, Argentina, India Romania, and Peru were just some the countries represented. Working with our Friends of Tennis organization the Palm Coast Tennis Center hosted many events throughout the year. New this year was our participation and observance of USTA National Tennis Month. Throughout the month of May, we hosted free tennis clinics for adults and youth. The Tennis Center was presented a proclamation for Tennis Month by Palm Coast City Council. Our junior Round Robins have been a success with each night sold out and many on the waiting lists. Staff is preparing to offer more of these as they have proven to be popular with our residents and tennis players.

### **Field Maintenance:**

The field maintenance team did a great job continuing business as usual with the removal of old turf on baseball fields 3 and 4. Then all turf behind home plates and adjacent to dugouts on two fields was completely re-graded and turf was replaced with new Bermuda sod. Field painting and layout setups for tournaments continued efficiently with permits and tournament play almost doubling by the end of the year 2023. Tournaments had great turnouts with local restaurants, supermarkets, and hotels requesting schedules to prepare for expected heavy traffic from sports teams.

### Parks & Trails:

The Parks and Trails division continues to provide safe, high-quality parks, shelters, restrooms, playgrounds, facilities, and park space for the residents of Palm Coast. Parks and Trails had new opportunities, several planning initiatives, and project completions this fiscal year. We were able to renovate our James F. Holland Memorial Park large dog park.

The Parks and Trails division services 14 parks which cover a total of 68.393 acres of turf, and 171,065 feet of decorative mulch beds. 8 playgrounds consisting of 33,556 square feet of playground mulch, and over 10 miles of connecting trails. Parks and Trails Groundkeepers are tasked with cutting and detailing each park on a weekly basis.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2022, PLEASE FOLLOW THE LINK BELOW:

ANNUAL DEPARTMENT SUMMARIES



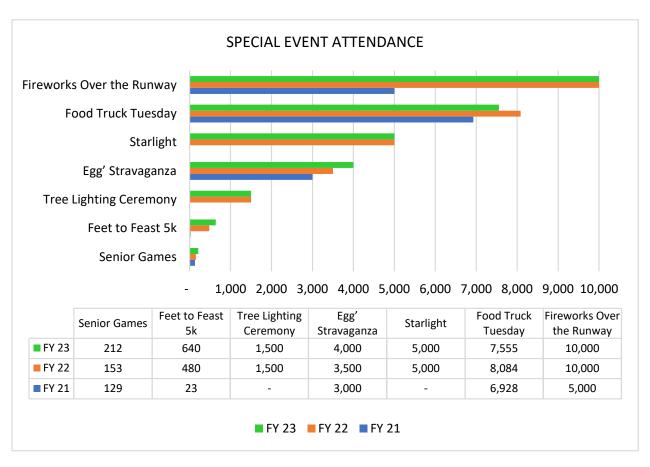
# Parks and Recreation Key Performance Indicator's (KPI's)

KPI GOAL	DIVISION	TARGET REVENUE	OUTCOME				
Cost Recovery for programs and	Community Center	Rentals: \$200,000 Programs: \$261,265	90.31% 87.85%				
events: Track program and	Aquatics Center	\$87,000	101.05%				
facility rentals revenue with the goal of increasing revenue to improve cost recovery	Palm Harbor Golf Club	\$1,455,000	108.09%				
	Special Events	\$80,211.02	103%				
	Tennis Center	\$190,000	114.40%				
Comments	Includes Community Center and Park Rentals.						

KPI GOAL	DIVISION	TARGET	TOTAL				
Utilization of Parks and Recreation Facilities: Track the utilization rates of Parks and Recreation facilities	Community Center	25,000 attendees from programs and rentals	54,741				
	Aquatics Center	20,000 program and admissions	23,633				
	Palm Harbor Golf Club	45,000 rounds of golf	53,693				
	Special Events	19,164 attendees	30,488				
	Tennis Center	20,000 attendees,	21,608				
Comments	Community center Includes adult/senior/youth programs, and rentals						

## Parks and Recreation General Fund

	ACTUAL CAL YEAR	ADOPTED SCAL YEAR	ADOPTED SCAL YEAR	NE	T CHANGE
SOURCE	2022	2023	2024	F	Y23-FY24
Personnel Services Operating Expenditures Grants Transfers to Other Funds	\$ 1,074,681 708,839 26,905 2,905	\$ 1,526,159 811,982 39,000 4,295	1,548,769 810,376 23,000 2,150	\$	22,610 (1,606) (16,000) (2,145)
TOTAL	\$ 1,813,330	\$ 2,381,436	\$ 2,384,295	\$	2,859
TOTAL PERSONNEL	22.40	23.42	22.28		(1.14)





# Aquatic Center General Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Personnel Services Operating Expenditures Transfers to Other Funds	\$ 247,179 117,311 -	\$ 362,887 132,066 3,215	\$ 343,300 145,866	\$ (19,587) 13,800 (3,215)
TOTAL	\$ 364,490	\$ 498,168	\$ 489,166	\$ (9,002)
TOTAL PERSONNEL	7.25	7.75	6.95	(0.80)

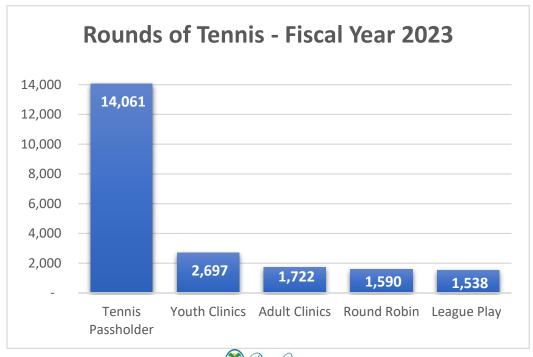




## Southern Recreation Center General Fund

SOURCE	CTUAL CAL YEAR 2022	_	DOPTED CAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Personnel Services Operating Expenditures Capital Outlay Transfers to Other Funds	\$ 185,868 93,045 -	\$	277,682 138,019 7,700	\$ 362,280 197,410 - 3,720	\$ 84,598 59,391 (7,700) 3,720
TOTAL	\$ 278,913	\$	423,401	\$ 563,410	\$ 140,009
TOTAL PERSONNEL	4.53		4.53	5.53	1.00

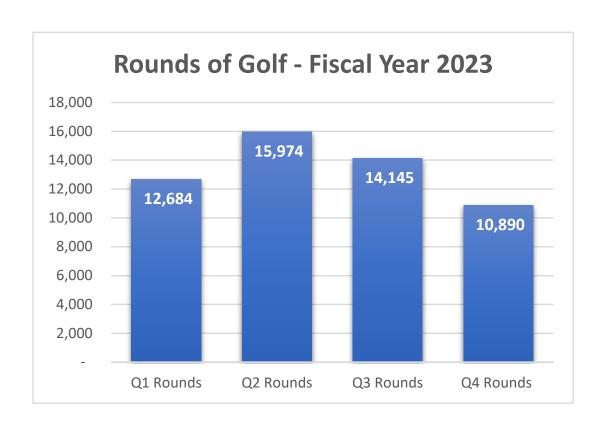








SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	T CHANGE Y23-FY24
Personnel Services Operating Expenditures Capital Outlay Transfers to Other Funds	\$ 441,533 1,132,084 - -	\$ 557,319 1,536,943 5,896 37,528	\$ 533,449 1,443,848 - -	\$ (23,870) (93,095) (5,896) (37,528)
TOTAL	\$ 1,573,617	\$ 2,137,686	\$ 1,977,297	\$ (160,389)
TOTAL PERSONNEL	11.23	11.07	9.38	(1.69)





### Parks Maintenance

### General Fund

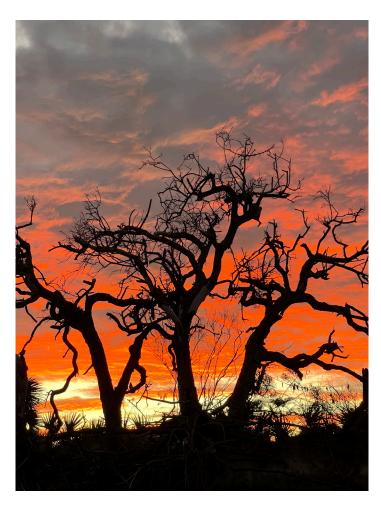
	ACTUAL CAL YEAR	-	DOPTED CAL YEAR	ADOPTED SCAL YEAR	NET	CHANGE
SOURCE	2022		2023	2024	F'	Y23-FY24
Personnel Services Operating Expenditures Capital Outlay Transfers to Other Funds	\$ 1,441,639 1,028,609 - 136,070	\$	1,671,950 1,185,243 10,795 61,323	\$ 1,815,785 1,311,214 - -	\$	143,835 125,971 (10,795) (61,323)
TOTAL	\$ 2,606,318	\$	2,929,311	\$ 3,126,999	\$	197,688
TOTAL PERSONNEL	23.50		23.00	23.00		0.00





# General Fund Non Departmental General Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Operating Expenditures Grants Transfers to Other Funds Contingency	\$ 1,179,545 3,000 4,047,315	\$ 1,498,810 - 4,460,977 550,000	\$ 1,565,802 - 1,005,007 600,000	\$ 66,992 - (3,455,970) 50,000
TOTAL	\$ 5,229,860	\$ 6,509,787	\$ 3,170,809	\$ (3,338,978)





## Information Technology Department Summary

The Information Technology (IT) department is committed to serving the business operations of the City by providing enterprise-wide integrated system solutions and quality customer service to ensure the efficient utilization of technology resources and investments.

The IT Department's main role is to provide services to all City departments and to distribute information to our citizens and customers. This department is supported by the internal service fund, which is comprised mainly of internal transfers and allocation charges to various City departments.



Currently, we manage over 500 computers, more than 80 servers that spans over 25 locations throughout the City. The department also handles all communications needs to include point-to-point phone calls as well as conference calls. Video and web conference also fall under this category and include other forms of technology necessary to facilitate communication: cellular access, 800MHZ radios, network drives, electronic mail (email), and secure servers.

The IT Department is divided into the following divisions:

- Service Desk Manage day to day operations of voice and data networks to ensure a high level of data integrity and systems availability.
- Research & Development Support all aspects of departmental business functions throughout the city, while maintaining a high level of customer service.
- Application Development Develop and maintain network centric information applications to maximize external communications and streamline core internal business processes.
- Geographical Information Systems (GIS) Provide digital mapping services to various departments throughout the city.
- Application Support Supports and administers various enterprise-wide application systems

Continuing in the direction of "going green", IT works with all departments to implement paperless solutions to conserve resources and streamline processes. The use of tablet computers and consolidated printers have furthered these green efforts. The IT department will continue to improve vital City processes while introducing new services where appropriate.

#### **External Operations:**

The City of Palm Coast also has an Information Technology enterprise fund, which is derived from outside revenue through Cell Tower rentals as well as usage charges for Fiber Optic services. Palm Coast FiberNET, a municipal owned, fiber based, open access network, began offering service to businesses in late fiscal year 2010.

The City of Palm Coast's FiberNET fiber optic network assets include over 60 miles of conduit and fiber optic cable running along major roadways in Palm Coast and already connects city facilities, Flagler Schools, and more than two dozen businesses as well as offering Dark Fiber services to other businesses as needed. Fiber is currently available along Palm Coast Parkway, Belle Terre Parkway, Matanzas Parkway and Town Center. The city established FiberNET in 2007-08, and the network has grown each year.



## Information Technology

Fiscal Year 2023 started with a rebuilding and restructuring of the Information Technology Department due to vacancies and staff changes at the end of the previous year. The department has continued the process of modernizing the City's software and hardware infrastructure that has been taking place over the past few years. Integrating existing systems to maximize efficiencies and reduce the need for redundant data entry was also a big focus this year.

The Department continues to advocate for the adoption of innovative technologies and our partnership with Smart North Florida plays a strategic role in our research, exploration, and planning of Smart City and forward-thinking technologies.

Staff continues to feel the effects of a large workload, trying to implement positive changes to improve our Cybersecurity posture, update infrastructure, and modernize platforms but require a lot of effort to move forward. We continue to lean into project management practices to help us prioritize and organize our work

#### **Applications & Efficiencies**

When the City was having issues with a vendor removing recycle bins, our development made changes to our Customer Call center to help alleviate call volume and streamline the process of residents requesting new bins. Development staff also integrated changes to the call center with our Content Management System (CMS) so that when an emergency is activated in our CMS (such as a hurricane), emergency-specific options appear in the call menu.

As we continued with our reinvestment into the City's ERP, Munis, several important and critical steps were completed. Our utility billing system was upgraded from Utility Billing Classic to UBCIS along with all the custom internal processes that were tied to utility Billing. We also made another major version leap from Munis 2019 to Munis 2021 which enabled us to move evaluations from Centrality into Munis and look at moving several of our Personnel Action Form's functions into Munis. This was also the first year W2s were emailed to employees who opted in, instead of having to print and distribute them to everyone.

Another critical application that needs to be updated is the City's records management system, OnBase. We started the process of upgrading this application, creating a test environment, and having staff members test the application. Most of the issues have been worked out in the test environment and the upgrade to the production environment is expected to happen early in Q1 of FY24.

#### **Emergency Response**

The fiscal year started as we were wrapping up activities from Hurricane Ian. As an outcome of Ian, GIS had determined to go through refine and consolidate their applications and maps related to emergency response. They spent a considerable amount of time in coordination with the Fire department on this detailing what maps and data would need to be seen, and what each crew would need in the field during an event. One outcome of this effort was the Emergency Response HUB which listed all emergency response applications and grouped them by the department likely to use them. The Programming team put effort into integrating the County's WebEOC with Palm Coast Connect so that any calls taken by Flagler EOC that belong to Palm Coast will get automatically routed to us and get updated at the County when resolved.

In August the City stood up the EOC in response to Hurricane Idalia in the Gulf of Mexico and put to test all our efforts to this point. Our team responded exceptionally, and everyone felt this was the most well-prepared we have been for an event.

#### **Fiber & Cell Towers**

This fiscal year we were able to complete a ring of our network which will add needed resiliency to our network by extending our fiber down US1. At the end of the year, most of the conduit had been installed and our vendor will begin pulling the fiber in FY24. We also connected the A1A water tank facility through a fiber solution to add resiliency and consistency to the connection out there since the existing wireless bridges were beginning to give us problems.

#### Service Desk

The Service Desk took an active role in updating Fire software.



- Android MDM (mobile device manager) integration was tested and completed.
- Worked on getting Weir site cameras connected.

#### Infrastructure

- Integrated SSO (Single Sign On) with Azure AD into 5 more City applications.
- Replaced routers in our data center as part of the infrastructure upgrade project.

#### **Applications**

- Enterprise Asset Management (EAM) to manage the maintenance of physical assets for Parks and Facilities
  was set up and is currently being successfully utilized.
- Applications staff accompanied Inspectors in the field to better understand their CD-Plus utilization and needs so that we can provide them with the best technical support possible.
- CD-Plus auto-assign was implemented. Now when an inspection comes in, CD-Plus checks the zone/address of the inspection and auto-assigns it to the inspector who works that area, ensuring faster turnaround.

#### **Development**

- Began working on a new process that will allow us to restart the EAM (Enterprise Asset Management/Work Order) process again.
- Responded/Resolved 187+ new tickets that was created for R&D
- Began working on a new process for providing Utility in Palm Coast Connect through the Munis API
- After receiving files from the design firm, began working on creating the Economic Development Website

#### **GIS**

- The Applications Division, GIS, and staff from Flagler County worked together to simplify the update process for address information in CDPlus based on the Flagler Property Appraiser's data.
- Provided a GIS mobile solution, workflow, and training to capture preliminary fire hydrants, in support of both city and county fire departments.
- Participated in 3-GIS network installation and training, in support of Fiber operations.
- GIS environment was upgraded to Enterprise. This allows our web-based GIS data to be housed on our on-premises servers, enhancing data security and availability. 4 out of 5 phases for this upgrade are complete.

#### Cybersecurity

- It rolled out phishing testing as well as cybersecurity training program. All employees are now required to take cybersecurity training when they first start with the city and then on an annual basis.
- The password policy that was adopted in FY22, was implemented in FY23 and with minimal complications.
- To better understand our cybersecurity posture, we undertook several assessments including ones that were administered to us by the Department of Homeland Security.
- We also continued the Utility security project which is now in its final phases.

### TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2023, PLEASE FOLLOW THE LINK BELOW: ANNUAL DEPARTMENT SUMMARIES





# Information Technology Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Reduce the percentage of employees clicking on links in test phishing emails by 2% quarterly.	2%	50%	Through a phishing training and testing program, IT aims to reduce clicking on phishing emails by 2% each quarter.	In retrospect, the wording of this KPI could have been better and made it hard to track. We went in the right direction earlier in the year with fewer people falling for the phishing tests, but then we saw an increase of 25% at the end of the year.

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Resolve 100% of High-Security vulnerabilities as detected and reported by DHS within 30 days.	100%	75%	Review and take action on cybersecurity vulnerabilities that are reported by the Department of Homeland Security within 30 days of the time they are reported.	There are some vulnerabilities that are tied to hardware that cannot be immediately fixed.  We've mitigated the vulnerabilities as much as possible. The hardware is scheduled to be replaced contingent upon completion of the system upgrade.

# Information Technology IT Enterprise Fund

SOURCE	CTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	ADOPTED SCAL YEAR 2024	ET CHANGE FY23-FY24
Personnel Services Operating Expenses Capital Outlay Transfers to Other Funds	\$ 136,451 352,471 - 19,925	\$ 144,754 496,974 542,122 22,885	\$ 204,890 725,644 - 26,981	\$ 60,136 228,670 (542,122) 4,096
TOTAL	\$ 508,847	\$ 1,206,735	\$ 957,515	\$ (249,220)
TOTAL PERSONNEL	1.00	1.00	1.50	0.50

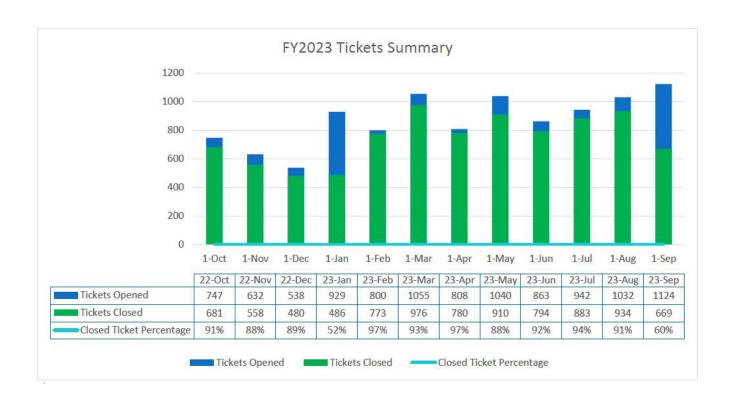




## Information Technology Operations

#### 1T Internal Service Fund

SOURCE	ACTUAL CAL YEAR 2022	ADOPTED SCAL YEAR 2023	DOPTED CAL YEAR 2024	Γ CHANGE Y23-FY24
Personnel Services Operating Expenses Capital Outlay Contingency	\$ 1,718,931 2,400,926 18,400	\$ 2,090,168 3,080,374 292,000	\$ 2,460,328 3,327,801 305,000 152,132	\$ 370,160 247,427 13,000 152,132
TOTAL	\$ 4,138,257	\$ 5,462,542	\$ 6,245,261	\$ 782,719
TOTAL PERSONNEL	19.00	21.00	22.50	1.50





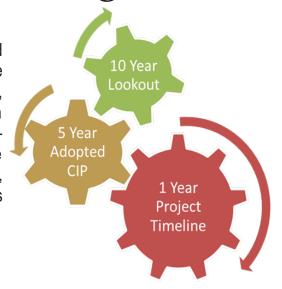
## CAPITAL IMPROVEMENT



### Capital Improvement Program

#### **PROCEDURE**

Each year the Capital Improvement Program (CIP) is prepared from project requests submitted by the various departments. The requests require a project description, justification, cost estimates, statement of impact on the City's annual operating budget and an implementation schedule. After compilation of the requests, projects are reviewed by staff members from the City's Infrastructure Team. This team consists of project managers, planners, division managers, and the Financial Services Director. This team reports directly to the City Manager.



#### **10 YEAR LOOKOUT**

The infrastructure team prepares a "Ten-Year Capital Project Lookout" annually. This "lookout" is presented to City Council and allows staff to receive direction on future capital project needs.

#### 5 YEAR ADOPTED CAPITAL IMPROVEMENT PROGRAM (CIP)

As an integral component of the annual budget process, each year a five-year CIP is adopted by City Council. Chapter 163 of the Florida Statutes requires the City to adopt a five-year schedule of capital improvements that includes publicly funded federal, state, or local projects, and may include privately funded projects for which the City has no fiscal responsibility. Projects necessary to ensure that any adopted level-of-service standards are achieved and maintained for the 5-year period must be identified as either funded, or unfunded and given a level of priority for funding. The five year schedule and the level of service standards are established in the Capital Improvements Element (CIE) of the City's Comprehensive Plan. Project review, along with available funding and CIE requirements, forms the basis of the program compiled by the Infrastructure Team. The recommended program is then reviewed by the Mayor and City Council in conjunction with their review of the annual operating budget. The City is required to review the CIE of the Comprehensive Plan on an annual basis and modify it as necessary to maintain a five-year schedule of capital improvements. Modifications to update the 5-year capital improvement schedule may be accomplished by Resolution and are not considered amendments to the Growth Management Plan.

#### 1 YEAR PROJECT TIMELINE

At the start of the fiscal year, a one-year project timeline is presented to City Council. The timeline is updated quarterly to show changes throughout the year. The first year of the five-year Capital Improvement Program is the Capital Budget. The Capital Budget is adopted by City Council with the adoption of the annual operating budget. There is no commitment to expenditures or appropriations beyond the first year of the Capital Improvement Program.



#### **DEFINITION OF CAPITAL IMPROVEMENTS**

Capital Improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$5,000 and a minimum useful life of two years. Only projects that meet this definition of a capital improvement are included in the program, such as:

- a. New and expanded physical facilities for the community.
- b. Large scale rehabilitation or replacement of existing facilities.
- c. Major pieces of equipment which have a relatively long period of usefulness.
- d. Equipment for any public facility or improvement when first erected or acquired.
- e. The cost of engineering or architectural studies and services relative to the improvement.
- f. The acquisition of land for a community facility such as a park, highway, sewer line, etc.

Normal replacement equipment and normal recurring renovations which are funded in departmental operating budgets and cost less than \$5,000 are generally excluded from the Capital Improvement Program. Exceptions will occur for projects that contain multiple phases, or the current year CIP project is the planning phase of a construction project.

#### **FUNDING SOURCES FOR CAPITAL PROJECTS**

#### <u>General Revenue – CIP</u>

General revenue consists of a variety of sources, including Property (Ad Valorem) taxes, Federal and State funding through grants, and other fees. Property tax revenue is based on a millage rate (one mill is equivalent to \$1 per \$1,000 of assessed value), which is applied to the total assessed property value. A small portion of the millage rate goes towards Stormwater improvements each year.

#### <u>Federal Aid – Community Development Block Grant Funds</u>

Under the Housing and Community Development Act of 1974, recipients of funds may undertake a wide range of activities directed toward neighborhood revitalization, economic development and provision of improved community facilities and services. Specific CIP activities that can be carried out include acquisition of real property and demolition, acquisition, construction, reconstruction, rehabilitation, relocation or installation of public facilities.

#### Local Option Gas Tax Funds

Per State Statute, the revenue received can only be used for transportation related expenditures. Proceeds must be used toward the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads.

#### **Small County Surtax**

This tax replaced the Local Government Infrastructure Surtax which expired on December 31, 2012. This revenue is in the form of an additional county-wide sales tax of .5%.

#### Water and Wastewater Charges

Monthly service charges are assessed for the use of services and facilities of the City's water and wastewater system. Service charges are used to pay for operating expenses, maintenance, construction and debt service.



#### Stormwater Utility Fee

The City enacted a stormwater utility fee in July of 2004. Funds from this revenue source can only be used for the operation, maintenance, replacement, and construction of the City's stormwater management system. Each year a portion of the funding will be allocated for capital improvements, while the remainder will be used for operating and maintenance expenses.

#### Tax Increment Financing

A Community Redevelopment Agency may be established per Chapter 163 of the Florida Statutes to address blight conditions in a specified area. A base year is established and a base taxable valuation is determined for the property within the designated area. The tax increment above the base year valuation is then utilized in an effort to eliminate the blight conditions. Capital improvement projects, such as redevelopment projects or infrastructure improvements, maybe undertaken utilizing these funds. Tax Increment Financing is used to fund projects in the SR100 CRA Fund.

#### Impact Fees

The City adopted a Water, Wastewater, Transportation, Fire and Recreation Impact Fee Ordinance that allows the City to charge a fee for new construction projects to ensure that development pays its fair share of the cost of new and/or expanded facilities necessary to accommodate that growth. Impact fee revenue can only be used for growth and development related to capacity improvements.

#### Other Funds

Other Funds may include public and private contributions, developer commitments, transportation authority and agency commitments and other government participation.

#### FLEET REPLACEMENT PROGRAM

The initial purchase of new fleet is charged to the department and is approved by the City Manager during that department's budget approval process. The fiscal year following the year the initial purchase was made, an internal allocation begins being charged to the department for the estimated cost to replace the equipment in the future. This allocation includes an inflationary estimate. The length of time the allocation is collected is based on the expected life of the equipment. For example, if a vehicle is expected to last 5 years the replacement cost will be split into 5 annual allocation amounts. The allocation is charged to the department on a monthly basis.

The future replacement purchase is made by the fleet department and is charged to the fleet fund, an internal services fund, where the annual allocations are credited as revenue. All City vehicles and equipment are evaluated on an annual basis in order to prioritize the replacements and repairs needed in the upcoming year. During the evaluation the Fleet Supervisor takes into consideration the age, condition, maintenance cost and expected life of each piece of equipment and prepares a recommendation for management. Each year, the total cost of the annual replacement program is approved by City Council during the budget process and is approved by City Council prior to the actual purchase being made.



# Impact of the Capital Projects on the Operating Budget

The Capital Improvement Program is a crucial component of the City's annual budgeting process. Costs associated with new and expanded infrastructure are normally included in the operating budget at the time at which the item becomes operational. It is possible, in certain cases that impacts may be phased in during the construction or acquisition period. An example of this would be the construction of a Fire Station. Given the time-frame for recruiting, hiring and training, some personnel costs may be added to the budget prior to the official opening of the Station. Operating costs, such as utilities, would then be budgeted for the time the Station actually opens.

Some capital projects may require debt financing, resulting in scheduled annual debt service payments. Any applicable debt service on debt issued for capital projects is also included in the operating budget. Although the issuance of debt may be the most feasible way to fund capital improvements, debt service will reduce the amount of funds available for other uses. The ratio of debt service to the size of the budget as a whole, and particularly to operating costs, must be maintained at appropriate levels.

#### **TRANSPORTATION**

New transportation infrastructure normally does not have specific additional operating costs, other than material and supplies for maintenance. However, roads, sidewalks, pedestrian crossing, pavement marking, signals and signs must be kept up to City and other required standards. As more miles are brought on line, additional staff and equipment may be needed at some point in the future in order to maintain desired service levels.

#### RECREATION

New recreation infrastructure can have a significant impact on operating costs. These could include additional personnel, operating costs related to daily operations, materials and supplies.

#### **STORMWATER**

New stormwater infrastructure normally does not have specific additional operating costs, other than material and supplies for maintenance. In addition, infrastructure must be kept clear of debris. Maintenance of new and improved infrastructure included in the Capital Budget is included in the operating budget of the Stormwater operations and is funded from Stormwater Utility Fees accounted for in an Enterprise Fund. Funds from this revenue source can only be used for the operation, maintenance and construction of the City's stormwater management system. Each year, a portion of the funding is allocated for capital improvements, while the remainder is used for operating and maintenance expenses. Additional staff and equipment may be needed at some point in the future in order to keep the infrastructure maintained at an optimum level.

#### WATER & WASTEWATER

A significant portion of the City's water and wastewater infrastructure is over 20 years old and deteriorating and declining in reliability and efficiency. Replacing equipment with current technology will assuredly generate energy savings. At this time the exact amount of savings is unknown.



## Capital Projects Outlined in the C1P

FIRE STATION 25 IMPROVEMENTS									
2024 ESTIMATED EXPENDITURE	\$540,000	5-YEAR CIP TOTAL	\$635,000						
PROJECT CATEGORY	INFRASTRUCTURE PROJECT TYPE REPLACEMENTS & MAINTENA								
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2024-2027						
FUNDING SOURCE	SMALL COUNTY SURTAX	•							
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES								
OPERATING BUDGET IMPACT	The replacement of HVAC system will reduce the repair and maintenance operational expenses and painting of the facility will also help to preserve the lifespan of the building. This should save around \$2,000 per year.								
PROJECT DESCRIPTION	Improvements to this facility include bay door, flooring, and HVAC replacement. Additional modifications to interior and exterior painting is also required to maintain the building.								
PROJECT JUSTIFICATION	Fire Station 25 is aging, and is in need to superficial repair and maintenance to sustain the current working conditions of the facility.								





	SECURITY UPGRADES FOR	NETWORK & FACILITIES						
2024 ESTIMATED EXPENDITURE	\$2,010,000	TOTAL PROJECT COST	\$4,510,000					
PROJECT CATEGORY	TECHNOLOGY	PROJECT TYPE	SECURITY UPGRADES					
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	CONTINUOUS					
FUNDING SOURCE	SMALL COUNTY SURTAX							
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES	SAFE & RELIABLE SERVICES						
OPERATING BUDGET IMPACT	Upgrades to equipment should reduce costs of maintenance, and a new fiber line may result in additional revenue for the IT fund. This could result in approximately \$15,000 additional funds for the City per year after the project is complete.							
PROJECT DESCRIPTION	These upgrades include a new server room for the expansion in technological equipment. There are two collocational data server installations at other City facilities, as well as new fiber dig connections.							
PROJECT JUSTIFICATION	Network and facility security upgra connections need to be continuous		ons within the City. Internet fiber and server or diligence to the City's network.					





MAINTENANCE AND OPERATIONS COMPLEX				
2024 ESTIMATED EXPENDITURE	\$13,000,000	TOTAL PROJECT COST	\$66,051,775	
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITION	
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2016-2033	
FUNDING SOURCE	SMALL COUNTY SURTAX	•		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES			
OPERATING BUDGET IMPACT	This project will allow the City to cease the lease payments for the staff trailers which will save \$4,500 per year. There will be additional electricity, utility, and maintenance costs for this facility which will cost approximately \$30,000 per year.			
PROJECT DESCRIPTION	This design includes the expansion of personnel space, traffic equipment, fuel station installation, and additional parking. Current expenditures include design, permit fees, and construction costs.			
PROJECT JUSTIFICATION	There is additional need for expansion, specifically in the departments of public works, stormwater, and utility. Currently, the location of the public works facility is undersized and will require more maintenance functions to sustain the growth of the fleet department.			





CONTINUOUS STREET LIGHTING			
2024 ESTIMATED EXPENDITURE	\$395,000	5-YEAR CIP TOTAL	\$935,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REV	VENUE SHARING	
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Maintenance for additional installation of street lighting is a minimal expense for the operational budget.		
PROJECT DESCRIPTION	Improvement areas outlined in this years budget are for Seminole Woods Parkway, Forest Grove Drive, Citation Boulevard, East Hampton, Sesame Drive, Palm Harbor Drive and Belle Terre Boulevard.		
PROJECT JUSTIFICATION	The continuous street lighting program will help to illuminate busy streets. This is a priority for the Palm Coast community members to ensure the safety of pedestrians and automobiles.		





TRAFFIC SIGNAL MAINTENANCE & INSTALLATION				
2024 ESTIMATED EXPENDITURE	\$500,000   <b>5-YEAR CIP TOTAL</b>   \$1,750,000			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS	
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS	
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REV	VENUE SHARING		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES	<u> </u>		
OPERATING BUDGET IMPACT	Maintenance and installation for traffic signals is a minimal expense for the operational budget.			
PROJECT DESCRIPTION	This project consists of the rehab and renewal of the traffic signals in the City. The replacement of strain pole replacement and mast arm replacement, as well as signal optimization are some of the many improvements in this project.			
PROJECT JUSTIFICATION	As City Infrastructure ages and weathers, there is a need to replace and improve the existing traffic signals in Palm Coast.			





STREETS REHAB AND RENEWAL				
2024 ESTIMATED EXPENDITURE	\$6,580,000   <b>5-YEAR CIP TOTAL</b>   \$16,245,000			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPAIR & MAINTENANCE	
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS	
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REV	/ENUE SHARING		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES			
OPERATING BUDGET IMPACT	Maintenance and repair costs for streets rehab and renewal should not change the operating budget.			
PROJECT DESCRIPTION	Guardrail replacements from accidents, pavement analysis, repairs, and restriping are scheduled to be repaired in the streets improvement fund. The widening of Old Kings Road and the highway beautification project for various roads are included. East Hampton, Seminole Woods Blvd., Ravenwood, Sesame, Palm Harbor Drive, Belle Terre Blvd., and Ravenwood drive are all apart of the highway beautification project.			
PROJECT JUSTIFICATION	Palm Coast continues to grow in population, along with the traffic. City streets need to be resurfaced, restriped, and enhanced to maintain the growing environment.			





BELLE TERRE SAFETY IMPROVEMENTS				
2024 ESTIMATED EXPENDITURE	\$1,765,000 <b>TOTAL PROJECT COST</b> \$6,418,631			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS	
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2017-2026	
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT F	EES		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES			
OPERATING BUDGET IMPACT	Safety improvements to Belle Terre should not affect the operating budget.			
PROJECT DESCRIPTION	The budget for this project include the design, construction, and services for Construction Engineering Inspections (CEI) for the sections of Belle Terre Boulevard connecting to the following roads: East Hampton, Pritchard to Pine Grove, Royal Palms Parkway, and Ponce Deleon to Point Pleasant Drive.			
PROJECT JUSTIFICATION	Belle Terre is one of Palm Coast business roads, and it is in need of improvements to ensure the residents can safely commute throughout the City.			

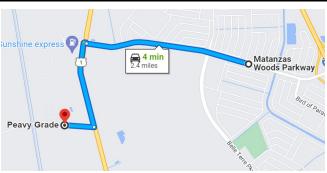


WHITEVIEW SAFETY IMPROVEMENTS				
2024 ESTIMATED EXPENDITURE	\$5,380,000 <b>TOTAL PROJECT COST</b> \$8,051,474			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS	
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2018-2025	
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT F	EES		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES			
OPERATING BUDGET IMPACT	Safety improvements to Whiteview Parkway should not affect the operating budget.			
PROJECT DESCRIPTION	The budget for this project include a project development and environment study, project design, construction, and CEI services for the extension of Whiteview Road at the East and West points.			
PROJECT JUSTIFICATION	Whiteview Parkway is a well traveled road within Palm Coast, and it is in need of improvements to ensure the residents can safely commute throughout the City.			

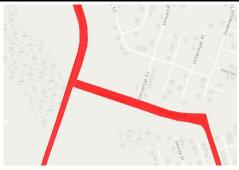




MATANZAS WOODS PKWY EXTENSION WEST			
2024 ESTIMATED EXPENDITURE	\$9,242,070	TOTAL PROJECT COST	\$29,032,466
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	ROADWAY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2021-2025
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT F	EES	
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT AND INFRASTRU	CTURE	
OPERATING BUDGET IMPACT	Maintenance and repair costs for additional road servicing may increase due to the extension by approximately \$3,000 per year.		
PROJECT DESCRIPTION	The budget for this project include an project development and environment study, project design, construction, and CEI services for the extension of Whiteview Road at the East and West points.		
PROJECT JUSTIFICATION	The City of Palm Coast is bordered by the Atlantic Intercoastal Waterway on the east and the Florida East Coast (FEC) Railroad on the west. US 1 runs parallel to the FEC railroad and provides the westernmost roadway access to Palm Coast properties. Properties bordering US 1 are building quickly, and to assist in the expansion of the City it will need a functional arterial roadway to connect to land west of the FEC railroad. This project proposes to extend Matanzas Woods Parkway to the west including a bridge to carry the new Matanzas Woods Parkway over the FEC railroad.		



CITATION BOULEVARD EXTENSION				
2024 ESTIMATED EXPENDITURE	\$3,000,000   TOTAL PROJECT COST   \$4,178,335			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	ROADWAY IMPROVEMENTS	
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2022-2024	
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT F	EES		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT AND INFRASTRU	CTURE		
OPERATING BUDGET IMPACT	Maintenance and repair costs for additional road servicing may increase due to the extension by approximately \$3,000 per year.			
PROJECT DESCRIPTION	The budget for this project include project design, right-of-way acquisition, and construction services for the extension of citation boulevard.			
PROJECT JUSTIFICATION	Seminole Woods Boulevard and Belle Terre Boulevard are two north-south arterials in Palm Coast. These two roadways extend from US 1 to State Road 100 without an intersecting east-west road for five and four miles, respectively. The City has had a long range plan to build an extension of Citation Boulevard between these two arterials to provide additional east-west flow between these two arterials. The City has found a developer, and together they will work to identify a corridor and create plans to construct Citation Boulevard from Belle Terre Boulevard to Seminole Woods Boulevard.			





SOUTHERN RECREATION CENTER				
2024 ESTIMATED EXPENDITURE	\$4,310,754 <b>TOTAL PROJECT COST</b> \$12,673,772			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITIONS	
FUND	RECREATION IMPACT FEE FUND	SPAN OF PROJECT	2021-2025	
FUNDING SOURCE	STATE GRANTS AND RECREATION I	MPACT FEES		
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES			
OPERATING BUDGET IMPACT	This project will replace the existing tennis center. After completion, this facility will accumulate additional revenue from the recreational activities held. There will be additional staff, electricity, utility, and maintenance costs for this facility which will cost approximately \$85,000 per year.			
PROJECT DESCRIPTION	The highly anticipated Southern Recreational Facility will be feature many tennis courts and pickleball courts, in addition to a newly constructed clubhouse. This facility will also provide space for athletic events, tournaments, and tourist attractions.			
PROJECT JUSTIFICATION	As a growing community, Palm Coast citizens deserve a facility for high quality recreational amenities.  Families and tourists will have a reliable, upgraded, and innovative space to enjoy many events and activities.			







FIRE STATION 22 UPGRADE			
2024 ESTIMATED EXPENDITURE	\$3,650,000	TOTAL PROJECT COST	\$9,645,557
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	UPGRADE & EXPANSION
FUND	FIRE IMPACT FEE FUND	SPAN OF PROJECT	2022-2025
FUNDING SOURCE	FIRE IMPACT FEES	•	
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	This expansion will result in more essential equipment and staff. This equipment may cost an additional \$15,000 per year.		
PROJECT DESCRIPTION	The budget for this project include land acquisition, project design, and construction services.		
	As Palm Coast's population grows, its calls for fire service are also growing. Calls for service are growing in in locations throughout the City that do not have proportional coverage for emergency response services. This new facility will improve the response time, as well as many other concerns for citizens.		

FIRE STATION 26			
2024 ESTIMATED EXPENDITURE	\$4,025,000	TOTAL PROJECT COST	\$9,208,000
PROJECT CATEGORY	INFRASTRUCTURE & EQUIPMENT	PROJECT TYPE	NEW ADDITION
FUND	FIRE IMPACT FEE FUND	SPAN OF PROJECT	2023-2025
FUNDING SOURCE	FIRE IMPACT FEES	•	
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	The new facility will require more essential equipment and staff. This equipment may cost an additional \$70,000 per year.		
PROJECT DESCRIPTION	The budget for this project include project design, construction services, and critical fire machinery. The equipment needed for this station include a fire engine, brush attack fire truck, and a utility vehicle.		
PROJECT JUSTIFICATION	As Palm Coast's population grows, its calls for fire service are also growing. Calls for service are growing in in locations throughout the City that do not have proportional coverage for emergency response services.		





DISTRIBUTION SYSTEM IMPROVEMENTS				
2024 ESTIMATED EXPENDITURE	\$1,415,000   <b>5-YEAR CIP TOTAL</b>   \$6,125,000			
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS	
FUND			CONTINUOUS	
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S	
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRA	STRUCTURE		
OPERATING BUDGET IMPACT	This project is to remove large backflows and should lead to a reduction in the cost to make regular and emergency repairs by approximately \$20,000 annually.			
PROJECT DESCRIPTION	Project details include canal crossing replacements, large backflow preventor replacements, fixed base meter readers, radio meter readers and transmitters, residential and small meter change outs, water quality monitoring equipment, chlorination system improvements, and security and cybersecurity upgrades.			
PROJECT JUSTIFICATION	In order to optimize the useful life of existing infrastructure and maintain the operability of existing system the pipes that carry water across canals should be replaced. They are situated in vulnerable areas and subject to deterioration. Due to increases in population and development, water meters and associated appurtenances have to added to the system.			

WATER MAINS						
2024 ESTIMATED EXPENDITURE	\$4,748,377	4,748,377 <b>5-YEAR CIP TOTAL</b> \$8,948,000				
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS			
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS			
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S			
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRA	STRUCTURE				
IOPERATING RITIGET IMPACT	Repair and maintenance costs may increase due to inspection and cleaning processes. This increase will be approximately \$5,000.					
PROJECT DESCRIPTION	The reclaimed water mains are being focused on Citation Rd, in-between Seminole and Sesame Drive, and Cigar Lake water quality improvements. Citation Boulevard will include a Reclaim Extension Gap. There will be a dry lake conversion to reclaimed pond study, and also an extension to the sports complex.					
PROJECT JUSTIFICATION	Providing reclaimed water extensions to planned developments is considered to be a pillar in water conservation as it allows the City to get more use out of nonrenewable and crucial resource. The City does a good job using reclaimed water and we are improving the process. Unfortunately, unused reclaimed water can be an issue. Sometimes we produce more reclaim water than is used, especially in the rainy season which is why we are engaging in a pond study.					

LIFT STATION UPGRADES & IMPROVEMENTS						
\$2,165,000	2,165,000   <b>5-YEAR CIP TOTAL</b>   \$8,815,000					
INFRASTRUCTURE	PROJECT TYPE	UPGRADES & IMPROVEMENTS				
UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS				
WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S				
SUSTAINABLE ENVIRONMENT & INFRAS	STRUCTURE					
Annual electricity expenses, inspections, and equipment will increase with these improvements. The upgraded equipment will						
assist with maintenance costs. The total increase should be \$15,000.						
<u> </u>	The state of the s	n 34-1, 4-2, and 24-2 are undergoing				
maintenance, reconfigurations, and upgrades.						
Routine maintenance and replacement for aging infrastructure. When lift stations are not maintained, the system ca						
or fail. By providing overall maintenance, repairs, and enhancements of lift stations, the Utility will experience less system						
failures. The online generators will keep the system operating during periods of power losses such as during storm events.						
	\$2,165,000 INFRASTRUCTURE UTILITY CAPITAL FUND WATER & WASTEWATER IMPACT FEES SUSTAINABLE ENVIRONMENT & INFRA: Annual electricity expenses, inspections, ar assist with maintenance costs. The total inc Lift and pump station upgrades will encomp Conversion, on-line generators, and educto maintenance, reconfigurations, and upgrade Routine maintenance and replacement for a or fail. By providing overall maintenance, re	\$2,165,000  INFRASTRUCTURE  UTILITY CAPITAL FUND  WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOAN SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE  Annual electricity expenses, inspections, and equipment will increase with the assist with maintenance costs. The total increase should be \$15,000.  Lift and pump station upgrades will encompass improvements to the odor content conversion, on-line generators, and eductor station conversions. Pump Station maintenance, reconfigurations, and upgrades.  Routine maintenance and replacement for aging infrastructure. When lift station or fail. By providing overall maintenance, repairs, and enhancements of lift station.				





RECLAIMED WATER MAINS						
2024 ESTIMATED EXPENDITURE	\$5,650,000	5,650,000   TOTAL PROJECT COST   \$6,800,000				
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS			
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS			
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S			
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRA	STRUCTURE				
OPERATING BUDGET IMPACT	Repair and maintenance costs may increase due to inspection and cleaning processes. This increase will be approximately \$10,000.					
PROJECT DESCRIPTION	Project details include the repair, maintenance, and addition of water mains near Cigar Lake, Citation Blvd, Seminole Blvd, Old Kings, Road South, and Belle Terre Blvd.					
PROJECT JUSTIFICATION	Reclaim water under the Florida Statues specifies that reusing water is considered to be "in the best interest" of the public and the law establishes water conservation and reuse as a formal State objective. The law further states that discharging in canals are going to scale back and the regulation is mandating the elimination of discharging. Reuse will replace that option.					

WELLFIELD AND WELLS							
2024 ESTIMATED EXPENDITURE	\$4,550,000	4,550,000 <b>5-YEAR CIP TOTAL</b> \$17,550,000					
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS				
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS				
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S				
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRAS	STRUCTURE					
OPERATING BUDGET IMPACT	These upgrades will require more energy due to the equipment being used to operate this plant which could result in an operational increase of \$20,000 per year.						
PROJECT DESCRIPTION	Project details include the expansion of the Water Treatment Plant 1, 2, and 3 which will add more wells. Well SW-43 deconstruction and replacement, and addition of SW-24 & SW-55 are also included. There will be a 5-year wetland monitoring plan conducted, as well as a surface and ground water interface study. Lastly, the acquisition of the north and south wellfield property will be expended next year.						
PROJECT JUSTIFICATION	Increasing wellfield capacity by adding new wells to the system's raw water infrastructure will allow the Utility to keep up to the increased water demand. The regulatory agencies require certain conditions in the withdrawal permits to perform studies before drilling and developing new wells. Studies for acquiring new wells are also requirements that are mandated by our regulators.						

WASTEWATER SYSTEM IMPROVEMENTS						
2024 ESTIMATED EXPENDITURE	\$12,474,000	512,474,000   5-YEAR CIP TOTAL   \$15,720,000				
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS			
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS			
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	s, FEDERAL GRANTS, AND LOAN	S			
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRA	STRUCTURE				
OPERATING BUDGET IMPACT	There will be a need for additional tools, equipment, and chemicals which could total approximately \$40,000 in additional yearly expenses to operate the plant.					
PROJECT DESCRIPTION	Some of the details of this project include a headworks bypass system & costing rehab, headworks screening, centrifuge replacement with screw press, biosolids treatment and disposal improvements, new administration building, new genset & above ground fuel storage tank, expand odor control system, diffused air, spray field to RIB conversion and replacement, discharge elimination study, and electrical upgrades.					
PROJECT JUSTIFICATION	Due to recent development, Wastewater Treatment Plant #1 is in need of an upgrade. In addition, the plant also requires					





FORCE MAINS						
2024 ESTIMATED EXPENDITURE	8,618,192   <b>5-YEAR CIP TOTAL</b>   \$18,568,000					
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS			
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS			
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S			
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRAS	STRUCTURE				
OPERATING BUDGET IMPACT	This extension will result in a reduction in the tank trucking contractor fees and should save approximately \$25,000.					
OPERATING BUDGET IMPACT	Replacement equipment will cost an additional \$5,000.					
PROJECT DESCRIPTION	Force Main extensions will include Pump Station 4-2 and OKR to WWTP 1. Force Main relocations will be in Matanzas Woods,					
FROSECT DESCRIPTION	and improvements will include OKR, Ravenwood, and SR100.					
The City is starting to exceed the maximum force main velocity at peak conditions. Force main performance is closely tied						
PROJECT JUSTIFICATION	the performance of lift stations to which it is connected. With an increase in development, the City needs to provide timely					
I ROSECT SOCTIFICATION	sewer service to those areas including the problems associated with I & I pipe surcharging. Force main extensions on the					
	Beach side to serve the community in the County is also planned.					

WATER TREATMENT IMPROVEMENTS							
2024 ESTIMATED EXPENDITURE	\$9,948,000	9,948,000   <b>5-YEAR CIP TOTAL</b>   \$21,498,000					
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS				
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS				
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	S				
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRAS	STRUCTURE					
OPERATING BUDGET IMPACT	This improvement will impact the operating budgeted expenses mainly for electricity. Chemicals expenses will also increase which could total approximately \$60,000 in additional yearly expenses to operate the plant.						
PROJECT DESCRIPTION	These project details will include all three water treatment plants. These improvements entail a membrane replacement, TTHM reduction system, anti-scaling investigation, oxygen generation equipment, brackish treatment improvements and pipe concentration, waste tank yard plumbing and storage tank, a filtration ammonia reduction system, and new lime slaker. Building improvements include re-roofing, expansion and construction design, piping improvements, and electrical upgrades.						
PROJECT JUSTIFICATION	Water treatment facility improvements to defend against aging infrastructure (slaker and building improvements), maintain current water production (membrane replacements), WTP#3 plant expansion to increase in water production, & water quality enhancements (THM reduction system, Oxygen generation, equipment, anti-sealant investigation, etc.)						

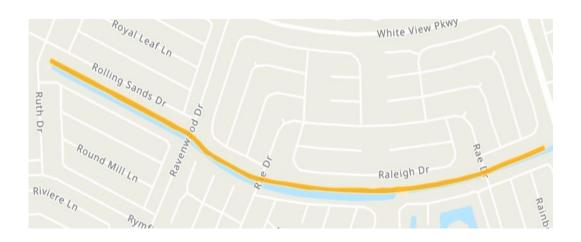
WASTEWATER TREATMENT PLANT 2 EXPANSION						
2024 ESTIMATED EXPENDITURE	\$8,984,872	8,984,872   TOTAL PROJECT COST   \$31,001,952				
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION			
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	2021-2024			
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES	, FEDERAL GRANTS, AND LOAN	IS			
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRA	STRUCTURE				
OPERATING BUDGET IMPACT	With this expansion, there will be a need for additional staff, tools, equipment, and chemicals. Electricity and utilities will also					
OPERATING BUDGET IMPACT	increase with this project to total approximately \$300,000 in additional yearly expenses to operate the plant.					
PROJECT DESCRIPTION	The budget for this expansion includes the engineering design and construction.					
DDO IECT ILISTIFICATION	Due to recent growth, Wastewater Treatment Plant # 2 is in need of expansion. The expansion will double it's capacity. A					





PIPE INSPECTIONS & LININGS				
2024 ESTIMATED EXPENDITURE	\$804,228	5-YEAR CIP TOTAL	\$1,563,623	
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS	
FUND	STORMWATER FUND		CONTINUOUS	
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES	S, STATE AND LOCAL GRANTS, A	ND LOANS	
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTI	RUCTURE		
OPERATING BUDGET IMPACT	Repairs and Maintenance Costs will decrease. With an inspection program, Stormwater staff can make informed decisions of which pipes to repair in the upcoming years which can help with decreasing the amount of erosion and sinkholes forming from failing pipes. Additionally, if a pipe can be rehabilitated (lined) before it fails it will save the Stormwater Operations between \$10K - \$70K depending on the extent of replacement.			
PROJECT DESCRIPTION	Pipe lining and inspections in this budget are conducted by the FDOT bridge inspection program. The following location of these inspections are: W-2 near Walker Waterway and Pine Lakes Parkway, P-3 near Rae Dr at Pine Grove Waterway, K-2, K-4, and I-2 near Seminole and Sesame, and PA-1 near the Belle Terre and Parkview Waterway.			
PROJECT JUSTIFICATION	The pipe lining program has been focal point for the stormwater department. With the majority of this critical infrastructure installed around the 1970's, most of the metal pipes are reaching their life expectancy. The pipe lining program aims to address these issues before emergency repairs have to take place. It focuses on renovating the existing pipes from the inside without the need to open cut the road. This process extends the pipe's expected life span, reduces costs and construction time, while also reducing the stress of rerouting traffic since typically roads do not need to be fully closed during the construction process like you would during an open cut repair method.			

	P-1 WEIR REPLACEMENT					
2024 ESTIMATED EXPENDITURE	\$1,500,000 TOTAL PROJECT COST \$1,563,623					
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS			
FUND	STORMWATER FUND	SPAN OF PROJECT	2021-2024			
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXE	S, STATE AND LOCAL GRANTS, A	ND LOANS			
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRAST	RUCTURE				
OPERATING BUDGET IMPACT	Repairs and Maintenance Costs will decrease. Once constructed, this project will alleviate ongoing erosion issues which will save on costs related to future washouts. Additionally, having a remote control SCADA system installed with new weir will allow appropriate individuals to control water levels remotely instead of having to manually remove wooden boards from weir to release water when needed. Savings for this project would be approximately \$70 per every 1.5 employee hours.					
PROJECT DESCRIPTION	The budget for this project includes project design, construction, and CEI services for the P-1 pipe and canal crossing located near the west side of Belle Terre, south of Pine Grove Lane.					
	With the aging infrastructure of this weir, it will SCADA technology for improved peak elevation					





LONDON WATERWAY EXPANSION				
2024 ESTIMATED EXPENDITURE	\$9,238,139	TOTAL PROJECT COST	\$9,330,276	
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION	
FUND	STORMWATER FUND		2020-2024	
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXE	S, STATE AND LOCAL GRANTS, A	ND LOANS	
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRAST	RUCTURE		
OPERATING BUDGET IMPACT	Repairs and maintenance costs will increase. Once project is constructed there will be need to maintain aquatic vegetation, both native and invasive / nuisance species through spraying, mowing, and trimming. Additionally, having two boardwalks constructed will require periodic maintenance by the Parks and Recreation Department, this will be an increase in maintenance costs. Aerator in the center of "lake" will also require infrequent maintenance			
PROJECT DESCRIPTION	This expansion for the Stormwater attenuation and treatment capacity is adjacent to the London Canal to built a 'lake' that will double as a passive park and neighborhood amenity.			
PROJECT JUSTIFICATION	A City-wide analysis was completed in 2019 and identified this area in need of additional stormwater storage. During high rain events the yards of residents who live in this vicinity will flood. Water also backs up from a chokepoint along the canal and water in this neighborhood cannot drain quickly enough during heavy rain events. Adding this additional storage will help alleviate the flooding issues in this neighborhood.			





## Fleet Capital Investment

WHITE FLEET REPLACEMENT						
DIVISION	DESCRIPTION	VEHICLE APPLICATION	IREPLACEMENT TYPE		BUDGETED COST	
Building Department	Ford F150 Pickup	Inspections	F150	\$	43,757.00	
Building Department	Ford F150 Pickup	Inspections	F150	\$	43,757.00	
Building Department	Ford F150 Pickup	Inspections	F150	\$	43,757.00	
Building Department	Ford F150 Pickup	Inspections	F150	\$	43,757.00	
Stormwater	Ford F150 Pickup	Inspections	F150	\$	54,176.00	
Streets	Ford F250 Utility Body	Signal/ Sign repair	F250 Utility	\$	74,755.00	
Water Distribution	Ford F250 Utility Body	Maintenance	F250 Utility	\$	67,399.00	
Wastewater Treatment	Ford F350 Utility Body	Maintenance	F350 Utility	\$	70,378.00	
Fire	Chevrolet Tahoe	Chiefs	Chevrolet Tahoe	\$	68,381.00	
Fire	F350	Command Staff	F250	\$	77,035.00	
TOTAL BUDGETED COST					587,152.00	



## Fleet Capital Investment

REPLACEMENT MOWERS & EQUIPMENT							
DIVISION	DESCRIPTION	VEHICLE APPLICATION	REPLACEMENT TYPE	BU	DGETED COST		
Stormwater	Vac-Con	Maintenance	Vac-Con	\$	664,173.00		
Stormwater	Sterling Dump Truck	Maintenance	18 yd Dump Truck	\$	204,038.00		
Stormwater	Sterling Dump Truck	Maintenance	18 yd Dump Truck	\$	204,038.00		
Stormwater	Chipper	Maintenance	Bc1800XI with winch	\$	109,591.00		
Stormwater	Amphibious UTV	Maintenance	Argo Avenger 8x8	\$	38,430.00		
Stormwater	Wheeled Excavator	Maintenance	Gradall XI3300	\$	436,393.00		
Streets	50" Flail mower head	Maintenance	50" Boom drum mulcher	\$	24,815.00		
Streets	Toro groundsmaster 4000-D	Maintenance	John deere 1600 terriancutter	\$	87,737.00		
Streets	John deere 835M gator cart	Maintenance	John deere	\$	19,445.00		
Streets	Kubota utility cart	Maintenance	Rtv-X900 Kubota cart	\$	22,254.00		
Streets	5th Wheel trailer	Maintenance	20 FT Bumper pull landscape trailer	\$	9,746.00		
Streets	72" Zero turn	Maintenance	72 inch Scag	\$	15,932.00		
Streets	Terrain cut mower	Maintenance	72 inch Scag	\$	15,932.00		
Streets	Terrain cut mower	Maintenance	72 inch Scag	\$	15,932.00		
Streets	Wheeled excavator	Maintenance	Grapple truck	\$	235,803.00		
Streets	Street sweeper	Maintenance	Tymco 600	\$	339,903.00		
Parks Maintenance	Workman cart Toro	Maintenance	Toro workman Hdx	\$	47,760.00		
Parks Maintenance	Beamrider laser paint cart	Maintenance	Toro workman Hdx	\$	35,118.00		
Parks Maintenance	Toro workman cart	Maintenance	Toro workman Hdx	\$	35,118.00		
Parks Maintenance	John deere hpx gator cart	Maintenance	Scag stand on spreader / sprayer	\$	13,806.00		
Parks Maintenance	Toro sand pro	Maintenance	Toro sand pro 5040	\$	38,476.00		
Parks Maintenance	Toro spray cart	Maintenance	Toro Multi pro spray cart	\$	52,883.00		
Parks Maintenance	Toro workman cart	Maintenance	Toro workman Hdx	\$	35,118.00		
Parks Maintenance	Toro zero turn	Maintenance	Ctx100 Mini skid steer w/ attach.	\$	72,087.00		
Parks Maintenance	Tow behind blower	Maintenance	Toro pro force tow behind	\$	11,862.00		
Palm Harbor Golf	3500 Groundsmaster mower	Maintenance	John deere 7400A terraincutter	\$	61,820.00		
Palm Harbor Golf	5510 Reelmaster mower	Maintenance	Toro reelmaster 5510-D	\$	94,911.00		
Wastewater	Back hoe	Maintenance	Cat backhoe	\$	129,925.00		
Water Distribution	Trailer mounted generator	Maintenance	100KW tow behind Tadswin	\$	152,250.00		
Water Distribution	Multi terrain Loader	Maintenance	Cat skid steer with attach.	\$	132,186.00		
Water Treatment	John deere hpx gator cart	Maintenance	John deere hpx815	\$	16,166.00		
			TOTAL BUDGETED COST	\$	3,373,648.00		

## Fleet Capital Investment

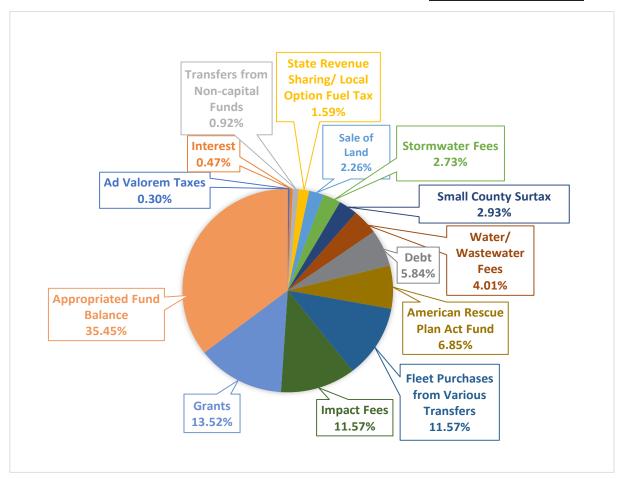
NEW VEHICLES & EQUIPMENT							
DIVISION DESCRIPTION VEHICLE APPLICATION		VEHICLE APPLICATION	BUDGETED COST				
Facilities	Tilt Trailer	For Scissor lift above	\$	6,846.00			
Facilities	Scissor Lift: Drive, Battery, 500 lbs. Load Capacity, 6 ft 9 in Closed Ht	For use in safely completing varying tasks demanded of the facilities maintenance crew	\$	23,952.00			
Wastewater Collection	Ford F-250	Utility Inventory Tech I	\$	67,399.00			
Water Treatment	Transit - 150 Cargo Van	SCADA Manager	\$	59,946.00			
Stormwater Operating	Supercab 4x4	Site transportation - project specialist	\$	54,176.00			
Stormwater Operations	Ford Explorer	Transportation to meetings and public engagements; field inspections; misc departmental responsibilities	\$	39,707.00			
Stormwater Maintenance	Enclosed trailer	Transport Equipment	\$	13,761.00			
Stormwater Maintenance	Hydraulic angle broom and concrete breaker	Pipe replacement - Existing skid steer	\$	21,805.00			
Stormwater Maintenance	Pickup	Canal Maintenance Supervisor	\$	53,801.00			
Stormwater Maintenance	Crew cab	Canal and Weir maintenance - EOII	\$	61,460.00			
Stormwater Maintenance	Airboat and trailer	Canal and Weir maintenance	\$	65,877.00			
Stormwater Maintenance	Service Body / dump	Canal and Weir maintenance - Foreman	\$	82,860.00			
Stormwater Maintenance	Enclosed Trailer	Canal and Weir maintenance	\$	9,100.00			
Stormwater Maintenance	1CXT skid steer / backhoe	Canal and Weir maintenance - EOII	\$	106,662.00			
Stormwater Maintenance	zero turn mower	Canal and Weir maintenance	\$	15,396.00			
Stormwater Maintenance	T-50 trailer (or similar to accommodate excavator and roller)	Hauling equipment to and from the jobsite - EOIII	\$	59,415.00			
Stormwater Maintenance	4X4 extended cab with utility body	Traveling to and from worksite, hauling supplies, performing inspections, primary crew vehicle Foreman	\$	79,699.00			
Stormwater Maintenance	Granite dump truck	Asphalt hauling, equipment hauling, and debris hauling to/from the jobsite - EOIII	\$	198,738.00			
Stormwater Maintenance	Towmaster T-50 trailer	Hauling equipment to and from the jobsite - EOIII	\$	59,415.00			
Stormwater Maintenance	4X4 extended cab with utility body	Traveling to and from worksite, hauling supplies, performing inspections Ditch Crew Foreman	\$	79,699.00			
Stormwater Maintenance	crew cab 4X4 service body	Equipment hauling and preventative maintenance, weir mechanical maintenance, parts retrieval for small equipment - Equipment Specialist	\$	84,486.00			
Stormwater Maintenance	Granite dump truck*	Asphalt hauling, equipment hauling, and debris hauling - EOIII	\$	198,738.00			
Stormwater Maintenance	Bobcat Compact Excavator*	excavation and material handling at concrete and asphalt sites - EOI	\$	98,103.00			
Stormwater Maintenance	Dual drum asphalt roller*	Asphalt rolling and surface prep - EOI	\$	67,182.00			
Stormwater Maintenance	Crew cab 4X4 dump body*	Traveling to and from worksite, hauling supplies, performing inspections, primary crew vehicle.	\$	94,024.00			
Stormwater Maintenance	Bobcat Compact Excavator*	Ditch rehabs in tandem with swale crew - Ditch Crew EOII	\$	98,103.00			
Stormwater Maintenance	Bobcat Compact Excavator*	Ditch rehabs in tandem with swale crew - Ditch Crew EOII	\$	98,103.00			
Stormwater Maintenance	15 Ton Pontoon Excavator*	Freshwater canal maintenance and debris removal for canal crew	\$	581,281.00			
Stormwater Maintenance	Crew cab 4X4 dump body*	Traveling to and from worksite, hauling supplies, performing inspections, primary crew vehicle - Ditch Crew	\$	94,024.00			
		TOTAL BUDGETED COST	\$	2,573,758.00			

<sup>\*</sup> To be purchased after January after Ioan approval



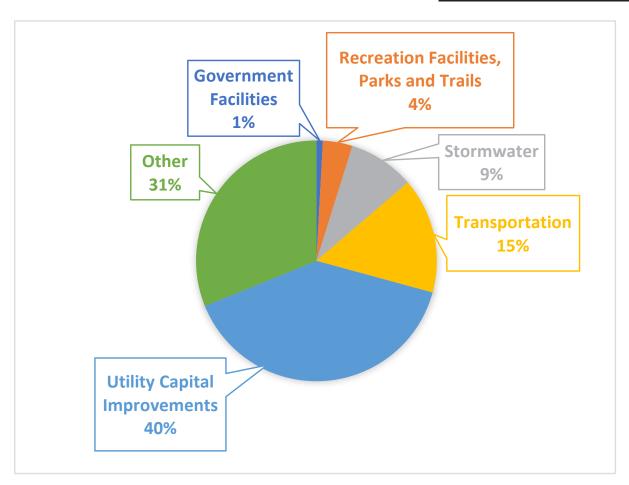
## Capital by Funding Source

Funding Source		Amount
Ad Valorem Taxes	\$	527,724
Interest		832,611
Transfers from Non-capital Funds		1,629,651
State Revenue Sharing/ Local Option Fuel Tax		2,821,282
Sale of Land		4,000,000
Stormwater Fees		4,839,517
Small County Surtax		5,182,410
Water/ Wastewater Fees		7,092,514
Debt		10,333,494
American Rescue Plan Act Fund		12,128,471
Fleet Purchases from Various Transfers		20,477,948
Impact Fees		20,477,948
Grants		23,930,721
Appropriated Fund Balance		62,763,858
Total	\$	177,038,149



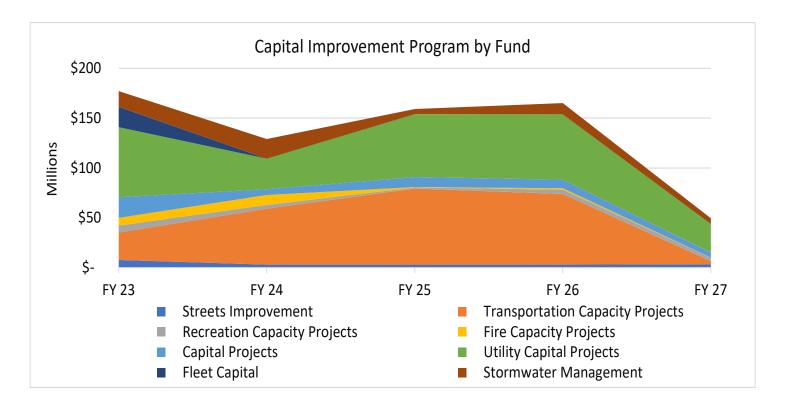
## Capital by Type

Туре		<b>Amount</b>		
Government Facilities	\$	1,522,000		
Recreation Facilities, Parks and Trails		7,029,070		
Stormwater		15,743,364		
Transportation		27,472,070		
Utility Capital Improvements		70,169,013		
Other		55,102,632		
Total		177,038,149		



# Capital Improvement Program Five Year Summary

Fund	FY 23	FY 24	FY 25	FY 26	FY 27
Streets Improvement	\$ 7,695,000	\$ 3,055,000	\$ 2,960,000	\$ 2,995,000	\$ 3,515,000
Transportation Capacity Projects	27,472,070	56,140,000	76,360,000	70,800,000	3,060,000
Recreation Capacity Projects	6,970,754	3,575,000	1,100,000	4,350,000	3,375,000
Fire Capacity Projects	7,710,000	10,100,000	455,000	1,400,000	200,000
Capital Projects	20,800,000	5,724,000	9,979,000	8,615,000	5,045,000
Utility Capital Projects	70,169,013	30,777,372	63,070,172	65,512,972	28,725,772
Fleet Capital	20,477,948	-	-	-	-
Stormwater Management	15,743,364	19,627,000	5,204,000	11,342,000	5,614,000
Total	\$177,038,149	\$128,998,372	\$159,128,172	\$165,014,972	\$49,534,772



TO VIEW THE FULL LIST OF PROJECTS PLEASE VISIT THE LINK BELOW: <u>CIP DASHBOARD</u>







# **AWARDS & RECOGNITION**



# <u>Awards and Special Recognition</u>



### City of Palm Coast Budget Procurement Office Wins FAPPO Excellence Award

The Financial Services Department is a current holder of the FAPPO Award. The Excellence in Public Procurement Award by the Florida Association of Budget Procurement Officials recognizes Florida agencies that exceed benchmarks in public procurement. Also, the Financial Services Department received two prestigious awards from the Government Finance Officers Association (GFOA) the Distinguished Budget Presentation Award for its FY 2022-2023 budget book and the Popular Annual Financial Report (PAFR) award

for Fiscal Year 2021. The City's budget book was recognized for its high quality and excellence in all categories. The Popular Annual Financial Report is user-friendly and an important tool for maintaining transparency and accountability in local government.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Palm Coast for its annual comprehensive financial report for 19 consecutive years. GFOA has named the City of Palm Coast a Triple Crown Winner. This award recognizes the City for receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Award. The city is one of only 317 governments that received this special designation for the fiscal year 2022.

#### Lt. Patrick Juliano honored with Tony Gasparino "Lest We Forget Award"

The Knights of Columbus Corpus Christi Assembly 2810 and Santa Maria Del Mar Catholic Church recognized Palm Coast Fire Lieutenant Patrick Juliano with the Tony Gasparino "Lest We Forget Award." Attending the ceremony with Juliano was his mother, Patricia, and Fire Chief Kyle Berryhill. This years' service was dedicated to the Memory of Palm Coast Firefighter Brant Gammon.

Juliano joined the Palm Coast Fire Department in 2006 as a Volunteer Firefighter. He was hired as a career firefighter in 2008. After a brief hiatus in





### Sons of the American Revolution Presents Fire Service Medal to Palm Coast Firefighter

Palm Coast Fire Department Driver Engineer Chris Strozier was awarded the 2023 Fire Service Commendation and Medal by the Flagler Chapter of the Sons of the American Revolution this past Friday, February 17, at Palm Coast Fire Station #21.

The award is presented annually to an individual who has made outstanding contributions in an area of fire safety and service in protecting human life and property by preventing injuries or casualties due to fire and chemicals.

Strozier, a Navy Veteran, just recently celebrated 5 years with the Palm Coast Fire Department and serves as the C-Shift EMS Field Training Officer, Quartermaster, and leads the department's Gold Star family honors program.



#### **Utility Department Awards**

Palm Coast Utility Department is awarded the FWRC Safety Award Winner for 2023. This award was for third place safety for a Class B plant in Florida and was accepted by Daniel Niemann.



In honor of Dr. A. P. Black, the Operator's Association selects an Operator annually whose outstanding personal performance is deserving of special recognition by the Board of Directors of the Florida Water and Pollution Control Association. This year's award recognized Tipo Toomalatai, who has shown great performance in his work with the City of Palm Coast.



#### City of Palm Coast Earns 2023 Tree City USA Recognition

For the 18th consecutive year, the City of Palm Coast has been named a Tree City USA by the national Arbor Day Foundation in recognition of Palm Coast's urban forestry program. The Tree City USA program has been greening up cities and towns across America since 1976. It is a nationwide movement that provides the framework necessary for communities to manage and expand their public trees. More than 3,400 communities have made the commitment to becoming a Tree City USA by meeting four core standards of urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day. The City met this criterion for 2023.





# FINANCIAL POLICIES

### Financial Policies

#### **Summary**

The City Council has taken a conservative approach to the finances of the City while providing for the protection of the health, safety, and welfare of the citizens of Palm Coast through a full range of efficient and effective municipal services. Within the City Council's overall vision for the City, financial policies were established to ensure the long-term financial viability of the City and to diversify and strengthen the City's economy. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

Policy	Purpose	Policy Adopted	Revised	Compliant?
Balanced Budget	The City adopts a balanced budget as required by Florida Statute, Chapter 166. A balanced budget is when the amount available from taxation and other sources, including amounts carried over from prior year fiscal years, equals the total appropriations for expenditures and reserves.	1999		$\sqrt{}$
Capital Assets	The acquisition, disposition, and monitoring of City-owned property are governed by Chapter 274 of the Florida Statutes. The City will consider capital assets to be any tangible or intangible property with a value of \$ 5,000 or more and a projected useful life of more than two years as per guidance provided by the Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB).	8/7/2013		$\sqrt{}$
Debt Management	The City will issue debt only for capital expenditures. The term of the debt will not be for a period longer than the expected life of the asset. Debt for a period longer than three years or more than \$15 million may not be issued without voter consent unless the debt is funded. The City will maintain reserves of at least fifteen percent in its four operating funds.	11/5/2013	11/5/2013	$\sqrt{}$
Fund Balance	Outlines minimum requirements for unassigned fund balance. This policy may be revised annually to include additional funds or limits.	7/21/2009	3/15/2016	<b>V</b>
Investment	These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.	12/12/12	8/16/2022	$\sqrt{}$
Procurement and Contracting	Ordinance 2021-23 was adopted by City Council providing for the procurement of purchases and contractual services. This policy in its entirety can be found on the City website at www.palmcoastgov.com/government/purchasing.	12/17/21	4/18/2021	$\sqrt{}$

## Capital Assets Policy

The purpose of this manual is: (1) to provide control and accountability over capital assets, and (2) to gather and maintain information needed for the City's annual audit in conformity with Generally Accepted Accounting Principles (GAAP) and with Governmental Accounting Standards Board (GASB) Statement 34.

#### **POLICY**

The acquisition, disposition, and monitoring of City-owned property is governed by Chapter 274 of the Florida Statutes. The City will consider capital assets to be any tangible or intangible property according to the criteria outlined in section 4 of this policy as per guidance provided by the Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB). Properly accounting and maintaining physical control of capital assets ensures accountability to the residents of the City of Palm Coast. The cost of a capital asset is depreciated yearly over its useful life based on GAAP guidelines. Disposition of capital assets shall be according to City Ordinance 2021-23 Sec. 2-28. – Disposal of surplus property.

Each department is responsible for assisting in providing accurate, complete, and timely capital asset information to the Financial Services Department.

#### **DEFINITIONS**

Acquisition – The point at which the City takes possession of an asset. This could be when it was purchased, or when it was donated.

Amortization – The systematic expensing of the cost of an intangible asset over its estimated useful life based on Generally Accepted Accounting Principles. Straight-line amortization, which allocates the cost of a capital asset evenly over its estimated useful life, will be recorded yearly.

Buildings – Depreciable structures with a cost over \$5,000 that are permanent in nature. Buildings are valued at the purchase price or construction cost. Cost should include all charges relating to the building, such as broker's fees, architect's fees, etc. Permanently attached fixtures to the building should also be included in the cost of the building. If using in-house resources such as labor, materials, and supplies from various City departments to construct or add on to the building, the costs should be part of the cost of the asset. If an addition is constructed, it is added to the asset system as a component of the original building.

Capital Asset – Tangible and intangible property that the City can use as a resource in providing services to the residents. Capitalized assets include equipment, buildings, infrastructure, and improvements.

Capital Asset Cost – The amount or amounts expended to acquire capital assets. This will include the amount spent to acquire the capital asset and any charges to put the asset in service, such as site preparation, architectural design, project management, or freight charges.

Capital Expenditure – Expenditure that has been designed for specific capital improvement purposes or major infrastructure improvement projects. These include major purchase and construction projects that may last over a period of years.



Capital Improvement – An expenditure of \$25,000 or more that provides additional value to a capital asset by either lengthening the estimated useful life of a capital asset or increases a capital asset's ability to provide greater capacity or efficiency. The useful life will be the same as the capital asset.

Construction in Progress (CIP) – Capital assets that are incomplete at fiscal year-end. Upon completion, these projects are recorded in the appropriate capital asset category in the asset system.

Depreciation – The systematic expensing of the cost of an asset over its estimated useful life based on Generally Accepted Accounting Principles. Straight-line depreciation, which allocates the cost of a capital asset evenly over its estimated useful life, will be recorded yearly.

Disposal – An asset is disposed of in the asset system if it has been sold, traded in, scrapped, abandoned or in any way removed from service.

Donated Property – The City may accept donated property upon Council approval. Donated property can include equipment, land or easements, buildings, and infrastructure. Donated property should be capitalized at the estimated fair market value at the time of donation.

Easement – An easement is defined as an interest in land owned by another that entitles its holder to a specific limited use or enjoyment (right to use the land). Easements are characterized as having an inexhaustible life.

Equipment – Tangible property other than land and buildings such as machinery, furnishings, vehicles, etc. The cost includes the equipment purchase price and any other charges necessary to purchase or install the equipment including the cost of labor, delivery, setup, etc.

General Accepted Accounting Principles (GAAP) – A set of rules and accounting practices developed by the Financial Accounting Standards Board (FASB).

Governmental Accounting Standard Board (GASB) – The board that develops the accounting standards for governmental entities.

Governmental Funds – Funds generally used to account for tax-supported activities. The City uses four different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital projects funds.

Infrastructure Assets – Long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, and water and sewer systems.

Intangible Assets – Capital assets that lack physical form, such as computer software and easements.

Land – The real estate property held by the City. The land can be purchased or donated. Purchased land should be entered into the asset system at its cost. The cost includes its purchase price and any other charges necessary to purchase the land. The other charges include costs such as site preparation expenditures, professional fees, and legal claims directly attributable to the land acquisition. Land is a non-depreciable asset comprised of owned land parcels and non-depreciable costs associated with preparing the site for development. All Land acquisitions need to follow the Land Acquisition Work Request included in Appendix B.

Improvements other than Buildings – Depreciable assets, including assets such as paving, outdoor lighting, irrigation systems, sidewalks, drives, fencing, and structures, with a cost of over \$25,000 which do not meet the definition of a building.



Proprietary Funds – Funds that focus on determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The City uses two types of proprietary funds: enterprise funds and internal service funds.

Tangible Assets – Capital assets that are durable and physical in form, such as land, buildings, vehicles, etc.

Transfer – Permanently moving an item from one department to another department. If it's within the same department, it is a location/division change.

Useful Life – The number of years the asset is expected to be operational.

#### **CAPITALIZATION GUIDELINES**

These guidelines are being provided to assist management when making the determination between which asset related expenditures are/are not recommended to be capitalized in accordance with governing laws, rules, and regulations. The following guidelines, except where noted, apply equally to both Governmental funds and Proprietary Funds.

- a) **New Asset Acquisition** Cost of \$5,000 or more incurred to acquire an <u>individual</u> asset or to make an asset ready for its intended use should be capitalized and the useful life is expected to be more than two years.
- b) **Capital Asset Additions** Purchased additions to previously capitalized assets that meet the capitalization threshold, should be capitalized as add-ons to the existing property record.
- c) **Replacement/Improvements** Costs incurred to replace or improve an existing asset should be capitalized if it meets the capitalization threshold and at least one of the following criteria:
  - a. Extends the useful life of the existing asset
  - b. Increase the capacity or efficiency of an asset

For replacements, the old asset should be removed from the asset system if it can be separately identified or if a cost can be estimated for its original value and then adjusted in the asset system.

- a) Repairs and Maintenance Costs that are associated with repairs and maintenance are not recommended for capitalization because they do not add value to the existing asset. However, major repairs that extend the useful life or increase the capacity or efficiency of an asset may be classified as improvements and therefore should be capitalized (see #c).
- b) Right to use leased assets If the present value of the leased asset payments and any additional residual value guaranteed by the City is more than \$50,000, the City will apply GASB 87. That is, the City will recognize a lease asset or liability. This policy does not apply to lease agreements classified as short term per GASB 87 (less than 1 year). The discount rate is determined in the terms of the lease agreement. If the rate is not readily determinable, the City will use an estimated incremental borrowing rate based on the City's weighted average cost of capital.

Thresholds for capitalizing assets for each major class of assets are as follows:

Asset Type Threshold N/A

Buildings/Building Improvements \$5,000/\$25,000 Improvements other than Buildings \$25,000

Infrastructure \$25,000

Machinery and Equipment \$5,000 Right to use leased asset \$50,000





#### **INTANGIBLE ASSETS**

Intangible assets, such as computer software, easements, and land use/water/leachate rights will be capitalized on the City's books and amortized over their useful lives unless that life is indefinite.

Computer software is considered an intangible asset if it is developed in-house by City employees or by a third-party contractor on behalf of the government. This includes commercially available software that is purchased or licensed by the City and that the City must exert minimal incremental effort before the software can be put into operation (per GASB 51). Such purchases will be capitalized if they meet the City's capitalization threshold (Section 4). Yearly renewals and regular upgrades of existing software will be considered an operating cost and expensed as incurred. The City will amortize software over 3-5 years, depending on whether the software is a component of an existing system or a brand-new system.

Easements and rights granted or purchased by the City will be assumed to have an indefinite useful life unless there are contractual or legal requirements that state otherwise. In those instances, the City will amortize those easements and rights over the life stated in the contract documents.

#### **Capital Asset Procedures**

#### **Asset Acquisition Procedure**

All acquisitions will follow the procedures outlined:

- 1. After a department determines a need for a capital asset, they will obtain approval to purchase the item from the City Manager and the City Council or designee during the annual budget process. Also, during the annual budget process, the Fleet Management Department will review and identify current Fleet assets that are in need of being replaced. The Fleet replacement list will identify the asset being replaced and the cost of the replacement asset. In the event a capital asset needs to be purchased and was not approved in the budget, the department will need approval first from the Financial Services Director, then the City Manager, and the City Council, if applicable.
- After approval is obtained, the requesting department will enter a requisition through the purchasing module with the required authorizations per the purchasing policy. The requisition shall contain a detailed description of the item and the cost, as well as required supporting documentation. The requisition will then be converted to a purchase order after approval from the purchasing department.
- 3. After receiving a capital asset, the requesting department will enter the invoice into Munis through the A/P process and include the following information: control number, description of asset purchased, useful life. Supporting documents will be attached to the invoice such as the invoice, certificate of origin, delivery receipt, application for title, registration.
- 4. The Financial Services Department assigns capital asset numbers for all capital assets. City vehicles are tagged by the Fleet Management Department and computer equipment is tagged by the IT Department. Items that are unable to be tagged will still be assigned a capital asset number.
- 5. Donated property with a market value in excess of \$5,000 will be added into the asset system. The receiving department of the donated property must provide written notification to the Financial Services Department of any donated assets. Donated assets will be accepted by the City through Council approval.
- 6. Land acquisitions should follow the land acquisition work request included in appendix B.
- 7. All vehicles purchased will be held solely in the name of the City.

Modular furniture that meets the capitalization threshold should be capitalized as equipment, by lot or by individual unit.

To capitalize as individual unit, the threshold must be met per unit. If the modular furniture cannot be separately identified from the total cost of the building, it is recommended that the modular furniture be capitalized as part of the building.



#### **Depreciation and Useful Life**

All assets, other than land, must be depreciated. These assets should be depreciated in a straight-line method over their expected useful life. Useful life is the estimated number of years that an asset will be able to be used for the purpose for which it was purchased or constructed. See Appendix A for detail useful lives.

#### **Bi-Annual Physical Inventory**

Finance will send an inventory list by department on a bi-annual basis for review. The Department is responsible for completing a physical count of their inventory items. Any changes should be reviewed and approved by the Department Director and City Manager prior to submission to the Finance Director for approval and removal from inventory.

#### **Asset Disposition Procedure**

All dispositions of capital assets are coordinated by the Financial Services Department. Fleet Management is responsible for the evaluation and approval of all Fleet and equipment disposals. If the capital asset is computer equipment or technology, the IT Department will review and approve the disposal. All dispositions of capital assets through the Fleet replacement program will need to be identified during the annual budget process. All others will need a completed Asset Disposal Form (Appendix A) to be submitted to Finance.

- a. The Fleet Management Department will arrange for the disposal of capital assets through direct sale, trade-in, scrap, or auction.
  - i. The Fleet Manager or representative will notify the Financial Services Department when a capital asset is sold through direct sale, such as selling an asset to another government entity.
  - ii. The Fleet Manager or representative will notify the Financial Services Department when a capital asset is used as a trade-in against the replacement asset. All assets replaced through a trade-in should be noted on the replacement asset invoice with value of trade-in. All trade-in replacements will need a <a href="Trade in Assets Form">Trade in Assets Form</a> (Appendix C) noting the replacement asset (see 5.c.) and the traded-in asset to be disposed of in the capital asset system.
  - iii. The Fleet Manager or representative will notify the Financial Services Department when a capital asset is sold as scrap material. The required documentation is the sales receipt from the salvage yard noting the cash received and asset number, and a copy of the check. Assets sold as scrap are considered in <u>non-working</u> condition and have little or no value.
  - iv. The Fleet Manager or representative will post all assets up for auction on the approved auction website. When payment is received for the assets sold through auction, the Financial Services Department is notified by the auctioneer through an email noting the assets sold and sale price.
- b. The Financial Services Department will remove the sold capital asset from the capital asset inventory, and record the payments received for the disposed assets. All disposed assets will be tracked annually on the Asset Disposal worksheet and reconciled annually for the annual audit.
- c. The items will be disposed of in accordance with Florida Statutes, Section 274, and City Ordinance 2021-23. Any funds received from the sale of those assets will be posted as revenue to the originating fund. Capital assets paid for by a grant should follow the granting agency's procedures for disposal. *Note: Capital assets obtained through Federal, or State grants may have restrictions on disposal. Capital asset custodians are responsible for abiding by any guidelines associated for capital assets assigned to their department.*
- d. If the capital asset is missing and believed stolen, a police report <u>must</u> be completed, and a copy attached to the disposal record.
- e. All IT capital assets disposals will follow the Fleet Management Department procedures listed in section 4.a.



Public works will coordinate the storage and pickup of all equipment assets approved for disposition and the IT Department will coordinate the storage and pickup of all computer or technology equipment.

#### **Departmental Transfer of Capital Assets**

In the case where an asset transfer has been identified as beneficial for City operations, a request must be made through the Fleet department using the Vehicle Transfer Request form (Appendix B). Once approved by Fleet, the form needs to be submitted to Financial Service department for review prior to submission to the City Manager for consideration.

#### **Disposition of Non-Capital Assets**

If a department wishes to dispose of a non-capital item that is not in working condition, this disposal must be initiated and approved by the Department Director. It is the responsibility of the department to dispose of the item. If the item requires additional assistance to dispose of, contact Public Works.

If a department wishes to dispose of a non-capital item that is in working condition, then they must follow the same procedures outlined in Section 6.

#### Disposition and Replacement of Asset by Insurance

When a capital asset is severely damaged or destroyed by a covered peril under the City's insurance policy, and the replacement of that asset has been approved through funding from the City's insurance policy, the new capital asset must be paid for by the department that owns the asset. Insurance settlement reimbursement must then be requested by the department to Risk Management. Risk Management will instruct the Financial Services Department to credit the department for their cost of replacing the asset. Proper backup is necessary to complete the insurance reimbursement. The purchase of the replacement asset will follow the purchasing policy (See Section 1). Also, the asset that was destroyed must be disposed of from the capital asset inventory.



# Debt Management Policy

#### **OVERVIEW:**

The City of Palm Coast (City) recognizes the foundation of any well-managed debt program is a comprehensive debt policy. The debt policy sets forth the parameters for issuing debt and managing outstanding debt. The policy also provides guidance to Management and the City Council regarding the timing and purpose for which debt may be issued, types and amounts of permissible debt, the method of sale that may be used, and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into capital markets. Adherence to the debt policy helps to ensure that the City maintains a sound debt position and that credit quality is protected. The debt policy promotes consistency and continuity in decision-making, rationalizes the decision-making process, and demonstrates a commitment to long-term financial planning objectives.

#### PURPOSES AND USES OF DEBT:

The City may issue debt using several types of securities including general obligation credit that is secured by the City's ability to levy ad valorem taxes on real and personal property within the City; assessment bonds that are secured by a special assessment placed upon the property owners benefiting from specific improvements to their community; and revenue bonds that are secured by dedicated revenue streams arising from sales taxes, special taxes and charges for services, such as water, sewer, and solid waste collection and disposal fees.

Additionally, the City may utilize a covenant to budget and appropriate legally available non-ad valorem revenues in its short-term borrowings. This can provide valuable cash flow and cash management capabilities in managing the City's ongoing capital improvements programs by providing interim or gap financing for the City's pay-as-you-go capital programs.

Other types of debt subject to this Debt Management Policy include State Revolving Fund Loans (SRF Loans), anticipation notes, and other promissory notes that may be issued for the repayment of short, intermediate, or long-term debt. Several guiding principles have been identified which provide the framework for the issuance, management, continuing evaluation of, and reporting of all debt obligations issued by the City.

#### PLANNING AND STRUCTURE OF CITY INDEBTEDNESS:

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to systematic capital planning is demonstrated through the adoption and periodic adjustment of a Comprehensive Plan pursuant to Chapter 163, Florida Statutes, the Florida Growth Management Act, and Rule 9 J (5), and the adoption of the five-year Capital Improvement Plan (CIP). The CIP will identify, rank, and assess capital projects, determine useful life, and recommend specific funding sources for the projects for the five-year period. Annually, management will also prepare and submit to City Council a 10-year capital infrastructure plan, which will be incorporated into the long-term financial planning process.

**Capital Financing:** The City normally will rely on specifically generated funds and/or grants and contributions from other governments to finance its capital needs on a pay-as-you-go basis. To achieve this, it may become necessary to secure short-term (not exceeding a three-year amortization schedule) construction funding. Such financing allows maximum flexibility in CIP implementation. Debt of longer amortization periods (long-term debt) will be issued for capital projects when it is an



appropriate means to achieve a fair allocation of costs between current and future beneficiaries. In general, debt shall not be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction.

**General Obligation Securities**: The City will seek voter authorization (per the City Charter) to issue general obligation bonds only for essential projects. In addition, such authority will be sought only after it is determined by the Council that no other funds are available to meet project costs.

**Term of Debt Repayment**: Borrowings by the City will mature over a term that does not exceed the economic life of the improvements that they finance or exceed the term of the revenue securing such debt. The City will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land).

**Method of Sale:** The City will market its debt through the use of competitive bids whenever deemed feasible, cost-effective, and advantageous to do so. However, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be beneficial to market the debt via a negotiated sale.

**Interest Rate:** In order to maintain a stable debt service burden, the City will attempt to issue debt that carries a fixed interest rate. Conversely, it is recognized that certain circumstances may warrant the issuance of variable-rate debt. In those instances, the City should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement or maintain a manageable amount of variable-rate debt.

**Revenue Pledge:** Revenue sources will only be pledged for debt when legally available, and when it can be justified that residents or others that receive the benefits of the pledged revenue should repay the related debt

**Debt Guarantees:** The City may consider, on a case-by-case basis, the use of its debt capacity for legally allowable capital projects by public development authorities or other special purpose units of the government.

**Financing Proposals:** Any capital financing proposal involving a pledge or other extension of the City's credit through the sale of securities, execution of loans or leases, marketing guarantees, or otherwise involving directly or indirectly the lending or pledging of the City's credit, is referred to and reviewed by members of the Financing Team.

**Conduit Bond Financing:** Periodically, the City may be approached with a request to provide conduit bond financing for qualified projects. Examples may include infrastructure as part of a special assessment district. Applications for such issues will be processed by the Financing Team, which will provide funding recommendations to the City Council.

**Public-Private Partnerships:** There may be opportunities presented to the City in which a private party provides a public service or project and assumes the substantial financial, technical, and operational risk in the project. These partnerships will be carefully evaluated to ensure that any related debt issuance has a minimal impact on the City.

#### **CREDITWORTHINESS:**

The City seeks to maintain the highest possible credit ratings for all categories of short and long-term debt that can be achieved without compromising the delivery of basic City services and the achievement of the adopted City Strategic Action Plan. For those agencies that maintain a credit rating on the City, the Finance Department will provide these organizations with all the necessary budgetary and financial information as published and upon request.



**Financial Disclosure:** The City is committed to full and complete financial disclosure and to cooperating copiously with rating agencies, institutional and individual investors, other levels of government, and the public to share clear, comprehensible, and accurate financial and other relevant information. The City is committed to meeting secondary disclosure requirements on a timely and broad basis. The Finance Department is responsible for ongoing disclosures to established national information repositories and for maintaining compliance with disclosure standards promulgated by State and national regulatory bodies and may carry out such responsibility through the engagement of an outside dissemination agent.

**Debt Limits:** The City will keep outstanding debt within the limits prescribed by State Statute and the City Charter and at levels consistent with its creditworthiness, best-practices needs, and affordability objectives.

#### **DEBT STRUCTURE:**

Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project, and the nature and type of the security provided. Moreover, to the extent possible, the City will design the re-payment of its overall debt to re-capture its credit capacity for future use.

**Length of Debt:** Debt will be structured for the shortest amortization period consistent with a fair allocation of costs to current and future beneficiaries or users.

**Back Loading (Back-end Load):** The City will seek to structure debt with level principal and interest costs over the life of the obligation. Back loading of costs will be considered under extraordinary circumstances, such as natural disasters or where unanticipated external factors make it necessary for short-term costs of the debt to be prohibitive. Further, where the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present and/or when such structuring is beneficial to the City's overall amortization schedule or will allow the debt service to more closely match project revenues during the early years of the venture's operation.

**Refunding:** The City's staff and advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. Refunding will be considered (within Federal tax law constraints) if, and when, there is a net economic benefit of the refunding, or it is necessary to modernize covenants essential to operations and management. An advance refunding for the purpose of economic advantage will be considered if there exists the opportunity to secure a net present value savings of at least three percent of the refunded debt. A current refunding that produces a net present value saving of less than three percent will be considered on a case-by-case basis. A refunding that results in negative savings will not be deliberated unless there is a compelling public policy or legal objective.

**Credit Enhancements:** Examples include letters of credit and bond insurance. These types of guarantees will only be considered if the net debt service on the bonds is reduced by more than the costs of the enhancement.

**Fixed Interest Debt:** Fixed interest debt will be issued by the City if management anticipates that interest rates may rise over the term of the loan.

**Variable Rate Debt:** The City may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities that are consistent with State law and covenants of pre-existing bonds, as well as, dependent on market conditions. The City will limit its outstanding variable-rate bonds to reasonable levels in relation to total debt.



**Subordinate Debt:** The City may issue subordinate debt only if it is financially beneficial to the City or consistent with creditworthiness objectives.

**Short Term Notes:** Use of short-term borrowings, such as bond anticipation notes and tax-exempt commercial paper, will be undertaken only if the transaction costs plus interest on the debt are less than the cost of internal financing or if available cash is insufficient to meet working capital requirements.

**State Revolving Fund Program:** This program provides funds for projects involving water supply and distribution facilities, stormwater control and treatment projects, air and water pollution control, and solid waste disposal facilities. Whenever possible, this program will be utilized since the costs associated with issuing the notes are low and local agencies benefit from the strength of the State's credit.

Bank Term Loan Program: The City reserves the possibility of using bank loans that were financially feasible and appropriate.

#### **DEBT ADMINISTRATION AND COMPLIANCE:**

The City shall comply with all covenants and requirements of bond resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

**Report to Bondholders:** The City, through the Finance Department, shall prepare and release to all interested parties the Annual Comprehensive Financial Report (ACFR), which will act as the ongoing disclosure document required under the Continuing Disclosure Rules promulgated by the Securities Exchange Commission (SEC).

This report shall contain general and demographic information on the City, and a discussion of the general government, the solid waste system, the water, and wastewater utility system, the storm water utility system, and any additional systems that may subsequently be established by the City. The information presented on the general government and on the enterprise system shall comply with the disclosure obligations set forth in the Continuing Disclosure Certificates issued in connection with its debt obligations and may include information on the following: service areas; rates and charges; financial statement excerpts; outstanding and proposed debt; material events; a summary of certain bond resolution provisions; a management discussion of operations; and other such information that the City may deem to be important. The report shall also include Notes to the Financial Statements, and to the extent available, information on conduit debt obligations issued by the City on behalf of another entity.

**Tax-Exempt Debt Compliance:** The City will comply with all applicable Federal tax rules related to its tax-exempt debt issuances. This includes compliance with all applicable Federal tax documentation and filing requirements, yield restriction limitations, arbitrage rebate requirements, use of proceeds and financed projects limitations, and recordkeeping requirements. Given the increasing complexity of the Federal tax law applicable to tax-exempt debt issuances, the Finance Department has separately created a tax-exempt debt policy.

**Arbitrage Compliance:** The Finance Department maintains a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirements of the Federal tax code. Arbitrage rebate liabilities will be calculated annually, and the liability will be reported in the City's annual financial statements.

#### FINANCING TEAM SELECTION:



As part of the debt management process, the Financing Team (FT) currently operates to review and make recommendations regarding the issuance of debt obligations and the management of outstanding debt. The FT will consider all outstanding and proposed debt obligations and develops recommended actions on issues affecting or relating to the creditworthiness; security; and repayment of such debt obligations; consisting, but not limited to procurement of services and investment of all borrowed funds; structure; repayment terms; and covenants of the proposed debt obligation; and issues, which may affect the security of the bonds and primary and secondary market disclosures to bondholders.

The FT consists of the City Manager or designee and the City Attorney or designee, department management and the Finance Director. Other participants, as required, will include the City's financial advisor, bond counsel, the underwriter (in a negotiated sale), disclosure counsel, paying agent/registrar, trustee, and other specialists who provide the following services: credit enhancements, feasibility studies, auditing, arbitrage compliance, and printing. These specialists will also assist with the development of bond issuance strategies, and the preparation of bond documents, and will coordinate marketing efforts for sales to investors.

**The Financing Team Selection Process:** The Finance Director will provide recommendations to the City Council on the selection of underwriters, bond counsel, disclosure counsel, financial advisors, and any other necessary participants. The City Council will make all final determinations. The Finance Director's recommendations will be made following an independent review of responses to requests for proposals (RFPs) or requests for qualifications (RFQs) by the evaluation team.

**Underwriters:** For all competitive sales, underwriters are selected by competitive bids. For negotiated sales, underwriters are selected through an RFP. The City Manager or designee, the Finance Director, and the Financial Advisor will conduct the evaluation of responses to the RFPs.

**Bond Counsel:** The City retains external bond counsel for all debt issues. Further, all debt issued by the City, includes a written opinion by the bond counsel affirming that the City is authorized to issue the debt. Bond counsel is also responsible for determining the debt's Federal income tax status, the preparation of the ordinance authorizing the issuance of the obligations and all of the closing documents to complete a bond sale, as well as, performing any other services defined by their contract with the City. Bond counsel will also coordinate activities with the City Attorney and/or other Counsel and the other members of the FT including, but not limited to the Finance Director. The City Attorney, Bond Counsel, and FT will review all public-private partnerships to ensure compliance with State and Federal laws and regulations. Bond counsel is engaged through the purchasing process outlined in the COPC Purchasing Policy. The selection criteria will include a requirement for comprehensive municipal debt experience

**Disclosure Counsel:** The City retains external disclosure counsel for all public offerings. The disclosure counsel renders an opinion to the City and a reliance letter to the underwriters; if requested, that indicates that the offering document contains no untrue statements or omits any material fact. The disclosure counsel shall provide legal advice to the City to assist in meeting its secondary market disclosure obligations. The disclosure counsel is engaged in the same manner as bond counsel.

**Underwriter's Counsel:** In negotiated public offerings, the senior managing underwriter may select counsel, subject to approval by the City, to be compensated as an expense item to be negotiated as part of the gross underwriting spread.

**Financial Advisor:** The City retains a financial advisor selected through the purchasing process outlined in the City's Purchasing Policy. The financial advisors are required to have comprehensive municipal debt experience including diverse financial structuring and pricing of municipal securities. For each City bond sale, the financial advisor will assist the City in determining the optimum structure of the debt and negotiating favorable pricing terms and managing the debt issuance process. In addition to transactional tasks, the financial advisor will advise the City on strategic financial planning matters and

assist in the management and operational evaluations and improvements, where appropriate, and as directed by the City. To ensure independence, the financial advisor will not bid on nor underwrite any City debt issues.

A Paying Agent: The City may utilize a paying agent on all City bonded indebtedness; the fees and expenses for servicing outstanding bonds are paid from the appropriate debt service fund unless specified otherwise by the City.

#### **DEBT ISSUANCE PROCESS:**

The debt issuance process provides a framework for reporting and evaluating the different types of securities, as well as a means for dealing with the costs and proceeds associated with such securities.

**Debt Evaluation Report:** The FT will be responsible for preparing and presenting a report to the City Council relating to current and future debt options and challenges as needed. Such a report may include the following elements:

- i. calculations of the appropriate ratios and measurements necessary to evaluate the City's credit as compared with acceptable municipal standards.
- ii. Information related to any significant events affecting outstanding debt, including conduit debt obligations.
- iii. An evaluation of savings related to any refinancing activity.
- iv. A summary of any changes in Federal or State laws affecting the City's debt program; and
- v. A summary statement by the FT as to the overall status of the City's debt obligations and debt management activities.

**Investment of Bond and Note Proceeds:** All proceeds of debt incurred by the City other than conduit debt obligations are invested as part of the City's consolidated cash pool unless otherwise specified by the bond covenants and approved by the Finance Director. The City will develop detailed draw schedules for each project funded with borrowed monies. The City will invest the proceeds of all borrowings consistent with those authorized by the City's investment policy, and in a manner that will ensure the availability of funds as described in the draw schedules.

Costs and Fees: All costs and fees related to the issuance of bonds other than conduit bonds are paid out of bond proceeds or by the related department budget.

**Bond insurance (also known as financial guaranteed insurance):** The City may consider the use of bond insurance to enhance its credit rating and marketability of its securities based on an assessment of its cost-effectiveness.

**Competitive Sale:** In general, City debt is issued through a competitive bidding process. Bids are awarded on a True Interest Cost basis (TIC), provided other bidding requirements are satisfied. The FT shall review all bids and provide bid evaluations to the City Council. If the FT determines that the bids are unsatisfactory it may enter into negotiations for sales of securities.

**Negotiated Sale:** A negotiated sale of debt may be considered when the complexity of the issue requires specialized expertise; when the negotiated sale would result in substantial savings in time or money; or when market conditions are unusually volatile; or if the City's credit is problematic; or when a negotiated sale is otherwise in the best interest of the City.

#### PERIODIC REVIEW AND AMENDMENT:

The debt policies above will be subject to review and revision annually. The Finance Department will make recommendations on any proposed amendments or revisions to City Council for approval.

#### CITATIONS & GLOSSARY:





The Internal Revenue Code, the Florida Statutes, the Local City Charter and/or the City Ordinances outline legal borrowing authority, restrictions and compliance requirements with the Florida Constitution and Statutes authorize the issuance of bonds by Counties, Municipalities, and certain Special Districts.

- Section 125.013 General Obligation; Revenue Bonds
- Chapters 130 & 132 County Bonds & General Refunding Law
- Section 154.219 Revenue Bonds
- Chapter 159 Bond Financing
- Section 163.01(7) Florida Inter-local Cooperation Act of 1969
- Chapter 166, Part II Municipal Borrowing
- Chapter 215 Financial Matters: General Provisions
- Chapter 218, Part III Local Financial Management & Reporting

#### **TYPES OF DEBT DEFINED:**

Bond Anticipation Notes: These are notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.

**Commercial Paper**: This is short-term debt (from 1 to 270 days) to finance capital projects.

**General Obligation Bonds:** These are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes.

**Limited Revenue Bonds:** These are obligations issued by a governmental unit to pay the cost of improvements of a project or combination of projects payable from funds of a governmental unit, exclusive of ad valorem taxes, special assessments, or earnings from such projects.

**Revenue Bonds:** These are obligations of a governmental unit issued to pay the cost of improvements of a self-liquidating project or a combination of projects payable from the earnings of the project and any other special funds authorized to be pledged as additional security.

**Special Assessment Bonds:** These are bonds that provide for capital improvements paid in whole or in part by the levying and collecting of special assessments on the abutting, adjoining, contiguous or other specially benefited property.

**Bond Pools:** Offer governmental units an opportunity to participate in a joint venture with other entities to borrow funds for capital improvements, renovations, fixed asset additions, or the refinancing of existing debt. The advantages of bond pools may include improved marketability and reduction in issuance costs through economies of scale. Bond pools provide either long-term fixed or variable rate debt products.

**Bank Borrowings:** Financial institutions offer short-term financing needs for governmental units to alleviate temporary cash flow timing differences (e.g., bond, revenue, or tax anticipation notes). In addition, banks can provide long-term financing solutions for capital projects. Traditional revolving credit facilities and other financing vehicles, such as leasing arrangements, can also provide local governmental units an additional source of funds.

#### PARTIES ENGAGED IN A DEBT OBLIGATION:



Independent Financial Advisor: In many cases, debt financing involves complex transactions requiring specific expertise not always available in small governments. Depending on the funding purpose, and level of debt required, it is recommended that an independent financial advisor be engaged to represent the governmental unit during the debt issuance process. This individual or firm would be responsible to the appropriate governmental decision- makers and recommend the best method of sale and structure for the debt issue. An independent financial advisor can also provide assistance with the selection of other financial professionals.

**Underwriter:** The underwriter purchases the bonds of the local government and usually on a percentage fee basis of the issue, markets the bonds to the ultimate bond purchaser. The underwriter may be chosen through a competitive RFP process for a negotiated sale, or public bid process through a competitive sale process. The underwriter is compensated for the proceeds of the bond sale.

**Bond Counsel:** The bond counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with Federal laws and regulations related to the issuance of tax-exempt debt. The bond counsel prepares the legal documents related to the financing and oversees the closing process for the bonds. Additionally, the bond counsel may be chosen through a competitive RFP process, and in most cases, is paid from the proceeds of the debt issuance.

**Credit Rating and Credit Enhancements:** Various independent bond rating agencies assess the credit quality of the borrowing entity and debt offerings. Superior ratings by these organizations command favorable borrowing rates resulting in a lower overall cost of funds. Many governmental units strive to maintain or improve their bond rating in order to preserve easy access to credit markets.

These and other variables affect the overall rate of interest paid by the governmental unit. The use of credit enhancements can also reduce overall borrowing costs and improve the quality of debt issuance. Surety bonds or insurance (guaranteeing the repayment of the obligation) enhance the offering to potential investors by providing additional strength to the issue.

\*\*THIS POLICY WAS APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON NOVEMBER 5th, 2013



## Fund Balance Policy

The General Fund unassigned fund balance, at year-end, will be between ten percent and twenty percent of the following year's budgeted expenditures. Unassigned fund balance over twenty percent may be transferred to the Disaster Reserve Fund, if necessary to meet the fund balance goal, or to the Capital Projects Fund. If the unassigned fund balance is below ten percent at year-end, a plan must be developed using increased revenues or a reduction in expenditures to return the unassigned fund balance to ten percent or greater within three years. If economic conditions cause a temporary loss of revenue, the unassigned fund balance may be used to help alleviate the effects of the loss of revenue. If the unassigned fund balance exceeds ten percent of the following year's budgeted General Fund expenditures, up to 50% of the amount over the ten percent minimum, may be used to offset the shortfall. At no time should the unassigned fund balance be used to offset a structural deficit since these types of deficiencies are considered permanent.

The Utility Fund's unrestricted net position, at year-end, will be between ten percent and twenty percent of the following year's budgeted operating expenses. Unrestricted net position over twenty percent may be assigned to a rate stabilization fund or transferred to the Utility Capital Projects Fund for utility system renewal and replacement. If the unrestricted net position is below ten percent at year-end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Storm Water Fund's unrestricted net position, at year-end, will be between ten percent and twenty percent of the following year's budgeted expenses excluding capital expenditures. Unrestricted net position over twenty percent may be assigned for future system capital projects. If the unrestricted net position is below ten percent at year-end end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Solid Waste Fund's unrestricted net position, at year-end, will be between ten percent and twenty percent of the following year's budgeted operating expenses. Unrestricted net position over twenty percent may be assigned to a rate stabilization fund. If the unrestricted net position is below ten percent at year-end, a plan must be developed using increased revenues or a reduction in expenses to return the unrestricted net position to ten percent or greater within three years.

The Disaster Reserve Fund's unassigned fund balance, at year-end, will be at least two one-hundredths percent (0.02%) of the just value of all property in the City on July 1 of that year. If the unassigned fund balance is below the minimum amount at year-end, a transfer should be made from the General Fund in an amount sufficient to increase the fund balance above the minimum amount, within two years. The Disaster Reserve represents a committed fund balance within the General Fund. It can be used to address unanticipated expenditures arising out of a hurricane, tornado, other major weather-related events, and/or other massive infrastructure failures or other disasters, whether man-made or caused by nature, using emergency procedures as provided for in the City's Purchasing Policy.

The Self-Insured Health Fund's unrestricted net position, at year-end, will be a minimum of three months' claims in order to be considered actuarially sound by the Florida Office of Insurance regulation. Amounts in excess of this floor can be used to hedge against future cost increases. If the unrestricted net position is below this floor, a plan must be developed using increased premiums and/or reductions in benefits to return the unrestricted net position to the minimum level within three years.



The Fleet Fund's unrestricted net position, at year-end, will be a minimum of the total expected Fleet replacement cost divided by the average life of the Fleet. Amounts in excess of this floor can be used to hedge against future cost increases and Fleet expansion. If the unrestricted net position is below this floor, a plan must be developed using increased internal lease charges to return the unrestricted net position to the minimum level within three years.

All other funds, including Special Revenue Funds and Capital Project Funds, do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.

\*\*THIS POLICY WAS REVISED AND THE REVISIONS WERE APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON MARCH 15, 2016

# Investment Policy

#### I. PURPOSE

The purpose of this policy is to set forth the investment objectives and parameters for the management of the funds of the City of Palm Coast, (hereinafter "City"). These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and investment return competitive with comparable funds and financial market indices.

#### II. SCOPE

In accordance with Section 218.415, Florida Statues, this investment policy applies to all cash and investments held or controlled by the City and shall be identified as "general operating funds" of the City with the exception of the City's Pension Funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Additionally, any future revenues, which have statutory investment requirements conflicting with this Investment Policy and funds held by state agencies (e.g., Department of Revenue), are not subject to the provisions of this policy.

#### III. INVESTMENT OBJECTIVES

#### Safety of Principal

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these transactions, a loss may be incurred for accounting purposes to achieve optimal investment return, provided any of the following occurs with respect to the replacement security:

- A. The yield has been increased, or
- B. The maturity has been reduced or lengthened, or
- C. The quality of the investment has been improved.

#### Maintenance of Liquidity

The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

#### Return on Investment



Investment portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

#### IV. DELEGATION OF AUTHORITY

In accordance with the City's Charter, the responsibility for providing oversight and direction in regard to the management of the investment program resides with the City Manager. The management responsibility for all City funds in the investment program and investment transactions is delegated to the City's Finance Director. The Finance Director shall establish written procedures for the operation of the investment portfolio and a system of internal accounting and daily procedures for investment trades and to regulate the activities of employees.

#### V. STANDARDS OF PRUDENCE

The standard of prudence to be used by investment officials shall be the "Prudent Person" standard and shall be applied in the context of managing the overall investment program. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectation are reported to the City Council in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "Prudent Person" rule states the following:

Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by investment officials who are officers or employees is the "Prudent Person" standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of "Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the contractor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

#### VI. ETHICS AND CONFLICTS OF INTEREST

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees involved in the investment process shall disclose to the City Clerk, in accordance with the appropriate state statutes governing conflicts of interest, any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

#### VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES





The Finance Director shall establish a system of internal controls and operational procedures that are in writing and made a part of the City's operational procedures. The internal controls should be designed to prevent losses of funds, which might arise from fraud, employee error, and misrepresentation, by third parties, or imprudent actions by employees. The written procedures should include reference to safekeeping, repurchase agreements, separation of transaction authority from accounting and record keeping, wire transfer agreements, banking service contracts, collateral/depository agreements, and "delivery vs. payment" procedures. No person may engage in an investment transaction except as authorized under the terms of this policy.

Independent auditors as a normal part of the annual financial audit for the City shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

#### VIII. CONTINUING EDUCATION

The Finance Director and appropriate staff shall annually complete a minimum 8 hours of continuing education in subjects or courses of study related to investment practices and products.

#### IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Authorized City staff and Investment Advisors shall only purchase securities from financial institutions, which are Qualified Institutions by the City or institutions designated as "Primary Securities Dealers" by the Federal Reserve Bank of New York. Authorized City staff and Investment Advisors shall only enter into repurchase agreements with financial institutions that are Qualified Institutions and Primary Securities Dealers as designated by the Federal Reserve Bank of New York. The City's Investment Advisor(s) shall utilize and maintain a list of approved primary and non-primary securities dealers. The Finance Director and/or designee shall maintain a list of financial institutions and broker/dealers that are approved for investment purposes and only firms meeting the following requirements will be eligible to serve as Qualified Institutions:

- A. Regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).
- B. Capital of no less than \$10,000,000.
- C. registered as a dealer under the Securities Exchange Act of 1934.
- D. member of the National Association of Dealers (NASD).
- E. registered to sell securities in Florida; and
- F. the firm and assigned broker have been engaged in the business of effecting transactions in U.S. government and agency obligations for at least five (5) consecutive years.
- G. Public Depositories qualified by the Treasurer of the State of Florida, in accordance with Chapter 280, Florida Statutes.

All brokers, dealers and other financial institutions deemed to be Qualified Institutions shall be provided with current copies of the City's Investment Policy. A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City transacts business.

#### X. MATURITY AND LIQUIDITY REQUIREMENTS

To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds should have maturities of no longer than twenty-four (24) months.





Investments of bond reserves, construction funds, and other non-operating funds ("core funds") shall have a term appropriate to the need for funds and/or in accordance with debt covenants but should not exceed ten (10) years.

From time to time the above parameters may require modification in order to meet specific construction draw schedules or other predetermined operating, capital needs or to satisfy debt obligations but in no event shall exceed thirty (30) years.

The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreement (see page 25 of Attachment A).

#### XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

After the Finance Director has determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) Qualified Institutions and/or Primary Dealers must be contacted by the Investment Advisor and asked to provide bids/offers on securities in questions. Bids will be held in confidence until the bid deemed to best meet the investment objectives is determined and selected.

However, if obtaining bids/offers are not feasible and appropriate, securities may be purchased utilizing the comparison to current market price method on an exception basis. Acceptable current market price providers include, but are not limited to:

- A. Telerate Information System
- B. Bloomberg Information Systems
- C. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing
- D. Daily market pricing provided by the City's custodian or their correspondent institutions

The Investment Advisor shall utilize the competitive bid process to select the securities to be purchased or sold. Selection by comparison to a current market price, as indicated above, shall only be utilized when, in judgment of the Investment Advisor and/or the Finance Director, competitive bidding would inhibit the selection process.

Examples of when the City may use this method include:

- A. When time constraints due to unusual circumstances preclude the use of the competitive bidding process
- B. When no active market exists for the issue being traded due to the age or depth of the issue
- C. When a security is unique to a single dealer, for example, a private placement
- D. When the transaction involves new issues or issues in the "when issued" market

Overnight sweep investments or repurchase agreements will not be bid but may be placed with the City's depository bank relating to the demand account for which the sweep investments or repurchase agreement was purchased.

#### XII. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the City's needs change. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, the Finance Director or designee may sell the investment at the then-prevailing market price and place the proceeds into the proper account at the City's custodian.

The following are the investment requirements and allocation limits on security types, issuers, and maturities as established by the City. The Finance Director or designee shall have the option to further restrict investment percentages from time to



time based on market conditions, risk and diversification investment strategies. The percentage allocations requirements for investment types and issuers are calculated based on the original cost of each investment. Investments not listed in this policy are prohibited.

The allocation limits and security types do not apply to the investment of debt proceeds. These investments shall be governed by the debt covenant included in the debt instrument.

Authorized Investment- Sector Type	Maximum Allocation	Individual Issuer Limit
Cash and Cash Equivalents	100%	N/A
Florida PRIME Fund	50%	N/A
United States Government Securities	100%	N/A
United States Government Agencies	75%	50%
Supranational (where U.S. is a shareholder and voting member)	25%	10%
Federal Instrumentalities (United States Government Sponsored Enterprises "GSE")	80% (1)	40%
Mortgage-Backed Securities "MBS"	20% (1)	15%
Interest Bearing Time Deposit or Savings Accounts	25%	15%
Repurchase Agreements	50%	25%
Commercial Paper	30% (2)	10%
Corporate Notes	30% (2)	5%
Asset-Backed Securities (ABS)	25% (2)	5%
Bankers' Acceptances	30%	10%
State and/or Local Government Taxable and/or Tax-Exempt Debt	20%	5%
Registered Investment Companies (Money Market Mutual Funds)	50%	25%
Intergovernmental Investment Pools	50%	N/A

- 1) Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS is 40%.
- 2) Maximum allocation to all corporate and bank credit instruments is 40% combined.

#### A. Florida PRIME

- 1. Investment Authorization The Finance Director may invest in Florida PRIME.
- 2. Portfolio Composition A maximum of 50% of available funds may be invested in Florida PRIME.
- 3. Florida PRIME shall be rated "AAAm" by Standard & Poor's or the equivalent by another Nationally Recognized Statistical Rating Organization ("NRSRO") and the published objectives of the fund must agree with the Securities and Exchange Commission investment requirement for 2a-7.
- 4. Due Diligence Requirements

A thorough investigation of Florida PRIME or any money market fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained and/or current pool documents and portfolio reports.

#### B. United States Government Securities

1. Purchase Authorization



The Finance Director may invest in direct negotiable obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to the following:

Cash Management Bills

Treasury Securities – State and Local Government Series ("SLGS")

Treasury Bills

**Treasury Notes** 

**Treasury Bonds** 

**Treasury Strips** 

2. Portfolio Composition

A maximum of 100% of available funds may be invested in the United States Government Securities.

3. Maturity Limitations

The maximum length to maturity of any direct investment in the United States Government Securities is ten (10) years from the date of purchase.

#### C. United States Government Agencies

Purchase Authorization

The Finance Director may invest in bonds, debentures, notes or callable issued or guaranteed by the United States Governments agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities will include, but not be limited to the following:

Government National Mortgage Association (GNMA)

- GNMA guaranteed mortgage-backed bonds
- GNMA guaranteed pass-through obligations

United States Export – Import Bank

- Direct obligations or fully guaranteed certificates of beneficial ownership

Farmer Home Administration

- Certificates of beneficial ownership Federal

Financing Bank

- Discount notes, notes and bonds

Federal Housing Administration Debentures

General Services Administration

United States Maritime Administration Guaranteed

- Title XI Financing

**New Communities Debentures** 

- United States Government guaranteed debentures

United States Public Housing Notes and Bonds

- United States Government guaranteed public housing notes and bonds

United States Department of Housing and Urban Development

Project notes and local authority bonds

#### 2. Portfolio Composition

A maximum of 75% of available funds may be invested in United States Government agencies.

3. Limits on Individual Issuers



A maximum of 50% of available funds may be invested in individual United States Government agencies.

#### 4. Maturity Limitations

The maximum length to maturity for an investment in any United States Government agency security is ten (10) years from the date of purchase.

#### D. Supranational Bonds

#### 1. Purchase Authorization

The Finance Director may invest in U.S. dollar-denominated debt obligations of Supranationals which are multilateral organizations of governments where the U.S. is a shareholder and voting member that have a long-term debt rating of "AAA" category, or a short-term debt rating of A-1 or higher, by any two NRSROs at the time of purchase. Such supranational securities will include, but not be limited to:

- International Bank for Reconstruction and Development
- International Finance Corporation
- Inter-American Development Bank

#### 2. Portfolio Composition

A maximum of 25% of available funds may be invested in supranational organization securities.

#### 3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested in any one supranational organization.

#### 4. Maturity Limitations

The maximum length to maturity for an investment in any supranational organization security is five and a half (5.50) years from the date of purchase.

#### E. Federal Instrumentalities (United States Government Sponsored Enterprises ("GSE"))

#### 1. Purchase Authorization

The Finance Director may invest in bonds, debentures or notes which may be subject to call, issued or guaranteed as to principal and interest by United States Government Sponsored Enterprises (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following:

- Federal Farm Credit Bank (FFCB)
- Federal Home Loan Bank or its district banks (FHLB)
- Federal National Mortgage Association (FNMA)
- Federal Home Loan Mortgage Corporation (Freddie-Macs)

#### 2. Portfolio Composition

A maximum of 80% of available funds may be invested in Federal Instrumentalities. The combined total of available funds invested in Federal Instrumentalities and Mortgage-Backed Securities cannot be more than 80%.

#### 3. Limits on Individual Issuers

A maximum of 40% of available funds may be invested in any "GSE".

#### 4. Maturity Limitations



The maximum length to maturity for an investment in any Federal Instrumentality security is ten (10) years from the date of purchase.

#### F. Mortgage-Backed Securities ("MBS")

#### 1. Purchase Authorization

Mortgage-backed securities ("MBS") which are based on mortgages that are guaranteed by a government agency or GSE for payment of principal and a guarantee of timely payment.

#### 2. Portfolio Composition

A maximum of 20% of available funds may be invested in MBS. The combined total of available funds invested in Federal Instrumentalities and Mortgage-Backed Securities cannot be more than 80%.

#### 3. Limits on Individual Issuers

A maximum of 15% of available funds may be invested with any one issuer.

The maximum percentage invested in securities of any one issuer is inclusive of mortgage-backed securities of the same issuer.

#### 4. Maturity Limitations

A maximum length to maturity for an investment in any MBS is seven (7) years from the date of purchase.

The maturity of mortgage securities shall be considered the date corresponding to its average life. This date reflects the point at which an investor will have received back half of the original principal (face) amount. The average life may be different from the stated legal maturity included in a security's description.

#### G. Interest Bearing Time Deposit or Saving Accounts

#### 1. Purchase Authorization

The Finance Director may invest in non-negotiable interest-bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and in national banks organized under the laws of the United States and doing business and situated in the State of Florida. Additionally, the bank shall not be listed with any recognized credit watch information service.

#### 2. Portfolio Composition

A maximum of 25% of available funds may be invested in non-negotiable interest-bearing time certificates of deposit.

#### 3. Limits on Individual Issuers

A maximum of 15% of available funds may be deposited with any one issuer.

4. The maximum maturity on any certificate shall be no greater than one (1) year from the date of purchase.

#### H. Repurchase Agreements

#### 1. Purchase Authorization

a. The Finance Director may invest in repurchase agreements composed of only those investments based on the requirements set forth by the City's Master Repurchase Agreement. All firms are required to sign the Master Repurchase Agreement prior to the execution of a repurchase agreement transaction.



- b. A third-party custodian with whom the City has a current custodial agreement shall hold the collateral for all repurchase agreements with a term longer than one (1) business day. A clearly marked receipt that shows evidence of ownership must be supplied to the Finance Director and retained.
- c. Securities authorized for collateral are negotiable direct obligations of the United States Government, Government Agencies, and Federal Instrumentalities with maturities under five (5) years and must have a market value for the principal and accrued interest of 102 percent of the value and for the term of the repurchase agreement. Immaterial short-term deviations from 102 percent requirement are permissible only upon the approval of the Finance Director.

#### 2. Portfolio Composition

A maximum of 50% of available funds may be invested in repurchase agreements excluding one (1) business day agreements and overnight sweep agreements.

#### Limits on Individual Issuers

A maximum of 25% of available funds may be invested with any one institution.

#### 4. Limits on Maturities

The maximum length to maturity of any repurchase agreement is 90 days from the date of purchase.

#### Commercial Paper

#### 1. Purchase Authorization

The Finance Director may invest in commercial paper of any United States company that is rated, at the time or purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).

#### 2. Portfolio Composition

A maximum of 30% of available funds may be directly invested in prime commercial paper. A maximum allocation to commercial paper, corporate notes and asset backed securities shall not exceed 40% of available funds.

#### 3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested with any one issuer.

#### 4. Maturity Limitations

The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

#### J. High Grade Corporate Notes

#### 1. Purchase Authorization

The Finance Director may invest in corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum within the single "A" category by any two NRSROs.

#### 2. Portfolio Composition

A maximum of 30% of available funds may be directly invested in corporate notes. A maximum allocation to commercial paper, corporate notes and asset backed securities shall not exceed 40% of available funds.





#### 3. Rating Composition

A maximum of 15% of available funds may be directly invested in corporate notes with a single "A" rating category by any two NRSROs at the time of purchase.

#### 4. Limits on Individual Issuers

A maximum of 5% of available funds may be invested with any one issuer.

#### Maturity Limitations

The maximum length to maturity for corporate notes shall be five and a half (5.50) years from the date of purchase.

#### K. Asset Backed Securities

#### 1. Purchase Authorization

The Finance Director may invest in U.S. dollar denominated debt obligations of Asset- backed securities (ABS) whose underlying collateral consists of loans, leases or receivables, including but not limited to auto loans/leases, credit card receivables, student loans, equipment loans/leases, or home-equity loans that have a rating of "AAA" by any two NRSROs at the time of purchase.

#### 2. Portfolio Composition

A maximum of 25% of available funds may be invested in ABS securities. A maximum allocation to commercial paper, corporate notes, and asset-backed securities shall not exceed 40% of available funds.

#### 3. Limits on Individual Issuers

A maximum of 5% of available funds may be invested in any one ABS issuer.

#### 4. Maturity Limitations

The maximum length to maturity for an investment in any ABS security is five and a half (5.50) years from the date of purchase.

The maturity of asset-backed securities shall be considered the date corresponding to its average life. This date reflects the point at which an investor will have received back half of the original principal (face) amount. The average life may be different from the stated legal maturity included in a security's description.

#### L. Bankers' acceptances

#### 1. Purchase Authorization

The Finance Director may invest in Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time or purchase, the short-term paper is rated, at a minimum, "P-1" by Moody's Investors Services and "A-1" Standard & Poor's. Additionally, the bank shall not be listed with any recognized credit watch information service.

#### 2. Portfolio Composition

A maximum of 30% of available funds may be directly invested in Bankers' acceptances

#### 3. Limits on Individual Issuers



A maximum of 10% of available funds may be invested with any one issuer.

#### 4. Maturity Limitations

The maximum length to maturity for Bankers' acceptances shall be 180 days from the date of purchase.

#### M. State and/or Local Government Taxable and/or Tax-Exempt Debt

#### 1. Purchase Authorization

The Finance Director may invest in state and/or local government taxable and/or tax- exempt debt, general obligation and/or revenue bonds, rated at the time of purchase, at a minimum within the single "A" category by any two NRSROs, for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.

#### 2. Portfolio Composition

A maximum of 20% of available funds may be invested in taxable and tax-exempt debts.

#### Limits on Individual Issuers

A maximum of 5% of available funds may be invested with any one issuer.

#### 4. Maturity Limitations

A maximum length to maturity for an investment in any state or local government debt security is five and a half (5.50) years from the date of purchase.

#### N. Registered Investment Companies (Mutual Funds)

#### 1. Investment Authorization

The Finance Director may invest in shares in open-end and no-load fixed-income securities mutual funds provided such funds are registered under the Federal Investment Company Act of 1940 and invest in securities permitted by this policy.

#### 2. Portfolio Composition

A maximum of 50% of available funds may be invested in mutual funds excluding one (1) business day overnight sweep agreements.

#### Limits of Individual Issuers

A maximum of 25% of available funds may be invested with any one mutual fund.

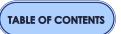
#### 4. Rating Requirements

The money market mutual funds shall be rated "AAAm" " or better by Standard & Poor's, or the equivalent by another NRSRO.

#### 5. Due Diligence Requirements

A thorough investigation of any money market mutual fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained.





#### O. Intergovernmental Investment Pool

#### 1. Investment Authorization

The Finance Director may invest in intergovernmental investment pools that are authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Florida Statutes and provided that said funds contain no derivatives.

#### 2. Portfolio Composition

A maximum of 50% of available funds may be invested in intergovernmental investment pools.

#### 3. Rating Requirement

The investment pool shall be rated "AAAm" by Standard & Poor's or the equivalent by another NRSRO.

#### 4. Due Diligence Requirements

A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. The Finance Director will utilize the questionnaire contained in Attachment B on page 30. A current prospectus must be obtained and/or current pool documents and portfolio reports.

#### XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS

Investment in any derivative products or the use of reverse repurchase agreements requires specific City Council approval prior to their use. If the City Council approves the use of derivative products, the Finance Director shall develop a sufficient understanding of the derivative products and have the expertise to manage them. A "derivative" is defined as a financial instrument the value of which depends on or is derived from, the value of one or more underlying assets or indices or asset values. If the City Council approves the use of reverse repurchase agreements or other forms of leverage, the investment shall be limited to transactions in which the proceeds are intended to provide liquidity and for which the Finance Director has sufficient resources and expertise to manage them.

#### XIV. PERFORMANCE MEASUREMENTS

In order to assist in the evaluation of the portfolio's performance, the City will use performance benchmarks for short-term and long-term portfolios. The use of benchmarks will allow the City to measure its returns against other investors in the same markets.

- A. Investment performance of funds designated as short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return of the S&P Rated GIP Index Government 30 Day Yield. Investments of current operating funds should have maturities of no longer than twenty- four (24) months.
- B. Investment performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon will be compared to an appropriate index that will have a duration and asset mix that approximates the portfolio and will be utilized as a benchmark to be compared to the portfolios' total rate of return.

For portfolios with a duration target of approximately 1.5 years to 2 years, the benchmark may include the Bank of America Merrill Lynch 1-3 Year U.S. Treasury/Agency Index, or the 1-3 Year AAA-AA Corporate and Government Index. For portfolios with a target





duration of 2 years to 3 years, the benchmark may include the Bank of America Merrill Lynch 1-5 Year U.S. Treasury Note Index, the Bank of America Merrill Lynch 1- 5 Year U.S. Treasury/Agency Index, or the 1-5 Year AAA-AA Corporate and Government Index.

The portfolio's total rate of return will be compared to the designated benchmark. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") should have a term appropriate to the need for funds and in accordance with debt covenants but should not exceed ten (10) years.

#### XV. REPORTING

The Finance Director shall provide the City Manager with a "Quarterly Investment Report" that summarizes but not limited to the following:

- A. Recent market conditions, economic developments, and anticipated investment conditions.
- B. The investment strategies employed in the most recent quarter.
- C. A description of all securities held in investment portfolios at quarter-end.
- D. The total rate of return for the quarter and year-to-date versus appropriate benchmarks.
- E. Any areas of policy concern warranting possible revisions to current or planned investment strategies. The market values presented in these reports will be consistent with accounting guidelines in GASB Statement 31.

On an annual basis, the Finance Director shall submit to the City Council a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value, the yield on each investment.

The annual report will show performance on both a book value and total rate of return basis and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB Statement 31. Investment reports shall be available to the public.

#### XVI. THIRD-PARTY CUSTODIAL AGREEMENTS

Securities, with the exception of certificates of deposits, shall be held with a third-party custodian; and all securities purchase by, and all collateral obtained by the City should be properly designated as an asset of the City. The securities must be held in an account separate and apart from the assets of the financial institution. A third-party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts, and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

The custodian shall accept transaction instructions only from those persons who have been duly authorized by the City Manager and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, unless by such a duly authorized person.

The custodian shall provide the Finance Director with safekeeping statements that provide detailed information on the securities held by the custodian. On a monthly basis, the custodian will also provide reports that list all securities held for the City, the book value of holdings, and the market value as of month-end.



Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

#### XVII. INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by City resolution. The Finance Director shall review the policy annually and the City Council shall approve any modification made thereto. Any inconsistencies between the current portfolio and this policy will be considered acceptable as long as corrective measures are completed to adjust the portfolio in accordance with this policy.

#### \*\*THIS POLICY WAS APPROVED AND ADOPTED BY CITY COUNCIL BY RESOLUTION ON 12/04/2012 & 8/16/2022

**PLEASE NOTE:** The City of Palm Coast has been awarded the Association of Public Treasurers of the United States & Canada's Investment Policy Certificate of Excellence Award. The award recognizes success in developing a comprehensive written investment policy that meets the criteria set forth by the Association's Investment Policy Certificate Committee. A team of reviewers from the Investment Policy Certification Committee reviewed the City's recently upgraded investment policy and approved it for the award.





The full purchasing procedures and guidelines are online at <a href="http://www.palmcoast.gov/procurement">http://www.palmcoast.gov/procurement</a>. The Budget and Procurement Office seeks to ensure that all City purchases of goods and services are conducted in accordance with City and State laws and policies; to aid departments/divisions in accomplishing their purchases; and, to ensure City departments/divisions secure quality equipment, goods, and services in a fair, competitive, cost-effective, and responsive manner.

#### PURCHASING REQUIREMENTS

The following procedures should be used depending on the amount of the purchase. The estimated value of the purchase determines what steps must be completed before a purchase order can be issued for the request.

Total Contract Value	Minimum Quote Requirements	Award Approval
up to \$1,499.99	Purchasing Card or Direct Pay Request	N/A
\$1,500 - \$4,999.99	Single Written Quote and Purchase Order	Department Director
\$5,000 - \$29,999	Multiple Written Quotes and Purchase Order	Department Director
\$30,000 - \$49,999.99	Multiple Written Quotes using the Procurement Portal and	City Manager or designee
	Purchase Order	
\$50,000 or greater	Formal Invitation or Bid and Contract	City Council

#### **VENDORS**

Vendors wishing to solicit business from the City should register on the City's procurement portal. Once a vendor is selected through the procurement process, the vendor will be required to complete the vendor registration process.

#### **LOCAL BUSINESS PREFERENCE**

Except as provided for in the Procurement Policy, a local business preference shall apply to all purchases. City staff is encouraged to purchase products or services from local businesses where possible. The City's local business preference shall be applied when pricing is all or part of the evaluation factors except for those solicitations that are funded in whole or part by Federal, State, or other agencies that disallow local business preference funding. The evaluation group shall apply the City's local business preference to all responding vendors that qualify in accordance with the City's Procurement Policy.

#### PURCHASING CARD

The purchasing card is a tool for small purchases under \$1,500.00. Purchasing cards are issued in an employee's name with preset spending controls and limits. Purchasing cards are only issued upon written request from the department director. The purchasing card is intended only for small-value, non-recurring needs, usually from local sources. Purchases using a purchasing card must meet the procedures and guidelines contained herein along with the City's Purchasing Card Policies and Procedures.

#### **OBTAINING QUOTES**



Department staff is responsible for obtaining written quotes for purchases up to \$49,999.99 (unless piggyback, emergency, exempt, or sole source). All quotes must be for identically the same quantity and quality and under the same terms and conditions. Even if the user provides quotes with the requisition, a complete description of the item or service needed, including required delivery time, and all special conditions must be clearly written on the requisition or attached as a memo.

The solicitation of competitive bids or proposals for professional services covered by the Consultants Competitive Negotiation Act (CCNA) shall be accomplished in accordance with the provisions of Section 287.055, Florida Statutes. The solicitation of competitive bids or proposals for any City construction project that is projected to cost more than

\$200,000 shall be accomplished in accordance with the provisions of Section 255.0525, Florida Statutes. The solicitation of competitive bids or proposals for City utility projects shall be accomplished in accordance with the provisions of Chapter 180, Florida Statutes.

#### PUBLIC ADVERTISEMENTS

Formal invitations \$50,000 and above must be advertised as outlined below in advance of the specified opening date in one major newspaper that covers the area (i.e., the Daytona News Journal). In addition, all formal invitations must be published on the City's website and the City's Procurement Portal.

#### PRE-SOLICITATION, PRE-BID, PRE-PROPOSAL CONFERENCES

Pre-Bid Meeting may be scheduled and conducted by the Purchasing Coordinator's) before the official time and date set for the formal opening to explain the procurement requirements and to solicit information from potential bidders/vendors. A mandatory Pre-Bid Meeting may be scheduled and conducted if the technical or physical requirements of the invitation require the physical presence of potential vendors. Proposals from anyone not attending the mandatory meeting will not be considered. For construction projects in excess of \$200,000, the legal advertisement must be published at least 5 days prior to the pre-bid conference. (Section 255.0525 (1), Florida Statutes)

#### FORMAL OPENING

The name of each bidder or proposer shall be read aloud and tabulated along with the pertinent information as described in the formal invitation. Note: Applicable Florida Statutes Section 119.071, 180.24, 218.80, 286.011, 286.0113, and 255.0525.

#### **EVALUATION AND AWARD PROCESS**

The Budget and Procurement Office must structure the evaluation and award of proposals to eliminate as much subjectivity as possible. The perception of subjectivity in evaluating proposals generates a greater likelihood of a challenge or protest by unsuccessful vendors. Key issues for consideration in the Evaluation Process is establishment of the procurement committee, clear evaluation criteria including scoring of proposals, discussions with vendors, notification of award, public notices, and meeting minutes.

#### **EVALUATION GROUPS**

"Administrative review" is completed by the BPO Coordinator facilitating the solicitation. The purpose of this review is to confirm that the responders provided a fully responsive submission. Failure by a party responding to the competitive sourcing process to complete and submit all required documentation shall result in the rejection of the response as unresponsive.





"Technical review" is the evaluation group of three or more (odd number to avoid tie scores) persons that score, rank, and/or short-lists respondents to solicitations based upon their submissions. The technical review must comply with Section 287.055 Florida Statutes, the "Consultants Competitive Negotiation Act" (CCNA), as amended. Each reviewer scores individually with no discussion with the other reviewers. However, this group may meet to evaluate submissions as part of the decision-making process. All such meetings are proctored by the BPO Procurement Coordinator. Such meetings are public meetings as defined in Chapter 286 Florida Statutes unless exempt in accordance with Section 286.0113 Florida Statutes. If exempt, such meetings must be recorded. No "off-the-record" meetings are permitted. The outcome of the technical review is based on whether responses meet the evaluation criteria and which response (offer) is best for the City.

As a facilitator of the procurement process, the Procurement Coordinator assigns members to the technical review evaluation group. The Procurement Coordinator shall only assign qualified members and will give due consideration to suggestions from the user Department. The selected members must possess two traits; first, they must have the skills and ability to carry out their tasks in a professional manner. Second, they must be persons of high integrity and free from bias or conflict of interest. A conflict of interest is defined as any circumstance in which the personal interest of an evaluation group member may prevent or appear to prevent him or her from making an unbiased decision. A conflict of interest is also any conflict defined in the City of Palm Coast Code or Policies, Florida Statutes, or Federal Statutes. Members must ensure that they disclose any conflicts of interest and abstain from voting when a conflict exists. If at any time during the procurement process, the Procurement Coordinator has reason to believe a member of the evaluation group has an unreasonable bias or conflict of interest, they may remove the member from the evaluation group.

Evaluation group members are prohibited from discussing the contents of submissions with persons not directly associated with the solicitation. Except for the Procurement Coordinator, no evaluation group member may have discussions relating to the solicitation with any responding vendor until after the publication of the Notice of Intent to Award. Failure of any member to abide by this may lead to disciplinary action up to and including termination. Further, members shall disclose any attempts by responding vendors to influence committee members' award decisions to the Procurement Coordinator.

#### **PUBLIC MEETINGS NOTICE/ADVERTISEMENTS**

Reasonable public notice shall be given before any selection committee meeting. Such notice shall include (1) the name and purpose of the selection committee, (2) the time and place of the meeting, and (3) ADA requirements notification information. All Public Meeting notices shall be posted in City Hall.

The Purchasing Coordinators must publish a meeting notice for any selection committee meeting at least 24 hours before the time of the meeting in a newspaper of general circulation in the City of Palm Coast, Florida. The public meeting notices may be included in the public advertisement announcing the procurement. Except as provided in Fla. Stat. 286.0113, the meetings must be conducted in accordance with Fla. Stat.286.011. These committee meetings do not rise to the level of being matters of "critical public importance" but should be noticed appropriately.

#### **MEETING MINUTES AND RECORDINGS**

The minutes of any open public meeting must be kept and shall be available for public review. If an open public meeting is adjourned and reconvened at a later date to complete the business of the meeting, the second meeting shall also be noticed. This includes any meeting where a presentation is made to the selection committee. All meetings that are exempt from the public meetings law under Fla. Stat. 286.0113 must be recorded. No off-the-record meetings are permitted.

#### **EVALUATION FACTORS**



The Request for Proposal must state the evaluation factors, including price, and their relative importance. Specific weights to be applied to the individual evaluation factors need not be listed in the Request for Proposal but must be documented in the Evaluation Criteria file prior to receipt of proposals. The evaluation must be based on the evaluation factors set forth in the Request for Proposals. Criteria not listed in the RFP cannot be considered when evaluating proposals.

Any person with a conflict of interest shall not be appointed to any procurement evaluation or selection committee or shall be removed from the committee if the conflict arises after appointment to the committee. A conflict of interest is defined as any circumstance in which the personal interest of a committee member in a matter before him or her in his or her official capacity may prevent or appear to prevent him or her from making an unbiased decision with respect to

the matter. A conflict of interest is also any conflict defined in the City of Palm Coast Code or Policies, Florida Statutes, or Federal Statutes.

#### **VOTING**

The vote of each member of the selection committee shall be recorded in the minutes. Committee members are required to vote either in person or via a telephonic appearance. A quorum must be present at the site of the committee meeting and be able to hear the non-present member in order for the telephonic appearance to be authorized. A selection committee member must be present, physically, or electronically, for all of the presentations to vote. Selection shall be made by consensus if possible. If the committee chair deems consensus impossible the selection shall then take place by totaling the individual votes of committee members.

#### **DISCUSSION WITH RESPONDENTS**

Any discussion before an award by the City Council between any member of an evaluation or selection committee and any respondent regarding the procurement project is highly discouraged. Committee members shall disclose any attempts to influence his/her decision to the Purchasing Manager. All requests for information, clarification, or the status of any procurement project shall be directed to the Purchasing Manager.

Discussions with vendors are held to promote understanding of requirements and the vendors' proposals and to facilitate arriving at a contract that will be most advantageous to the organization. Vendors must be accorded fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. If during discussions, there is a need for any substantial clarification of or change in the Request for Proposals, the Request must be amended to incorporate such clarification or change. Auction techniques (revealing one vendor's price to another proposer) and disclosure of any information derived from competing proposals are prohibited. Under Fla. Stat. 286.0113, any portion of a meeting during which negotiation with a vendor is conducted, or a vendor makes a presentation or answers questions is exempt and confidential until the City provides notice of an intended decision or until 30 days after bid opening, whichever is earlier. Any substantial oral clarification of a proposal must be reduced to writing by the vendor.

#### **NOTICE OF AWARD**

At the time of award, all vendors submitting a proposal shall be notified in writing of the vendor selected for award. Unsuccessful vendors shall be provided fair access to the complete procurement file, including proposal submittals and evaluation documentation, except where the City rejects all bids, in which case Fla. Stat. 119.071 applies.

#### **EXEMPTIONS TO QUOTES AND FORMAL SOLICITATIONS:**



#### **EMERGENCY PURCHASES**

Emergency purchases are only for goods or services needed due to emergency conditions that may affect the health, safety, and welfare of the citizens of the City or that may stop or seriously impair the necessary function of the City government. In case of any such emergency, the City Manager or designee is authorized to waive the competitive solicitation process provided that such emergency procurements be made with such competition as is practical under the circumstances. The emergency must be valid and not a result of poor planning. It shall be the responsibility of all authorized personnel to ensure that emergency purchase procedures shall not be used to abuse or otherwise purposely circumvent the procurement policy. A monthly report listing all emergency purchases for the prior month shall be submitted to City Council.

#### **PIGGYBACKING**

The City may forego its formal solicitation process by piggybacking. Piggybacking is the procedure of procuring goods or services without our formal solicitation process by means of utilizing another public entity's award of its formal

advertised solicitation. The City may piggyback any contract with any federal, state, or local agency, as well as any state or federal authorized cooperative as long as the contract was awarded following a formal advertised solicitation. In situations where neither the solicitation documents nor the contract indicates that piggybacking is permitted, BPO will obtain the agency authorization to piggyback first. Then BPO will ask the vendor to allow the City to piggyback using an engagement letter.

#### **SOLE SOURCE PURCHASES**

The following criteria must be met, documented, and included with a Requisition in order to sole source:

- a) It is the only item that will produce the desired results (or fulfill the specific need), or
- b) The item is available from only one vendor, or
- c) The item is available from more than one vendor, but due to other circumstances (such as exclusive sales territory by manufacturer, prohibitive delivery time and cost, compatibility with existing systems, etc.); only one vendor is suited to provide the goods or services.
- d) The Department requesting the sole source must document that they have made a reasonable attempt to locate competitive sources.

Any sole source purchase over \$35,000 must be electronically posted for fifteen (15) business days, in accordance with Section 287.057(3) (c) Florida Statutes. The notice must include a request that potential vendors provide information regarding their ability to supply the goods and/or services described.

#### **ADDITIONAL EXEMPTIONS**

The purchase of the following goods and services is exempt from quotes and formal solicitations:

- Water, Sewer, Gas, Electric, Telecommunication, Internet, Cable, Satellite and Other Utility Services
- Postage
- Advertisements
- Membership Fees
- Subscriptions including software subscriptions and licenses
- Any items covered under the City's travel policy



- Software/Technology Maintenance and Support renewal fees for existing software or technology licenses
- Goods and/or services provided by governmental entities

#### **CONTRACTS**

A contract is an agreement between two parties which creates legal rights and obligations to the contracting parties. Although a contract can be enforceable even if verbal, the City requires all contractual rights and obligations for goods and services valued at or above \$1,499.00, to be in writing and signed by an authorized representative of the City. For purchases of goods regardless of amount and purchases of services under \$50,000, the City's standard Purchase Order can be the contract. The Purchase Order contains terms and conditions which become the contractual rights and obligations of the purchase. For purchases of services over \$50,000, the City requires a contract in writing signed by an authorized representative of both the City and the vendor.

When, either by City policy and/or by the vendor's policies and procedures, a Purchase Order is not sufficient, and then a fully executed contract will be required. The need for a fully executed contract can present itself in different

ways. For example, formal solicitations for competitive bids may include or reference the City's standard contract as part of the bid package. In these cases, the City will use the City's standard contract. Sometimes, however, when the City project manager asks for quotes, the vendor may require the quote to be signed or the vendor may provide its own order form of contract. In these cases, a determination must be made as to whether to use the vendor's form of contract or the City's standard contract. In any case, when the need for a fully executed contract arises, engage BPO. The City's Contract Coordinator will facilitate the development and execution of the contract. The process that follows specifically covers contracts involving the City's purchase of goods and services over \$50,000 and construction services.

#### **DISPOSAL OF SURPLUS PROPERTY**

Disposal of Surplus Property shall be in accordance with Section 274.05 Florida Statutes. City-owned personal property is considered "surplus" when:

- it is obsolete.
- the continued use of it is uneconomical or inefficient, or
- it serves no useful function

Surplus personal property may be disposed of by trade, sealed bid, donated, or sold at public auction depending on the item, its value, or other factors all as may be in accordance with law and City policy. If the surplus property is determined to be only of scrap value or has no commercial value, City staff is authorized to sell the surplus property as scrap if possible or dispose of it in any other appropriate manner. City Council approval must be sought for the disposal of surplus property that has commercial value unless the property is disposed of by public auction or redistributed to another City department.

Once a determination regarding how to dispose of is made, the responsible designee within the Public Works Department executes the disposal of surplus personal property.

#### PUBLIC/PRIVATE PARTNERSHIPS

A Public-Private Partnership ("P3") is a contractual arrangement between a public agency and a private sector entity that allows for greater private sector participation in the delivery and financing of public building and infrastructure projects. The





City shall comply with Section 255.065 Florida Statutes and the Procurement Policy with regard to proposals for P3 arrangements.

\*\*APPROVED AND ADOPTED BY CITY COUNCIL BY ORDINANCE ON DECEMBER 2002, REVISED JULY 2017, REVISED OCTOBER 5, 2021



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# **GLOSSARY & ACRONYMS**

ACCOUNT - A record in the general ledger that is used to collect and store similar information.

ACCOUNTS PAYABLE – A current liability account that will show the amount owed for items or services purchased on credit.

ACCOUNTS RECEIVABLES - A current asset resulting from selling goods or services on credit.

ACTUARIAL – A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

AD VALOREM - "In proportion to the value".

AD VALOREM PROPERTY TAX - Real estate and personal property taxes. The taxes are assessed on a portion of the value of the property. Local governments set the levy.

ADOPTED BUDGET - The proposed budget that is formally approved by City Council.

AGGREGATE MILLAGE RATE - The sum of all property tax levies imposed by the governing body. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

ALLOCATE - To assign costs to a product, department, or customer on an arbitrary basis.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the amount of time when it may be expended.

ASSESSMENT (ASSESSED VALUE) – The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

ASSET - Property owned by the City, which has monetary value.

BALANCED BUDGET - According to Florida Statute, the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures, and reserves.

BALANCE SHEET - One of the main financial statements. The balance sheet reports assets, liabilities, and equity at a specific point in time

BUSINESS ASSISTANCE CENTER (BAC) – A unique partnership between the City and the University of Central Florida Small Business Development Center. The Center's mission is to help grow local businesses.

BOND – a security that represents an obligation to pay a specified amount of money on a specific date in the future.

BOND PROCEEDS – Money paid to the issuer by the purchaser for a new issue of municipal bonds. Used to finance a project or purpose for which the bonds were issued and to pay certain costs of the issuance.



BUDGET - A statement of the financial position of a sovereign body for a definite period of time based on estimates of expenditures during this period and proposals to finance them. The amount of money that is available for, required for or assigned to a particular purpose.

BUDGET CALENDAR - The schedule of key dates or milestones, that the City follows in the preparation and adoption of the budgets.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the City Council.

CAPITAL BUDGET - A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

CAPITAL EQUIPMENT - Equipment with a value in excess of \$5,000 and an expected life of more than 2 years such as automobiles, computers, and furniture. This equipment is budgeted for in the Operating Budget.

CAPITAL IMPROVEMENTS - Physical assets, constructed or purchased, that have a minimum useful life of 2 years and a minimum cost of \$5,000.

CAPITAL IMPROVEMENT FUND - A budget fund providing for future improvements such as the construction of new facilities, acquisition of new equipment, and expansion of services.

CAPITAL OUTLAY - The cost of acquiring land, buildings, equipment, furnishings, etc.

CAPITAL PROJECTS - Have long-range returns, useful life spans, are relatively expensive, and have a physical presence such as buildings, roads, sewage systems, water systems, etc.

CAPITAL IMPROVEMENT PROGRAM – A comprehensive five (5) year plan of capital projects which identifies priorities as to need, method of financing, and cost and revenue that will result during the five (5) years. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the Annual Capital Budget.

COMMUNITY DEVELOPMENT BLOCK GRANT - (CDBG) — Residential housing rehabilitation and entitlement program, funded by federal contributions.

COMMUNITY REDEVELOPMENT AREA (CRA) - A dependent special district in which any future increases in property values are set aside to support economic development projects within that district.

CONSTRUCTION FUNDS - Established to account for all resources, principally bond proceeds and construction grants that are used for the acquisition of capital facilities and projects.



CONTINGENCY - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT VALUE – The present fair market value.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues. This includes principal and interest payments.

DEBT SERVICE FUND - The funds created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEPARTMENT - An organizational unit responsible for carrying out a major governmental function, such as Fire or Public Works.

DEPRECIATION - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary-type funds, such as enterprise and internal service funds. It is not used in any other fund. Depreciation is a non-cash expense and while it is recorded in the annual financial statements, it is not budgeted.

ENTERPRISE FUND - A fund that establishes a separate accounting and financial reporting mechanism for municipal delivery of goods or services.

ESTIMATED REVENUES - Projections of funds to be received during the fiscal year.

EXEMPTION - Amounts that state law determines should be deducted from the assessed value of the property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Some of these exemptions include homestead, agricultural, widows, and disability.

EXPENDITURES - The cost of goods delivered or services rendered including operating expenses, capital outlays, and debt service.

FIELD SERVICE LIGHTNING - is a Salesforce product that connects customers, workforce, and products on a single platform to deliver exceptional on-site services. It also provides the customer support team a chance to intelligently delegate work to Field Service technicians and monitor them constantly.

FINAL MILLAGE - The tax rate adopted in the second public hearing of a taxing agency.

FINANCIAL DISCLOSURE – The act of releasing all relevant information pertaining to the City that may influence an investment decision.

FINANCIAL STATEMENTS – Balance sheet, income statement, statement of cash flows, statement of retained earnings and statement of equity.

FISCAL YEAR - The twelve-month period to which the Annual Budget applies. The City's fiscal year begins October 1st and ends September 30th.



FIXED ASSETS - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FLEET – The vehicles owned and operated by the City.

FRANCHISE FEES - Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

FULL FAITH AND CREDIT - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUNCTION - A major class or grouping of activities directed toward a common goal such as public safety. For the purposes utilized in the budgetary analysis, the categories have been established by the State of Florida and financial reports must be grouped according to those established functions.

FUND - An accounting entity that has a set of self-balancing accounts and that records all financial transactions, specific activities, or government functions. Eight commonly used funds in public accounting are General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Trust and Agency Funds, Internal Service Funds, and Special Assessment Funds.

FUND BALANCE (EQUITY) - Fund equity for governmental funds and trust funds, which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

GAINS – A gain is measured by the proceeds from a sale minus the amount showing on the books. Since the gain is outside the main activity of a business it is reported as other revenue on the income statement.

GENERAL FUND - The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, public works and general administration.

GENERAL LEDGER – The part of the accounting system, which contains the balance sheet, and income statement accounts used for recording transactions.

GENERAL OBLIGATIONS BONDS – Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

GRANT – An award of financial assistance given by an organization (often a Government Department) for a specific purpose.

IMPACT FEES - A contribution toward the equitable share of the cost of capital improvements required to serve new customers.



INCOME STATEMENT – Reports revenues, gains, expenses, losses, net income and other totals for a period of time. Also referred to as the profit and loss statement.

INDIRECT COSTS - Costs associated with, but not directly attributable to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

INFRASTRUCTURE - Facilities on which the continuance and growth of a community depend on such as roads, waterlines, etc.

INTERFUND TRANSFERS - Transfers among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore are subtracted when computing a "net" operating budget.

INTERGOVERNMENTAL REVENUE – Funds received from Federal, State and other Local Government sources in the form of grants, shared revenues and payments in lieu of taxes.

INTERLOCAL AGREEMENT – A contractual agreement between two or more governmental entities.

INTERNAL SERVICE FUNDS - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Examples are the Fleet and the Insurance Fund.

JUST VALUE - Value of a piece of property as determined by the property appraiser, before reductions for legislatively imposed restrictions on valuation increases or other limitations.

LONG-TERM DEBT – Loans and financial obligations lasting over one year. Long-term debt for the City would include any financing or leasing obligations that are to come due in a greater than 12-month period. Such obligations would include bond issues or long-term leases that have been capitalized on the balance sheet.

MILL - A ratio of one (1) to one thousand (1,000).

MILLAGE RATE - For property tax purposes, a rate is established per \$1,000 of assessed taxable value. A property tax millage rate of 3.5 mills, for example, would mean property with a taxable value of \$100,000 would pay \$350 in property taxes. NET - Remaining amount after all deductions.

OPERATING EXPENSES - These are the expenses of day-to-day operations and exclude personal services and capital costs.

PEP – Pretreatment Effluent Pumping – accounts for half of the wastewater collection system with the other half being a gravity sewer. The (PEP) system has several distinct characteristics such as smaller pipes made from PVE that do not have to be laid as deep in the ground as the conventional gravity sewer system and manholes are not required. A simpler way to describe it is a septic tank system, but instead of an on-site drain field, the gray water is pumped into the wastewater collection system. The system was designed and installed during the early development of Palm Coast when owned and operated by ITT Corporation. It was designed as an alternative to gravity sewer as a means of saving the capital expense cost.



PERSONAL PROPERTY - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State Law.

PERSONAL SERVICES - Cost related to compensating employees, including salaries, wages and benefit costs.

PROPOSED MILLAGE – The tax rate is certified to the property appraiser by each taxing agency within a county. Proposed millage is to be sent to the appraiser within 35 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

PROPRIETARY FUND – A fund that is used for "business-like" activities. This includes Enterprise Funds and Internal Service Funds.

REAL PROPERTY - Land, buildings, and other structures attached to it that are taxable under state law.

REVENUE - Additions to assets which:

- a. Do not increase any liability.
- b. Do not represent the recovery of an expenditure.
- c. Do not represent the cancellation of certain liabilities or decreased assets.
- d. Do not represent contributions of fund capital in enterprise and internal service funds.

REVENUE BOND – A municipal bond supported by the revenue from a specific project, such as a toll bridge, highway, or local stadium. Revenue bonds are municipal bonds that finance income-producing projects and are secured by a specified revenue source. Typically, revenue bonds can be issued by any government agency or fund that is run in the manner of a business, those entities having both operating revenues and expenses. Revenue bonds differ from general obligation bonds (Go bonds) that can be repaid through a variety of tax sources.

REVENUE ESTIMATE - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically a future fiscal year.

ROLLED BACK RATE - The millage necessary to raise the same amount of Ad Valorem Tax Revenue as the previous year, excluding taxes from new construction.

SPECIAL REVENUE FUND - The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SPECIAL ASSESSMENT DISTRICT (SAD) – An area in which the market value of real estate is enhanced due to the influence of a public improvement and in which a tax is apportioned to recover the costs of the public improvement.



STATE REVENUE SHARING - Allocations to municipalities from a trust fund primarily supported by State cigarette and motor fuel taxes.

STRUCTURAL DEFICIT – A budget deficit that results from a fundamental imbalance in government receipts and expenditures, as opposed to one based on one-off short-term factors.

SURTAX – Additional amount charged locally above state minimum tax often used with sales taxes.

TAX INCREMENT DISTRICT - An area that has been declared "blighted" and is eligible to use tax increment financing to aid in redevelopment.

TAX INCREMENT FINANCING (TIF) – Property tax revenue generated by the tax on increases in property value above the base value at the time a tax increment district is established. This revenue is used to fund projects in the district.

TAX BASE - The total property valuations on which each taxing agency levies its tax rates.

TAX ROLL - The certification of assessed/ taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TAXABLE VALUE – The assessed value less homestead and other exemptions, if applicable.

TENTATIVE MILLAGE - The tax rate adopted at the first public hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

TRUTH IN MILLAGE (TRIM) - State law establishing mandatory procedures, including advertising requirements and the holding of public hearings, for the adoption of budgets and tax rates.

USER FEE - Charges for specific services rendered only to those paying such charges as, for example, sewer service charges.

UTILITY TAXES – Municipal charges levied by the City in every purchase of public services within the corporate limits of the City. Public service is electricity, gas, fuel, oil, water, and telephone services.

VOTED MILLAGE – Property tax levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.

WEIR - is a small dam built across a river to control the upstream water level. Weirs have been used for ages to control the flow of water in streams, rivers, and other water bodies. Unlike large dams, which create reservoirs, the goal of building a weir across a river isn't to create storage, but only to gain some control over the water level. Over time, the term weir has taken on a more general definition in engineering to apply to any hydraulic control structure that allows water to flow over its top, often called its crest.

WETLAND MITIGATION – Any action required to reduce the impact of development on a wetland. Mitigation actions include the creation of new wetlands or the improvement of existing wetlands.

WHITE FLEET – This term refers to fleet, specifically trucks, vans, and cars, used for City business.

WORKING CAPITAL – A financial metric that represents operating liquidity available to a business.



APB (Accounting Principles Board) ARC (Architectural Review Committee)

CADD (Computer Assisted Design and Drafting)

CDBG (Community Development Block Grant) – Residential housing rehabilitation and entitlement program.

CERT (Community Emergency Response Team)

CIP (Capital Improvement Program) – A comprehensive five (5) year plan of capital projects which identifies priorities as to need, method of financing, cost, and revenue that will result during the five (5) years. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the Annual Capital Budget.

CO (Certificate of Occupancy)

CPI (Consumer Price Index) – This is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

CPA (Certified Public Accountant) – As designation award by 50 U.S. states to a college graduate who has passed the rigorous uniform CPA exam and has met the required work experience.

CRA (Community Redevelopment Area) – A dependent special district in which any future increases in property values are set aside to support economic development projects within that district.

GAAP (Generally Accepted Accounting Principles) GASB

(Governmental Accounting Standards Board) GFOA

(Government Finance Officers Association)

GIS (Geographical Information Systems) FASB (Financial Accounting Standards Board) FDEP

(Florida Department of Environmental Protection)

FTE (Full-time equivalent employee) – This is calculated by taking the total number of work hours divided by the standard workweek (usually 40 hours). It is used for ease of comparison, i.e. two part-time people working 20 hours per week equal one FTE.

FICA (Federal Insurance Contributions Act)

FIFO (First In First Out)

FUTA (Federal Unemployment Tax Act)

FY (Fiscal Year) – The twelve-month period to which the annual budget applies. The City's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>.



IRS (Internal Revenue Service) – The U.S. government agency responsible for federal income tax regulations.

ISO (Insurance Service Office, Inc.) – Is an independent statistical rating and advisory organization that serves the property and casualty insurance industry.

ISP (Internet Service Provider)

MBS (Mortgage-Backed Securities) – Based on mortgages that are guaranteed by a government agency or GSE for payment of principal and a guarantee of timely payment.

NSP (Neighborhood Stabilization Program)

PM (Performance Measure) – Measurement used to track performance towards City Council goals.

PO (Purchase Order)

SAD (Special Assessment District) – An area in which the market value of real estate is enhanced due to the influence of a public improvement and in which a tax is apportioned to recover the cost of the public improvement.

SEC (Securities and Exchange Commission)

SHIP (State Housing Imitative Partnership)

SRF (State Revolving Fund) – Loan Program

TIF (Tax Increment Financing) – The tax increment above the base year valuation in a CRA, which is used to eliminate the blight conditions.

TRIM (Truth in Millage) – State law establishing mandatory procedures, including advertising requirements and the holding of public hearings, for the adoption of budgets and tax rates.



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