



ANNUAL BUDGET REPORT

FISCAL YEAR 2024-2025



CITY OFFICIAL CONTACT

Public Meetings

Find the next City Council meeting, workshop, or committee meeting on the official website: palmcoast.gov/agendas

Phone

Find department phone numbers and staff extensions on the City directory: palmcoast.gov/contact

Website

The City's official website, <https://www.palmcoast.gov/>, is the primary source of information. Here you can: submit non-emergency service requests, learn about upcoming events and activities, access City resources and download forms.

Palm Coaster Insider

This weekly e-newsletter delivered to residents and businesses features City updates, local events, and community spotlights. Subscribe to our newsletter palmcoast.gov/week-in-review

Social Media

Follow the City of Palm Coast on social media for updates, announcements, and engaging content:

- **Facebook:** facebook.com/PalmCoastGov
- Instagram: instagram.com/PalmCoastGov
- Twitter / X: twitter.com/PalmCoastGov
- YouTube: youtube.com/@PalmCoastFL

Press Releases

The City of Palm Coast regularly issues press releases and other important information on our Facebook, Instagram, Twitter platforms and our website at palmcoast.gov/newsroom

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 2024-2025 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.

Table of Contents

<u>Introduction</u>	<u>17</u>	<u>Expenditures by Function</u>	<u>87</u>
<u>The Perfect Place To Live</u>	<u>23</u>	<u>Long-Term Debt</u>	<u>88</u>
<u>Statistical Information</u>	<u>26</u>	<u>Budget Detail by Fund</u>	<u>91</u>
<u>Measuring Results</u>	<u>33</u>	<u>Fund Types</u>	<u>92</u>
<u>Performance Management Process</u>	<u>34</u>	<u>Budget Fund Structure</u>	<u>94</u>
<u>Council Priorities</u>	<u>37</u>	<u>Estimated Fund Balances</u>	<u>95</u>
<u>Key Performance Indicators</u>	<u>38</u>	<u>General Fund</u>	<u>97</u>
<u>Strategic Action Plan - Long Term Vision</u>	<u>42</u>	<u>General Fund Five-Year Forecast</u>	<u>99</u>
<u>Budget Overview</u>	<u>45</u>	<u>Community Development Block Grant Fund</u>	<u>100</u>
<u>Budget Preparation</u>	<u>49</u>	<u>Police Education Fund</u>	<u>101</u>
<u>Budget Calendar</u>	<u>50</u>	<u>Disaster Reserve Fund</u>	<u>102</u>
<u>Budget Amendment Process</u>	<u>54</u>	<u>Special Events Fund</u>	<u>103</u>
<u>Long Term Financial Plan</u>	<u>55</u>	<u>Streets Improvement Fund</u>	<u>104</u>
<u>Local Economy</u>	<u>57</u>	<u>Old Kings Road Special Assessment Fund</u>	<u>105</u>
<u>Forecast Assumptions</u>	<u>58</u>	<u>American Rescue Plan Act Fund</u>	<u>106</u>
<u>Executive Summary</u>	<u>69</u>	<u>State Road 100 Redevelopment Fund</u>	<u>107</u>
<u>Summary of Major Changes/Budget Highlights</u>	<u>70</u>	<u>Neighborhood Stabilization Fund</u>	<u>108</u>
<u>Fiscal Year 2025 Adopted Budget</u>	<u>77</u>	<u>Capital Projects Fund</u>	<u>109</u>
<u>Budget Summary by Fund</u>	<u>78</u>	<u>Recreation Impact Fee Fund</u>	<u>110</u>
<u>Budget Summary by Function</u>	<u>79</u>	<u>Fire Impact Fee Fund</u>	<u>111</u>
<u>Budget Summary by Division</u>	<u>80</u>	<u>Town Center Impact Fee Fund</u>	<u>112</u>
<u>2024 Adopted vs Revised Budget</u>	<u>82</u>	<u>Development Special Projects Fund</u>	<u>113</u>
<u>Revenues</u>	<u>83</u>	<u>Transportation Impact Fee Fund</u>	<u>114</u>
<u>Major Revenue Sources</u>	<u>84</u>	<u>Water/Wastewater Utility Fund</u>	<u>115</u>
<u>Revenue by Sources</u>	<u>85</u>	<u>Water/Wastewater Utility Capital Fund</u>	<u>116</u>
<u>Expenditures by Category</u>	<u>86</u>	<u>Collection and Sanitation Fund</u>	<u>117</u>

Table of Contents

Stormwater Management Fund	118	Stormwater & Engineering	193
Building Permits Fund	119	Water/Wastewater Utility	202
Information Technology Enterprise Fund	120	Parks & Recreation	219
Self Insured Health Fund	121	General Fund Non Departmental	228
Fleet Management Fund	122	Information Technology Operations	229
Emergency Communications Fund	123	Capital Improvement Program	235
Information Technology Operations Fund	124	Definitions of Capital Improvements	237
Facilities Maintenance Fund	125	Impacts of Capital Projects on the Operating Budget	240
Budget Detail by Department	127	Major Capital Projects	241
Personnel Pay Plan	128	Capital Program by Fund	256
Personnel Roster	129	Capital Program by Type	257
Summary of Fiscal Year 2025 New Personnel	136	Capital Improvement Program - Five Year Summary	258
Full Time Positions	137	Awards & Recognition	259
Personnel per 1,000 Population	138	Financial Policies	265
Department Funding	140	Financial Policies Summary	266
City Council	142	Capital Assets Policy	267
City Manager's Office	146	Debt Management Policy	273
City Attorney	151	Fund Balance Policy	281
Communications and Marketing	153	Investment Policy	283
Human Resources	158	Purchasing Policy	297
Financial Services	163	Glossary & Acronyms	305
Community Development	168		
Economic Development	178		
Law Enforcement	179		
Fire Department	181		
Public Works	185		

Click on the page numbers to
take you directly to the page

PALM COAST CITY COUNCIL



DAVID ALFIN
MAYOR



ED DANKO
COUNCIL MEMBER
DISTRICT 1



THERESA PONTIERI
COUNCIL MEMBER
DISTRICT 2



NICK KLUFAS
COUNCIL MEMBER
DISTRICT 3



CATHY HEIGHTER
COUNCIL MEMBER
DISTRICT 4

APPOINTED CITY OFFICIALS



LAUREN JOHNSTON
ACTING CITY MANAGER



JASON DELORENZO
CHIEF OF STAFF



DOUG AKINS
DIRECTOR OF INFORMATION
TECHNOLOGY



HELENA ALVES
DIRECTOR OF FINANCIAL
SERVICES



CARL COTE
DIRECTOR OF STORMWATER
& ENGINEERING



AMANDA REES
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

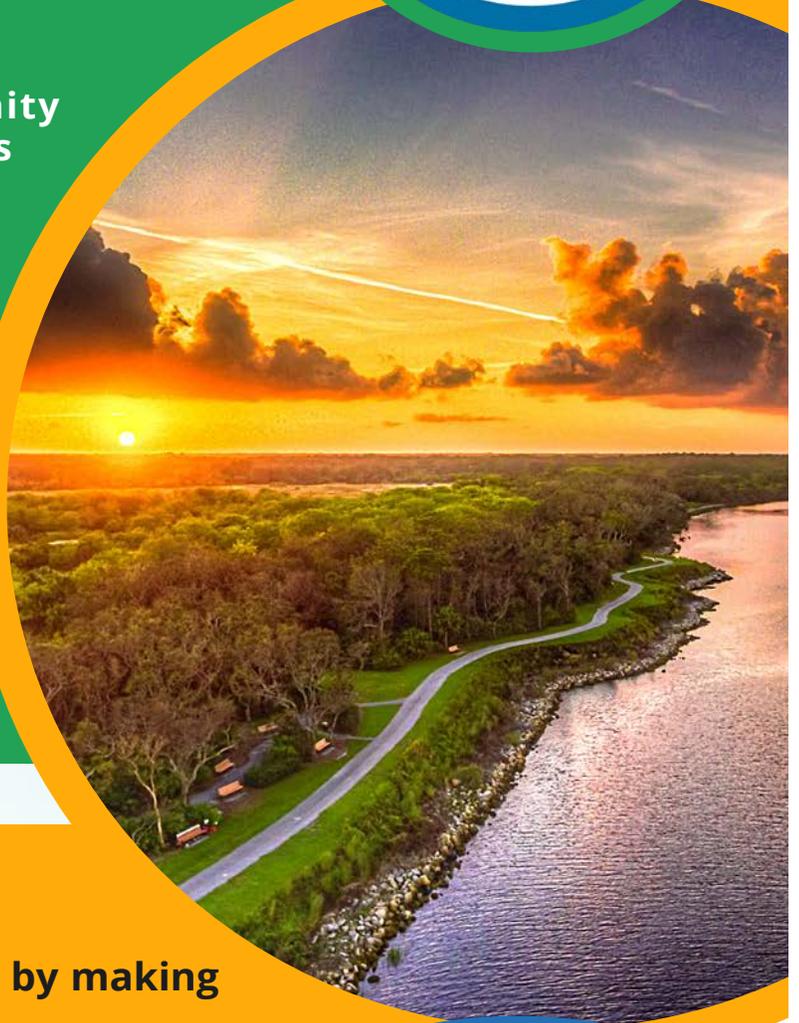
Our Core Beliefs



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

Dear Valued 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 the 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 2024 Photo Contest and to the Communications and Marketing Team for facilitating this event.

Sincerely,

Signed by:

Helena Alves

4F2A3892B67B492...

Helena Alves,
Director of Financial Services

DocuSigned by:

Gwen Ragsdale

2972CE1839D14C1...

Gwen Ragsdale,
Budget & Procurement Manager

Signed by:

Shannon Boone

F17C57DC991E4F9...

Shannon Boone,
Chief Accountant

DocuSigned by:

Raelene Bowman

8824DF261918465...

Raelene Bowman,
Budget Coordinator

Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

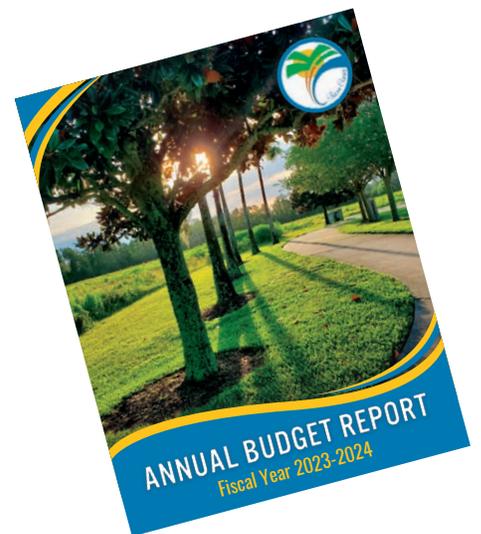
Distinguished Budget Presentation Award

PRESENTED TO

**City of Palm Coast
Florida**

For the Fiscal Year Beginning

October 01, 2023



Christopher P. Morill

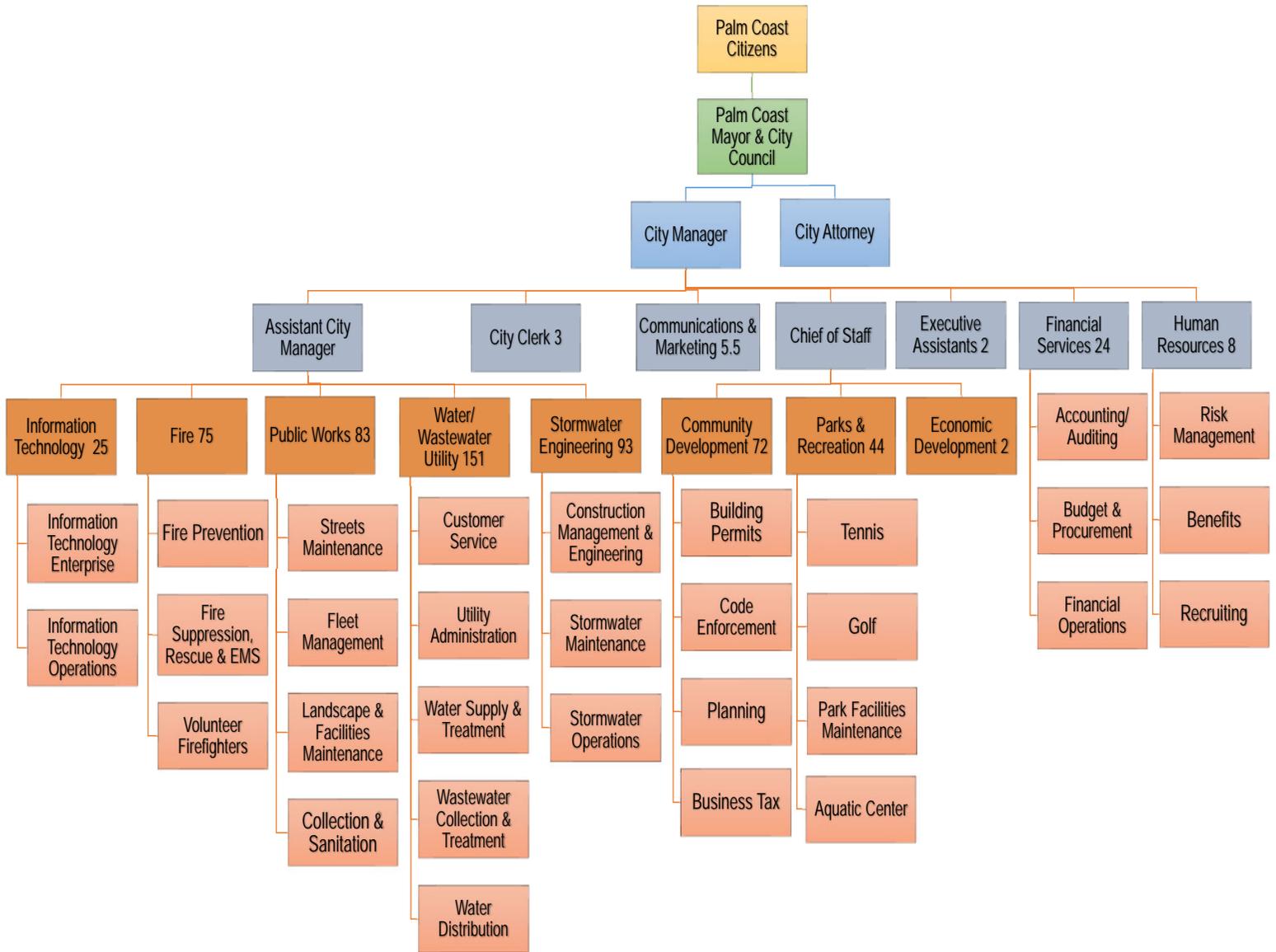
Executive Director

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, 2023. 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 21st consecutive year that the City of Palm Coast has received this award.

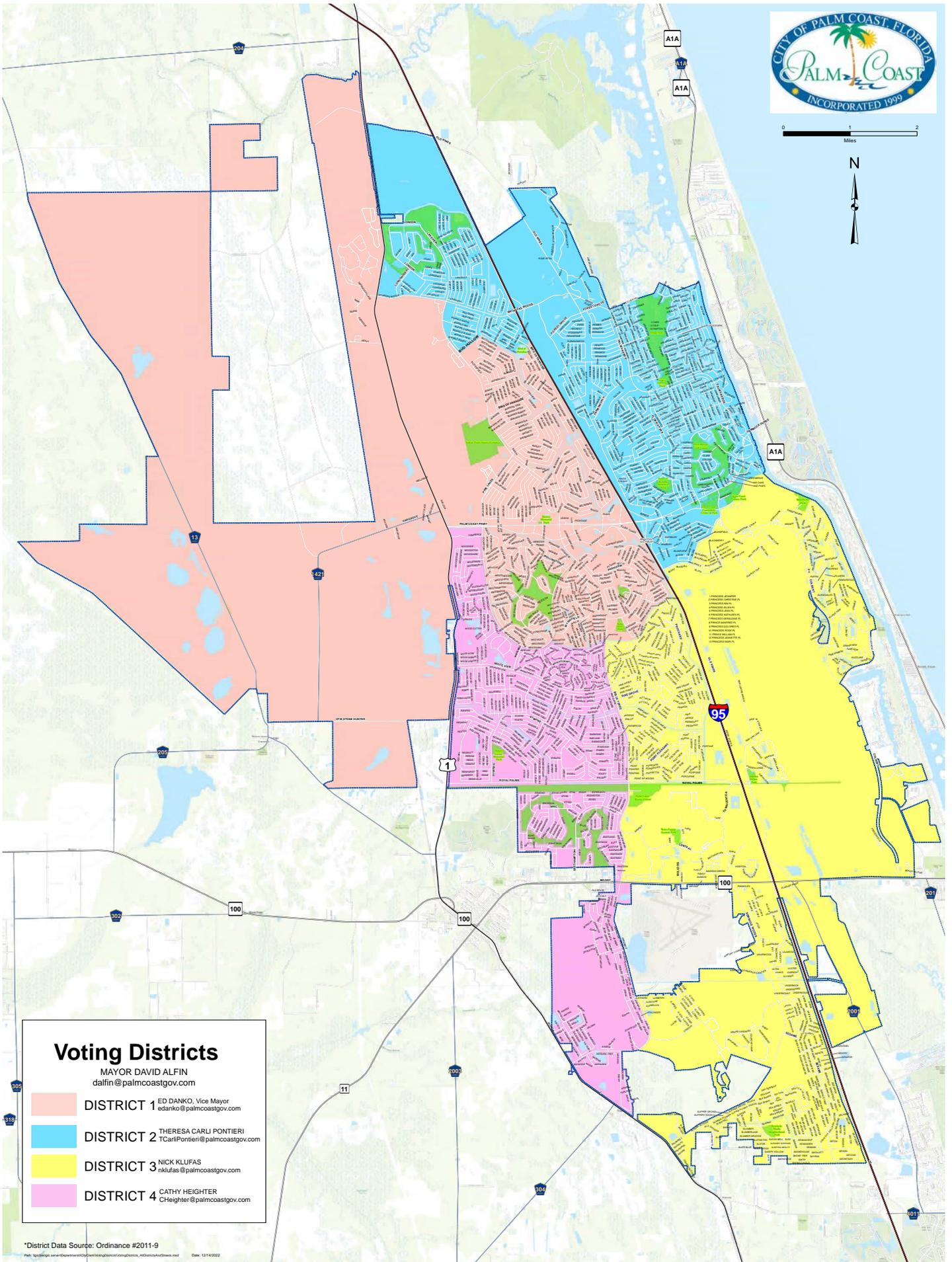
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Organizational Chart - FTE Counts



Please Note: Police protection is provided by contract with the Flagler County Sheriffs Office. There are currently 57 FTE included in this contract for Fiscal Year 2025.



Voting Districts

MAYOR DAVID ALFIN
dalfin@palmcoastgov.com

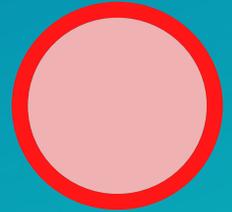
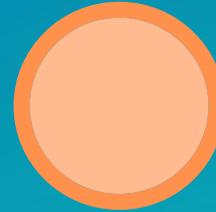
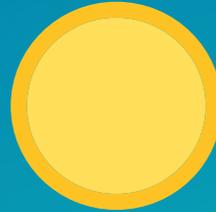
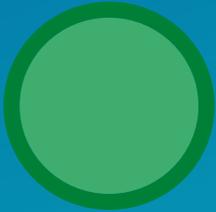
-  DISTRICT 1 ED DANKO, Vice Mayor
edanko@palmcoastgov.com
-  DISTRICT 2 THERESA CARLI PONTIERI
TCarliPontieri@palmcoastgov.com
-  DISTRICT 3 NICK KLUFAS
nklufas@palmcoastgov.com
-  DISTRICT 4 CATHY HEIGHTER
CHeighter@palmcoastgov.com

*District Data Source: Ordinance #2011-9
Date: 12/14/2012



HURRICANE CATEGORIES

KNOW WHEN TO GO



Category 1 - 5

1

WIND: 74 - 95 miles per hour

DAMAGE: Very dangerous winds will produce some damage.

2

WIND: 96 - 110 miles per hour

DAMAGE: Extremely dangerous winds will cause extensive damage.

3

WIND: 111 - 129 miles per hour

DAMAGE: Devastating damage will occur.

4

WIND: 130 - 156 miles per hour

DAMAGE: Catastrophic damage will occur.

5

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.

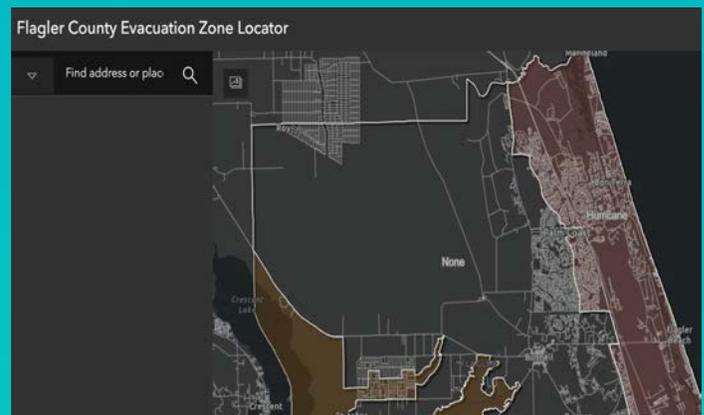


PEP TANKS

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 INFORMATION ON STORM PREPAREDNESS, PLEASE VISIT OUR WEBSITE:

[STORM PREPAREDNESS](#)



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INTRODUCTION



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City of PALM COAST

City Manager's Office

September 30, 2024

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 2025 Adopted Budget of \$421,551,721 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.

 <p>SAFE & RELIABLE SERVICES</p> <p>A safe community for all is the catalyst to ensure that residents and regional visitors enjoy quality amenities year-round.</p> <p>Recruiting and retaining a quality, talented workforce to maintain uninterrupted services to the citizens.</p>	 <p>STRONG RESILIENT ECONOMY</p> <p>Support the expansion and smart growth of both population and businesses to ensure success locally as well as regionally.</p> <p>Maintaining financial strengths within the City and promote fiscal responsibility to ensure future stability.</p>	 <p>CIVIC ENGAGEMENT</p> <p>Build a cooperative and trusting relationship between the City and the community.</p> <p>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.</p> <p>Increase the public's understanding and support of the City's goals and strategies.</p>	 <p>SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE</p> <p>Build and effectively manage sustainable infrastructure that promotes clean water, integrated streets, and emphasizes green infrastructure.</p> <p>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.</p>
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The adopted budget for all appropriated funds for Fiscal Year 2025 totals \$421,551,721. This is an increase of 17.9% over Fiscal Year 2024. The Final Adopted Millage Rate for Fiscal Year 2025 is 4.1893 with .0554 going into the Stormwater Fund and the remaining 4.1339 going into the General Fund.

Highlights of the Fiscal Year 2025 budget include the following:

- Total taxable assessed value increased \$1.1 million or 13.66% with approximately \$632 million attributable to new construction.
- 16 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 2025. Ultimately, this project will significantly improve operation efficiencies, security, and nimbleness. Most recently, the upgrade has facilitated improvements that will streamline staff evaluation reviews, Fiscal Year 2025 will include the implementation of applicant intake and tracking module that will create efficiencies and expedite the hiring process. Through data-driven decision-making, the City will continue to emphasize this focus to ensure fiscal responsibility through improving operations and efficiencies.

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.

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. We believe that the valuable services and amenities that the City provides through our parks and trail system, genuinely make our community a special place. In addition to looking for new ways to help residents and visitors Explore Palm Coast, 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 future years. City Council also continues to allocate funds annually for the rehabilitation of parks, trails, and facilities. The upcoming budget includes the Grand Swamp Trail phase 2 project which represents the final phase of a trail system designed for bicyclists and pedestrians, allowing users to enjoy the 3,700-acre Graham Swamp Conservation Area. In addition to completing a circular route around Graham Swamp, the proposed trail bridges a gap that connects two large recreational areas: Graham Swamp and Bulow Creek. Also included is the Long Creek Nature Preserve project which includes an expansion of the existing amenities with the construction of new shell paths, wooden boardwalks, overlooks, and 3 gazebos.

At the forefront of budgetary priorities is safety and community resiliency. Fire and Law Enforcement Services comprise 38% of the General Fund budget totaling \$61.1 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. Included in the Fiscal Year 2025 budget is Fire Station #26 construction and the equipment needed as well as expansion of Fire Station #22. As Palm Coast's population grows, its calls for fire service are also growing. Calls for service are growing in locations throughout the City that do not have proportional coverage for emergency response services.

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.

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.

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

In Fiscal Year 2025, the City will invest more than \$205 million in capital improvements related to streets, parks, stormwater drainage, and utility projects.

Major projects for the Fiscal Year 2025 budget include the following:

- Maintenance and Operations Complex
- Stormwater
 - P-1 Weir Replacement
 - Blare and Colbert Lane Culvert Upgrades
 - London Waterway Expansion
 - K-Section – Drainage Improvements
- Utility
 - Water Treatment Plant Improvements
 - Waste Water Treatment Plant 1, Upgrades and Expansion
 - Waste Water Treatment Plant 2, Expansion
- Park Renovations
- Fire Stations #22 and #26
- Transportation Roadway Expansions
 - Belle Terre and Whiteview Safety Improvements
 - Old Kings Road North Widening
 - Matanzas Woods Parkway Extension

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 2025.

- 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 the Council's leadership, a priority was adopted to update the City's Comprehensive Plan and evaluate our future through 2050. The City has a reputation of having a great quality of life and that legacy will continue.

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 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,

Lauren Johnston
Acting 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.

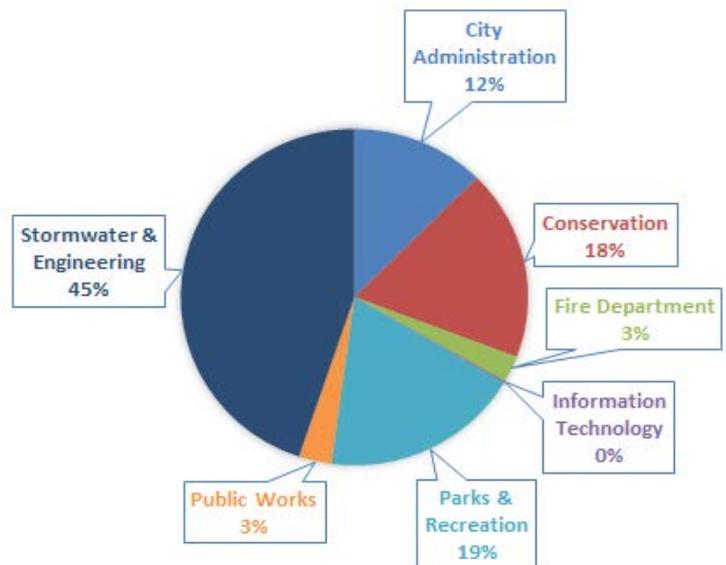
In 2006, Palm Coast earned the "Tree City USA" title and saw increased commercial activity, especially in Town Center.

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: 106,193
 AREA IN SQ. MILES: 97



CITY UTILITIES



PUBLIC SAFETY



PARKS & RECREATION



SAVE THE DATE

CITY OF PALM COAST EVENTS

February

Tunnel to Towers 5K Central Park

March

Mayor's 30/30 Challenge

May

Arbor Day - Central Park | Touch-A-Truck | Pool Safety Day
Memorial Day Ceremony

July

Fireworks Over the Runways | Tour De Palm Coast

September

Intracoastal Waterway Cleanup | Senior Games

October

Pink On Parade 5K | Hall of Terror

November

Veterans Day Ceremony | Tree Lighting Ceremony | Feet to Feast 5K

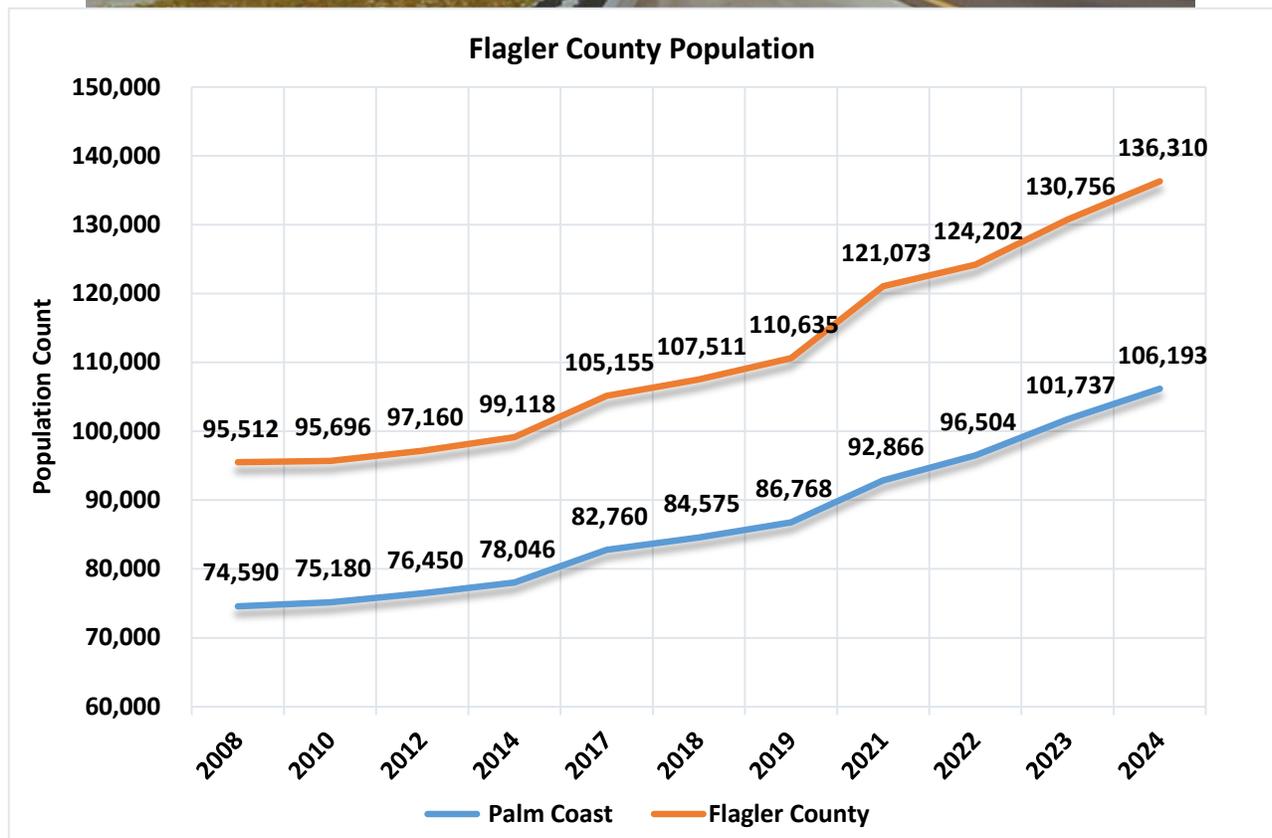
December

Starlight Parade

Flagler County Population

County/City	April 1, 2023 (Estimate)	April 1, 2024 (Estimate)	Total Change	% Change
Flagler County	130,756	136,310	5,554	4%
Beverly Beach	495	503	8	2%
Bunnell	4,027	4,149	122	3%
Flagler Beach (Partial)	5,216	5,550	334	6%
Mainland (Partial)	12	12	-	0%
Palm Coast	101,737	106,193	4,456	4%
Unincorporated Land	19,269	19,903	634	3%

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



Flagler County Employment

TOP 10 TAXPAYERS FOR FLAGLER COUNTY 2024		
Owner Name	Assessed Value	Total Tax
Florida Power & Light Company Property Tax-PSX/JB	\$ 428,238,055	\$ 7,188,988
Forestar (USA) Real Estate Group INC	\$ 17,136,288	\$ 1,145,064
KB Home Jacksonville LLC	\$ 17,578,956	\$ 872,566
Ebsco Integra Woods LLC	\$ 37,001,800	\$ 680,072
Pointe Grand Palm Coast LLC	\$ 32,603,040	\$ 596,885
Palm Coast Landing Owner LLC	\$ 23,906,642	\$ 521,784
TEG at Brookhaven LLC	\$ 20,099,792	\$ 415,795
RLS (Sabal) LLC	\$ 8,236,013	\$ 408,100
Branch Island Walk Associates LP	\$ 22,169,000	\$ 406,174
Preserve at Flagler Beach LLC	\$ 19,584,948	\$ 383,031
TOTAL	\$ 626,554,534	\$ 12,618,458

Generated on 10/14/2024 by Finance Dept - Flagler County Tax Collector

Major Private Sector Employers in Flagler County	
Employer	# of Employees
Advent Health Palm Coast	1,823
ALSW / Yellowstone / Verdego	890
Publix	863
Ambridge / Hammock Dunes Club	637
Wal-Mart	462
Boston Whaler	402
Target	197
Home Depot	182
Lowe's	174
Kanthal Corporation	148
Major Public Sector Employers in Flagler County	
Employer	# of Employees
Flagler County Schools	2,257
City of Palm Coast	591
Flagler County Board of County Commissioners	506
Flagler County Sheriff's Office	336
United States Post Office	146
Labor Force & Unemployment (as of Aug 2024)	
Unemployment Rate	4.4%
Unemployment Number	2,275
Employment Number	49,327
Labor Force Number	51,602
Prepared by: Florida Department of Economic Opportunity (DEO), Bureau of Labor Market Statistics	

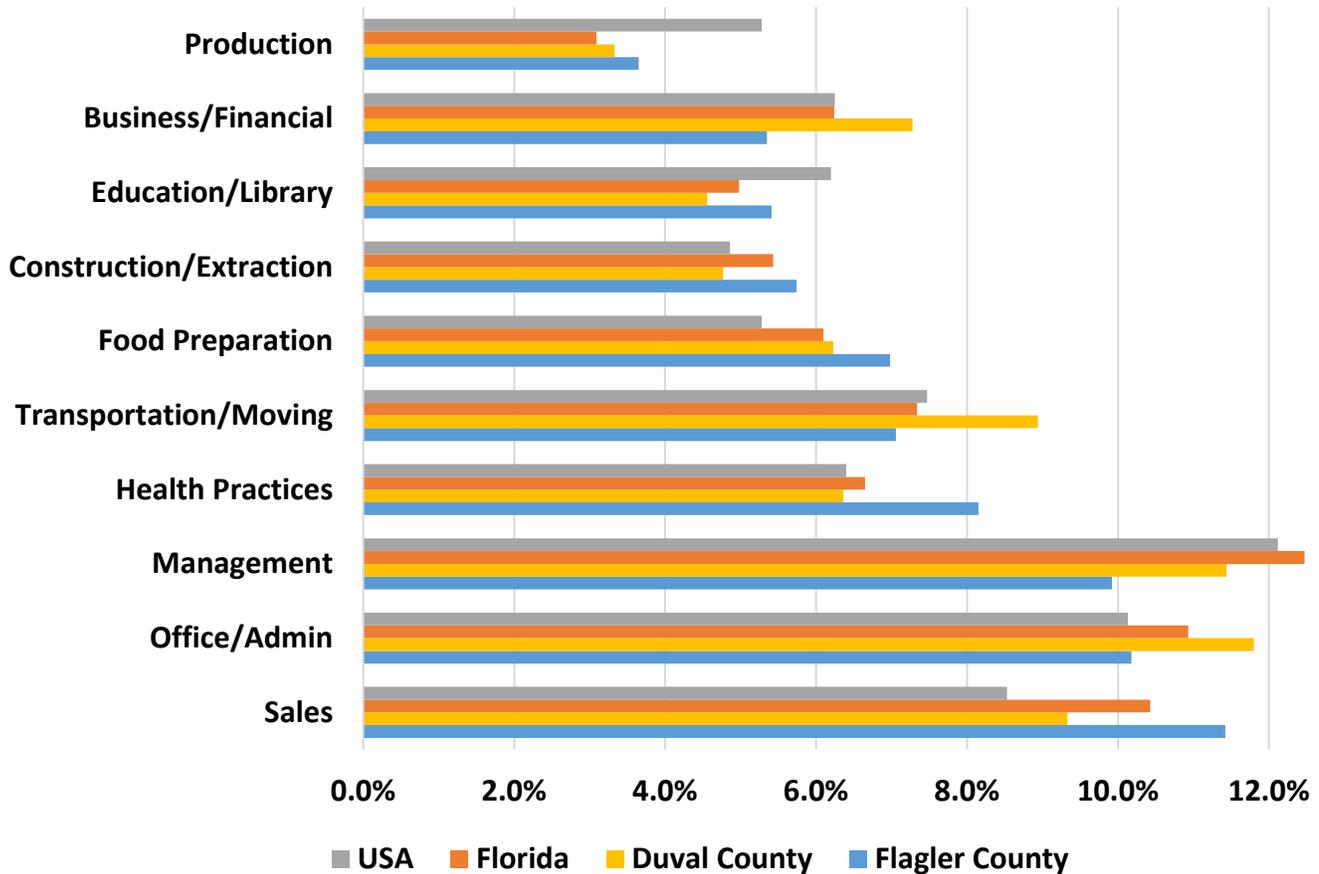


Labor Force

Workforce Category	Flagler County	Duval County	Florida	USA
2024 Total Population	136,310	1,047,009	22,779,514	338,440,954
2024 Median Household Income	\$78,732	\$72,782	\$74,715	\$79,068
2024 Median Age	54	38	44	39
2024 Per Capita Income	\$45,962	\$40,202	\$42,078	\$43,829
2024 Median Home Value	\$348,802	\$346,432	\$391,816	\$355,577
2024 Pop Age 25+: Bachelor's Degree	16%	17%	16%	16%
2024 Pop Age 25+: Grad/Professional Degree (%)	11%	12%	13%	14%

Information Provided By ESRI Inc

Top 10 Occupational Categories

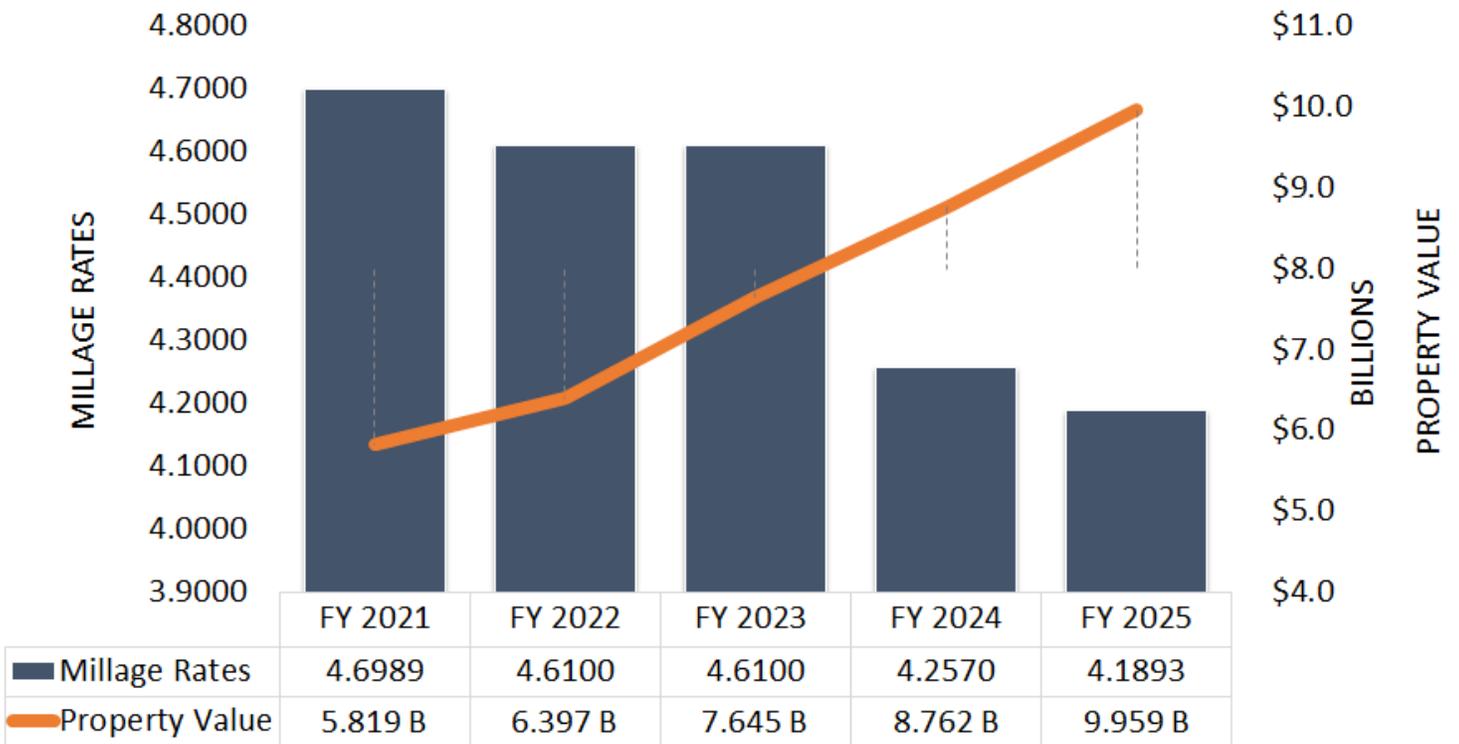


Property Information

Property Value Per Capita

Fiscal Year	Property Value (PV)	% Change in PV	Population	PV per Resident	% Change Per Resident
2025	\$9,959,039,986	13.66%	106,193	\$93,782	8.89%
2024	\$8,762,097,220	14.61%	101,737	\$86,125	10.57%
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%

Millage Rate and Property Value History



Flagler County Tax Districts & Tax Rates

Taxing Authority	Rate
Flagler County BCC	
Operating	7.9945
Voted	0.2398
Total	8.2343
Flagler County School Board	
RLE	3.1170
Discretionary	0.7480
Capital Outlay	1.5000
Total	5.3650
St. Johns River Water Mgt.	0.1793
Florida Inland Navigation Dist.	0.0288
East Flagler Mosquito Control	0.3250
City of Palm Coast	4.1893
City of Flagler Beach	5.4500
City of Bunnell	7.9300
Town of Beverly Beach	1.0800
Town of Marineland	10.0000



2025 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 4.1893 = \$418.93 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



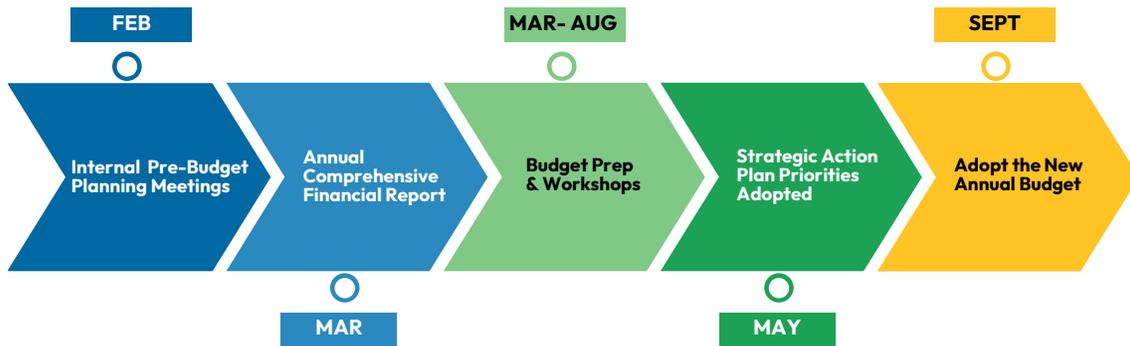
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MEASURING RESULTS

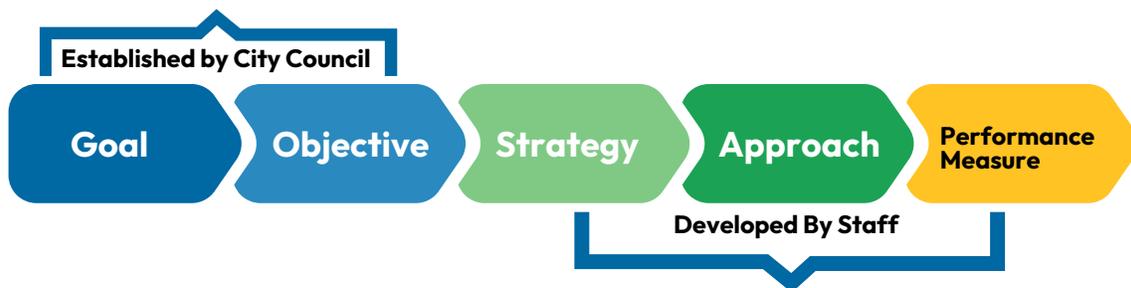
PERFORMANCE MEASURES MANAGEMENT

Integrating Performance Management: The City of Palm Coast believes in integrating performance management into all facets of management and policy making 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.

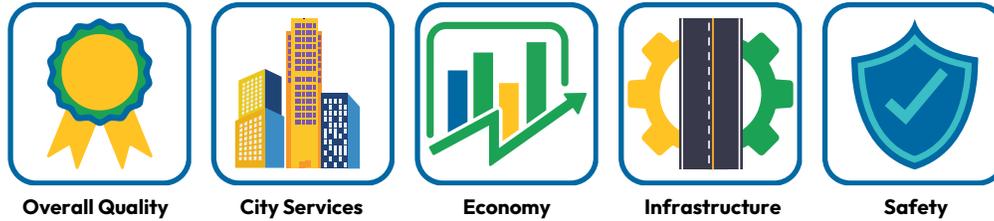


Performance Measurement: Departments track their performance throughout the year, reporting results quarterly to ensure alignment with the City Council's Strategic Action Plan. Various service areas, including permitting, code enforcement, facility maintenance, and public safety, are covered. Key Performance 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.



Performance Measurement: 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 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



Strong & 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.



Council Priorities

In 2024, the Palm Coast City Council completed a comprehensive strategic action planning process facilitated by Dr. Joe Saviak and Dr. Richard Levy. On June 18, 2024, the City Council adopted a 5-year Strategic Action Plan aligned with the City's long-term vision, mission, and values. This plan was developed through an extensive process that incorporated diverse research methods and community input, ensuring alignment between annual priorities and the City Council's overarching goals.

Each year, City Council evaluates the Strategic Action Plan to ensure it remains relevant and effective. This includes one-on-one interviews with Council Members and staff to review current priorities and discuss the City's long-term vision. The 2024 plan was shaped through a multi-stage process involving a combination of research tools, including organizational and community studies, leadership team interviews, an employee survey, and insights from the 2024 Palm Coast Community Survey.

The City Council identified 13 key objectives and directed staff to create summary implementation plans for each. Progress on these objectives will be tracked using performance measures and detailed in next year's report.





KEY PERFORMANCE INDICATORS



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



- 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.



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



- 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



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



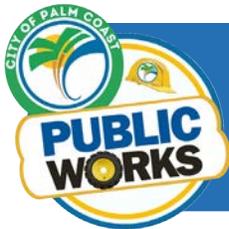
KEY PERFORMANCE INDICATORS



- 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.



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



- 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.



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



- 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



KPI	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.	10%	18%	↓



Civic Engagement

KPI	GOAL	CURRENT	TARGET
Increase social media followers media followers annually	2%	6.7%	↑
Increase in website visits annually	20%	56.3%	↑
% of Palm Coast Connect cases are initially dispatched within one business day of receiving	90%	96%	↑

Sustainable Environment & Infrastructure



KPI	GOAL	CURRENT	TARGET
Average work order response time for public works.	7 Days	97%	
All connect cases for Stormwater will be responded to within the appropriate timeframe.	100%	53.95%	



Safe & Reliable Services

KPI	GOAL	CURRENT	TARGET
Track number of fires contained to the room of origin.	75%	74%	
Achieve return of spontaneous circulation in cardiac arrest	50%	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.

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.

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.



LONG TERM VISION

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.

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.

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.



LONG TERM VISION

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.





BUDGET OVERVIEW

Budget Process

Focusing on the Outcome

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 Preparation

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.

Community - Connect Departments - Government - Jobs Parks -

Budget Preparation

Budget preparation for the city is important. We allocate budgets for every project that we have.

Menu ☰

Budget Videos

2024-2025 Budget Preparation

Watch later Share

City of Palm Coast 23%

School Board 29%

2025 TOTAL PROPERTY TAXES OWED

Watch on YouTube

Flagler County 45%

Budget Presentations

- Budget Calendar +
- Fiscal Year 2025 Budget Presentations +

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

[BUDGET PREPARATION](#)



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 Preparation Timeline

January February March April May June July August September October November December

Strategic Planning

Council and Citizen input												
Staff input												
Update Vision, Mission & Strategic Goals												
Develop Key Performance Indicators												

Capital Improvement and Financing Plan

Review projects and priorities												
Estimate ten-year plan												
Estimate five-year operational plan												
Review plan with budget team												
Review draft with Executive Team												

Operating Budget

Update budget calendar												
Update budget presentations												
Update budgets in ERP												
Update revenue assumptions and proposed rate changes												
Estimate impacts of salary increases, retirements, etc.												
Estimate impacts of insurance costs												
Develop detailed ORG expenditure budgets												
Review of Fleet Program												
Review draft with City Manager												

Council and Public Input

Budget Workshops												
Public Hearings												
Budget Advertised												
Budget Adoption												



Budget Adoption Resolution

RESOLUTION 2024-151 FISCAL YEAR 2024-2025 BUDGET

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM COAST, FLAGLER COUNTY, FLORIDA, ADOPTING THE BUDGET FOR FISCAL YEAR 2024-2025; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Palm Coast, Flagler County, Florida, held the first public hearing on September 5, 2024, and adopted a tentative budget of \$421,551,721 for Fiscal Year 2024-2025; and

WHEREAS, the City of Palm Coast, Flagler County, Florida, held a properly noticed public hearing on September 25, 2024, relating to the final budget for Fiscal Year 2024-2025.

WHEREAS, the City of Palm Coast, Flagler County, Florida, approved Resolution 2024-153 adopting a final millage rate of 4.1893 mills.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PALM COAST, FLAGLER COUNTY, FLORIDA, THAT:

SECTION 1. APPROVAL OF FINAL BUDGET. The City Council of the City of Palm Coast hereby adopts the budget for Fiscal Year 2024-2025 at \$421,551,721 as attached hereto and incorporated by reference as “Exhibit A.”

SECTION 2. CAPITAL IMPROVEMENT ELEMENT. The Capital Improvement Plan in the City’s Annual Budget will serve to update the 5-year capital improvement schedule of the Capital Improvements Element of the Comprehensive Plan.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption by the City Council.

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 25th day of September 2024.

ATTEST:


 KALEY COOK, CITY CLERK

CITY OF PALM COAST


 DAVID ALFIN, MAYOR

APPROVED AS TO FORM AND LEGALITY


 MARCUS DUFFY, CITY ATTORNEY

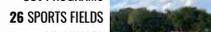
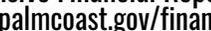


Attachment: Exhibit "A" - Final Budget

TO REVIEW THE CITY'S BUDGET AT A GLANCE, PLEASE VISIT THE CITY OF PALM COAST'S WEBSITE:

[Fiscal Year 2025 Budget at a Glance](#)

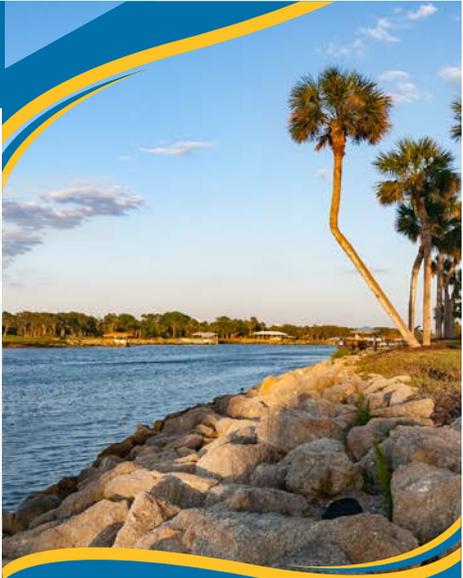
CITY BY THE NUMBERS

-  **107,859** RESIDENTS
-  APPROXIMATELY **590** CITY EMPLOYEES
-  **30** CITY FACILITIES
-  **5** FIRE STATIONS
-  **77** FIREFIGHTERS
-  **14** FIRE APPARATUS
-  **1** FCSD
-  **57** FCSD LEO
-  **14** PARKS
-  **8** PLAYGROUNDS
-  **130+** MI. TRAILS
-  **2** DOG PARKS
-  **1** AQUATIC CENTER
-  **1** GOLF CLUB
-  **26** ANNUAL EVENTS
-  **381** PROGRAMS
-  **26** SPORTS FIELDS
-  **1222** MI. SWALES
-  **84** MI. CANALS
-  **17** WATER WEIRS
-  **747** WATER MAINS
-  **656** SEWER MAINS
-  **63** TRAFFIC SIGNALS
-  **3638** STREETLIGHTS
-  **551** MI. ROADS & MORE!
-  **\$365,227** AVERAGE PROPERTY VALUE
-  **78%** OWN, **22%** RENT
-  **950k+** ANNUAL VISITORS
-  **\$98M** LEGISLATIVE FUNDING
-  **\$6.71M** AMERICAN RESCUE PLAN ACT FUNDING

CAPITAL IMPROVEMENT PLAN (CIP)

Fiscal Year 2025 Major Capital Projects by Fund

FUND / DEPARTMENT	ADOPTED	FISCAL YEAR 2025
CAPITAL PROJECT FUND		
Fire Station 25	\$	560,000
Network & Facilities Security Upgrades	\$	2,577,019
Maintenance & Operations Complex	\$	10,708,499
STREETS IMPROVEMENT FUND		
Traffic Signals	\$	1,390,000
Street Rehab & Renewal	\$	6,293,958
TRANSPORTATION IMPACT FEE FUND		
Belle Terre Safety Improvements	\$	5,803,835
Whiteview Safety Improvements	\$	7,200,000
Old Kings Road North Widening	\$	8,677,000
Matanzas Woods Parkway Extension West	\$	10,350,000
RECREATION IMPACT FEE FUND		
Grand Swamp Trail Phase 2	\$	700,000
Long Creek Nature Preserve	\$	1,069,510
WASTEWATER CAPITAL PROJECTS FUND		
Lift Station Upgrades / Improvements	\$	2,634,523
Water Mains	\$	4,650,000
Wellfields and Wells	\$	5,595,000
Wastewater Treatment Plant #1 Expansion / Upgrades	\$	7,200,000
Water Treatment Improvements	\$	8,550,000
Wastewater Treatment Plant #2 Expansion	\$	10,500,000
Force Mains	\$	18,551,880
STORMWATER MANAGEMENT FUND		
P-1 Weir Replacement	\$	\$1,460,000
London Waterway Expansion	\$	\$2,771,442
Pipe Inspections and Lining	\$	\$4,325,000
Blare & Colbert - Capacity Improvements	\$	\$5,000,000
K-Section - Drainage Improvements	\$	\$6,500,000
FIRE IMPACT FEE FUND		
Fire Station #22	\$	8,050,000
Fire Station #26	\$	8,100,000



BUDGET AT A GLANCE

Fiscal Year 2025

Annual Comprehensive Financial Report available online at palmcoast.gov/finance



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

To remain competitive in the current job market, the budget includes a cost-of-living salary adjustment of 3.9% and provisions for merit increases not exceeding 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 City of Palm Coast citizens 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:

10 major revenue sources account for 42% of the City's estimated revenues for the fiscal year 2025. The following is a more detailed analysis of the trends for these major revenue sources.

AD VALOREM TAXES: Taxable values continued to increase on average in the last five years by 12.89% per year. We are projecting that this trend will continue at a slower rate than in the past.

Long Term Financial Plan

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.

HALF-CENT SALES TAX: This revenue source has increased an average of \$200K per year since 2017. 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 2017, this revenue source has increased an average of \$20K 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 0.5% 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 5% per year.

STATE REVENUE SHARING: This revenue source has been consistent. This revenue source increased on average by 3% per year since 2017. 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 contracted with FCC Environmental Services Florida, LLC to start waste hauling on June 1, 2023.

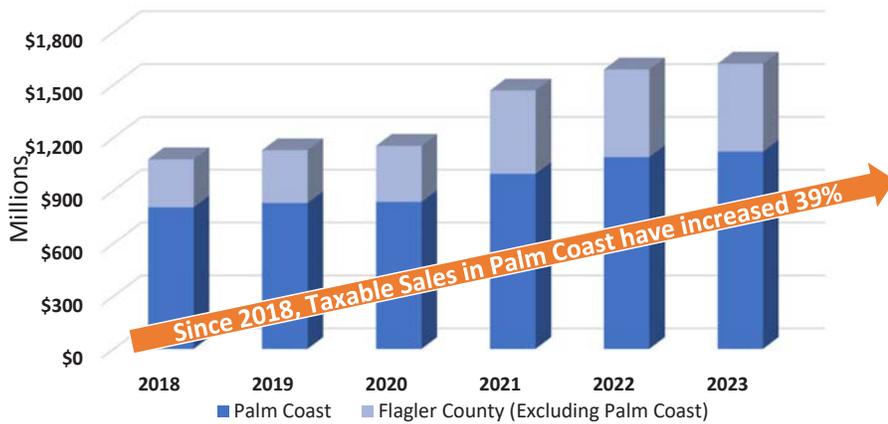
IMPACT FEES: The number of Single-Family Residential Building permits being issued has more than tripled since 2017. The increase in the number of building permits has a direct impact on this revenue source. All construction-related revenues are expected to increase by 3% annually for the next two years.

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 2024. All economic indicators were pointing in a positive direction. Real estate values continued to rise in 2024 with the median sales price up 5.1% and with values expected to continue to appreciate in 2025. Single-family permits issued were 1,759 in Fiscal Year 2024, this has decreased slightly from the 2023 permits issued. In addition, the unemployment rate had decreased by 10.2% since 2011, until COVID-19, which increased the rate to 7.8% in August 2020. In July 2024, the unemployment rate was 4.4% which is higher by 0.5% than in July 2023.

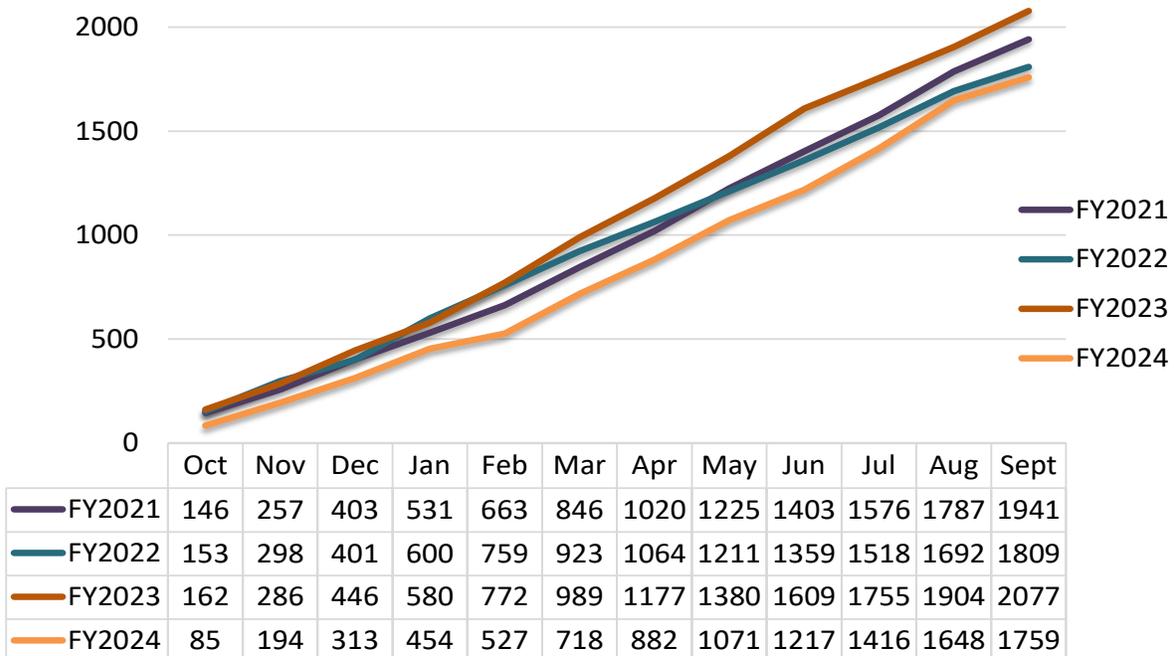
Taxable Sales for Flagler County



Since 2018, taxable sales have increased on average by 7%. 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 2025 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.

Single Family Residential Permits by Fiscal Year



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 and a 2% annual market value change.
Small County Surtax	Based on historical data increase 5% 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 Expenses	Based on historical data, increase by 8% per year
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 15% per year

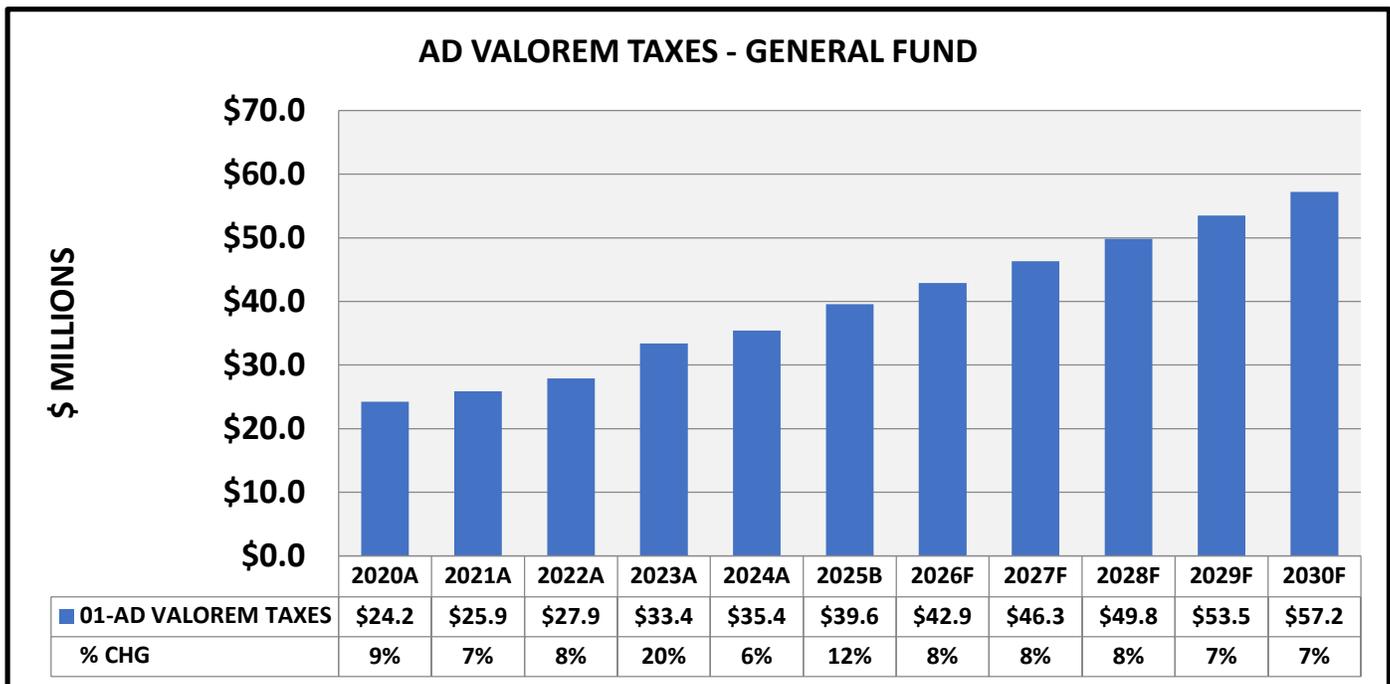
5-Year Forecast

GENERAL FUND – Five-Year Financial Forecast Revenue

Major sources that make up the General Fund's total revenue include Ad Valorem/Property Taxes (65%), Charges for Services (11%), Sales and Use Tax (7%), Communications Services Tax (5%), Permits, Fees and Assessments (3%), State Revenue Sharing (2.2%), Transfers from Other Funds (2.2%), Other Sources (4.6%). The five-year estimates for both revenue and expenditures in this section were taken from the financial forecasting model provided by Mucicast during the Fiscal Year 2025 budget cycle. A description of each revenue source as well as a discussion and outlook for the next year follows.

Ad Valorem Taxes

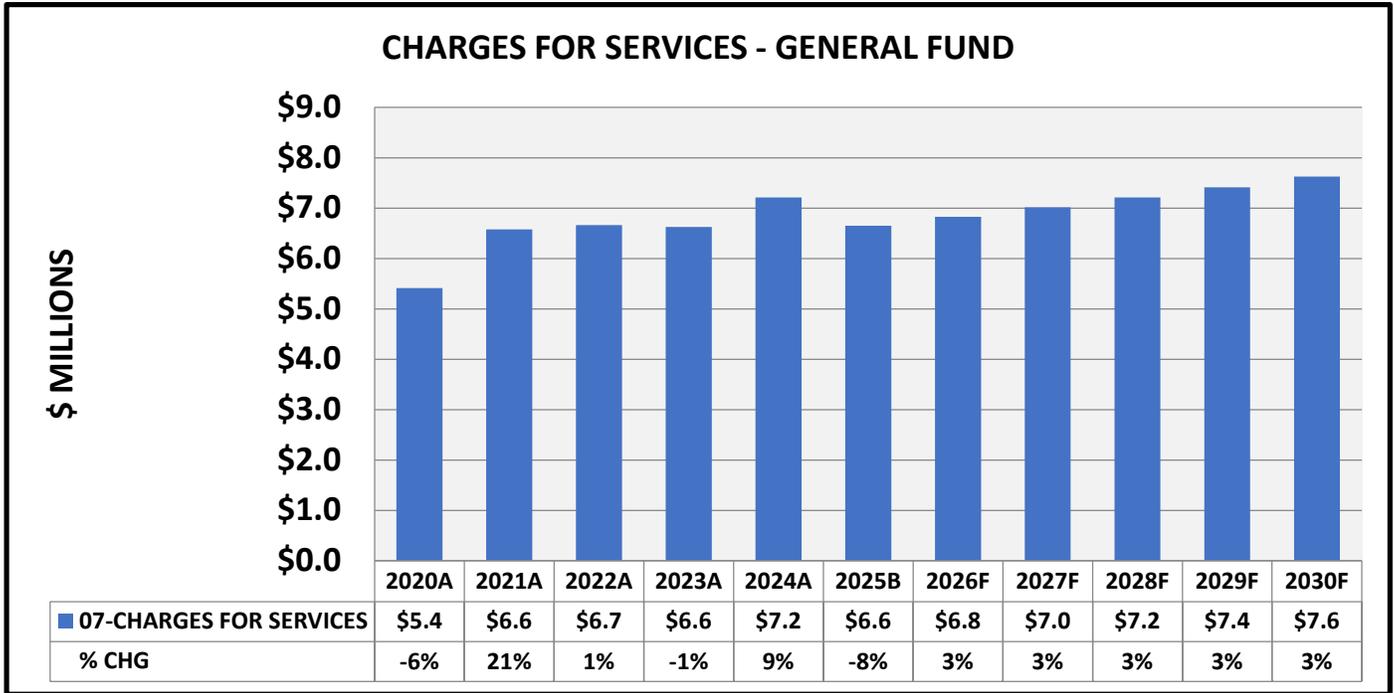
The proposed general fund ad valorem or property tax millage for operating purposes is 4.1339. It generates \$ 39.6 million or 65% of the General Fund revenue, based on the Flagler County Property Appraiser's July 1, 2024, estimate of the City of Palm Coast's taxable value of \$ 9,959,039,986. The tax 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 13.66% over the past year. The five-year projection assumes property tax growth will slow by 4% in FY 2026

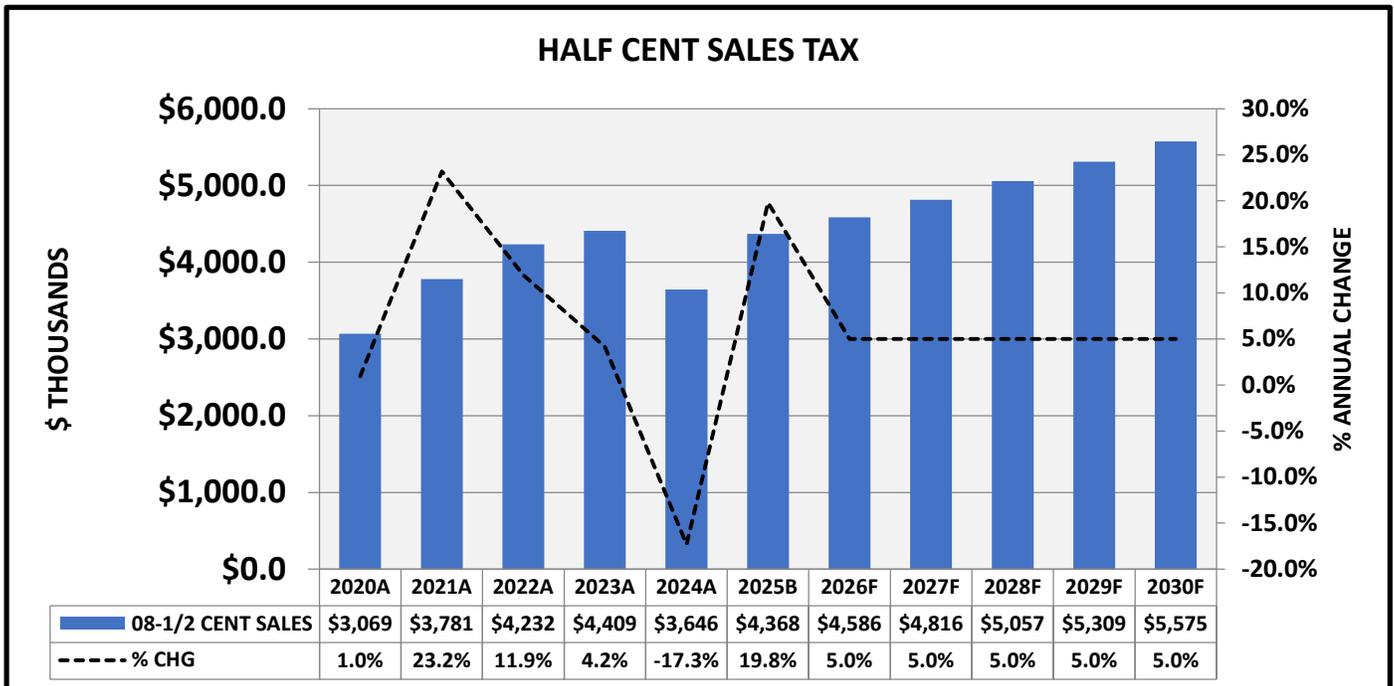
Charges for Services

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 FY2025 Adopted Budget is \$6.6 million which represents a 1% decrease from the FY 2024 Adopted Budget. The revenue is anticipated to increase by 3% annually over the next five years.



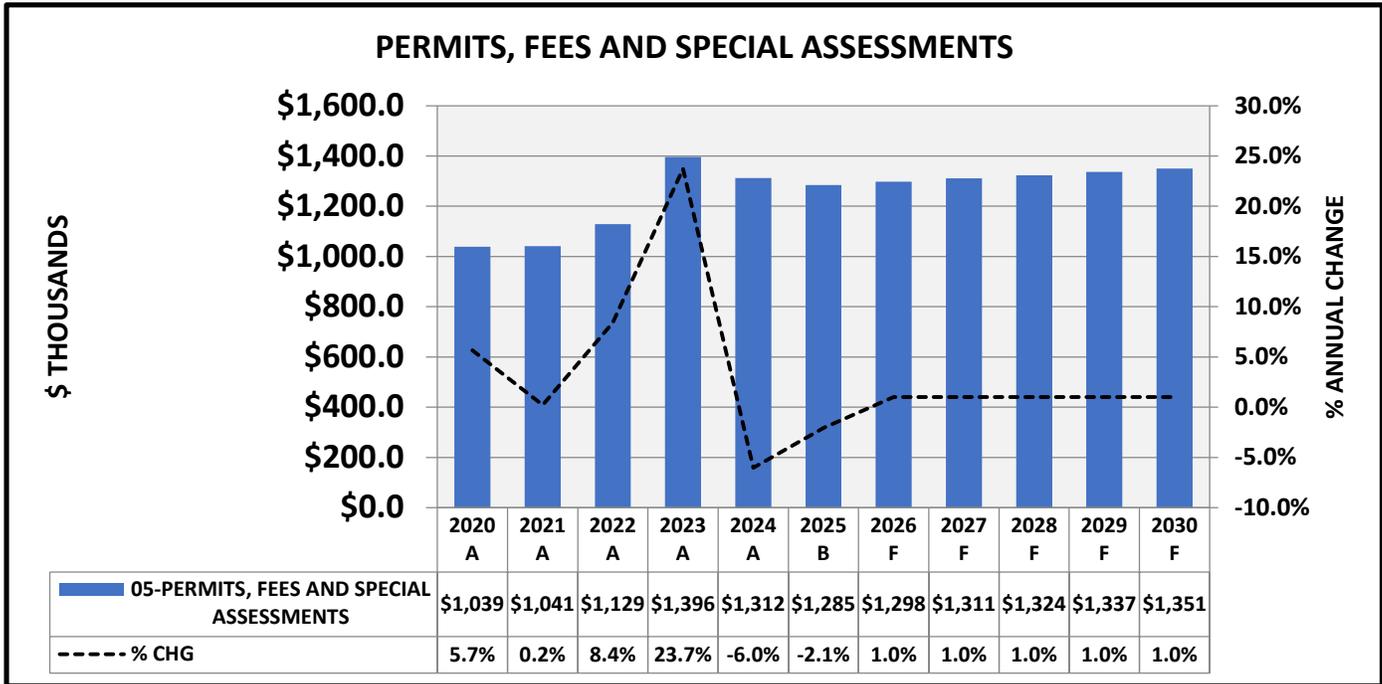
Sales and Use Taxes

The revenue for the Fiscal Year 2025 Adopted Budget is \$4.3 million which represents a 6 % increase from the FY 2024 Adopted Budget. The revenue is anticipated to increase by 5% annually over the next five years.



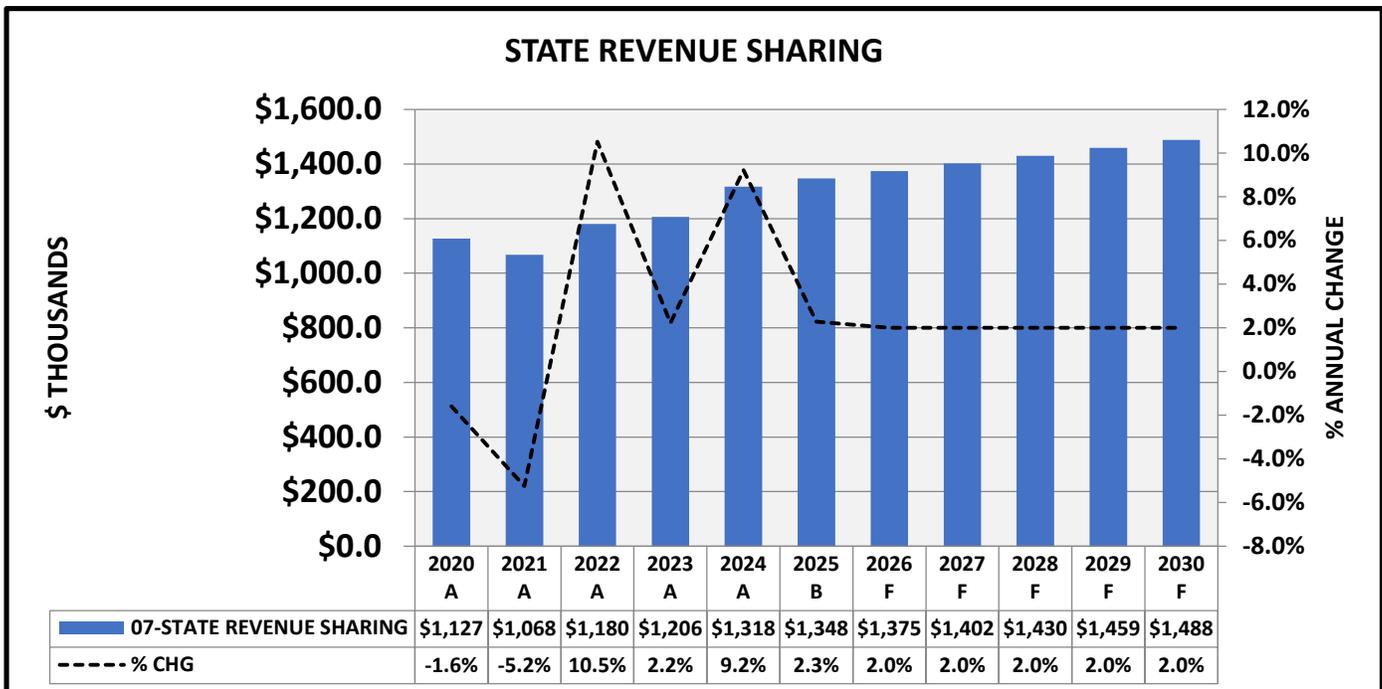
Permits, Fees, and Assessments

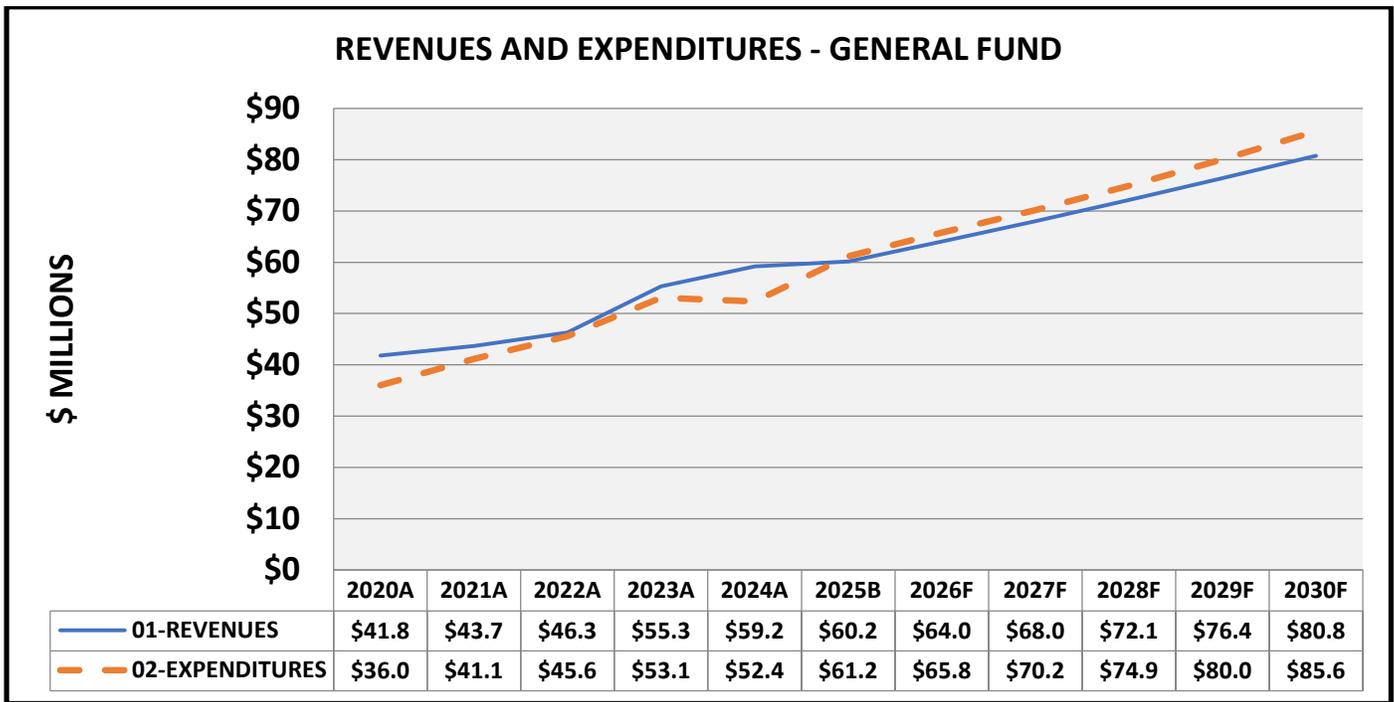
This revenue category includes planning and zoning permits. The revenue for the Fiscal Year 2025 Adopted Budget is \$1.7 million which represents a 3% increase from the Fiscal Year 2024 Adopted Budget. The revenue is anticipated to remain flat over the next five years.



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 FY2025 Adopted Budget is \$ 1.3 million. The revenue is anticipated to remain at 3% over the next five years.



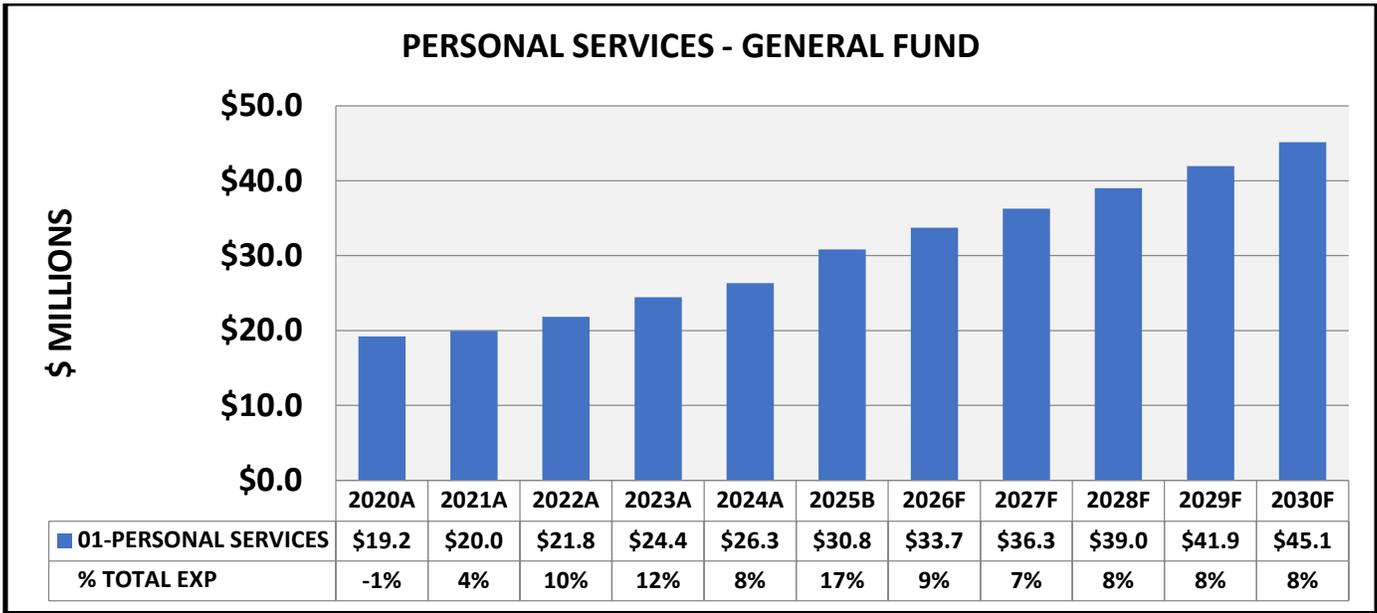


GENERAL FUND – Five-Year Financial Forecast Expenditures

Major categories that make up the General Fund expenditures include Personnel Services (51.4%), Operating Expenses (45.3%), Interfund Transfers (1.8%), and Capital Outlay (.2%). A description of each expenditure category as well as a discussion and outlook for the next five years.

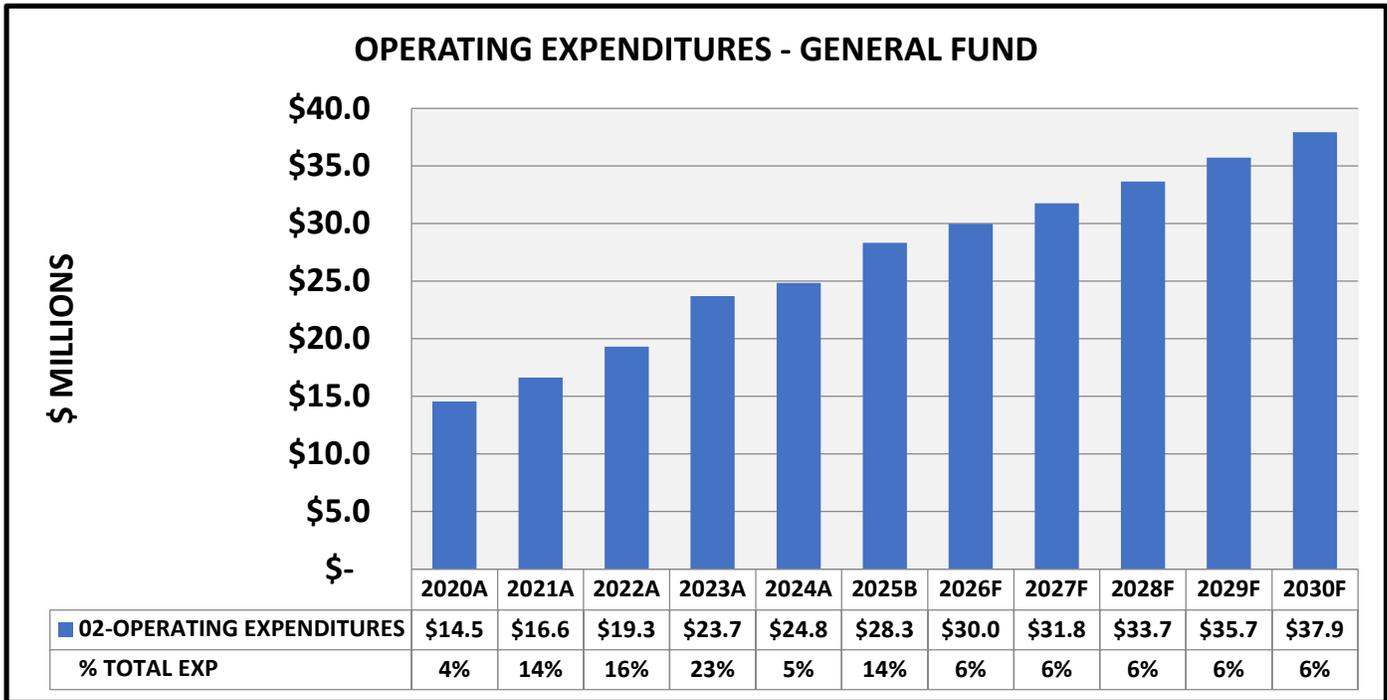
Personnel Services

This is the largest expenditure category and represents 51.4% 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 2025 is \$31 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 8% annually, based primarily on the cost of living, health insurance, and additional FTEs.



Operating Expenditures

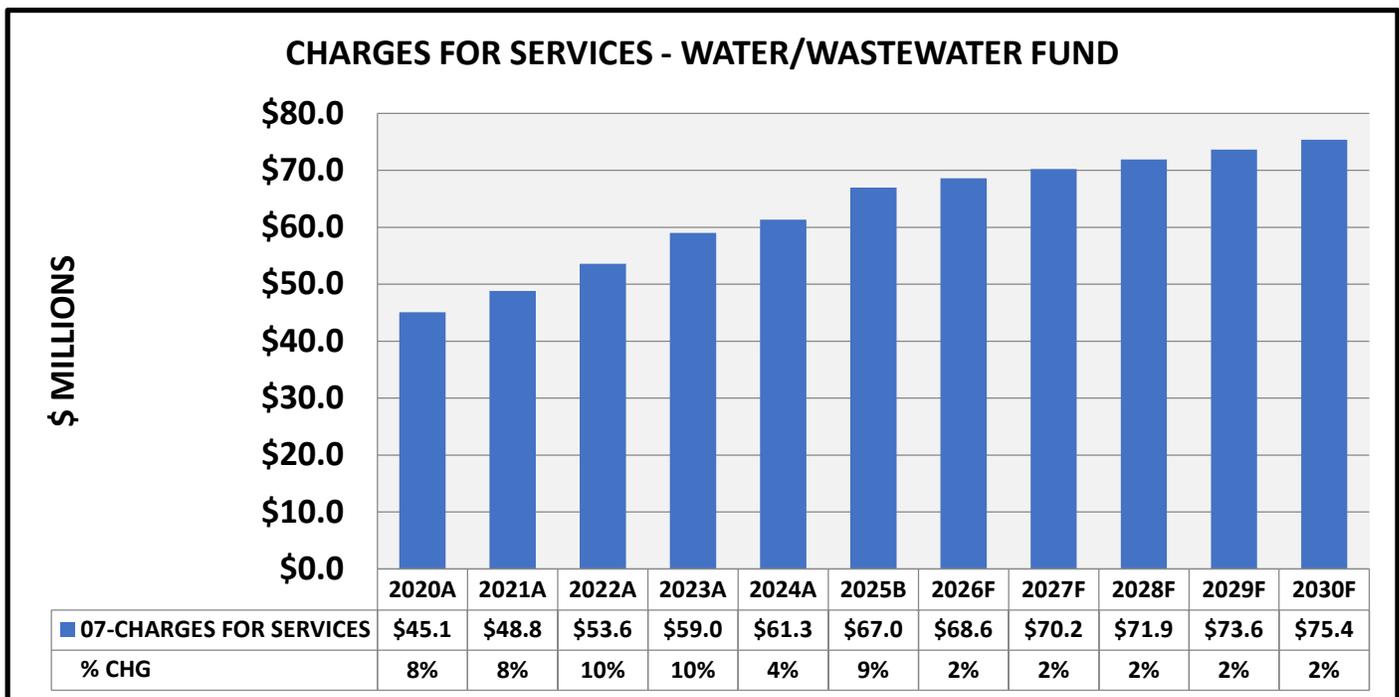
This expenditure category, which represents 45.3% of the Adopted General Fund Expenditures, includes other contractual services, travel and training, property and liability insurance, fleet maintenance allocation, office supplies, operating supplies and equipment, fuel charges, electricity, water, and 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 FY2025 there will be an increase in operating costs for the new Southern Recreation Center for the entire year while FY2024 was for six months of expenditures. We will also see an increase in FY2025 for the new Fire Station.



WATER AND WASTEWATER UTILITY FUND – Financial Forecast

Revenues

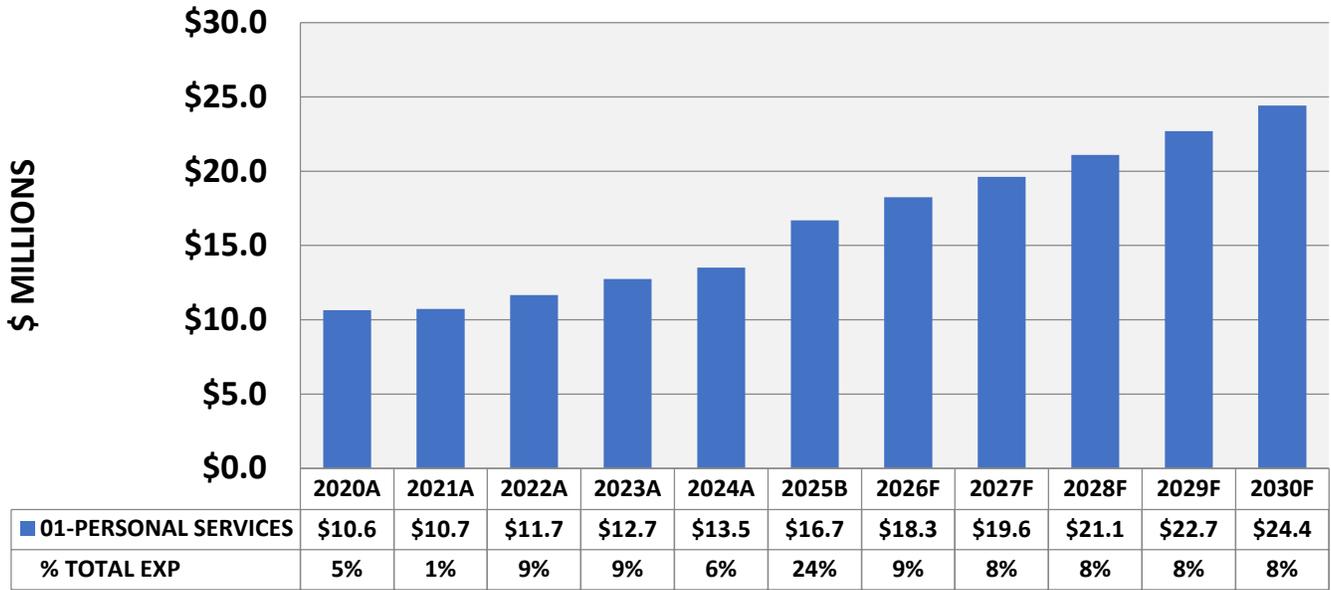
Revenue sources utilized to support this fund consist of rate revenues, other operating revenues from miscellaneous services charges, and interest earnings. Growth is at an all-time high in several years and the Water/Wastewater Utility Fund is feeling the impact of increased needs in utility services. 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 fiscal year 2024. Similar to the transportation impact fees, water and wastewater impact fees are expected to increase by 3% annually for the next five years as a result of an increase in new construction.



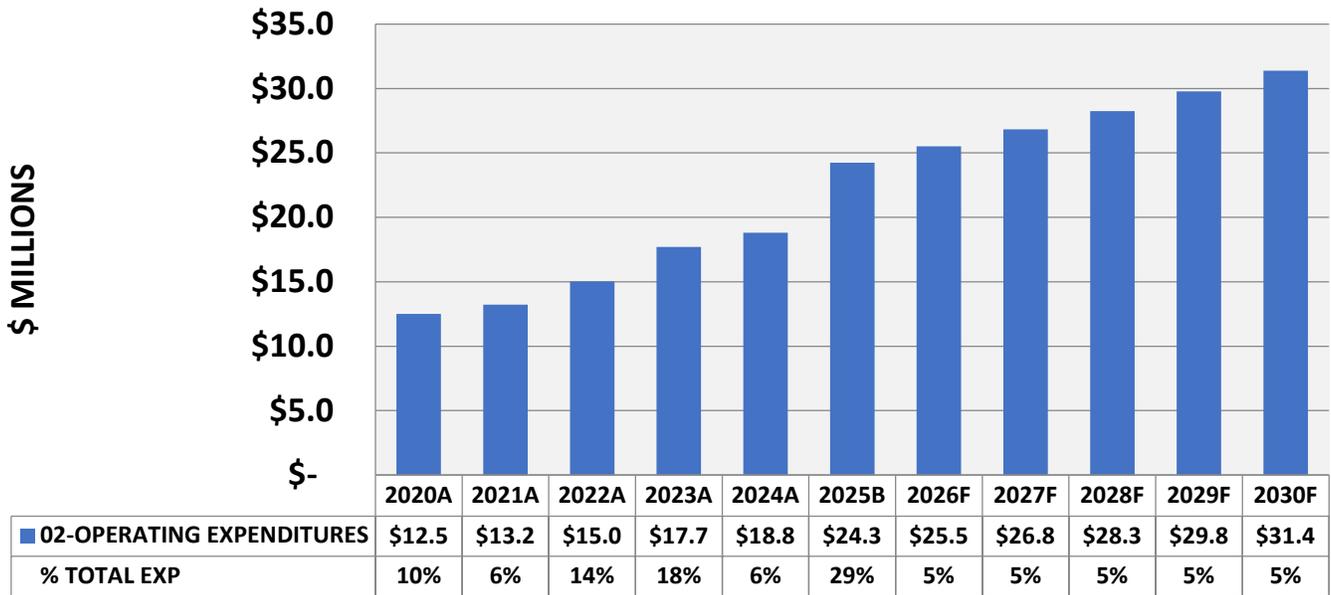
Expenses

Operating expenses include personnel services costs, operating and maintenance costs, and minor capital outlays. In each year of the forecast after FY2025, 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.

PERSONAL SERVICES - WATER/WASTEWATER FUND

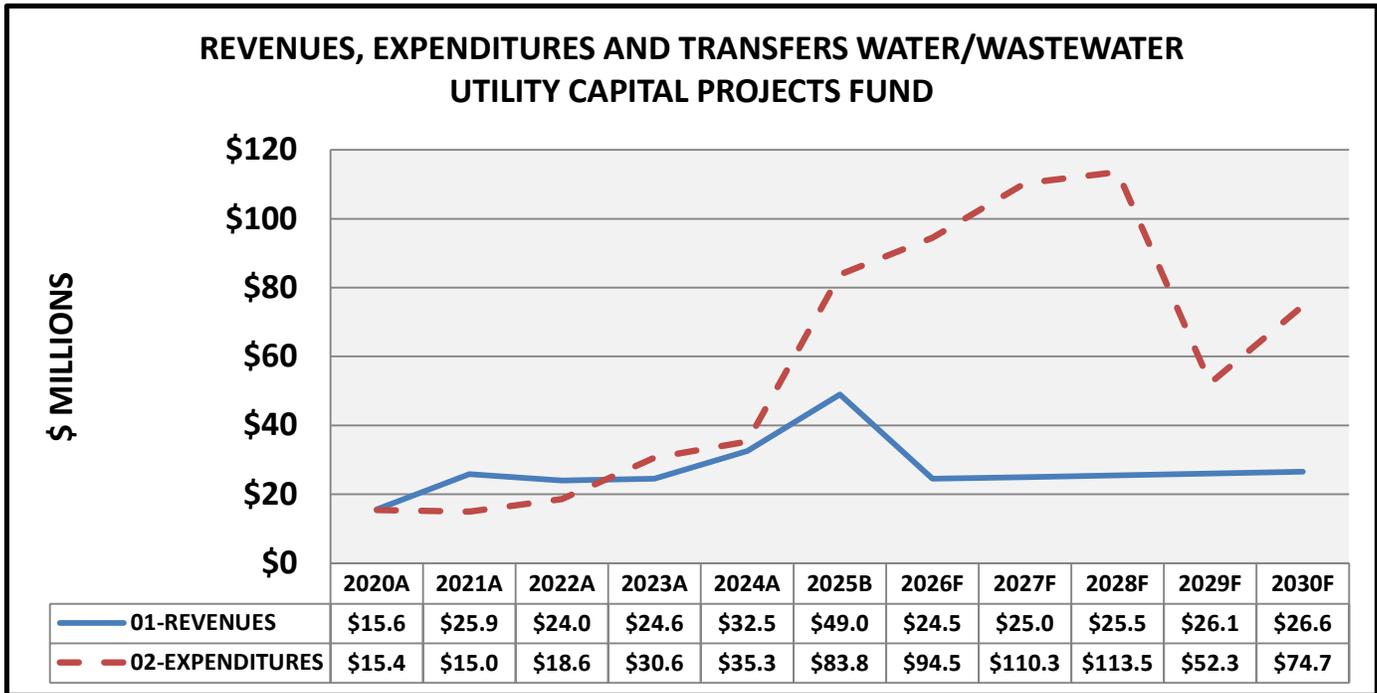


OPERATING EXPENDITURES - WATER/WASTEWATER FUND



Capital Improvement Program (CIP)

The City's investment in the Utility CIP program is \$83.8 million, \$20.9 of this is comprised of grants and a state revolving fund loan.



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 FY2025 is \$30.6 million dollars. The forecast model shows a need for future debt financing to meet capital improvement project expenses.

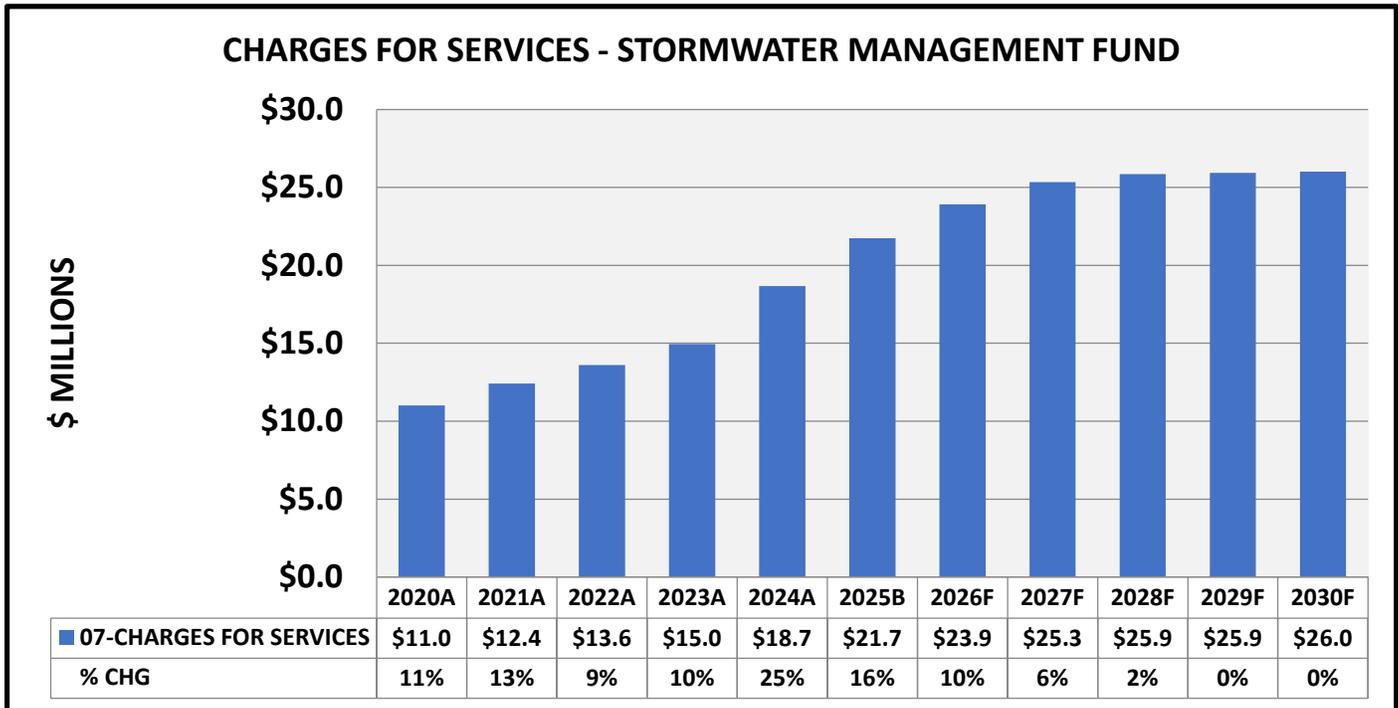
STORMWATER MANAGEMENT FUND – Financial Forecast

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

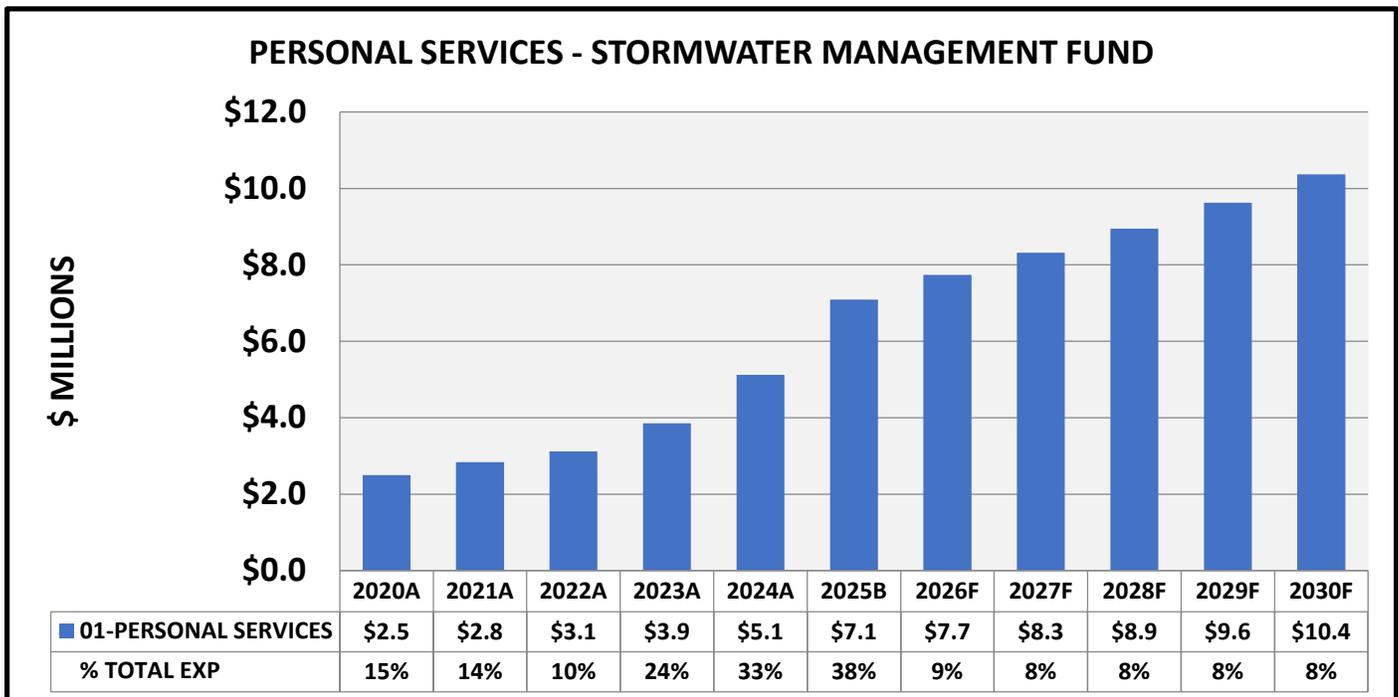
Revenue generated by the stormwater fee is used solely for the maintenance and rehabilitation of the stormwater drainage system. Improvements and maintenance of the system is supported primarily by charges for service however, due to constricted revenue in this fund, a small portion of property taxes 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 2025 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.

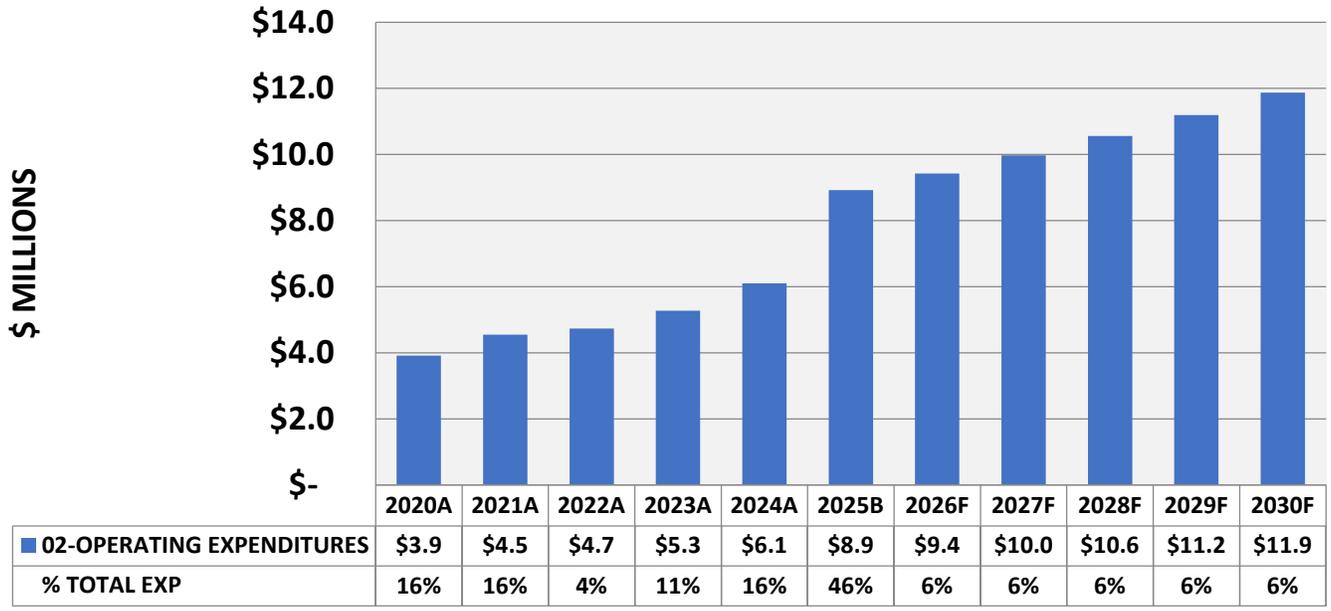


Expenses

Operating expenses include personnel services costs, operating and maintenance costs, and minor capital outlays. In each year of the forecast after FY2025, 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.



OPERATING EXPENDITURES - STORMWATER MANAGEMENT FUND





EXECUTIVE SUMMARY

Budget Highlights

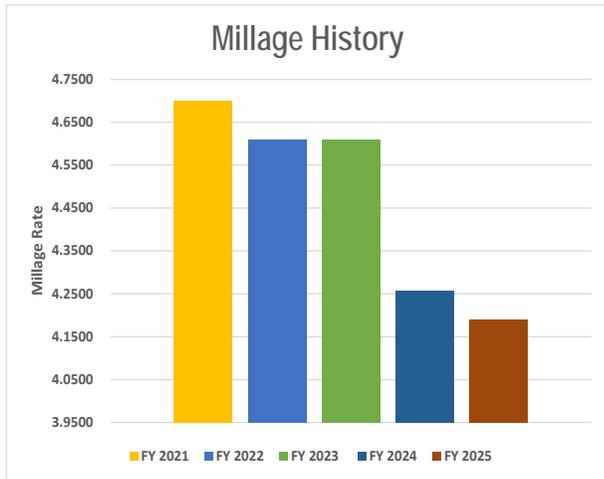
General Operating Millage	4.1339
Stormwater Capital Millage	0.0554
Combined City Millage Rate	4.1893

Millage Tax Rates Fiscal Year 2025.....

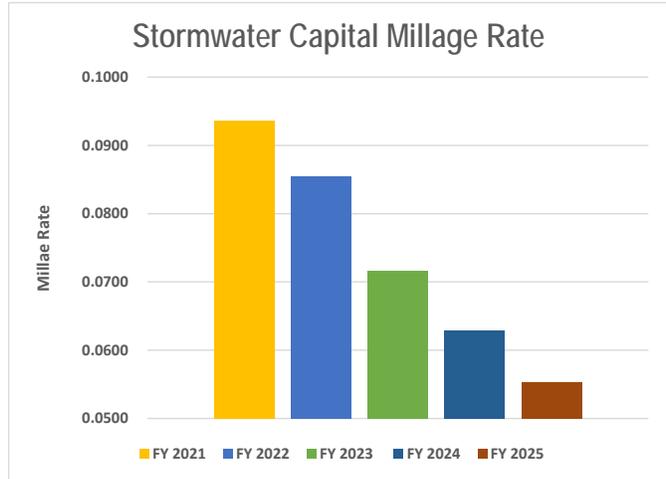
Introduction

The Fiscal Year 2025 Annual Budget, which was adopted on September 25, 2024, is a numerical reflection of the Fiscal Year 2025 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



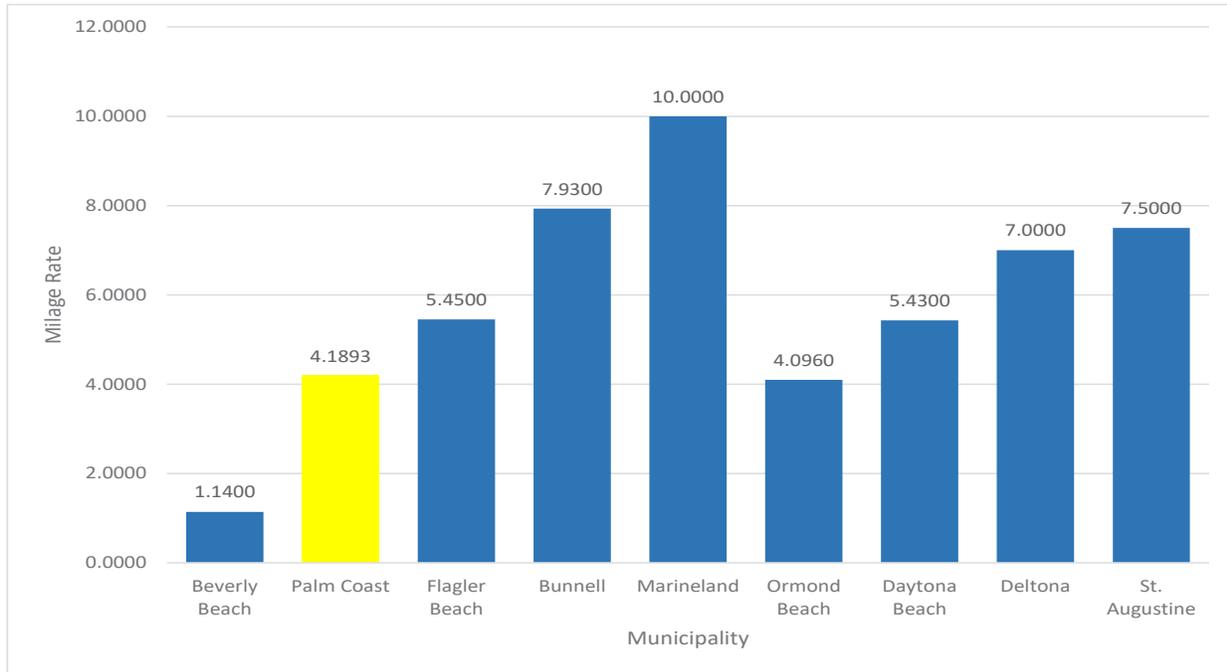
Budget in Brief:

The adopted operating net budget for the Fiscal Year 2025 for all funds totals \$421,551,721. This represents an increase of \$63.8M or 17.8% compared to the Fiscal Year 2024 net budget.

Highlights of the Fiscal Year 2025 budget include:

- Total taxable assessed value increased 13.66% in the City of Palm Coast to \$9,959,039,986.
- Operating millage rate will decrease to 4.1893. Combined with the increase in assessed values, the City will receive approximately \$1.6 million in additional property tax revenue. This does not include new construction.
- The Stormwater capital millage rate will decrease from 0.0628 to .0554, a decrease of 0.0074 driven by the most recent rate study. The Stormwater rates will increase from \$28.34/ERU in FY 2024 to \$32.87/ERU for FY 2025.
- Water and Wastewater rates will increase in FY2025. 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 \$33.30 per month.

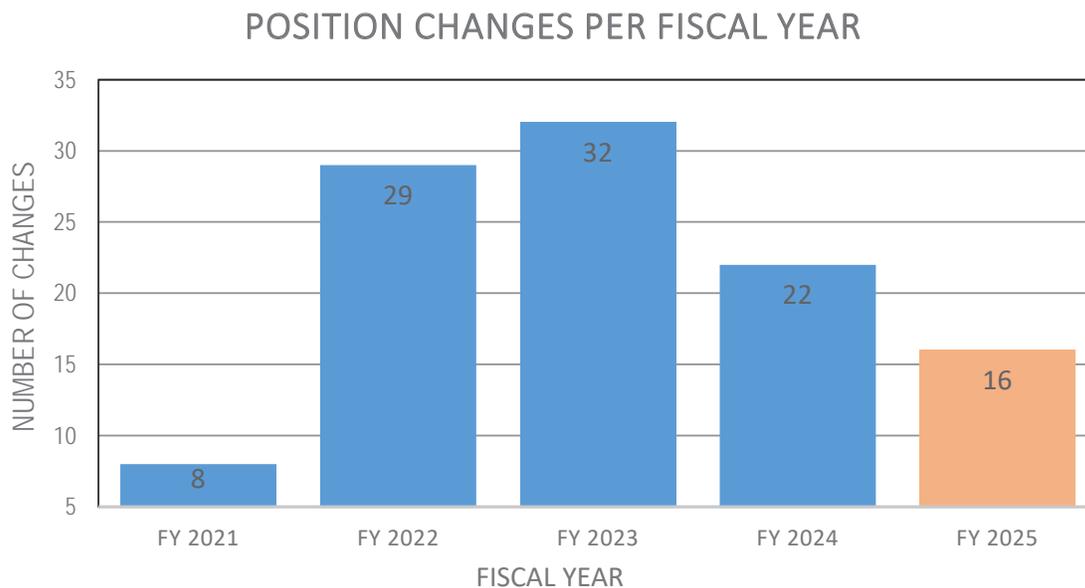
Operating millage rate comparison with other municipalities:



Capital Improvements:

- In Fiscal Year 2025, the city will invest \$202.6 million in capital improvements and upkeep of City-owned facilities.
- Staffing
- Total full-time positions in Fiscal Year 2025 are 590.5.
- The City will add an additional sixteen (16) full-time employees.

Net full-time position changes per fiscal year



There were no full-time staff changes during the Fiscal Year 2024 outside of the approved budget.

Full-time staff changes for the Fiscal Year 2025

The fiscal Year 2025 will reflect a full-time equivalent staff net increase of sixteen (16) 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 590.5 (excluding five council members and FCSO).

Public Works – Streets Equipment Operator I:

This position would be for street landscaping particularly to help with the workload of adding two new decorative medians in the City. This involves landscaping, irrigation, and consistent evaluation. The long-term benefits in terms of improved productivity reduced overtime, and enhanced project outcomes make it a prudent investment.

Our community has come to expect and appreciate the level of excellence in maintaining public spaces. Failing to meet these expectations due to insufficient staffing may lead to dissatisfaction and a shift in our department's morale.

Swale Specialist:

Swale and culvert inspections requested by our residents have historically been the responsibility of the Stormwater Operations division of our department. The Stormwater Maintenance division now anticipates assuming responsibility for these inspections beginning in FY25. There is currently a backlog of 1,500 requests for inspection that need to be addressed with more requests coming in daily. For our division to provide the necessary resources to respond to these requests promptly we will require the addition of a new Swale Specialist position. This position will replace the Resiliency Compliance Coordinator position (as part of the rate study) and will primarily be tasked with responding to requests for inspection and working with the Swale Maintenance Supervisor to develop a response and plan of action. This position will also serve as a backup to our two existing Swale Specialists who are tasked with providing direct logistical support and worksite preplanning for our two swale maintenance crews.

Stormwater System Foreman (1), Equipment Operator II Stormwater (3), Equipment Operator III (2) and Temporary Maintenance Worker (1):

Equipment Operator III Stormwater (1) - Instead of a freshwater canal dredging crew, our department is investing in a single, large amphibious (pontoon) excavator to address acute blockages and erosion problems throughout our freshwater canal system. We often find erosion problems, especially around ditch outfalls, that impact stormwater flow and the ability of our spray contractor to gain access for aquatic weed management purposes. We have also experienced debris blockages at major canal crossings that have the potential to create flooding issues, especially during a major storm event. This unique piece of equipment will require a new Equipment Operator III position. The intent is to keep this piece of equipment working daily and requires a dedicated staff member to operate. This position was included in our FY23 stormwater

rate study as approved by City Council on 5/16/23. The start date for this position was identified as FY25 (with equipment purchased during FY24) and is considered critical to the success of our division moving forward.

Stormwater System Foreman (1), Equipment Operator II Stormwater (2), Equipment Operator III (1), Temporary Maintenance worker (1) - These positions would provide immediate ditch rehabilitation work to help our swales function at a maximum level. These resources will also be available to assist our existing ditch maintenance crew in addressing work orders and other concerns from the public regarding the function of our stormwater ditches.

Engineering Technician:

Creation of swale plan diagrams and completing stormwater reviews on building permits is an essential function of the Operations Division of Stormwater. Swale plan diagrams are necessary for any new home being built, as well as any driveway replacements or modifications. Stormwater reviews on certain types of building permits are necessary to assess the proposed drainage and make sure that it meets City requirements. This position also reviews foundation and final surveys for new home construction to ensure they are being built as proposed and approved. The additional Engineering Technician in Operations would assist the existing technician with the swale plans, reviews, and surveys that must be reviewed. It would also improve the efficiency and response time for permit-related activities. Given the volume of work, and the importance of ensuring that permit and inspection-related reviews are completed in a timely manner, additional technical staff is necessary. This Engineering Technician would also assist the current Stormwater Asset & GIS Specialist regarding as-built research and field assistance.

Finance Technician I–Stormwater:

In the past five years, our monthly utility bills have increased by 19% for a total of 8,031 new bills including an increase of 3% for a total of 1,567 new stormwater accounts. Since fiscal year 2019 we have approximately 9 new subdivisions each averaging 150 new parcels. The continued increase in utility and stormwater accounts is affecting the workload of the existing billing staff. The additional accounts have led to higher numbers of reads, rereads, billing adjustments, account auditing and maintenance, late fees and delinquent notices, and delinquent account research for liens and shutoffs. The existing billing staff will not be able to continue the same level of service for both utility billing and stormwater billing as additional growth continues. A dedicated full-time stormwater billing position is needed to ensure continued accurate and timely stormwater billing as well as add additional new development tracking and property and account auditing.

Utility Engineer:

The primary purpose of adding the position is to: increase technical support and management of Utility Capital Improvement Projects, additional engineering support for Utility Operations, help coordinate with other departments, permitting agencies, and development needs, assist in developing cost estimates preliminary design analysis for future projects and 5-year Utility Capital Planning. In addition to the utility

needs of a rapidly growing community, the city is also beginning to be impacted by the failure of older infrastructure, which can generate unanticipated repair and replacement projects that often need engineering support. In the current fiscal year alone, the number of utility projects is sixty (60), and approximately \$70 million is budgeted. Given the importance, volume, and complexity of the Utility Capital projects, infrastructure repair needs, development and planning for Capital Improvement Projects budget, technical input for utility agreements and cost-sharing, and needs for coordination with development engineering consultants- additional engineering staff is necessary to ensure that these needs are adequately supported. The addition of the engineering position will add a second engineer to the Stormwater & Engineering Utility Engineering group and allow that group manager, who is the Utility Engineer, to spend time developing the group and addressing administrative matters of the employees of the group.

Meter Technician I (2):

These positions will be responsible for the repair and replacement of meters within the water distribution system. This extends support to our current staff and will improve efficacy within the water distribution division. These additional staff members will be crucial to our ability to focus and prioritize our current 15-year meter retirement program, stuck meter work orders and billing rereads.

Commercial Hauling Compliance Officer:

This position is crucial for overseeing compliance in our commercial hauling operations, streamlining processes, identifying missed revenue opportunities, and preparing for expected city growth. Key responsibilities for the role include Regulatory Compliance: Ensure adherence to all relevant regulations and documentation to minimize violations and penalties, Revenue Auditing: Conduct audits to detect overlooked fees and billing errors, capturing potential lost revenue, Growth Management: Adjust compliance processes for anticipated westward city expansion, and Operational Efficiency: Enhance compliance efforts and accuracy in commercial hauling services.

Information Technology Programmer:

This request is directly related to City Council's Strategic Action Plan item 6 of creating a mobile application. Staff is unable to deliver a mobile application in a timely manner with existing priorities including finishing the new City website, ADA compliance for all public facing websites, as well as existing integration projects. This new position will be responsible for the development, support, and maintenance of the City's mobile application.

Fiscal Year 2025 changes to staff:

					Fiscal Year 2024 FTE Count	574.5
NEW POSITION	DEPARTMENT/DIVISION	ORG CODE	FUND	PAY GRADE	FTE	
Equipment Operator I	Public Works - Streets	10015011	General Fund	7	1	
Stormwater System Foreman	Stormwater Maintenance	54205511-55003	Stormwater Management Fund	13	1	
Equipment Operator II	Stormwater Maintenance	54205511-55003	Stormwater Management Fund	9	1	
Equipment Operator II	Stormwater Maintenance	54205511-55003	Stormwater Management Fund	9	1	
Equipment Operator III	Stormwater Maintenance	54205511-55003	Stormwater Management Fund	11	1	
Temporary Maintenance Worker	Stormwater Maintenance	54205511-55003	Stormwater Management Fund	5	1	
Swale Specialist	Stormwater Maintenance	54205511	Stormwater Management Fund	12	1	
Equipment Operator II	Stormwater Maintenance	54205511	Stormwater Management Fund	9	1	
Equipment Operator III	Stormwater Maintenance	54205511	Stormwater Management Fund	11	1	
Engineering Technician	Stormwater Operations	54205519	Stormwater Management Fund	13	1	
Finance Technician	Stormwater Operations	54205519	Stormwater Management Fund	10	1	
Commercial Hauling Compliance Officer	Collection and Sanitation	54105010	Collection and Sanitation Fund	11	1	
Meter Technician I	Water Distribution	54019090	Utility Fund	7	1	
Meter Technician I	Water Distribution	54019090	Utility Fund	7	1	
Utility Engineer I	Utility CM&E	54015509	Utility Fund	17	1	
Programmer	Information Technology	65052525	Information Technology Fund	17	1	
					Net Changes in Staff Fiscal Year 2025	16
					Final Fiscal Year 2025 FTE Count	590.5

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 Fiscal Year 2024, City Council made the decision to decrease the millage to the full rolled-back rate. 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 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.



Unfunded Positions and Fleet Requests in the FY25 Budget

Fund	Department	Request	Cost
General Fund	Fire	Administrative Assistant	\$ 70,000.00
General Fund	Fire	Fire/Information Technology Support Analyst	\$ 86,000.00
General Fund	Public Works	Administrative Generalist	\$ 67,542.00
General Fund	Public Works	Assistant Manager	\$ 115,823.00
General Fund	Public Works	Two (2) Equipment Operators	\$ 119,792.00
General Fund	Parks Maintenance	Three(3) Groundskeepers	\$ 169,086.00
IT Internal Services	IT	Infrastructure Administrator	\$ 97,000.00
IT Internal Services	IT	Applications Administrator	\$ 125,000.00
Water/Wastewater Utility Fund	WW Plant #1	Utility System Operator III	\$ 72,134.00
Water/Wastewater Utility Fund	WW Plant #1	Mechanical Technician II	\$ 61,351.00
Water/Wastewater Utility Fund	WW Plant #2	Utility System Operator III	\$ 72,134.00
Water/Wastewater Utility Fund	Water Plant #3	Utility System Operator I / Trainee	\$ 61,432.00
Water/Wastewater Utility Fund	Water Quality	Utility System Technician I	\$ 58,218.00
Water/Wastewater Utility Fund	Water Quality	Mechanical Technician I	\$ 61,432.00
Water/Wastewater Utility Fund	Water Distribution	Utility System Technician I	\$ 58,218.00
Water/Wastewater Utility Fund	Utility Administration	Utility Compliance Specialist	\$ 77,085.00
Water/Wastewater Utility Fund	Wastewater Collection	Utility System Technician I	\$ 58,218.00
Water/Wastewater Utility Fund	Wastewater Pumping	Lift Station Mechanical Technician I	\$ 63,456.00
Stormwater Management Fund	SW Maintenance	Equipment Operator III - Start Date June 1	\$ 28,698.00
Stormwater Management Fund	SW Maintenance	Stormwater System Foreman - Start Date June 1	\$ 30,633.00
Stormwater Management Fund	SW Maintenance	Two (2) Equipment Operator II - Start Date June 1	\$ 54,102.00
Stormwater Management Fund	SW Maintenance	Temporary Maintenance Worker	\$ 24,151.00
General	Golf	Toro Groundmaster 4500	\$ 103,877.00
Water/Wastewater Utility Fund	Water Treatment Plant #2	F-150	\$ 69,315.00
Stormwater Management Fund	SW Maintenance	John Deere 450 J Dozer	\$ 105,600.00
Stormwater Management Fund	SW Maintenance	Fonyaine Lowboy Trailer	\$ 70,334.00
General Fund	Public Works	Two (2) Lastec 72" Mower Deck	\$ 20,682.00
Water/Wastewater Utility Fund	Water Distribution	F-550	\$ 183,412.00
Water/Wastewater Utility Fund	Wastewater Pumping	F-550	\$ 183,412.00
Water/Wastewater Utility Fund	Wastewater Collection	F-250 - Utility Body	\$ 77,600.00
Water/Wastewater Utility Fund	WW Treatment #	F-150 4 x 4	\$ 57,149.00
Water/Wastewater Utility Fund	WW Treatment #	John Deer Gator 815 E	\$ 17,107.00
Water/Wastewater Utility Fund	WW Treatment #	John Deer Gator HPX 615E	\$ 15,207.00
Water/Wastewater Utility Fund	Water Quality	F-250 - Utility Body	\$ 77,525.00
Water/Wastewater Utility Fund	Water Quality	F-350 - Utility Body	\$ 85,682.00
Water/Wastewater Utility Fund	Water Distribution	F-150 Extended Cab	\$ 69,315.00
Water/Wastewater Utility Fund	Water Distribution	F-150 Extended Cab	\$ 69,315.00
		TOTAL	\$ 2,837,037.00

Fiscal Year 2025 Adopted Budget

<u>FUND / DEPARTMENT</u>	<u>ADOPTED FISCAL YEAR 2025</u>
GENERAL FUND	\$ 61,191,673
SPECIAL REVENUE FUNDS	
Streets Improvement Fund	\$ 8,058,958
American Rescue Plan Act Fund	\$ 6,718,662
State Road 100 Community Redevelopment Agency	\$ 3,581,603
Old Kings Road Special Assessment Fund	\$ 1,623,000
Community Development Block Grant Fund	\$ 756,000
Special Events Fund	\$ 191,370
Neighborhood Stabilization Fund	\$ 121,035
Police Education Fund	\$ 10,000
CAPITAL FUNDS	
Transportation Impact Fee Fund	\$ 41,930,835
Capital Projects Fund	\$ 19,082,943
Fire Impact Fee Fund	\$ 16,180,000
Recreation Impact Fee Fund	\$ 4,660,646
Town Center Impact Fee Fund	\$ 900,000
Development Special Projects	\$ 50,000
ENTERPRISE FUNDS	
Water / Wastewater Capital Projects Fund	\$ 83,838,019
Water / Wastewater Utility Fund	\$ 71,330,784
Stormwater Management Fund	\$ 47,125,884
Collection and Sanitation Fund	\$ 18,646,141
Building Permits Fund	\$ 4,219,923
Information Technology Enterprise Fund	\$ 982,823
INTERNAL SERVICE FUNDS	
Fleet Management Fund	\$ 11,459,137
Self Insured Health Fund	\$ 9,257,503
Information Technology Operations Fund	\$ 6,968,711
Facilities Maintenance Fund	\$ 2,177,244
Emergency Communications Fund	\$ 488,827
Subtotal Budget All Funds	\$ 421,551,721
Less: Interfund Charges and Transfers	\$ 48,755,174
TOTAL	\$ 372,796,547

Budget Summary

By Fund Type

FUND TYPE	Estimated Revenue	Operating Expenditures & Contingency	Capital Expenditures	Operating Transfers	Total Expenditures
General Fund	\$ 61,191,673	\$ 59,980,804	\$ 99,000	\$ 1,111,869	\$ 61,191,673
SPECIAL REVENUE FUNDS					
Old Kings Road Special Assessment Fund	\$ 756,000	\$ 731,000	\$ -	\$ 25,000	\$ 756,000
Police Education Fund	10,000	10,000	-	-	10,000
American Rescue Plan Act Fund	6,718,662	-	-	6,718,662	6,718,662
Special Events Fund	191,370	191,370	-	-	191,370
Neighborhood Stabilization Fund	121,035	121,035	-	-	121,035
Community Development Block Grant Fund	1,623,000	373,000	1,250,000	-	1,623,000
Streets Improvement Fund	8,058,958	6,403,958	1,655,000	-	8,058,958
State Road 100 Community Redevelopment Agency	3,581,603	1,534,810	-	2,046,793	3,581,603
Sub-Total	21,060,628	9,365,173	2,905,000	8,790,455	21,060,628
CAPITAL FUNDS					
Fire Impact Fee Fund	\$ 4,660,646	\$ 50,000	\$ 2,628,471	\$ 1,982,175	\$ 4,660,646
Capital Projects Fund	41,930,835	-	41,730,835	200,000	41,930,835
Town Center Impact Fee Fund	16,180,000	30,000	16,150,000	-	16,180,000
Development Special Projects	50,000	50,000	-	-	50,000
Town Center Impact Fee Fund	900,000	-	900,000	-	900,000
Transportation Impact Fee Fund	19,082,943	75,000	18,197,999	809,944	19,082,943
Sub-Total	82,804,424	205,000	79,607,305	2,992,119	82,804,424
ENTERPRISE FUNDS					
Water / Wastewater Utility Fund	\$ 71,330,784	\$ 53,946,079	\$ 3,089,000	\$ 14,295,705	\$ 71,330,784
Water / Wastewater Capital Projects Fund	83,838,019	1,695,616	79,492,403	2,650,000	83,838,019
Collection and Sanitation Fund	18,646,141	18,646,141	-	-	18,646,141
Stormwater Management Fund	47,125,884	19,292,950	24,986,442	2,846,492	47,125,884
Building Permits Fund	4,219,923	4,048,494	-	171,429	4,219,923
Information Technology Enterprise Fund	982,823	658,682	300,000	24,141	982,823
Sub-Total	226,143,574	98,287,962	107,867,845	19,987,767	226,143,574
INTERNAL SERVICES FUNDS					
Self Insured Health Fund	\$ 9,257,503	\$ 9,257,503	\$ -	\$ -	\$ 9,257,503
Fleet Management Fund	11,459,137	7,370,129	4,089,008	-	11,459,137
Emergency Communications Fund	488,827	488,827	-	-	488,827
Facilities Maintenance Fund	2,177,244	2,155,504	-	21,740	2,177,244
Information Technology Operations Fund	6,968,711	6,823,033	145,678	-	6,968,711
Sub-Total	30,351,422	26,094,996	4,234,686	21,740	30,351,422
Sub-Total All Funds	\$ 421,551,721	\$ 193,933,935	\$ 194,713,836	\$ 32,903,950	\$ 421,551,721
Less: Interfund Charges & Transfers	48,755,174				48,755,174
TOTAL	\$ 372,796,547				\$ 372,796,547

Budget Summary

By Function

	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	Capital Projects Funds	Total Funds
Cash Balances Brought Forward	\$ 1,033,650	\$ 42,686,542	\$ 592,194	\$ 6,574,731	\$ 21,733,958	\$ 72,621,075
<u>ESTIMATED REVENUES</u>						
TAXES: Millage Per \$1,000						
Ad Valorem Taxes: 4.1893	\$ 39,553,328	\$ 529,222	\$ -	\$ -	\$ -	\$ 40,082,550
Sales, Use, and Fuel taxes	4,368,055	-	-	1,999,675	5,082,858	11,450,588
Telecommunications Service Tax	2,950,151	-	-	-	-	2,950,151
Local Business Tax	517,425	-	-	-	-	517,425
Fire Insurance Premium	600,000	-	-	-	-	600,000
State Revenue Sharing	1,347,605	-	-	898,404	-	2,246,009
Permits, Fees, and Special Assessments	1,788,700	14,271,555	-	323,000	7,462,957	23,846,212
Intergovernmental Revenue	52,086	11,796,350	-	9,874,867	35,715,983	57,439,286
Charges for Services	6,647,238	110,337,013	12,526,206	169,760	-	129,680,217
Fines & Forfeitures	645,278	-	-	10,000	-	655,278
Interest Revenues	228,048	1,102,644	320,000	95,000	505,000	2,250,692
Miscellaneous Revenues	112,555	2,198,209	426,300	-	-	2,737,064
Non Revenues	-	-	15,851,224	-	-	15,851,224
Transfers From Other Funds	1,347,554	17,502,039	635,498	1,115,191	12,303,668	32,903,950
Debt Proceeds	-	25,720,000	-	-	-	25,720,000
Total Revenues and Other Financing Sources	\$ 60,158,023	\$ 183,457,032	\$ 29,759,228	\$ 14,485,897	\$ 61,070,466	\$ 348,930,646
Total Estimated Revenues and Balances	\$ 61,191,673	\$ 226,143,574	\$ 30,351,422	\$ 21,060,628	\$ 82,804,424	\$ 421,551,721
Less: Interfund Transfers						48,755,174
Net Revenues						\$ 372,796,547
<u>ESTIMATED EXPENDITURES</u>						
General Government	\$ 16,649,491	\$ 968,682	\$ -	\$ 1,542,306	\$ 16,162,999	\$ 35,323,478
Public Safety	23,409,310	4,048,494	-	9,000	16,990,000	44,456,804
Physical Environment	-	184,858,720	-	-	-	184,858,720
Transportation	9,847,227	-	-	9,358,958	42,630,835	61,837,020
Economic Environment	646,999	-	-	-	-	646,999
Culture/Recreation	9,013,777	-	-	191,370	3,953,471	13,158,618
Internal Service	-	-	26,995,343	-	-	26,995,343
Debt Service	-	16,279,911	-	1,167,539	-	17,447,450
Transfers to Other Funds	1,111,869	19,987,767	21,740	8,790,455	2,992,119	32,903,950
Total Expenditure/Expenses	\$ 60,678,673	\$ 226,143,574	\$ 27,017,083	\$ 21,059,628	\$ 82,729,424	\$ 417,628,382
Reserves	513,000	-	3,334,339	1,000	75,000	3,923,339
Total Appropriated Expenditures and Reserves	\$ 61,191,673	\$ 226,143,574	\$ 30,351,422	\$ 21,060,628	\$ 82,804,424	\$ 421,551,721
Less: Interfund Charges & Transfers						48,755,174
Net Expenditures						\$ 372,796,547

Budget Summary

By Division

FUND/DIVISION	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
General Fund:			
City Council	\$ 231,003	\$ 360,418	\$ 402,283
City Manager & City Clerk	1,020,949	1,226,264	1,464,377
Communications and Marketing	591,498	622,399	738,885
Economic Development	343,818	530,219	646,999
Human Resources	940,248	1,042,786	1,235,945
City Attorney	601,733	685,254	670,000
Financial Services	1,820,987	1,997,065	2,164,343
Fire	12,865,582	13,130,018	14,412,821
Law Enforcement	6,526,288	7,363,929	8,996,489
Construction Management and Engineering	1,065,038	1,445,586	1,332,745
Parks and Recreation	2,144,420	2,384,295	2,550,916
Parks Facilities Maintenance	2,818,302	3,126,999	3,382,805
Palm Coast Southern Recreation Center	413,045	563,410	664,495
Palm Harbor Golf Course	2,008,704	1,977,297	1,949,338
Palm Coast Aquatics Center	417,539	489,166	500,301
Planning	2,287,676	2,836,704	3,127,789
Code Enforcement	3,018,170	3,573,325	3,699,714
Business Tax	-	248,677	214,815
Public Works Streets Maintenance	8,051,326	9,113,976	9,849,227
Non-Departmental	5,936,853	3,170,809	3,187,386
Total General Fund	\$ 53,103,179	\$ 55,888,596	\$ 61,191,673
Water/Wastewater Utility Fund:			
Water/Wastewater Utility Customer Service	\$ 1,506,311	1,774,682	\$ 1,892,666
Water/Wastewater Utility Finance	517,445	772,557	932,249
Water/Wastewater Utility Construction Management & Engineering	713,956	992,436	1,064,324
Water/Wastewater Utility Administration	1,222,770	1,578,498	1,680,020
Wastewater Pumping	1,812,630	1,979,219	2,324,553
Wastewater Collection	5,770,424	5,043,511	5,763,666
Wastewater Treatment Plant #1	2,861,767	3,394,173	4,296,567
Wastewater Treatment Plant #2	1,780,109	2,179,369	2,925,671
Water Plant #1	3,333,990	4,351,934	4,452,836
Water Plant #2	2,611,369	3,462,534	3,808,494
Water Plant #3	1,650,059	2,061,089	2,274,974
Water Quality	890,921	1,144,333	1,081,238
Water Distribution	7,355,758	8,198,310	8,595,418
Non-Departmental	22,363,804	23,662,186	30,238,108
Total Water/Wastewater Utility Fund	\$ 54,391,313	\$ 60,594,831	\$ 71,330,784

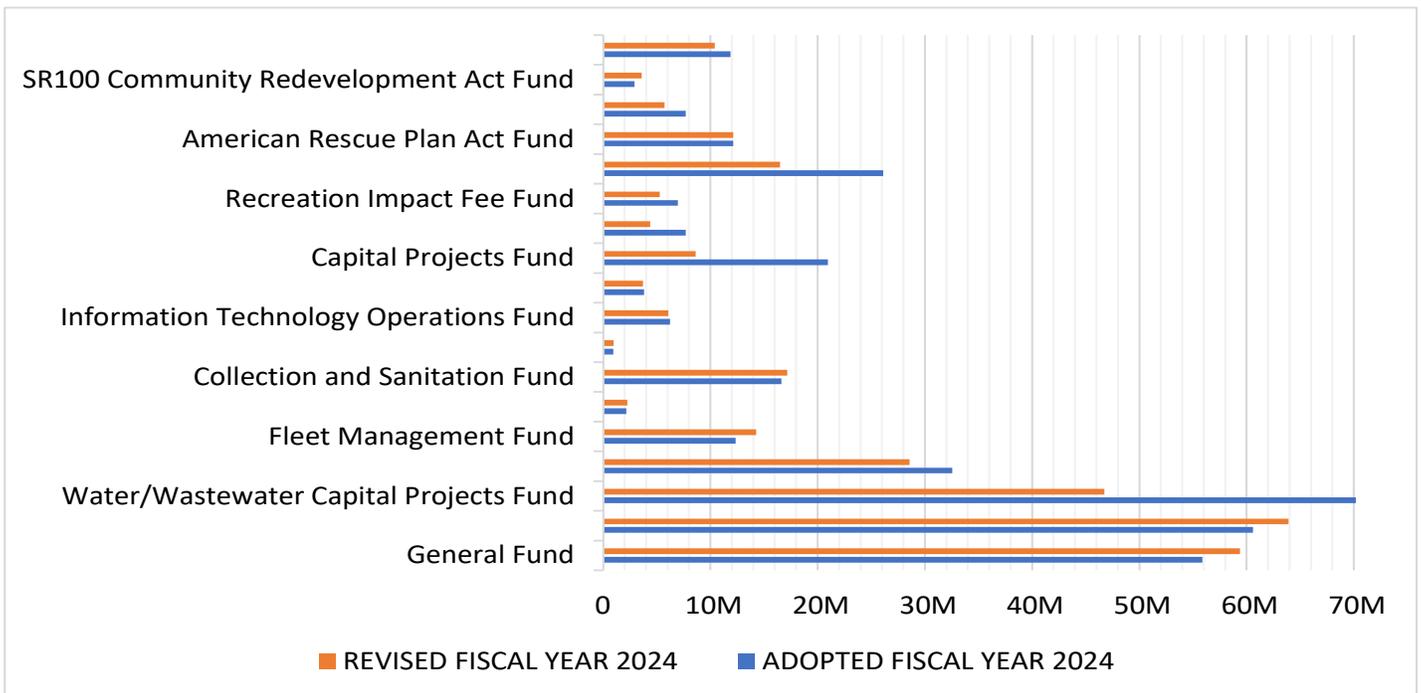
Budget Summary

By Division (Continued)

FUND/DIVISION	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
Community Development Block Grant Fund	\$ 548,762	\$ 947,187	\$ 756,000
Police Education Fund	7,000	7,000	10,000
Disaster Reserve Fund	169,621	-	-
Special Events Fund	146,603	189,360	191,370
Streets Improvement Fund	4,579,275	7,695,000	8,058,958
Recreation Impact Fee Fund	11,667,184	6,970,754	4,660,646
Fire Impact Fee Fund	234,502	7,710,000	16,180,000
Development Special Projects Fund	455	-	50,000
Capital Projects Fund	1,742,196	20,954,350	19,082,943
Town Center Impact Fee Fund	-	800,000	900,000
Neighborhood Stabilization Fund	-	121,035	121,035
Old Kings Road Special Assessment Fund	227,261	1,623,000	1,623,000
American Rescue Plan Act Fund	307,925	12,128,471	6,718,662
State Road 100 Community Redevelopment Agency	3,214,728	2,912,077	3,581,603
Transportation Impact Fee Fund	2,439,278	26,122,070	41,930,835
Water / Wastewater Capital Projects Fund	30,590,097	70,169,013	83,838,019
Collection and Sanitation Fund	15,391,116	16,611,523	18,646,141
Stormwater Management Fund	19,534,661	32,555,542	47,125,884
Building Permits Fund	3,241,887	3,820,166	4,219,923
Information Technology Enterprise Fund	849,071	957,515	982,823
Information Technology Operations Fund	4,875,304	6,245,261	6,968,711
Self Insured Health Fund	7,274,419	7,816,517	9,257,503
Fleet Management Fund	9,758,177	12,361,356	11,459,137
Emergency Communications Fund	71,724	383,624	488,827
Facilities Maintenance Fund	2,157,821	2,163,986	2,177,244
Total All Funds	\$ 226,523,555	\$ 357,748,234	\$ 421,551,721
Less: Interfund Charges & Transfers	28,713,745	42,688,381	48,755,174
Total	\$ 197,809,810	\$ 315,059,853	\$ 372,796,547

Fiscal Year 2024 Adopted vs Revised Budget Comparison

FUND TYPE	ADOPTED FISCAL YEAR 2024	REVISED FISCAL YEAR 2024	AMOUNT CHANGED	PERCENT CHANGE
General Fund	\$ 55,888,596	\$ 59,373,499	\$ 3,484,903	5.9%
Water/Wastewater Fund	60,594,831	63,914,328	3,319,497	5.2%
Water/Wastewater Capital Projects Fund	70,169,013	46,744,207	(23,424,806)	-50.1%
Stormwater Management Fund	32,555,542	28,585,487	(3,970,055)	-13.9%
Fleet Management Fund	12,361,356	14,262,786	1,901,430	13.3%
Facilities Maintenance Fund	2,163,986	2,240,986	77,000	3.4%
Collection and Sanitation Fund	16,611,523	17,157,285	545,762	3.2%
Information Technology Enterprise Fund	957,515	988,515	31,000	3.1%
Information Technology Operations Fund	6,245,261	6,078,495	(166,766)	-2.7%
Building Permit Fund	3,820,166	3,710,813	(109,353)	-2.9%
Capital Projects Fund	20,954,350	8,623,560	(12,330,790)	-143.0%
Streets Improvement Fund	7,695,000	4,384,714	(3,310,286)	-75.5%
Recreation Impact Fee Fund	6,970,754	5,285,543	(1,685,211)	-31.9%
Transportation Impact Fee Fund	26,122,070	16,509,919	(9,612,151)	-58.2%
American Rescue Plan Act Fund	12,128,471	12,128,471	-	0.0%
Fire Impact Fee Fund	7,710,000	5,711,879	(1,998,121)	-35.0%
SR100 Community Redevelopment Act Fund	2,912,077	3,603,412	691,335	19.2%
All Other Funds	11,887,723	10,395,623	(1,492,100)	-14.4%
TOTAL BUDGET	\$ 357,748,234	\$ 309,699,522	\$ (48,048,712)	-15.5%



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. This includes contributions towards the Self-Insured Health Fund, Fleet Replacement Fund, and the Emergency Communications Fund.

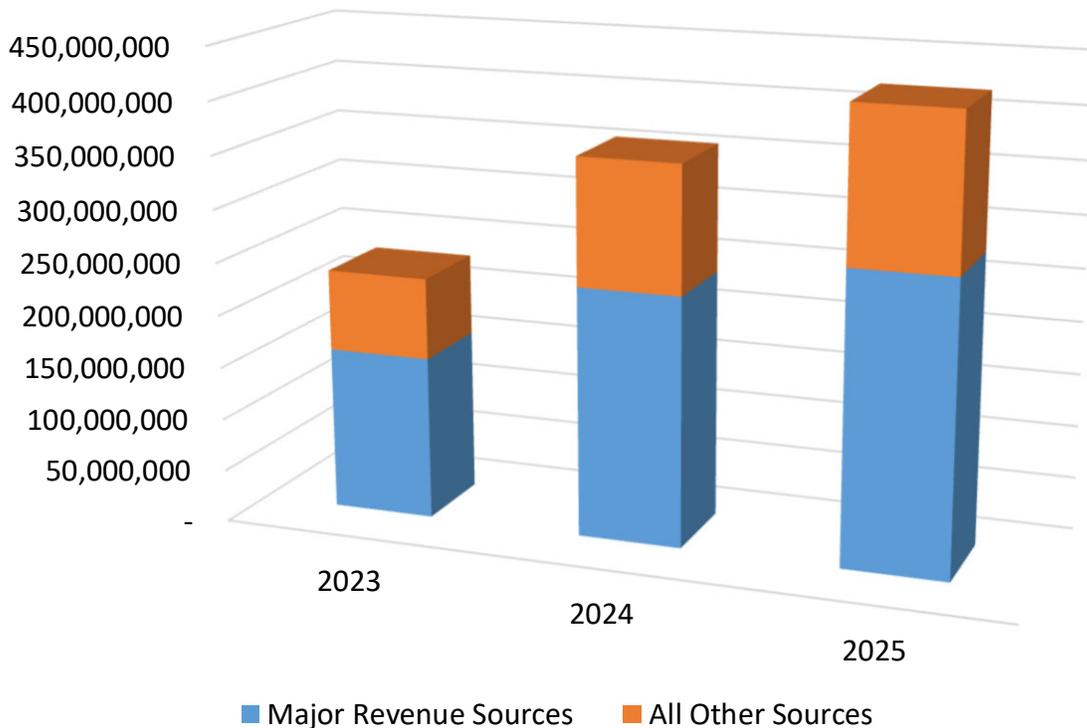
OTHER FINANCING SOURCES: This is most often an appropriation of previous surplus, and proceeds from issuing debt.

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.

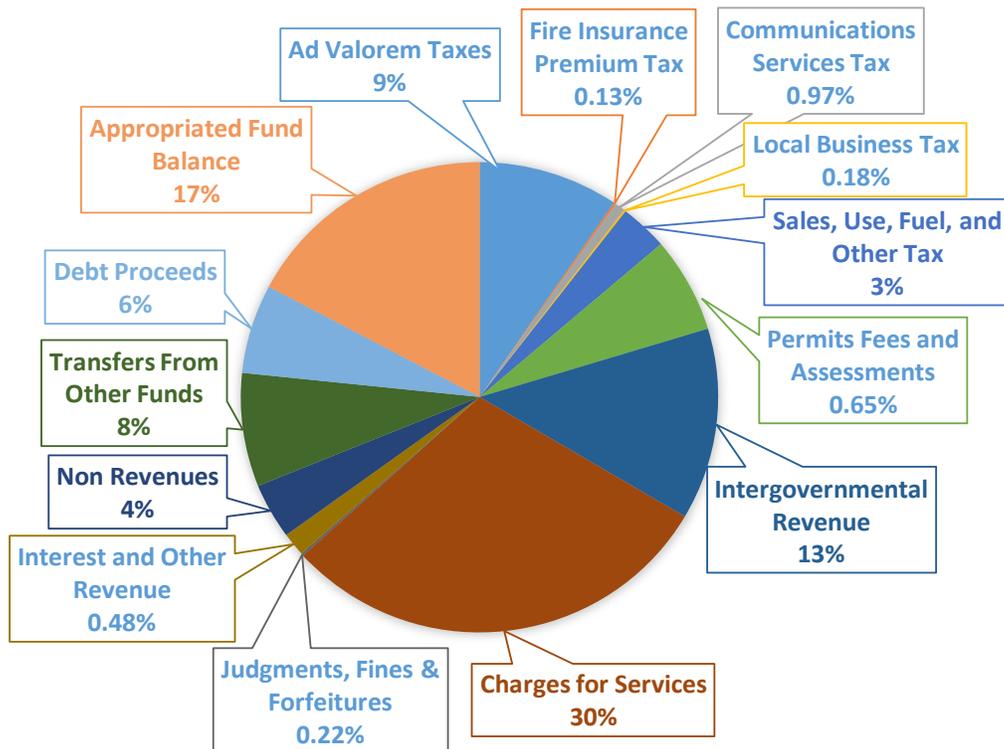
Major Revenue Sources

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
Ad Valorem Taxes	\$ 33,932,231	\$ 35,766,397	\$ 40,082,550
Local Option, Use and Fuel Tax	11,499,555	11,258,609	11,450,588
Communication Service Tax	2,659,409	2,808,820	2,950,151
Transportation Impact Fees	3,631,024	3,204,240	3,956,410
Water Sales	34,697,066	34,953,258	39,488,429
Wastewater Charges	22,960,547	23,182,624	25,808,676
Water Impact Fee	7,492,826	6,695,000	7,030,357
Wastewater Impact Fee	8,019,876	7,208,000	7,241,198
Collection and Sanitation Charges	15,231,156	16,608,472	18,613,090
Stormwater Management Fee	14,955,391	18,685,652	21,736,563
Debt Proceeds	-	10,333,494	25,720,000
Appropriated Fund Balance	-	66,704,712	72,621,075
All Other Sources	76,824,686	120,338,956	144,852,634
Total All Funds	\$ 231,903,767	\$ 357,748,234	\$ 421,551,721
Less: Interfund Charges & Transfers	28,713,745	42,688,381	48,755,174
Total	\$ 203,190,022	\$ 315,059,853	\$ 372,796,547



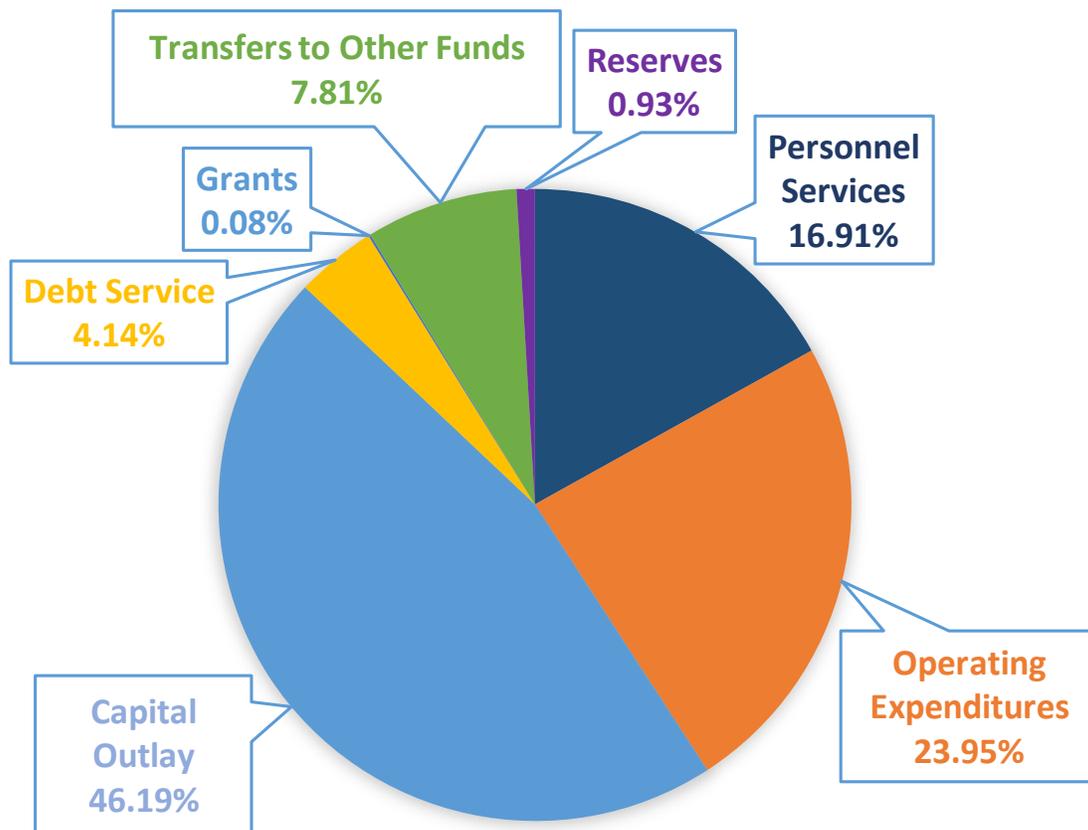
Revenue By Sources

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
Ad Valorem Taxes	\$ 33,932,231	\$ 35,766,397	\$ 40,082,550
Fire Insurance Premium Tax	676,591	360,000	600,000
Communications Services Tax	2,659,409	2,808,820	2,950,151
Local Business Tax	522,653	495,000	517,425
Sales, Use, Fuel, and Other Tax	13,692,874	13,410,651	13,696,597
Permits Fees and Assessments	27,234,201	25,754,249	27,725,413
Intergovernmental Revenue	4,599,292	37,028,767	55,544,081
Charges for Services	105,714,509	112,122,918	125,495,578
Judgments, Fines & Forfeitures	625,562	599,778	655,278
Interest and Other Revenue	13,532,700	9,675,067	6,882,961
Non Revenues	13,038,722	14,088,395	16,156,662
Transfers From Other Funds	15,675,023	28,599,986	32,903,950
Debt Proceeds	-	10,333,494	25,720,000
Appropriated Fund Balance	-	66,704,712	72,621,075
Total All Funds	\$ 231,903,767	\$ 357,748,234	\$ 421,551,721
Less: Interfund Charges & Transfers	28,713,745	42,688,381	48,755,174
Total	\$ 203,190,022	\$ 315,059,853	\$ 372,796,547



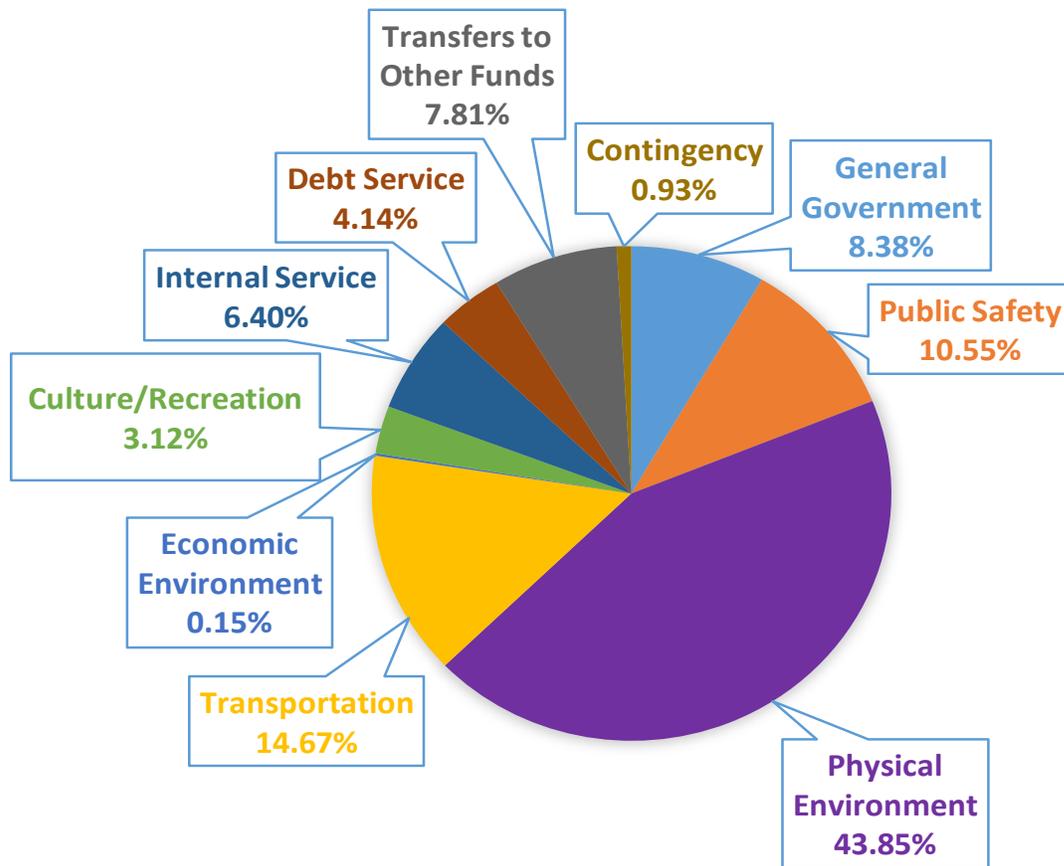
Expenditures By Category

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
Personnel Services	\$ 54,392,124	\$ 64,943,565	\$ 71,286,805
Operating Expenditures	76,754,894	90,597,875	100,979,691
Capital Outlay	63,763,629	153,467,632	194,713,836
Debt Service	15,541,895	15,585,788	17,447,450
Grants	390,740	425,780	296,650
Transfers to Other Funds	15,680,273	28,599,986	32,903,950
Reserves	-	4,127,608	3,923,339
TOTAL	\$ 226,523,555	\$ 357,748,234	\$ 421,551,721
Less: Interfund Charges & Transfers	28,713,745	42,688,381	48,755,174
Total Less Interfund Charges & Transfers	\$ 197,809,810	\$ 315,059,853	\$ 372,796,547



Expenditures By Function

FUNCTION	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
General Government	\$ 15,990,732	\$ 33,725,895	\$ 35,323,478
Public Safety	22,981,426	32,418,139	44,456,804
Physical Environment	96,916,894	152,099,394	184,858,720
Transportation	14,932,150	44,331,046	61,837,020
Economic Environment	827,154	932,999	646,999
Culture/Recreation	19,543,099	19,848,621	13,158,618
Internal Service	24,109,933	26,078,758	26,995,343
Debt Service	15,541,895	15,585,788	17,447,450
Transfers to Other Funds	15,680,273	28,599,986	32,903,950
Reserves	-	4,127,608	3,923,339
TOTAL	\$ 226,523,555	\$ 357,748,234	\$ 421,551,721
Less: Interfund Charges & Transfers	28,713,745	42,688,381	48,755,174
Total Less Interfund Charges & Transfers	\$ 197,809,810	\$ 315,059,853	\$ 372,796,547



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 are 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 \$59,945,000 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 \$70,936,095 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	Original Amount	Principal Outstanding at 09/30/24
OKR Special Assessment Loan	2043	\$ 5,284,036	\$ 4,012,224
Bank Loans	2025	\$ 82,994,000	\$ 45,029,809
State Revolving Fund Loans	2030	\$ 40,979,026	\$ 25,906,286
System Revenue Bonds	2036	\$ 89,600,000	\$ 59,945,000
Total		\$ 218,857,062	\$ 134,893,319

Fund	Principal Outstanding at 09/30/24
Utility Fund	\$ 113,813,325
Stormwater Fund	\$ 13,921,961
SR100 CRA Fund	\$ 3,145,809
Totals not including interfund loan:	\$ 130,881,095
Utility interfund loan to the OKR Special Assessment District	\$ 4,012,224
Total	\$ 134,893,319

Year	Principal	Interest	Total
2025	\$ 9,402,073	\$ 2,141,664	\$ 11,543,737
2026	\$ 12,728,824	\$ 1,973,472	\$ 14,702,296
2027	\$ 11,678,202	\$ 1,787,436	\$ 13,465,638
2028	\$ 11,856,634	\$ 1,604,258	\$ 13,460,892
2029	\$ 11,235,445	\$ 1,408,920	\$ 12,644,365
2030-2034	\$ 53,084,454	\$ 4,429,182	\$ 57,513,636
2035-2039	\$ 21,396,649	\$ 1,268,084	\$ 22,664,733
2040-2044	\$ 3,511,038	\$ 252,166	\$ 3,763,204
Total	\$ 134,893,319	\$ 14,865,182	\$ 149,758,501

* 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



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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.
2. **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.

1. **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.

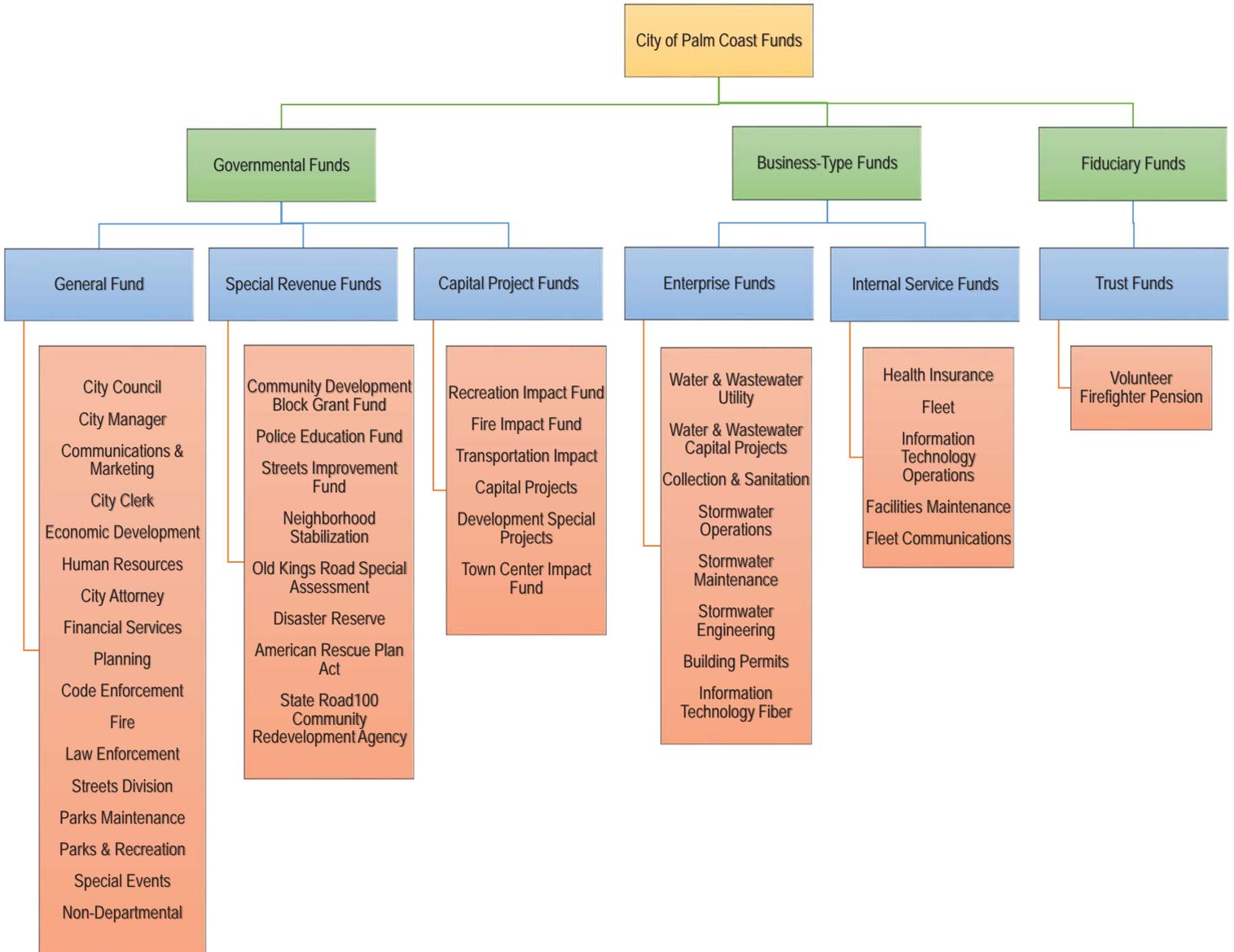
INTERNAL SERVICE FUNDS

Internal Service Funds differ from other fund types in that funds remaining at year-end are normally re-distributed 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

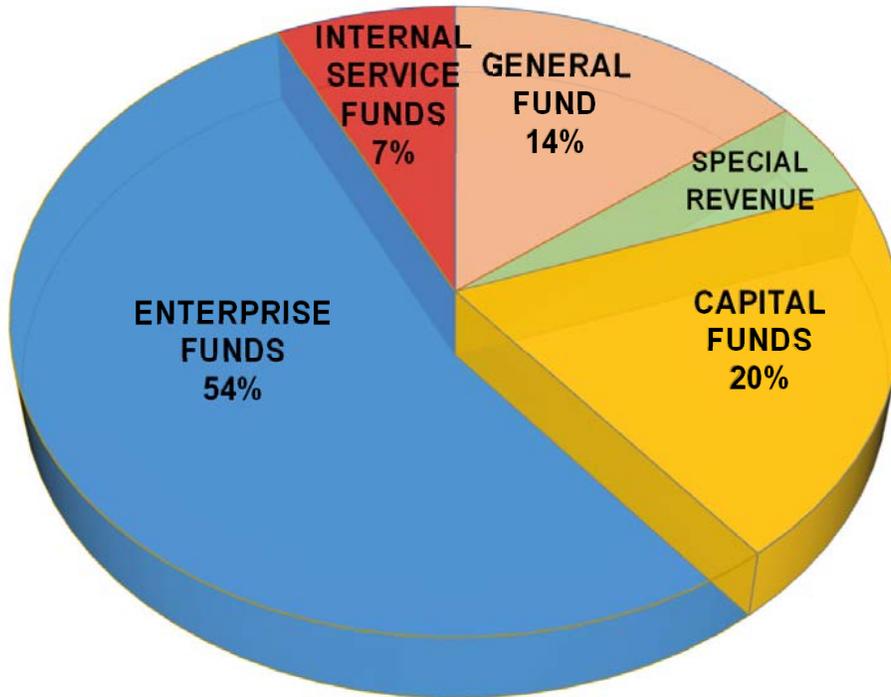
Change in Ending Fund Balances 2025 Budget Compared to 2024 Projected and 2023 Available

	Available Fund Balance 9/30/2023	Estimated Fund Balance 9/30/2024	Revenues	(Expenditures)	Projected Fund Balance 9/30/2025	% Change in Fund Balance
General Fund	\$ 20,182,796	\$ 17,222,796	\$ 60,158,023	\$ 60,678,673	\$ 16,702,146	-3%
Police Education	2,971	6,186	10,000	9,000	7,186	16%
Disaster Reserve	5,485,856	5,635,856	-	-	5,635,856	0%
Special Events	534,010	539,651	174,760	191,370	523,041	-3%
Streets Improvement	6,974,494	5,717,142	2,948,079	8,058,958	606,263	-89%
Recreation Impact Fee	1,356,246	1,951,427	4,562,043	4,660,646	1,852,824	-5%
Fire Impact Fee	3,942,508	7,602,119	9,921,806	16,180,000	1,343,925	-82%
Development Special Projects	448,515	549,935	-	50,000	499,935	-9%
Transportation Impact Fee	15,314,782	8,661,840	33,842,695	41,930,835	573,700	-93%
Town Center Transportation Impact Fee	748,829	858,829	105,000	900,000	63,829	-93%
American Rescue Plan Act	-	6,718,662	-	6,718,662	-	-100%
Neighborhood Stabilization	121,035	121,035	-	121,035	-	-100%
Old Kings Road Special Assessment	1,276,117	1,341,117	938,000	1,623,000	656,117	-51%
SR 100 Community Redevelopment	641,335	641,207	2,940,396	3,581,603	-	-100%
Capital Projects	18,688,763	19,540,032	12,638,922	19,007,943	13,171,011	-33%
Water and Wastewater Utility	35,245,407	35,171,847	67,286,555	71,330,784	31,127,618	-11%
Water & Wastewater Utility Capital Projects	34,355,557	37,267,872	48,984,683	83,838,019	2,414,536	-94%
Collections and Sanitation	1,941,778	1,941,778	18,646,141	18,646,141	1,941,778	0%
Stormwater Management	8,563,104	8,378,871	43,770,676	47,125,884	5,023,663	-40%
Building Permits	1,596,776	1,171,129	3,919,923	4,219,923	871,129	-26%
Information Technology Enterprise	1,877,426	1,707,836	849,054	982,823	1,574,067	-8%
Health Insurance	2,611,153	2,611,153	9,257,503	9,257,503	2,611,153	0%
Fleet Management	12,008,924	12,754,020	11,459,137	8,549,898	15,663,259	23%
Emergency Communications Fund	1,087,418	1,117,418	488,827	305,438	1,300,807	16%
Facilities Maintenance Fund	1,404,745	1,523,263	2,119,603	2,096,244	1,546,622	2%
Information Technology Operations	2,167,153	1,897,058	6,434,158	6,808,000	1,523,216	-20%
	\$ 178,577,698	\$ 182,650,079	\$ 341,455,984	\$ 416,872,382	\$ 107,233,681	

Fund	% Change in Fund Balance	Reason for Greater than 10 Percent Variance
Police Education	16%	Projected revenue to pay out in FY2026
Streets Improvement	-89%	Projected use of fund balance for street rehabilitation and renewal projects
Fire Impact Fee	-82%	Projected use of fund balance for construction of Fire Station #22 replacement and new Fire
Transportation Impact Fee	-93%	Projected use of fund balance for Whiteview and Belle Terre Safety Improvements, OKR North Widening, Matanzas Woods Parkway Extension, Palm Coast Parkway Extension and Loop Road Connector
Town Center Transportation Impact Fee	-93%	Projected use of fund balance for Royal Palms Parkway 4-Laning
Neighborhood Stabilization	-100%	Projected use fund balance for prior year grant fund obligations
State Road 100 Community Dvelopment	-100%	Projected use of fund balance for repayment to Recreation Fund and General Fund
Old Kings Road Special Assessment	-51%	Projected use of fund balance for OKR study and design
Capital Projects	-33%	Projected use of fund balance for the design and construction of the Maintenance and Operations Complex and information technology capital upgrades
Water & Wastewater Utility	-11%	Projected use of fund balance for Operational Expenses
Water & Wastewater Utility Capital Projects	-94%	Projected use of fund balance for the construction of Waste Water Treatment Plant #2 Expansion
Stormwater Management	-40%	Projected use of fund balance for Drainage Improvement Projects
Building Permits	-26%	Projected use of fund balance for Operational Expenses
Fleet Management	23%	Machinery & Equipment Purchases projected to be lower than prior year
Emergency Communications Fund	16%	Savings for New Radio Communications System
Information Technology Operations	-20%	Projected use of fund balance for the ERP System, new equipment and software

Total of All Funds

TOTAL ALL FUNDS				
\$421,551,721				
GENERAL FUND	SPECIAL REVENUE	CAPITAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
\$61,191,673	\$21,060,628	\$82,804,424	\$226,143,574	\$30,351,422
15%	5%	20%	54%	7%



	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	Capital Projects Funds	Total Funds
ESTIMATED EXPENDITURES						
General Government	\$ 16,649,491	\$ 968,682	\$ -	\$ 1,542,306	\$ 16,162,999	\$ 35,323,478
Public Safety	23,409,310	4,048,494	-	9,000	16,990,000	44,456,804
Physical Environment	-	184,858,720	-	-	-	184,858,720
Transportation	9,847,227	-	-	9,358,958	42,630,835	61,837,020
Economic Environment	646,999	-	-	-	-	646,999
Culture/Recreation	9,013,777	-	-	191,370	3,953,471	13,158,618
Internal Service	-	-	26,995,343	-	-	26,995,343
Debt Service	-	16,279,911	-	1,167,539	-	17,447,450
Transfers to Other Funds	1,111,869	19,987,767	21,740	8,790,455	2,992,119	32,903,950
Total Expenditure/Expenses	\$ 60,678,673	\$ 226,143,574	\$ 27,017,083	\$ 21,059,628	\$ 82,729,424	\$ 417,628,382
Reserves	513,000	-	3,334,339	1,000	75,000	3,923,339
Total Appropriated Expenditures and Reserves	\$ 61,191,673	\$ 226,143,574	\$ 30,351,422	\$ 21,060,628	\$ 82,804,424	\$ 421,551,721
Less: Interfund Charges & Transfers						48,755,174
Net Expenditures						\$ 372,796,547

General Fund

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

Revenues

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Ad Valorem Taxes	\$ 33,406,006	35,238,673	\$ 39,553,328	\$ 4,314,655
Communication Services Tax	2,659,409	2,808,820	2,950,151	141,331
Half-Cent Sales Tax	4,408,831	4,115,734	4,368,055	252,321
Local Business Tax	522,653	495,000	517,425	22,425
Fire Insurance Tax	676,591	360,000	600,000	240,000
Permits, Fees and Assessments	1,963,091	1,749,100	1,788,700	39,600
State Revenue Sharing	1,206,326	1,291,225	1,347,605	56,380
Intergovernmental Revenue	17,144	17,388	52,086	34,698
Charges for Services	6,623,320	6,741,490	6,647,238	(94,252)
Judgments, Fines & Forfeitures	617,782	592,778	645,278	52,500
Interest Revenues	1,721,821	141,846	228,048	86,202
Other Revenues	193,910	91,611	112,555	20,944
Transfers From Other Funds	1,268,457	1,369,931	1,347,554	(22,377)
Appropriated Fund Balance	-	875,000	1,033,650	158,650
TOTAL	\$ 55,285,341	\$ 55,888,596	\$ 61,191,673	\$ 5,303,077

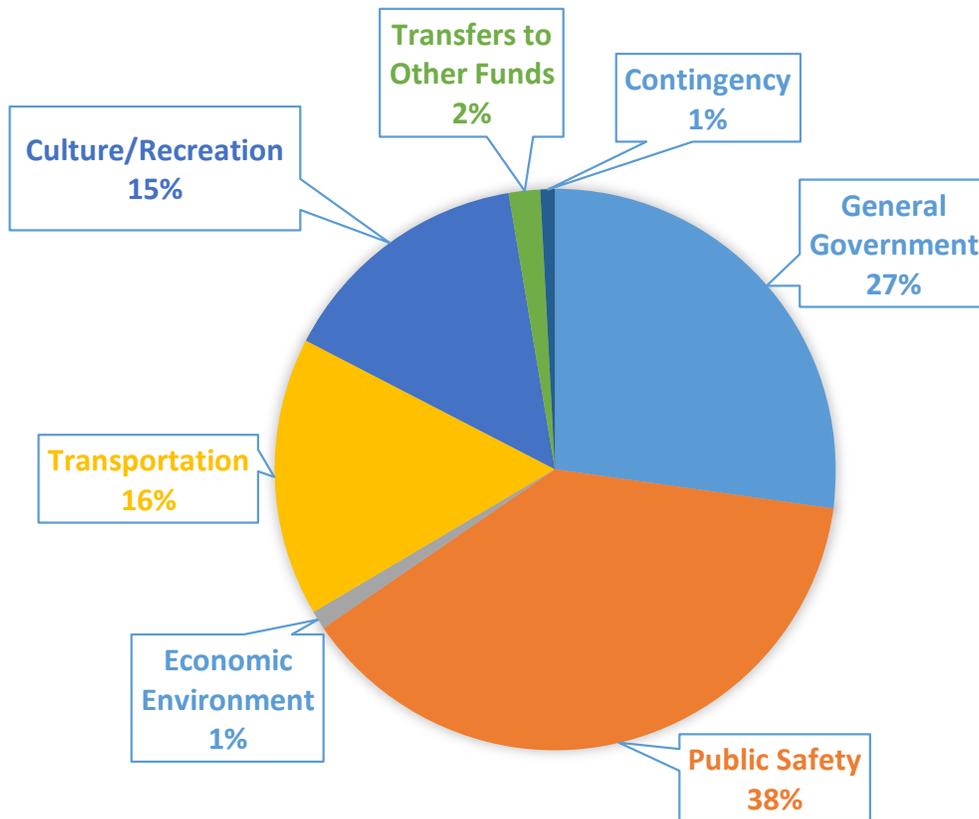
Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 25,111,778	\$ 29,150,187	\$ 31,441,737	\$ 2,291,550
Operating Expenditures	22,910,199	24,922,066	27,739,417	2,817,351
Capital Outlay	249,792	18,000	99,000	81,000
Grants & Aides	47,404	138,000	286,650	148,650
Transfers to Other Funds	4,784,008	1,060,343	1,111,869	51,526
Contingency	-	600,000	513,000	(87,000)
TOTAL	\$ 53,103,181	\$ 55,888,596	\$ 61,191,673	\$ 5,303,077

General Fund

Expenditures by Function

FUNCTION	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025
General Government	\$ 13,021,685	\$ 15,596,064	\$ 16,649,491
Public Safety	19,320,749	20,452,697	23,409,310
Economic Environment	343,818	530,219	646,999
Transportation	7,933,726	9,113,976	9,847,227
Culture/Recreation	7,699,195	8,535,297	9,013,777
Transfers to Other Funds	4,784,008	1,060,343	1,111,869
Contingency	-	600,000	513,000
TOTAL	\$ 53,103,181	\$ 55,888,596	\$ 61,191,673



General Fund

Five-Year Forecast

	2023A	2024A	2025B	2026F	2027F	2028F	2029F	2030F
BEGINNING FUND BALANCE	19,225,958	21,408,120	28,253,076	27,219,426	25,484,463	23,340,407	20,568,983	16,924,267
REVENUES & SOURCES								
01-AD VALOREM TAXES	33,406,006	35,418,638	39,553,328	42,884,943	46,314,947	49,845,706	53,479,635	57,219,205
02-SALES, USE AND FUEL TAXES	4,408,831	3,645,566	4,368,055	4,586,458	4,815,781	5,056,570	5,309,398	5,574,868
03-TELECOMMUNICATION SERVICE TAX	2,659,409	2,365,905	2,950,151	2,987,028	3,024,366	3,062,170	3,100,447	3,139,203
04-LOCAL BUSINESS TAX	508,144	489,910	502,425	507,449	512,524	517,649	522,825	528,054
05-PERMITS, FEES AND SPECIAL ASSESSMENTS	1,904,339	1,668,655	1,727,000	1,748,690	1,770,685	1,792,991	1,815,611	1,838,552
06-INTERGOVERNMENTAL REVENUE	1,296,974	1,429,489	1,476,391	1,503,343	1,530,834	1,558,875	1,587,477	1,616,651
07-CHARGES FOR SERVICES	6,623,077	7,212,909	6,647,988	6,829,619	7,017,593	7,212,228	7,413,866	7,622,878
08-FINES & FORFEITURES	617,782	2,497,402	645,278	645,278	645,278	645,278	645,278	645,278
09-MISCELLANEOUS REVENUES	870,501	999,110	711,805	712,677	713,574	714,499	715,452	716,433
10-INTEREST REVENUE	1,721,821	2,196,223	228,048	228,048	228,048	228,048	228,048	228,048
14-TRANSFERS-IN FROM OTHER FUNDS	1,268,457	1,272,503	1,347,554	1,400,997	1,456,927	1,515,495	1,576,863	1,641,208
TOTAL REVENUES AND SOURCES	55,285,341	59,196,312	60,158,023	64,034,529	68,030,558	72,149,508	76,394,900	80,770,378
<i>% ANNUAL CHANGE</i>	19.4%	7.1%	1.6%	6.4%	6.2%	6.1%	5.9%	5.7%
EXPENDITURES & USES, BY FUNCTION								
01-CITY COUNCIL	231,003	354,707	402,283	429,095	456,841	486,716	518,912	553,637
02-ADMINISTRATION	9,435,101	6,175,089	7,943,592	8,432,890	8,896,256	9,388,811	9,912,933	10,471,241
03-PUBLIC WORKS	8,051,326	8,513,215	9,849,227	10,663,508	11,434,675	12,269,391	13,173,568	14,153,733
04-FINANCIAL SERVICES	1,820,987	1,719,591	2,164,343	2,350,726	2,520,305	2,703,393	2,901,195	3,115,038
06-COMMUNITY DEVELOPMENT	5,305,846	5,887,991	7,042,318	7,616,295	8,148,249	8,722,165	9,341,812	10,011,341
07-FIRE	12,865,582	13,166,379	14,412,821	15,655,568	16,864,385	18,181,106	19,616,939	21,184,430
08-LAW ENFORCEMENT	6,526,288	7,363,929	8,996,489	9,446,313	9,918,629	10,414,561	10,935,289	11,482,053
09-ENGINEERING & STORMWATER	1,065,038	1,187,058	1,332,745	1,449,934	1,554,122	1,666,399	1,787,461	1,918,071
10-PARKS & RECREATION	7,802,011	7,983,398	9,047,855	9,725,164	10,381,151	11,088,391	11,851,510	12,675,613
TOTAL EXPENDITURES AND USES	53,103,181	52,351,356	61,191,673	65,769,492	70,174,614	74,920,932	80,039,617	85,565,156
NET OVER/(UNDER)	2,182,160	6,844,956	(1,033,650)	(1,734,963)	(2,144,056)	(2,771,424)	(3,644,716)	(4,794,779)
<i>% ANNUAL REVENUES & SOURCES</i>	3.9%	11.6%	-1.7%	-2.7%	-3.2%	-3.8%	-4.8%	-5.9%

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Intergovernmental Revenue	\$ 548,762	\$ 947,187	\$ 756,000	\$ (191,187)
TOTAL	<u>\$ 548,762</u>	<u>\$ 947,187</u>	<u>\$ 756,000</u>	<u>\$ (191,187)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 534,055	\$ 934,970	\$ 731,000	\$ (203,970)
Transfers to Other Funds	14,707	12,217	25,000	12,783
TOTAL	<u>\$ 548,762</u>	<u>\$ 947,187</u>	<u>\$ 756,000</u>	<u>\$ (191,187)</u>

Police 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	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Judgement, Fines, & Forfeitures	\$ 7,779	\$ 7,000	\$ 10,000	\$ 3,000
Interest & Other Revenues	153	-	-	-
TOTAL	<u>\$ 7,932</u>	<u>\$ 7,000</u>	<u>\$ 10,000</u>	<u>\$ 3,000</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 7,000	\$ 7,000	\$ 9,000	\$ 2,000
Contingency Reserve	-	-	1,000	1,000
TOTAL	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 10,000</u>	<u>\$ 3,000</u>

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Intergovernmental Revenue	\$ 1,246,732	\$ -	\$ -	\$ -
Interest & Other Revenues	111,296	-	-	-
Transfers From Other Funds	1,000,000	-	-	-
TOTAL	<u>\$ 2,358,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 169,621	\$ -	\$ -	\$ -
TOTAL	<u>\$ 169,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 Collection and Sanitation program. This fund is also used to account for the results of special events within the community.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Charges for Services	\$ 164,696	\$ 184,360	\$ 169,760	\$ (14,600)
Interest & Other Revenues	18,191	-	-	-
Intergovernmental Revenue	24,046	5,000	5,000	
Appropriated Fund Balance	-	-	16,610	16,610
TOTAL	\$ 206,933	\$ 189,360	\$ 191,370	\$ 2,010

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 146,603	\$ 167,570	\$ 191,370	\$ 23,800
Contingency Reserve	-	21,790	-	(21,790)
TOTAL	\$ 146,603	\$ 189,360	\$ 191,370	\$ 2,010

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
State Revenue Sharing	\$ 986,994	\$ 860,817	\$ 898,404	\$ 37,587
Local Option Fuel Tax	2,042,702	1,960,465	1,999,675	39,210
Interest & Other Revenues	255,398	75,000	50,000	(25,000)
Transfers from Other Funds	2,500,000	-	-	-
Appropriated Fund Balance	-	4,798,718	5,110,879	312,161
TOTAL	\$ 5,785,094	\$ 7,695,000	\$ 8,058,958	\$ 363,958

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 4,357,142	\$ 6,600,000	\$ 6,403,958	\$ (196,042)
Capital Outlay	222,133	1,095,000	1,655,000	560,000
TOTAL	\$ 4,579,275	\$ 7,695,000	\$ 8,058,958	\$ 363,958

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Permits, Fees, and Special Assessments	\$ 331,279	\$ 323,000	\$ 323,000	\$ -
Intergovernmental Revenue	-	500,000	500,000	-
Interest & Other Revenues	55,361	15,000	15,000	-
Transfers from Other Funds	119,058	100,000	100,000	-
Appropriated Fund Balance	-	685,000	685,000	-
TOTAL	\$ 505,698	\$ 1,623,000	\$ 1,623,000	\$ -

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 20,837	\$ 50,000	\$ 50,000	\$ -
Capital Outlay	-	750,000	1,250,000	500,000
Debt Service	206,424	323,000	323,000	-
Contingency Reserve	-	500,000	-	(500,000)
TOTAL	\$ 227,261	\$ 1,623,000	\$ 1,623,000	\$ -

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Intergovernmental Revenue	\$ 307,925	\$ 12,128,471	\$ 6,718,662	\$ (5,409,809)
TOTAL	<u>\$ 307,925</u>	<u>\$ 12,128,471</u>	<u>\$ 6,718,662</u>	<u>\$ (5,409,809)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Capital Outlay	\$ 307,925	\$ -	\$ -	\$ -
Transfers to Other Funds	-	12,128,471	6,718,662	(5,409,809)
TOTAL	<u>\$ 307,925</u>	<u>\$ 12,128,471</u>	<u>\$ 6,718,662</u>	<u>\$ (5,409,809)</u>

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Intergovernmental Revenue	\$ 1,652,984	\$ 1,872,070	\$ 1,895,205	\$ 23,135
Interest & Other Revenues	83,940	35,000	30,000	(5,000)
Transfers from Other Funds	960,977	1,005,007	1,015,191	10,184
Appropriated Fund Balance	-	-	641,207	641,207
TOTAL	<u>\$ 2,697,901</u>	<u>\$ 2,912,077</u>	<u>\$ 3,581,603</u>	<u>\$ 669,526</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 377,886	\$ 363,292	\$ 690,271	\$ 326,979
Debt Service	942,023	945,704	844,539	(101,165)
Grants & Aides	333,336	277,780	-	(277,780)
Transfers to Other Funds	1,561,483	1,325,301	2,046,793	721,492
TOTAL	<u>\$ 3,214,728</u>	<u>\$ 2,912,077</u>	<u>\$ 3,581,603</u>	<u>\$ 669,526</u>

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	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Appropriated Fund Balance	\$ -	\$ 121,035	\$ 121,035	\$ -
TOTAL	\$ -	\$ 121,035	\$ 121,035	\$ -

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Small County Surtax	\$ 5,048,022	\$ 5,182,410	\$ 5,082,858	\$ (99,552)
Interest & Other Revenues	608,139	4,100,000	300,000	(3,800,000)
Transfers from Other Funds	99,922	2,650,000	7,256,064	4,606,064
Appropriated Fund Balance	-	9,021,940	6,444,021	(2,577,919)
TOTAL	<u>\$ 5,756,083</u>	<u>\$ 20,954,350</u>	<u>\$ 19,082,943</u>	<u>\$ (1,871,407)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 29,922	\$ -	\$ -	\$ -
Capital Outlay	1,712,274	20,650,000	18,197,999	(2,452,001)
Transfers To Other Funds	-	154,350	809,944	655,594
Contingency Reserve	-	150,000	75,000	(75,000)
TOTAL	<u>\$ 1,742,196</u>	<u>\$ 20,954,350</u>	<u>\$ 19,082,943</u>	<u>\$ (1,871,407)</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Permits Fees and Assessments	\$ 2,863,478	\$ 2,616,708	\$ 2,722,161	\$ 105,453
Intergovernmental Revenue	1,705,075	1,304,000	979,698	(324,302)
Interest & Other Revenues	196,395	75,000	-	(75,000)
Transfers from Other Funds	1,350,000	619,892	860,184	240,292
Appropriated Fund Balance	-	2,355,154	98,603	(2,256,551)
TOTAL	<u>\$ 6,114,948</u>	<u>\$ 6,970,754</u>	<u>\$ 4,660,646</u>	<u>\$ (2,310,108)</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 182,314	\$ -	\$ 50,000	\$ 50,000
Capital Outlay	11,484,870	6,970,754	2,628,471	(4,342,283)
Transfers to Other Funds	-	-	1,982,175	1,982,175
TOTAL	<u>\$ 11,667,184</u>	<u>\$ 6,970,754</u>	<u>\$ 4,660,646</u>	<u>\$ (2,310,108)</u>

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 fiscal year 2020.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Permits, Fees, and Special Assessments	\$ 776,593	\$ 754,000	\$ 784,386	\$ 30,386
Intergovernmental Revenue	-	2,400,000	5,000,000	2,600,000
Interest & Other Revenues	138,466	50,000	50,000	-
Transfers from Other Funds	-	3,600,000	4,087,420	487,420
Appropriated Fund Balance	-	906,000	6,258,194	5,352,194
TOTAL	\$ 915,059	\$ 7,710,000	\$ 16,180,000	\$ 8,470,000

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ -	\$ -	\$ 30,000	\$ 30,000
Capital Outlay	234,502	7,710,000	16,150,000	8,440,000
TOTAL	\$ 234,502	\$ 7,710,000	\$ 16,180,000	\$ 8,470,000

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Transfers from Other Funds	\$ 29,799	\$ 100,000	\$ 100,000	\$ -
Interest & Other Revenues	26,183	7,000	5,000	(2,000)
Appropriated Fund Balance	-	693,000	795,000	102,000
TOTAL	<u>\$ 55,982</u>	<u>\$ 800,000</u>	<u>\$ 900,000</u>	<u>\$ 100,000</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Capital Outlay	\$ -	\$ 800,000	\$ 900,000	\$ 100,000
TOTAL	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 900,000</u>	<u>\$ 100,000</u>

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	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Interest & Other Revenues	\$ 29,944	\$ -	\$ -	\$ -
Appropriated Fund Balance	-	-	50,000	50,000
TOTAL	<u>\$ 29,944</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 455	\$ -	\$ 50,000	\$ 50,000
TOTAL	<u>\$ 455</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Permits Fees and Assessments	\$ 3,631,024	\$ 3,204,240	\$ 3,956,410	\$ 752,170
Intergovernmental Revenue	-	12,470,152	29,736,285	17,266,133
Interest & Other Revenues	530,323	100,000	150,000	50,000
Appropriated Fund Balance	-	10,347,678	8,088,140	(2,259,538)
TOTAL	<u>\$ 4,161,347</u>	<u>\$ 26,122,070</u>	<u>\$ 41,930,835</u>	<u>\$ 15,808,765</u>

Expenditures

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 9,424	\$ 185,000	\$ -	\$ (185,000)
Transfers To Other Funds	148,857	200,000	200,000	-
Capital Outlay	2,280,997	25,737,070	41,730,835	15,993,765
TOTAL	<u>\$ 2,439,278</u>	<u>\$ 26,122,070</u>	<u>\$ 41,930,835</u>	<u>\$ 15,808,765</u>

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Charges for Services - Water	\$ 34,697,066	\$ 34,953,258	\$ 39,488,429	\$ 4,535,171
Charges for Services - Sewer	22,960,547	23,182,624	25,808,676	2,626,052
Charges for Services - Other	1,343,462	1,458,070	1,697,158	239,088
Intergovernmental Revenue	351,663	-	-	-
Interest & Other Revenues	1,055,483	150,000	292,292	142,292
Appropriated Fund Balance	-	850,879	4,044,229	3,193,350
TOTAL	<u>\$ 60,408,221</u>	<u>\$ 60,594,831</u>	<u>\$ 71,330,784</u>	<u>\$ 10,735,953</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 12,714,429	\$ 15,903,286	\$ 16,689,968	\$ 786,682
Operating Expenses	17,736,169	20,712,356	24,251,701	3,539,345
Capital Outlay	3,323,313	2,931,000	3,089,000	158,000
Debt Service	12,044,940	12,634,339	12,994,410	360,071
Grants	10,000	10,000	10,000	-
Transfers to Other Funds	8,562,462	8,403,850	14,295,705	5,891,855
TOTAL	<u>\$ 54,391,313</u>	<u>\$ 60,594,831</u>	<u>\$ 71,330,784</u>	<u>\$ 10,735,953</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Water Impact Fees	\$ 7,492,826	\$ 6,695,000	\$ 7,030,357	\$ 335,357
Wastewater Impact Fees	8,019,876	7,208,000	7,241,198	33,198
Intergovernmental Revenue	397,944	5,066,569	10,000,000	4,933,431
Interest & Other Revenues	1,733,009	375,611	599,630	224,019
Transfers from Other Funds	6,907,881	10,352,273	15,663,498	5,311,225
Debt Proceeds	-	8,984,872	8,450,000	(534,872)
Appropriated Fund Balance	-	31,486,688	34,853,336	3,366,648
TOTAL	\$ 24,551,536	\$ 70,169,013	\$ 83,838,019	\$ 13,669,006

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenses	\$ 1,160,740	\$ 1,840,572	\$ 1,695,616	\$ (144,956)
Capital Outlay	29,429,357	68,328,441	79,492,403	11,163,962
Transfers to Other Funds	-	-	2,650,000	2,650,000
TOTAL	\$ 30,590,097	\$ 70,169,013	\$ 83,838,019	\$ 13,669,006

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Charges for Services	\$ 15,231,156	\$ 16,608,472	\$ 18,613,090	\$ 2,004,618
Miscellaneous Revenues	51,898	3,051	33,051	30,000
TOTAL	<u>\$ 15,283,054</u>	<u>\$ 16,611,523</u>	<u>\$ 18,646,141</u>	<u>\$ 2,034,618</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 138,379	\$ 181,148	\$ 238,439	\$ 57,291
Operating Expenses	15,216,393	16,430,375	18,407,702	1,977,327
Transfers to Other Funds	36,344	-	-	-
TOTAL	<u>\$ 15,391,116</u>	<u>\$ 16,611,523</u>	<u>\$ 18,646,141</u>	<u>\$ 2,034,618</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Ad Valorem Taxes	\$ 526,225	\$ 527,724	\$ 529,222	\$ 1,498
Charges for Services	14,955,391	18,685,652	21,736,563	3,050,911
Intergovernmental Revenue	-	2,190,000	1,796,350	(393,650)
Miscellaneous Revenues	1,241,883	516,043	600,000	83,957
Debt Proceeds	-	1,348,622	17,270,000	15,921,378
Transfers from Other Funds	-	6,128,471	1,838,541	(4,289,930)
Appropriated Fund Balance	-	3,159,030	3,355,208	196,178
TOTAL	\$ 16,723,499	\$ 32,555,542	\$ 47,125,884	\$ 14,570,342

Expenses

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 3,855,881	\$ 5,860,112	\$ 7,089,574	\$ 1,229,462
Operating Expenses	5,274,829	6,944,737	8,917,875	1,973,138
Capital Outlay	7,759,482	12,967,367	24,986,442	12,019,075
Debt Service	2,348,508	1,682,745	3,285,501	1,602,756
Transfers to Other Funds	295,961	5,100,581	2,846,492	(2,254,089)
TOTAL	\$ 19,534,661	\$ 32,555,542	\$ 47,125,884	\$ 14,570,342

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Permits Fees and Assessments	\$ 2,156,035	\$ 3,204,201	\$ 3,879,201	\$ 675,000
Interest & Other Revenues	95,881	15,965	40,722	24,757
Appropriated Fund Balance	-	600,000	300,000	(300,000)
TOTAL	<u>\$ 2,251,916</u>	<u>\$ 3,820,166</u>	<u>\$ 4,219,923</u>	<u>\$ 399,757</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 2,253,044	\$ 2,741,443	\$ 3,009,587	\$ 268,144
Operating Expenses	762,788	926,999	1,038,907	111,908
Transfers to Other Funds	226,055	151,724	171,429	19,705
TOTAL	<u>\$ 3,241,887</u>	<u>\$ 3,820,166</u>	<u>\$ 4,219,923</u>	<u>\$ 399,757</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Charges for Services	\$ 762,719	\$ 777,925	\$ 839,054	\$ 61,129
Miscellaneous Revenues	178,687	10,000	10,000	-
Appropriated Fund Balance	-	169,590	133,769	(35,821)
TOTAL	\$ 941,406	\$ 957,515	\$ 982,823	\$ 25,308

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 150,660	\$ 204,890	\$ 228,915	\$ 24,025
Operating Expenses	397,975	725,644	429,767	(295,877)
Capital Outlay	277,551	-	300,000	300,000
Transfers to Other Funds	22,885	26,981	24,141	(2,840)
TOTAL	\$ 849,071	\$ 957,515	\$ 982,823	\$ 25,308

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Interest & Other Revenues	\$ 514,260	\$ 45,000	\$ 70,000	\$ 25,000
Non-Revenues	6,276,416	7,771,517	9,187,503	1,415,986
TOTAL	<u>\$ 6,790,676</u>	<u>\$ 7,816,517</u>	<u>\$ 9,257,503</u>	<u>\$ 1,440,986</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 6,260,729	\$ 6,628,517	\$ 7,839,503	\$ 1,210,986
Operating Expenses	1,013,690	1,188,000	1,418,000	230,000
TOTAL	<u>\$ 7,274,419</u>	<u>\$ 7,816,517</u>	<u>\$ 9,257,503</u>	<u>\$ 1,440,986</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Charges for Services	\$ 2,746,503	\$ 3,355,544	\$ 3,876,333	\$ 520,789
Interest & Other Revenues	1,489,750	488,800	602,300	113,500
Transfers from Other Funds	1,262,453	2,573,758	490,172	(2,083,586)
Non-Revenues	6,531,381	5,943,254	6,490,332	547,078
TOTAL	<u>\$ 12,030,087</u>	<u>\$ 12,361,356</u>	<u>\$ 11,459,137</u>	<u>\$ (902,219)</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,044,273	\$ 1,284,711	\$ 1,413,574	\$ 128,863
Operating Expenses	2,492,937	3,202,640	3,047,316	(155,324)
Capital Outlay	6,217,489	5,205,000	4,089,008	(1,115,992)
Transfers to Other Funds	3,478	5,370	-	(5,370)
Reserve	-	2,663,635	2,909,239	245,604
TOTAL	<u>\$ 9,758,177</u>	<u>\$ 12,361,356</u>	<u>\$ 11,459,137</u>	<u>\$ (902,219)</u>

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 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Interest & Other Revenues	\$ 35,973	\$ 10,000	\$ 10,000	\$ -
Non-Revenues	230,925	373,624	478,827	105,203
TOTAL	\$ 266,898	\$ 383,624	\$ 488,827	\$ 105,203

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenses	\$ 66,474	\$ 383,624	\$ 305,438	\$ (78,186)
Capital Outlay	5,250	-	-	-
Reserve	-	-	183,389	183,389
TOTAL	\$ 71,724	\$ 383,624	\$ 488,827	\$ 105,203

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 departments.

Revenues

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Internal Allocation	\$ 4,887,882	\$ 5,497,607	\$ 6,249,832	\$ 752,225
Interest & Other Revenues	88,709	12,000	39,000	27,000
Transfers from Other Funds	176,476	100,654	145,326	44,672
Appropriated Fund Balance	-	635,000	534,553	(100,447)
TOTAL	<u>\$ 5,153,067</u>	<u>\$ 6,245,261</u>	<u>\$ 6,968,711</u>	<u>\$ 723,450</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 2,032,860	\$ 2,460,328	\$ 2,760,999	\$ 300,671
Operating Expenses	2,594,524	3,327,801	3,901,323	573,522
Capital Outlay	247,920	305,000	145,678	(159,322)
Contingency Reserve	-	152,132	160,711	8,579
TOTAL	<u>\$ 4,875,304</u>	<u>\$ 6,245,261</u>	<u>\$ 6,968,711</u>	<u>\$ 723,450</u>

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Charges for Services	\$ 2,720,230	\$ 2,163,986	\$ 2,094,603	\$ (69,383)
Interest & Other Revenues	46,205	-	25,000	25,000
Appropriated Fund Balance	-	-	57,641	57,641
TOTAL	<u>\$ 2,766,435</u>	<u>\$ 2,163,986</u>	<u>\$ 2,177,244</u>	<u>\$ 13,258</u>

Expenses

CATEGORY	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 830,089	\$ 528,943	\$ 574,509	\$ 45,566
Operating Expenses	1,292,918	1,564,194	1,499,995	(64,199)
Capital Outlay	10,781	-	-	-
Transfers to Other Funds	24,033	30,798	21,740	(9,058)
Contingency Reserve	-	40,051	81,000	40,949
TOTAL	<u>\$ 2,157,821</u>	<u>\$ 2,163,986</u>	<u>\$ 2,177,244</u>	<u>\$ 13,258</u>

* Mowing was moved from Facilities to Streets in Fiscal Year 2024



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BUDGET DETAIL

BY DEPARTMENT

Personnel - 2025 Pay Plan

The following pages include the Fiscal Year 2025 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

Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
Council								
<u>Part-time/Temporary</u>								
Mayor	1.00	1.00	1.00	-	51	N/A	N/A	N/A
Vice - Mayor **	1.00	1.00	1.00	-	50	N/A	N/A	N/A
Council Member **	3.00	3.00	3.00	-	50	N/A	N/A	N/A
Total Personnel	5.00	5.00	5.00	-				
NOT INCLUDED IN FTE COUNT								
City Manager								
<u>Full-time</u>								
City Manager	1.00	1.00	1.00	-	52	N/A	N/A	N/A
Assistant City Manager	1.00	1.00	1.00	-	24	\$ 116,862.96	\$ 148,078.69	\$ 200,181.80
Chief of Staff	0.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Executive Assistant to the City Manager	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Administrative Assistant	1.00	0.00	0.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Staff Assistant II	0.00	1.00	1.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Total Personnel	4.00	5.00	5.00	-				
Communications & Marketing								
<u>Full-time</u>								
Director of Communications & Marketing	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Communications & Marketing Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Multimedia Associate	2.00	2.00	2.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Communications Specialist	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Total Personnel	5.00	5.00	5.00	-				
<u>Part-time/Temporary</u>								
Total Part-time/Temporary	0.50	0.50	0.50	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Total Personnel	5.50	5.50	5.50	-				
Economic Development								
<u>Full-time</u>								
Economic Development Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Economic Development Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Total Personnel	2.00	2.00	2.00	-				
City Clerk								
<u>Full-time</u>								
City Clerk/Paralegal	0.50	1.00	1.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Deputy City Clerk	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Records Analyst	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Total Personnel	2.50	3.00	3.00	-				
Human Resources								
<u>Full-time</u>								
Human Resources Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Human Resources Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
City Safety Specialist	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Benefits Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Risk Management Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Senior Human Resources Generalist	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Human Resources Generalist	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Recruitment Specialist	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Total Personnel	8.00	8.00	8.00	-				
City Attorney								
<u>Full-time</u>								
Paralegal	0.50	0.00	0.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Total Personnel	0.50	0.00	0.00	-				
Financial Services								
<u>Full-time</u>								
Finance Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Chief Accountant	1.00	1.00	1.00	-	21	\$ 87,911.38	\$ 111,405.21	\$ 151,760.52
Budget & Procurement Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Finance Operations Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Accountant	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Payroll Accountant	1.00	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	2.00	2.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Procurement Coordinator I	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
Business Tax Receipts Technician II	1.00	0.00	0.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Business Tax Receipt Inspector	1.00	0.00	0.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Finance Technician II	3.00	3.00	3.00	-	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	17.00	15.00	15.00	-				
Planning								
<u>Full-time</u>								
Community Development Director	0.00	0.33	0.33	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Chief of Staff	0.33	0.00	0.00	-	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

Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
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	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	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Site Development Coordinator I	1.00	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	2.00	2.00	-	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	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Environmental Planning Technician	1.00	0.00	0.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Administrative Manager	1.00	0.00	0.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Senior Planning Technician	0.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Senior Construction Site Inspector	1.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Construction Site Inspector	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Planning Technician	2.00	0.00	0.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Community Development Technician	1.00	2.00	2.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Total Personnel	19.66	19.66	19.66	-				
Code Enforcement								
<u>Full-time</u>								
Community Development Director	0.00	0.33	0.33	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Chief of Staff	0.33	0.00	0.00	-	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	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Assistant Code Enforcement Manager	0.00	1.00	1.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Code Compliance Supervisor	0.35	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	9.00	9.00	-	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	-				
<u>Part-time/Temporary</u>								
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								
<u>Full-time</u>								
Business Tax Receipts Technician II	0.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Local Business Tax Inspector	0.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Total Personnel	0.00	2.00	2.00	-				
Fire								
<u>Full-time</u>								
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	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Fire Inspector	1.00	1.00	1.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Battalion Chief	7.00	6.00	6.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Battalion Chief in Training	1.00	1.00	1.00	-	18	\$ 64,433.75	\$ 81,653.51	\$ 110,392.71
Fire Lieutenant/Paramedic	11.00	12.00	12.00	-	17	\$ 60,243.65	\$ 76,344.00	\$ 103,214.32
Fire Lieutenant/EMT	6.00	6.00	6.00	-	16	\$ 56,314.91	\$ 71,365.06	\$ 96,482.76
Administrative Coordinator	1.00	1.00	1.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Driver Engineer/Paramedic	13.00	13.00	13.00	-	14	\$ 49,241.56	\$ 62,401.47	\$ 84,364.40
Driver Engineer/EMT	6.00	5.00	5.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Firefighter/Paramedic	9.00	7.00	7.00	-	13	\$ 45,968.41	\$ 58,253.78	\$ 78,756.84
Firefighter/EMT	11.00	20.00	20.00	-	11	\$ 41,646.76	\$ 52,776.74	\$ 71,352.40
Total Personnel	69.00	75.00	75.00	-				
Streets								
<u>Full-time</u>								
Public Works Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Public Works Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Public Works Supervisor	3.00	2.00	2.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Administrative Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Administrative Operations Manager	1.00	0.00	0.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Workforce Data Analyst	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Foreman	3.00	2.00	2.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Streets Crew Lead	0.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Signal/Traffic Technician Lead	0.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Signal/Traffic Technician II	2.00	2.00	2.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Signal/Traffic Technician I	2.00	2.00	2.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Landscape Technician	0.00	1.00	1.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Public Works Lead	3.00	5.00	5.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Maintenance Worker	9.00	17.00	17.00	-	6	\$ 35,802.44	\$ 45,370.70	\$ 61,339.62
Equipment Operator I	1.00	3.00	4.00	1.00	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Equipment Operator II	24.00	17.00	17.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76

Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
Staff Assistant I	1.00	1.00	1.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Total Personnel	53.00	58.00	59.00	1.00				
Parks Facilities Maintenance								
<u>Full-time</u>								
Parks Supervisor	1.00	1.00	2.00	1.00	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Parks Maintenance Lead	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Field Maintenance Lead	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Groundskeeper II	10.00	8.00	7.00	(1.00)	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Groundskeeper I	10.00	12.00	13.00	1.00	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	23.00	23.00	24.00	1.00				
Construction Management & Engineering								
<u>Full-time</u>								
Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Traffic Engineer III	1.00	1.00	1.00	-	21	\$ 87,911.38	\$ 111,405.21	\$ 151,760.52
Traffic Engineer I	1.00	1.00	1.00	-	19	\$ 74,650.40	\$ 94,600.73	\$ 127,896.56
Architect III	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	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Project Manager III	0.00	1.00	1.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Project Manager II	1.00	0.00	0.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Project Manager I	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Total Personnel	8.00	8.00	8.00	-				
Parks and Recreation								
<u>Full-time</u>								
Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
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	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Recreation Supervisor	1.00	1.00	0.00	(1.00)	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Recreation Coordinator	2.00	2.00	2.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Recreation Specialist II	1.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Recreation Specialist I	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Staff Assistant II	0.00	1.00	1.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Staff Assistant	1.00	0.00	0.00	-	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	2.00	2.00	2.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Total Full-time	14.00	14.00	13.00	(1.00)				
<u>Part-time/Temporary</u>								
Total Part-time/Temporary	9.42	8.28	8.28	-				
Total Personnel	23.42	22.28	21.28	(1.00)				
Aquatics Center								
<u>Full-time</u>								
Recreation Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Aquatics Safety Specialist	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Total Full-time	2.00	2.00	2.00	-				
<u>Part-time/Temporary</u>								
Total Part-time/Temporary	5.75	4.95	4.95	-				
Total Personnel	7.75	6.95	6.95	-				
Palm Harbor Golf Course								
<u>Full-time</u>								
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	-				
<u>Part-time/Temporary</u>								
Total Part-time/Temporary	8.07	6.38	6.28	(0.10)				
Total Personnel	11.07	9.38	9.28	(0.10)				
Southern Recreation Center								
<u>Full-time</u>								
Tennis Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Recreation Leader I - Maintenance	1.00	1.00	1.00	-	6	\$ 35,802.44	\$ 45,370.70	\$ 61,339.62
Customer Services Representative	0.00	1.00	1.00	-	6	\$ 35,802.44	\$ 45,370.70	\$ 61,339.62
Total Full-time	2.00	3.00	3.00	-				
<u>Part-time/Temporary</u>								
Total Part-time/Temporary	2.53	2.53	2.78	0.25				
Total Personnel	4.53	5.53	5.78	0.25				
GENERAL FUND	257.87	270.87	271.87	1.00				

Utility Finance								
<u>Full-time</u>								
Financial Technician Supervisor	0.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Lead Finance Technician	1.00	0.00	0.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47



Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
Senior Accountant	0.00	0.00	1.00	1.00	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Accountant	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Senior Financial Technician	0.00	0.00	1.00	1.00	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Financial Technician III	0.00	1.00	0.00	(1.00)	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Financial Technician II	2.00	0.00	0.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Financial Technician I	2.00	3.00	3.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Total Personnel	6.00	6.00	7.00	1.00				
Customer Service								
<u>Full-time</u>								
Customer Service Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Customer Service Supervisor	1.00	2.00	2.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Customer Service Lead	0.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Customer Service Analyst	1.00	0.00	0.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Data Analyst	1.00	0.00	0.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Customer Service Representative II	4.00	3.00	3.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Senior Customer Service Representative	0.00	3.00	3.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Customer Service Representative I	9.00	7.00	7.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Total Personnel	17.00	17.00	17.00	-				
Utility Construction Management & Engineering								
<u>Full-time</u>								
Utility Engineer III	1.00	1.00	1.00	-	21	\$ 87,911.38	\$ 111,405.21	\$ 151,760.52
Utility Engineer I	0.00	1.00	2.00	1.00	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Utility Civil Engineer	1.00	0.00	0.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Project Manager I	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Construction Site Inspector Lead	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Construction Site Inspector II	0.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Construction Site Inspector I	2.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Engineering Technician	1.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Total Personnel	7.00	7.00	8.00	1.00				
Utility Administration								
<u>Full-time</u>								
Utility Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Utility Deputy Director	1.00	1.00	1.00	-	22	\$ 96,605.82	\$ 122,423.59	\$ 165,512.20
Utility Development Manager	0.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Environmental Specialist	1.00	0.00	0.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility Compliance Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Utility Development Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Inventory Specialist	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Administrative Coordinator	2.00	3.00	3.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Inventory Technician	0.00	1.00	1.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Utility Support Specialist	1.00	0.00	0.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Total Personnel	9.00	10.00	10.00	-				
Wastewater Pumping								
<u>Full-time</u>								
Wastewater Manager	0.00	0.50	0.50	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility System Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Mechanical Technician - Lead Foreman	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Mechanical Technician Lead	4.00	3.00	3.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Mechanical Technician II	2.00	2.00	2.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Mechanical Technician I	2.00	3.00	3.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	10.00	10.50	10.50	-				
Wastewater Collection								
<u>Full-time</u>								
Utility Systems Manager	1.00	0.50	0.50	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Assistant Utility Manager	0.00	0.50	0.50	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Utility Systems Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Utility Systems Technician - Lead	2.00	3.00	3.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Technician Foreman	4.00	5.00	5.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Utility Systems Technician Dispatcher	0.00	1.00	1.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Customer Service Field Technician II	1.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Technician II	10.00	5.00	5.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Utility Systems Technician I	7.00	9.00	10.00	1.00	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	26.00	26.00	27.00	1.00				
Wastewater Treatment Plant 1								
<u>Full-time</u>								
Utility Systems Manager	0.00	0.50	0.50	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Utility Systems Operator - Lead	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Pretreatment Inspector	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Utility Systems Operator III	1.00	2.00	2.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Operator II	2.00	0.00	0.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Utility Systems Operator I	3.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility System Technician	0.00	0.00	0.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Utility Systems Operator I Trainee	1.00	4.00	4.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	10.00	10.50	10.50	-				

Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
Wastewater Treatment Plant 2								
<u>Full-time</u>								
Utility Systems Manager	0.00	0.50	0.50	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility Chief Operator	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 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	0.00	0.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Wastewater Reclaim Specialist	1.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Operator I	2.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Operator I Trainee	0.00	2.00	2.00	-	5	\$ 34,084.45	\$ 43,193.44	\$ 58,395.92
Total Personnel	6.00	6.50	6.50	-				
Water Treatment Plant 1								
<u>Full-time</u>								
Utility Systems Manager	0.00	0.25	0.25	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 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	3.00	3.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Operator II	1.00	2.00	2.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Utility Systems Operator I	4.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Technician II	1.00	1.00	1.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Utility Systems Technician I	1.00	1.00	1.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	10.00	10.25	10.25	-				
Water Treatment Plant 2								
<u>Full-time</u>								
Utility Systems Manager	0.00	0.25	0.25	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility Certified Control Systems Technician	0.00	1.00	0.00	(1.00)	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 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	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Operator II	3.00	2.00	0.00	(2.00)	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Utility Systems Operator I	1.00	2.00	3.00	1.00	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Operator Trainee	2.00	1.00	3.00	2.00	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	9.00	9.25	9.25	-				
Water Treatment Plant 3								
<u>Full-time</u>								
Utility Systems Manager	0.00	0.25	0.25	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Utility Systems Chief Operator	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 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	3.00	3.00	3.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Operator II	2.00	2.00	2.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Utility Systems Operator I	0.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Operator Trainee	1.00	0.00	0.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Full-time	8.00	8.25	8.25	-				
Water Quality								
<u>Full-time</u>								
Utility Systems Manager	1.00	0.25	0.25	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Mechanical Technician - Lead	1.00	1.00	1.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Utility Systems Technician - Lead	1.00	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Mechanical Technician	2.00	2.00	2.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Technician II	3.00	4.00	4.00	-	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Utility Systems Technician I	1.00	0.00	0.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Utility Systems Operator II	0.00	1.00	0.00	(1.00)	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	9.00	9.25	8.25	(1.00)				
Water Distribution								
<u>Full-time</u>								
Utility Systems Manager	1.00	0.00	0.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Assistant Utility Manager	0.00	0.50	0.50	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Utility Systems Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Utility Systems Senior Foreman	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Utility Systems Tech Foreman	7.00	5.00	2.00	(3.00)	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Utility Systems Technician - Lead	2.00	3.00	5.00	2.00	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Utility Systems Technician III	0.00	0.00	1.00	1.00	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Utility Systems Technician II	9.00	7.00	5.00	(2.00)	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Utility Systems Technician I	4.00	6.00	7.00	1.00	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Meter Technician - Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 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	1.00	1.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Meter Technician II	2.00	2.00	0.00	(2.00)	8	\$ 39,799.41	\$ 50,435.45	\$ 68,187.13
Meter Technician I	4.00	4.00	8.00	4.00	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	33.00	32.50	33.50	1.00				
TOTAL WATER AND WASTEWATER UTILITY	160.00	163.00	166.00	3.00				
Stormwater Engineering								
<u>Full-time</u>								
Stormwater Deputy Director	1.00	0.00	0.00	-	22	\$ 96,605.82	\$ 122,423.59	\$ 165,512.20
Stormwater Engineer III	2.00	2.00	2.00	-	21	\$ 87,911.38	\$ 111,405.21	\$ 151,760.52
Chief Sustainability and Resiliency Officer	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Survey Crew Supervisor	1.00	0.00	0.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75

Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
Survey Crew Chief	2.00	0.00	0.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Survey Technicians	2.00	0.00	0.00	-	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	1.00	1.00	-	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Total Full-time	12.00	5.00	5.00	-				
Stormwater Operations								
<u>Full-time</u>								
Stormwater Deputy Director	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
Stormwater Asset Supervisor	1.00	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	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 Resource & Outreach Coordinator	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	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Survey Crew Chief	0.00	2.00	2.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Survey Technicians	0.00	2.00	2.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Finance Technician I	0.00	0.00	1.00	1.00	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Engineering Technicians	0.00	1.00	2.00	1.00	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Total Personnel	7.00	16.00	18.00	2.00				
Stormwater Maintenance								
<u>Full-time</u>								
Stormwater Maintenance Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Assistant Stormwater Maintenance Manager	1.00	1.00	1.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
Stormwater Maintenance Supervisor	3.00	4.00	4.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Stormwater System Foreman	3.00	4.00	5.00	1.00	13	\$ 49,719.43	\$ 63,007.29	\$ 85,183.40
Stormwater System Crew Lead	0.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Swales Specialist	2.00	2.00	3.00	1.00	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Equipment Specialist	0.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Stormwater Systems Lead	2.00	2.00	2.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Stormwater Maintenance Coordinator	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Equipment Operator III	7.00	7.00	9.00	2.00	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Equipment Operator II	13.00	12.00	15.00	3.00	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Equipment Operator I	4.00	6.00	6.00	-	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	2.00	3.00	3.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Maintenance Worker - Temporary	0.00	1.00	2.00	1.00	5	\$ 34,084.45	\$ 43,193.44	\$ 58,395.92
Total Personnel	40.00	47.00	55.00	8.00				
TOTAL STORMWATER MANAGEMENT FUND	59.00	68.00	78.00	10.00				
Information Technology Internal Services								
<u>Full-time</u>								
Information Technology Director	1.00	1.00	1.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Research & Development Head	1.00	0.00	0.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Operations Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Senior Infrastructure Administrator	1.00	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	1.00	1.00	-	18	\$ 69,691.55	\$ 88,316.43	\$ 119,400.76
System Administrator	1.00	0.00	0.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Cybersecurity Administrator	1.00	0.00	0.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
IT Applications Administrator	0.00	1.00	1.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
IT Enterprise Services Administrator	2.00	1.00	1.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
IT Enterprise Services Programmer	1.00	2.00	3.00	1.00	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Infrastructure Administrator III	0.00	1.00	1.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Infrastructure Administrator I	0.00	1.50	1.50	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Service Desk Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Senior Systems Analyst	1.00	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	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Tech Support Analyst II	2.00	0.00	0.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Tech Support Analyst I	1.00	3.00	3.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Tech Support Specialist	1.00	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	21.00	22.50	23.50	1.00				
TOTAL INFORMATION TECHNOLOGY INTERNAL	21.00	22.50	23.50	1.00				
Information Technology Enterprise								
<u>Full-time</u>								
Broadband Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Infrastructure Administrator	0.00	0.50	0.50	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Total Personnel	1.00	1.50	1.50	-				
TOTAL INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.50	1.50	0.00				
Building Permits								
<u>Full-time</u>								
Community Development Director	0.00	0.34	0.34	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86
Chief of Staff	0.34	0.00	0.00	-	23	\$ 106,238.50	\$ 134,630.47	\$ 182,015.86

Classification Title	Approved Fiscal Year 2023	Approved Fiscal Year 2024	Approved Fiscal Year 2025	Net Change	Pay Grade	2025 MINIMUM	2025 MID POINT	2025 MAXIMUM
Deputy Development Officer	0.34	0.34	0.34	-	22	\$ 96,605.82	\$ 122,423.59	\$ 165,512.20
Code Enforcement Clerk Supervisor	0.30	0.30	0.30	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Deputy Chief Building Official	1.00	1.00	1.00	-	21	\$ 87,911.38	\$ 111,405.21	\$ 151,760.52
Senior Plans Examiner	1.00	1.00	1.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Chief Building Official	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Compliance Supervisor	0.65	0.65	0.65	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Chief Building Inspector	1.00	1.00	1.00	-	17	\$ 65,159.53	\$ 82,573.67	\$ 111,636.61
Permit/Zoning Supervisor	1.00	0.00	0.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Development Process Administrator	0.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Plans Examiner II	3.00	3.00	3.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Building Inspector III	0.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Building Inspector II	1.00	1.00	1.00	-	15	\$ 56,943.13	\$ 72,161.24	\$ 97,559.47
Building Inspector I	10.00	9.00	9.00	-	14	\$ 53,259.68	\$ 67,493.43	\$ 91,248.54
Lead Permit Technician	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Community Development Technician	1.00	3.00	3.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Staff Assistant II	1.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Permit Technician	2.00	0.00	0.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Total Personnel	25.63	25.63	25.63	-				
BUILDING PERMITS & INSPECTIONS	25.63	25.63	25.63	0.00				
Fleet Management								
<u>Full-time</u>								
Fleet Division Manager	1.00	1.00	1.00	-	20	\$ 79,891.95	\$ 101,243.04	\$ 136,876.69
Mechanic Shop Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Lead Mechanic	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Inventory Specialist	1.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Parts and Service Technician	0.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Mechanic III	1.00	0.00	0.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Mechanic II	0.00	4.00	4.00	-	10	\$ 42,920.47	\$ 54,390.94	\$ 73,534.33
Mechanic I	6.00	2.00	2.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Equipment Operator II	1.00	2.00	2.00	-	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	1.00	1.00	1.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Total Personnel	14.00	15.00	15.00	-				
FLEET MANAGEMENT	14.00	15.00	15.00	0.00				
Facilities Maintenance								
<u>Full-time</u>								
Facilities Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Facilities Lead	2.00	1.00	1.00	-	12	\$ 47,312.07	\$ 59,956.21	\$ 81,058.64
Maintenance Worker	4.00	1.00	1.00	-	6	\$ 35,802.44	\$ 45,370.70	\$ 61,339.62
Equipment Operator II	1.00	0.00	0.00	-	9	\$ 41,083.15	\$ 52,062.60	\$ 70,386.76
Equipment Operator	1.00	0.00	0.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Trades Worker	3.00	3.00	3.00	-	7	\$ 38,515.44	\$ 48,808.76	\$ 65,987.76
Total Personnel	12.00	6.00	6.00	-				
FACILITIES MANAGEMENT FUND	12.00	6.00	6.00	0.00				
Collections and Sanitation								
<u>Full-time</u>								
Solid Waste Contract Supervisor	1.00	1.00	1.00	-	16	\$ 60,910.21	\$ 77,188.45	\$ 104,355.75
Solid Waste Field Inspector	1.00	1.00	1.00	-	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Commercial Hauling Compliance Officer	0.00	0.00	1.00	1.00	11	\$ 45,045.13	\$ 57,083.32	\$ 77,174.76
Total Full-Time	2.00	2.00	3.00	1.00				
COLLECTIONS AND SANITATION FUND	2.00	2.00	3.00	1.00				
TOTAL FULL-TIME	552.50	574.50	590.50	16.00				

Summary of Fiscal Year 2025 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
Public Works Streets	Equipment Operator I	10/01/24	General Fund	\$63,108
Water Distribution	Meter Technician I	10/01/24	Water/Wastewater Management Fund	\$58,879
Water Distribution	Meter Technician I	10/02/24	Water/Wastewater Management Fund	\$58,879
Utility Construction, Management & Engineering	Utility Engineer I	10/01/24	Utility Management Fund	\$114,675
Collection & Sanitation	Commercial Hauling Compliance Officer	06/01/25	Collection and Sanitation Fund	\$40,547
Stormwater Operations	Engineering Technician I	10/01/24	Stormwater Management Fund	\$81,458
Stormwater Operations	Finance Technician I	10/01/24	Stormwater Management Fund	\$71,668
Stormwater Maintenance	Equipment Operator III	10/01/24	Stormwater Management Fund	\$69,150
Stormwater Maintenance	Swale Specialist	10/01/24	Stormwater Management Fund	\$72,141
Stormwater Maintenance	Equipment Operator II	10/01/24	Stormwater Management Fund	\$63,942
Stormwater Maintenance	Equipment Operator II	01/01/25	Stormwater Management Fund	\$49,945
Stormwater Maintenance	Equipment Operator II	01/01/25	Stormwater Management Fund	\$49,945
Stormwater Maintenance	Equipment Operator III	01/01/25	Stormwater Management Fund	\$53,806
Stormwater Maintenance	Stormwater System Foreman	01/01/25	Stormwater Management Fund	\$58,338
Stormwater Maintenance	Temporary Maintenance Worker	01/01/25	Stormwater Management Fund	\$43,154
Information Technology	Programmer	01/01/25	IT Internal Services Fund	\$73,875
Total				\$1,023,510

Full Time Equivalent Positions (FTE)

DEPARTMENT	Actual FY23	Actual FY24	Adopted FY25	CHANGE
GENERAL FUND:	257.87	270.87	271.87	1.00
City Manager	6.50	8.00	8.00	0.00
Communications & Marketing	5.50	5.50	5.50	0.00
Economic Development	2.00	2.00	2.00	0.00
Human Resources	8.00	8.00	8.00	0.00
City Attorney	0.50	0.00	0.00	0.00
Financial Services	17.00	15.00	15.00	0.00
Planning	19.66	19.66	19.66	0.00
Code Enforcement	24.71	24.71	24.71	0.00
Business Tax	0.00	2.00	2.00	0.00
Fire	69.00	75.00	75.00	0.00
Streets	53.00	58.00	59.00	1.00
Parks Maintenance	23.00	23.00	24.00	1.00
Construction Management & Engineering	8.00	8.00	8.00	0.00
Golf Course	3.00	3.00	3.00	0.00
Aquatic Center	2.00	2.00	2.00	0.00
Southern Recreation Center	2.00	3.00	3.00	0.00
Parks & Recreation	14.00	14.00	13.00	-1.00
WATER AND WASTEWATER UTILITY FUND	160.00	163.00	166.00	3.00
STORMWATER MANAGEMENT FUND	59.00	68.00	78.00	10.00
COLLECTION & SANITATION FUND	2.00	2.00	3.00	1.00
BUILDING PERMITS & INSPECTIONS	25.63	25.63	25.63	0.00
INFORMATION TECHNOLOGY ENTERPRISE	1.00	1.50	1.50	0.00
INFORMATION TECHNOLOGY OPERATIONS	21.00	22.50	23.50	1.00
FACILITIES MAINTENANCE FUND	12.00	6.00	6.00	0.00
FLEET MANAGEMENT FUND	14.00	15.00	15.00	0.00
TOTAL FULL-TIME EQUIVALENT POSITIONS (FTE)	552.50	574.50	590.50	16.00

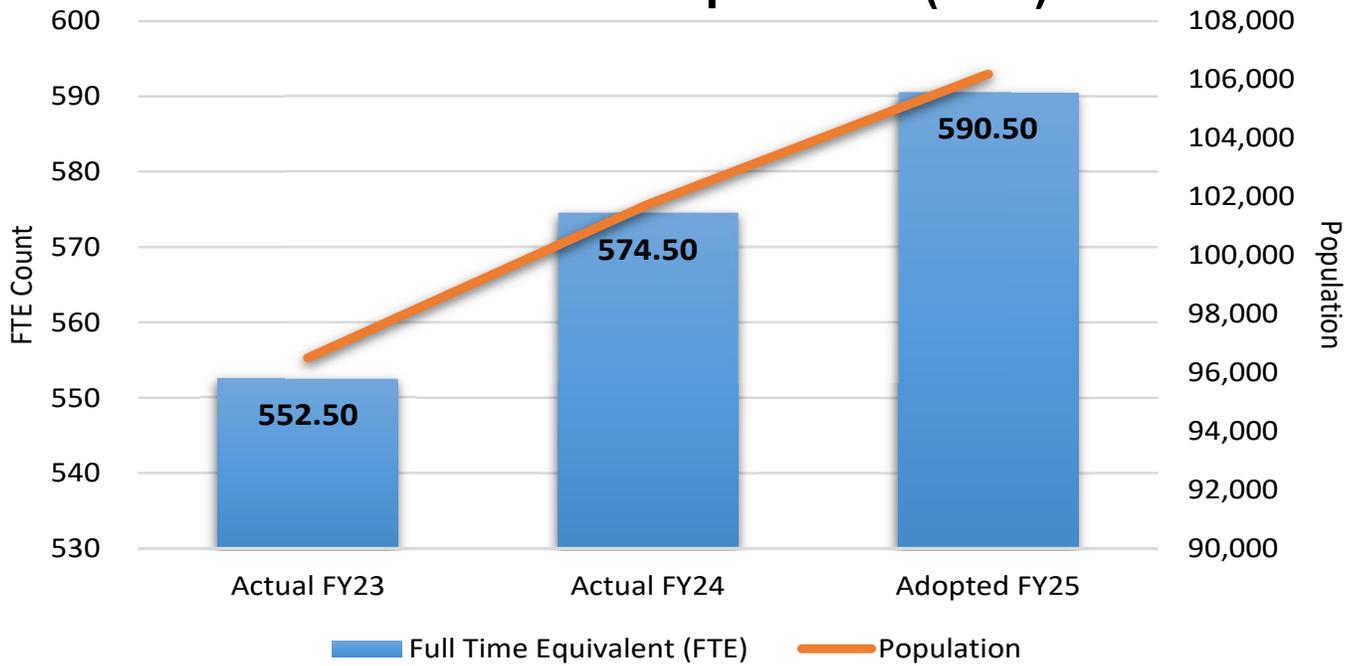
* This does not include the Mayor or City Council positions

Personnel (FTE) Per 1,000 Population

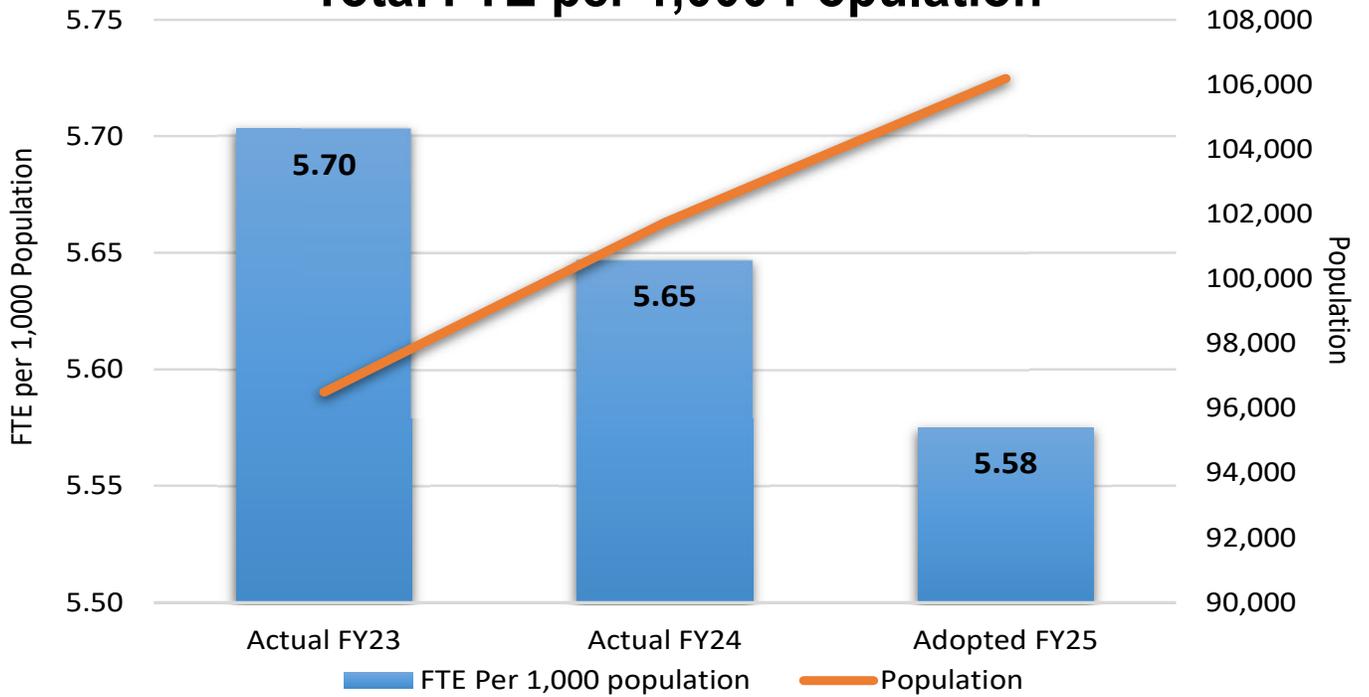
DEPARTMENT	Actual FY23	Actual FY24	Adopted FY25
POPULATION COUNT	96,504	101,737	106,193
GENERAL FUND:	2.66	2.66	2.57
City Manager	0.07	0.08	0.08
Communications & Marketing	0.06	0.05	0.05
Economic Development	0.02	0.02	0.02
Human Resources	0.08	0.08	0.08
City Attorney	0.01	0.00	0.00
Financial Services	0.18	0.15	0.14
Planning	0.20	0.19	0.19
Code Enforcement	0.26	0.24	0.23
Business Tax	0.00	0.02	0.02
Fire	0.71	0.74	0.71
Streets	0.55	0.57	0.56
Parks Maintenance	0.24	0.23	0.23
Construction Management & Engineering	0.08	0.08	0.08
Golf Course	0.03	0.03	0.03
Aquatic Center	0.02	0.02	0.02
Southern Recreation Center	0.02	0.03	0.03
Parks & Recreation	0.14	0.14	0.13
WATER AND WASTEWATER UTILITY FUND	1.66	1.60	1.56
STORMWATER MAINTENANCE FUND	0.61	0.67	0.73
COLLECTION & SANITATION FUND	0.02	0.02	0.03
BUILDING PERMITS & INSPECTIONS	0.27	0.25	0.24
INFORMATION TECHNOLOGY ENTERPRISE	0.01	0.01	0.01
INFORMATION TECHNOLOGY OPERATIONS	0.22	0.22	0.22
FACILITIES MAINTENANCE FUND	0.12	0.06	0.06
FLEET MANAGEMENT FUND	0.15	0.15	0.14
TOTAL FULL-TIME EQUIVALENT POSITIONS (FTE)	5.70	5.65	5.58

* This does not include the Mayor or City Council positions

Total Full Time Equivalent (FTE)



Total FTE per 1,000 Population



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	Internal Service Fund	Special Revenue Fund
City Council	\$ 402,283	\$ -	\$ -	\$ -	\$ -
Administration					
City Manager	1,464,377	-	-	-	-
Communications & Marketing	738,885	-	-	-	-
Economic Development	646,999	-	-	-	-
Human Resources	1,235,945	-	-	-	-
Self Insured Health	-	-	-	9,257,503	-
Non-Departmental	3,187,386	-	-	-	-
Law Enforcement	8,996,489	-	-	-	-
Police Education	-	-	-	-	10,000
Special Events	-	-	-	-	191,370
City Attorney	670,000	-	-	-	-
Financial Services					
General Fund	2,164,343	-	-	-	-
Utility Finance	-	932,249	-	-	-
Community Development					
Building Permits	-	4,219,923	-	-	-
Planning	3,127,789	-	-	-	-
Business Tax	214,815	-	-	-	-
Code Enforcement	3,699,714	-	-	-	-
Community Development Block Grant	-	-	-	-	756,000
Neighborhood Stabilization	-	-	-	-	121,035
SR100 Community Redevelopment	-	-	-	-	3,581,603
Town Center Impact Fee Fund	-	-	900,000	-	-
Capital Projects	-	-	19,082,943	-	-
Development Special Projects	-	-	-	-	50,000
Transportation Impact Fee	-	-	41,930,835	-	-
Old Kings Road Special Assessment	-	-	-	-	1,623,000
Construction Management & Engineering	1,332,745	-	-	-	-
Utility Construction Management & Engineering	-	1,064,324	-	-	-
Fire					
Fire Department	14,412,821	-	-	-	-
Fire Impact Fee	-	-	16,180,000	-	-
TOTAL	42,294,591	6,216,496	78,093,778	9,257,503	6,333,008

Department Funding

Department / Division	General Fund	Enterprise Fund	Capital Project Fund	Internal Service Fund	Special Revenue Fund
Water/Wastewater Utility					
Customer Service	\$ -	\$ 1,892,666	\$ -	\$ -	\$ -
Administration	-	1,680,020	-	-	-
Wastewater Pumping	-	2,324,553	-	-	-
Wastewater Collection	-	5,763,666	-	-	-
Wastewater Treatment Plant #1	-	4,296,567	-	-	-
Wastewater Treatment Plant #2	-	2,925,671	-	-	-
Water Plant #1	-	4,452,836	-	-	-
Water Plant #2	-	3,808,494	-	-	-
Water Plant #3	-	2,274,974	-	-	-
Water Quality	-	1,081,238	-	-	-
Water Distribution	-	8,595,418	-	-	-
Non-Departmental	-	30,238,108	-	-	-
Utility Capital Projects	-	83,838,019	-	-	-
American Rescue Plan Act Fund	-	-	-	-	6,718,662
Public Works					
Streets	9,849,227	-	-	-	-
Streets Improvement	-	-	-	-	8,058,958
Facilities Maintenance	-	-	-	2,177,244	-
Fleet Management	-	-	-	11,459,137	-
Collection & Sanitation	-	18,646,141	-	-	-
Stormwater					
Stormwater Maintenance	-	12,503,123	-	-	-
Stormwater Engineering	-	25,293,092	-	-	-
Stormwater Operations	-	2,171,561	-	-	-
Stormwater Non-Departmental	-	7,158,108	-	-	-
Recreation and Parks					
Parks & Recreation	2,550,916	-	-	-	-
Aquatics Center	500,301	-	-	-	-
Southern Recreation Center	664,495	-	-	-	-
Golf Course	1,949,338	-	-	-	-
Parks Maintenance	3,382,805	-	-	-	-
Recreation Impact Fee Fund	-	-	4,660,646	-	-
Information Technology					
Enterprise	-	982,823	-	-	-
Operations	-	-	-	6,968,711	-
Emergency Communications	-	-	-	488,827	-
Total	\$ 61,191,673	\$ 226,143,574	\$ 82,754,424	\$ 30,351,422	\$ 21,110,628
			Total	\$ 421,551,721	

City Council Department Summary

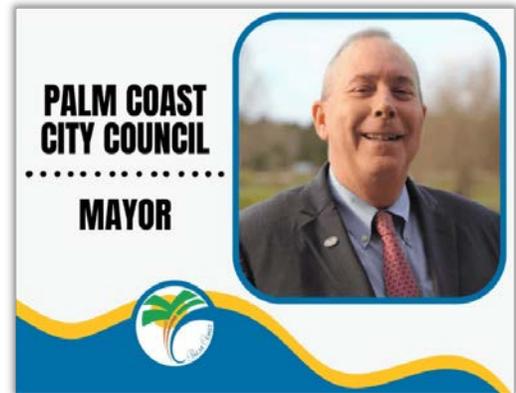
The City Council is the elected legislative and policy body for the City of Palm Coast. City Council establishes policies that will provide for the protection, safety, and general welfare of the citizens of Palm Coast. These policies help create a quality environment and ensure that the future needs 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

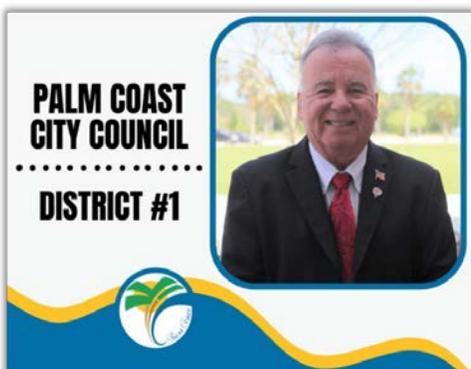
David Alfin was elected Mayor through a special election in July 2021. He is the fourth elected Mayor in Palm Coast's history. Growing up in St. Petersburg, Florida, and Manhasset New York, Mayor Alfin lived in the New York Mid-Hudson Valley before moving to Palm Coast in 2012.

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.



ED DANKO – TERM 2020-2024

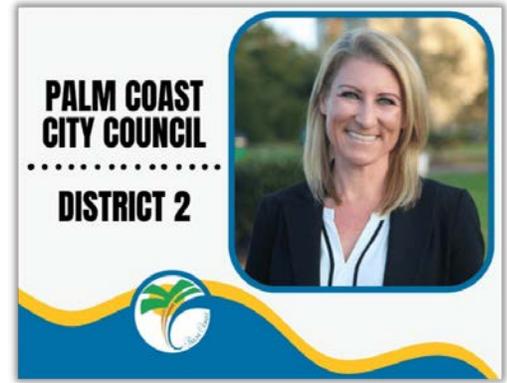


Ed Danko has been elected to serve on the Palm Coast City Council for District #1. He is a former television network news producer/editor. He also is a Navy veteran who still serves as an Officer in the United States Coast Guard Auxiliary.

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.

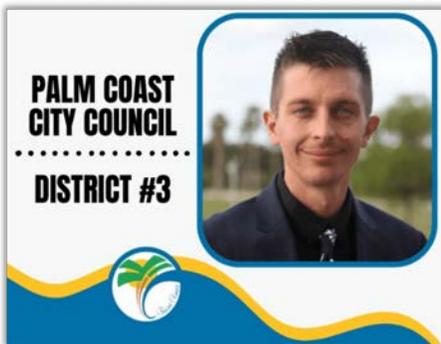
Theresa Carli Pontieri – Term 2022-2026

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.

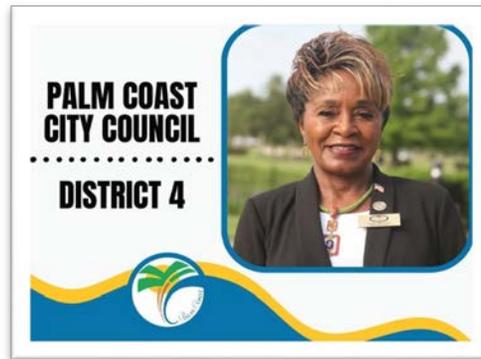
Mr. Klufas has been affectionately known as the 'technology' Council Member. From the beginning of his first term, he has been very active in advancing the technological capabilities of city government.

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 Heigher 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. Heigher learned in 2003 that her beloved son, Pfc. Raheen Tyson Heigher 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. Heigher 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. Heigher 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. Heigher 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 2025 and the coming years.



City Council General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 157,151	\$ 218,563	\$ 225,008	\$ 6,445
Operating Expenditures	73,852	141,855	177,275	35,420
TOTAL	\$ 231,003	\$ 360,418	\$ 402,283	\$ 41,865
TOTAL PERSONNEL	5.00	5.00	5.00	0.00

WE WANT TO HEAR FROM YOU!

GET INVOLVED!



**Attend City
Council Meetings**

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/City Clerk's Office

Department Summary

City Manager's Office

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 Clerk's Office

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 Manager's/City Clerk's Office

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 868,250	\$ 1,108,721	\$ 1,315,370	\$ 206,649
Operating Expenditures	152,699	117,543	149,007	31,464.00
TOTAL	<u>\$ 1,020,949</u>	<u>\$ 1,226,264</u>	<u>\$ 1,464,377</u>	<u>\$ 238,113</u>
TOTAL PERSONNEL	<u>6.50</u>	<u>8.00</u>	<u>8.00</u>	<u>0.00</u>



Administration

Progress Report

City Manager

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

- 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
- Suppling the council with information to aid in decision making.
- Overseeing the strategic action planning process

The Administration Department why, "To foster collaboration throughout the community so that we enrich and inspire Palm Coast."

In Quarter 4 and throughout the year, the Acting City Manager and Administrative Staff Completed the following items:

1. Held monthly meetings with leadership from Flagler County, as well as quarterly meetings with Flagler Schools.
2. City Manager hosted the annual 5-year CIP Summit with executive staff from Flagler County, City of Bunnell, Flagler Beach, and Town of Beverly Beach.
3. Conducted stakeholder meetings with Northeast Florida Regional Council (NEFRC), St. Johns River Water Management District (SJRWMD), Department of Environmental Protection (DEP), Flagler County Association for Responsible Development (FCARD), AdventHealth, Florida Power and Light (FPL), Flagler Schools, Florida Inland Navigation District (FIND), Palm Coast-Flagler Regional Chamber of Commerce, Flagler Humane Society, UNF, Flagler County Emergency Operations Department, the Public Safety Working Group, Flagler County Sherriff's Office, the Palm Coast Historical Society, and United We Art.
4. City Manager presented the City's legislative priorities at the annual Flagler County Legislative Delegation meeting hosted by Florida House Speaker Paul Renner and Florida State Senator Travis Hutson.
5. Met with the Buddy Taylor Middle School Builders Club students. Acting City Manager attended and judged the annual talent show.
6. Completed individual quarterly budget meetings with department heads.
7. Mentored and graduated the 2024 LITE Team (Leadership In Training Experience), meeting twice a month with members. City Manager welcomed the 2025 LITE Team for bi-weekly meetings and hosted LITE Team guest speakers Flagler County Administrator Heidi Petito and Bunnell City Manager Dr. Alvin Jackson.
8. Welcomed employee's children at the Bring Your Kid to Work Day event.
9. Welcomed new City Attorney, Marcus Duffy, and hosted meet and greets with City Council Members and Executive Team.
10. Welcomed new Economic Development Manager, Craig McKinney, and hosted meet and greets with individual City Council members, Executive Team, and key community members.
11. City Manager met with members of the Palm Coast Historical Society, conducted several meetings with concerned residents Celia Pugliese and Steve Carr, met with residents of the Sunshine Social Club and leaders of Palm Coast Little League. Met with resident Mr. Jeremy Davis onsite and office visits, conducted several meetings with Mr. and Mrs. Petruzzi representing Lehigh Woods residents, invited residents from the Lehigh Woods neighborhood for a mutual discussion meeting and 7 residents attended. Met with Cypress Knoll Golf & Country Club owner, Mr. Doug Brown, and staff.
12. City Manager presented the City's legislative priorities to Florida legislators in Tallahassee, alongside the City's lobbyist.
13. Presented at the annual State of the City event.
14. Participated in the Economic Development Council Quarterly Regional Breakfast hosted by the St. Johns County Chamber Economic Development Council.
15. Presented Imagine 2050 to the Palm Coast Social Club.
16. Hosted the first Palm Coast Healthcare Roundtable event with representatives from Flagler County, Flagler Schools, the Palm Coast-Flagler Regional Chamber of Commerce, AdventHealth, UF Health, Halifax Health, University of North

- Florida, Jacksonville University, Daytona State College, Flagler Cares, SMA Healthcare, Career Source Volusia/Flagler, and Florida Blue.
17. Welcomed and hosted the Flagler Schools 6th Grade Summer Civics Class at City Hall. Students presented their Imagine 2050 plan for Palm Coast's future, participated in a mock City Council meeting, and received a tour of City Hall and Central Park at Town Center.
 18. City Manager spoke at the Women United Flagler Chapter, Power of the Purse Luncheon and Fundraiser.
 19. Attended the F.I.N.D., Florida Inland Navigation District, annual community event hosted by F.I.N.D. Commissioner Randy Stapleford.
 20. Attended the Flagler County Education Foundation annual dinner.
 21. Presented to the Annual Employee Academy Class and two Annual Citizen's Academy Classes.
 22. Attended the State of Flagler Schools, Chamber-hosted luncheon, including the post-session briefing featuring Speaker Renner and Senator Hutson, with staff and City Council.
 23. Participated in the Annual Employee Breakfast as part of Public Service Recognition Week.
 24. Attended monthly Chamber Board meetings, both in-person and virtually.
 25. Attended ILA Oversight Policy Meetings and Working Group meetings, attended by Council representatives and staff.
 26. Completed Video Shoots for State of the City, National Public Works Week, 2024/2025 Back to School Safety, July 4th Celebrations, and Palm Coast's 25-year Celebration.
 27. Completed several department site visits and field visits with the Public Works Department.
 28. Attended United We Art Board Meetings.
 29. Hosted several council-candidate introduction meetings during election season.
 30. Attended and presented the 5-Year Public Safety Plan at two Joint City/County/FCSO Workshops.
 31. Attended the ribbon cutting of Redefined Food Company at the Southern Recreation Center.
 32. Attended Smart North Florida Quarterly Board Meetings.
 33. Attended the Palm Coast Flagler Chamber Annual Meeting with City Council and staff.
 34. Participated in Free for All Friday Radio Shows.
 35. In FY24, completed annual scheduling of 77 speaking events for the Mayor, along with over 630 meetings for the Mayor and City Council.

City Clerk

The City Clerk provides an array of services to the public, City Council, City Manager, and staff. The Clerk is the qualifying officer for candidates who wish to contend for the office of Mayor and City Council. The Clerk's Division is responsible for assisting all individuals who are seeking official records of the city.

In this quarter, the Clerk's Division processed 180 public records requests, 10 of the requests were considered extensive by Florida Statutes. In FY 24, the City Clerk's Office processed 740 public records requests. The Division prepared 153 documents to be recorded by the Flagler County Clerk of Court in the Official Record Books of Flagler County as required by Florida Statutes. A total of 475 documents were recorded in FY 24. The Clerk's Division assisted all departments with agenda items to create comprehensive agenda packets – 14 agenda packets were prepared in the quarter with a total of 43 agenda items. In FY 2024, there were a total of 49 agenda packets and 573 agenda items.

The Clerk's Division coordinated with the Flagler County Supervisor of Election's Office for the 2024 elections, communicated information and deadlines to candidates, completed candidate qualifying, and provided canvassing assistance to the Elections Office. In the 2024 elections, the Office of the Mayor, and the District 1 and 3 seats were on the ballot – 12 candidates ran for the various seats. The City Clerk's Office completed a wide array of projects including internal staff records management training and created a new candidate handbook for future City of Palm Coast candidates.

Economic Development

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

The City approved the final version of the Targeted Industry Feasibility Study. The consultants authoring the report presented their findings in person to City Council on September 10, 2024.

The City announced Astor Defence's first U.S. location will be in Palm Coast. The company begins their lease at Hargrove Grade on January 1, 2025. To ensure the project crossed the finish line without issues, the Office of Economic Development played a sharpened proactive role by recognizing that Astor's manufacturing processes depended on natural gas, as opposed to electric, and that natural gas does not currently run down Hargrove Grade. Craig then actively and repeatedly engaged with TECO to have natural gas extend off US 1 and down Hargrove Grade. The Economic Development Office continues to work with Astor on various requests, including work visas and state/federal funding for employee training and apprenticeships.

The City of Palm Coast Office of Economic Development officially launched the city's first Business Retention & Expansion Program. Generating first-run list of companies, primarily manufacturers, for outreach, and uploading these companies to a CRM where contact with these companies will be documented. The division continues to improve all aspects of its website, including having recently revamping all Targeted Industries pages, and working with Daytona State College to receive video footage from their various industry training programs that the City's Media & Communication Team spliced together and is now a rolling video on the banner of the homepage (replacing the bridge photo).

Palm Coast Economic Development registered as an exhibitor at Spacecom 2025 in Orlando and will be at booth 804 in January. Craig McKinney attended Chamber of Commerce guest presentations from JAXUSA and Team Volusia. He also participated in the IEDC Training webinars in July (Marketing & Attraction, Strategy, and Business Retention & Expansion), as well as attended the annual IEDC Conference in September.

SAP Priority Update:

Action 8.2.3: The City of Palm Coast Office of Economic Development officially launched the city's first Business Retention & Expansion Program. Generating first-run list of companies, primarily manufacturers, for outreach, and uploading these companies to a CRM where contact with these companies will be documented.

Action 8.3.2: Craig McKinney created the City of Palm Coast Economic Development LinkedIn page.

Action 8.2.3: Craig McKinney began outreach to the Flagler County Sheriff's Office to begin discussions on how the city can potentially assist enhancing the Sheriff's 2nd Chance Vocational Training Program.

Action 8.1.2: Palm Coast Office of Economic Development organized a meeting with Flagler County Economic Development and the Palm Coast-Flagler Chamber of Commerce to discuss current areas of alignment and strategy.

Action 8.1.1 The City of Palm Coast's Economic Development Office continued to search for options for identifying sites for industrial zoning and reviewed updated cost estimates to make Tract 17 pad ready. Chief of Staff, Community Development, and Economic Development also began meeting with a developer interested in putting up two buildings on Commerce Blvd.

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 FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 40,885	\$ -	\$ -	-
Operating Expenditures	560,848	685,254	670,000	(15,254)
TOTAL	\$ 601,733	\$ 685,254	\$ 670,000	\$ (15,254)
TOTAL PERSONNEL	0.50	0.00	0.00	0.00



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.



Welcome To The New Palm Coast Connect

Palm Coast Connect is the easiest way to report concerns and request services from the City of Palm Coast. The app lets you track and receive email notifications about your submitted requests.

You can also find information on City services and programs. So create an account today – **and let's connect!**

Lets Connect!

Menu ☰

Create A Case >>



TO ACCESS THIS PORTAL, PLEASE VISIT OUR WEBSITE:

[PALM COAST CONNECT](#)

Communications and Marketing

Progress Report

Department Goals

Continue to be the Coach: By fostering a culture of collaboration and support, we enable every team member to maximize their unique skill sets. Through regular training, mentoring, and empowerment, the team feels valued and gains the confidence needed to tackle challenges head-on. This also ensures that everyone contributes to joint strategies, strengthening our ability to deliver exceptional results, even when resources are stretched.

Continue to Drive Innovation: Innovation is essential in municipal communications, allowing us to effectively engage with a diverse audience and ensure that no community member is left behind. Our proactive approach to using varied communication methods ensures that we reach residents of all ages, backgrounds, and preferences. While video content, especially on social media, is a powerful tool for engaging younger generations, it's crucial to complement this with traditional methods like newsletters, in-person events, and printed materials. This combination allows us to connect with tech-savvy individuals as well as those who prefer more personal, tangible forms of communication.

Innovation also fosters greater trust and transparency. By offering information through different platforms—whether it's an engaging video or a detailed newsletter—we make it easier for residents to stay informed and connected with their city government. This multifaceted approach builds stronger community relationships and promotes open communication. As we continue to innovate, especially with major projects, our goal is to ensure that all residents have the tools to engage with and participate in city decisions. Through this commitment to innovative and inclusive communication, we strive to make Palm Coast's government more approachable and responsive.

Department Highlights

New Releases: The launch of [Palm Coast Progress](#) in July 2024 was a significant milestone in the city's efforts to keep residents informed about ongoing capital improvement projects. The initiative aims to provide a comprehensive look at the developments shaping Palm Coast's future, focusing on infrastructure, utilities, and recreational spaces. The Communications and Marketing Department took the lead in developing this initiative, ensuring that residents were kept aware of key projects that enhance the city's resilience and quality of life. The City initiated the [Palm Coast Community Survey](#), inviting residents to share their feedback on city life, which will guide future policy-making and service improvements. Our department also promoted Waterfront Park as a finalist in the [Great Places in Florida People's Choice Award](#), encouraging residents to participate in the voting process.

July saw the department's involvement in multiple high-profile events, including the groundbreaking of the [Promenade at Town Center](#) and Palm Coast's recognition by the [USTA Florida Tennis Trail](#), which boosted the city's visibility and underscored its commitment to enhancing recreational spaces. By providing timely updates on these projects and maintaining strong community engagement, the Communications and Marketing Department demonstrated its role as a vital bridge between city initiatives and residents, ensuring Palm Coast's progress continues to resonate with the community.

Events: The [Pink on Parade 5K](#) with Advent Health and [Fire Prevention Week](#) further demonstrated the City's commitment to health and safety, with educational content featuring Fire Chief Kyle Berryhill. The successful campaign launch for the [2024 Palm Coast & Flagler Beaches Senior Games](#), promoting registration for new events and enhancing community participation. Additionally, the Palm Coast Arts Foundation unveiled two new turtles as part of the [Turtle Trail](#), with Communications assisting in the event to promote community art and engagement.

In December 2023, the Communications and Marketing Department made significant strides in enhancing community engagement, promoting local events, and supporting strategic initiatives. The department also promoted the highly anticipated [Palm Coast Holiday Boat Parade](#), sponsored by the Palm Coast Yacht Club and scheduled for December 9. This event is celebrated as one of the largest lighted boat parades in Florida, inviting residents to gather along the water for an unforgettable evening.

In April 2024, the Communications and Marketing Department kicked off the month with the celebration of National Pickleball Month, highlighting the new [Southern Recreation Center](#), and the recognition of [Water Conservation Month](#) with the launch of a revamped [Water Tips page](#) on the city's website. Marketing efforts for the beloved Touch-a-Truck event began, promoting the theme "[connecting our worlds to the future](#)" in collaboration with Public Works. The department also focused on the [annual Arbor Day celebration](#), now in its 19th year, promoting attractions like free trees, a Monarch butterfly release, and free paper shredding.

In March 2024, the Communications and Marketing Department actively promoted a range of initiatives aimed at enhancing community well-being, safety, and engagement. The month kicked off with the return of the annual [Mayor's Health and Wellness Challenge](#), which began on March 4 and ran throughout the month. This initiative encouraged residents to participate in various events focused on physical, mental, and emotional well-being.

July 2024 marked the beginning of an exciting quarter for the Communications and Marketing Department, as it successfully promoted a range of events and city initiatives that celebrated community, culture, and progress. From [patriotic celebrations](#) to recreational activities and major infrastructure projects, the department effectively engaged residents through diverse channels, ensuring clear communication and high levels of participation.

Moreover, we supported various community events and initiatives, including the [Food Truck Tuesday](#) benefiting the Hispanic Cultural Society, the promotion of youth summer camps, and recognition of [National Public Works Week](#) with a video tribute to our dedicated teams. As part of our ongoing commitment to improving citizen satisfaction, we developed a [citizen interaction roadmap](#) under the leadership of the Acting City Manager. Overall, May was a month filled with meaningful outreach, community engagement, and a dedication to celebrating the spirit of Palm Coast.

In September 2024, the Communications and Marketing Department demonstrated its unwavering commitment to community engagement and proactive communication through a variety of successful initiatives. The highlight of the month was the launch of the [Palm Coast 25th Anniversary Event](#), which included a dedicated webpage featuring upcoming festivities like the Senior Games, Tree Lighting Ceremony, and Starlight Parade. Through effective use of social media and press releases, the department invited residents to celebrate the city's rich history and vibrant future. Complementing this, the [Resident Reflection Video Series](#) showcased long-time residents sharing their personal stories, fostering a sense of community connection and pride over the past 25 years.

City Updates: Communications and Marketing Department demonstrated its dedication to enhancing community engagement and transparency through a series of impactful initiatives. The launch of the [Comprehensive Plan Project Website](#) marked the beginning of a concerted effort to keep residents informed and involved in the City's Imagine 2050: Palm Coast City on the Rise initiative. The department also celebrated [Customer Service Week](#) with a heartfelt video tribute to city staff, showcasing their dedication to serving residents, which was shared at the City Council Meeting and across social platforms. October concluded with successful support for various community events, demonstrating the department's commitment to fostering engagement, inclusivity, and community spirit. The Communications team produced a compelling video titled "[It's a Wonderful Life in Palm Coast: Imagine 2050](#)," which emphasized the importance of future planning and the impact of supporting the City's Comprehensive Plan Update.

We continued to promote transparency and community connection through town hall meetings, hosted by Acting City Manager Lauren Johnston and Chief of Staff Jason DeLorenzo. The Stormwater Department's [swale maintenance pilot program](#) showed promising results, marking progress in our infrastructure initiatives under the new "[Palm Coast Progress](#)" webpage, designed to keep residents informed about capital improvements.

On November 2, Palm Coast hosted the third annual [Countywide Capital Improvement Project Summit](#), uniting representatives from Flagler County and neighboring municipalities to foster collaboration on future development projects. We made significant strides in showcasing the city's ongoing infrastructure enhancements and promoting various community initiatives. We launched a comprehensive communication plan to inform residents about the [micro-surfacing of residential streets](#) and the \$229 million in roadway improvements planned over the next three years. [Celebrating National Tennis Month](#), we highlighted the Mother's Day Round Robin tournament and tennis clinics at the Southern Recreation Center. Additionally, we recognized the 19th consecutive year as a [Tree City USA](#), emphasizing our commitment to urban forestry and environmental stewardship.

We partnered with Flagler County Emergency Management for a pop-up event at Lowe's, where Mayor Alfin and local residents gathered to discuss disaster preparedness ahead of storm season. Our efforts during [Hurricane Preparedness Week](#) encouraged residents to start preparing for the season. We produced engaging videos promoting essential city services, such as the importance of [sewer cleanout caps](#) and highlighting the [ongoing renovations at Holland Park](#). The Communications and Marketing Department showcased its commitment to community engagement and proactive communication through a series of strategic initiatives and campaigns. The team effectively responded to [Tropical Storm Debby](#) and [Tropical Storm Helene](#) by launching a comprehensive information campaign in partnership with Flagler County Emergency Management, ensuring residents received timely updates on essential resources such as sandbag locations and changes in trash pickup schedules. The department also emphasized educational outreach, producing a [Stormwater 101](#) video that explained how lowering water levels enhances stormwater capacity. This proactive communication ensured residents were prepared and informed during the storm. Additionally, a community alert regarding [heavy rainfall](#) was issued to emphasize the importance of reducing water usage, highlighting the strain on the wastewater system.

In conclusion, the Communications & Marketing Department has made significant strides over the past year in fostering engagement, transparency, and community pride in Palm Coast. Through innovative initiatives, successful events, and targeted campaigns, we have not only informed residents about essential services and opportunities but also cultivated a vibrant community spirit. Our collaborative efforts with local organizations, businesses, and citizens have paved the way for sustainable growth and a shared vision for the future.

Communications and Marketing

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Increase website visits annually	20%	56.3%	Website visits are up over 50% in FY24 from FY23. 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	Marketing campaign targeted to promoting the new site, encouraging the use of Palm Coast Connect, referencing areas of the website in news releases and social posts, etc.			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Increase social media followers annually	20%	6.7%	The most active social platform continues to be Facebook which earned 1,379 additional followers in FY24. All other social channels have seen steady growth as well, with a total of 2,575 new followers across all channels.	Bringing innovative and engaging social opportunities has been successful in earning more subscribers.
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.			

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:

[ANNUAL DEPARTMENT SUMMARIES](#)

Communications and Marketing

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 458,380	\$ 481,333	\$ 610,474	\$ 129,141
Operating Expenditures	130,039	137,996	128,411	(9,585)
Transfers to Other Funds	3,079	3,070	-	(3,070)
TOTAL	\$ 591,498	\$ 622,399	\$ 738,885	\$ 116,486
TOTAL PERSONNEL	5.00	5.50	5.50	0.00




CITIZEN

INTERACTION ROADMAP

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.

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.

New Hires: The team processed over 185 new hires, including seasonal staff, volunteer firefighters, temporary workers, and full-time employees, reflecting the dynamic hiring needs throughout the year.

Retro Pay Improvements: Retro pay reduction: There was a steady decrease in retroactive pay issues, improving efficiency:

- Q1: 18 retros
- Q2: 2 retros
- Q3: 8 retros
- Q4: 3 retros

Job Fairs: The team hosted two successful job fairs, hiring nine employees.

These accomplishments highlight the department's commitment to enhancing efficiency, professional development, and proactive recruitment.

Munis Upgrade: Manager Self-Service

In FY 2024 we began implementing the new performance management system in MUNIS and it has shown to play a key role in enhancing how employees' performance is tracked, reviewed, and developed. This system helps align individual employee goals with the city's objectives and has improved feedback mechanisms for talent development. The new system focuses on continuous feedback with a 30-day check-in for new hires and a 6-month check-in for each employee and becomes part of their annual evaluation.

Random Drug/Alcohol Screens

In our effort to maintain a safe and drug-free workplace, we use a computer-based random number generator to select random employees for drug and alcohol tests. We met our requirement for random drug testing for the fiscal year 2024.

Risk Management

Current Approach: Reactive Program - Currently, Risk Management is more reactive, addressing issues as they arise rather than preventing them.

Shift to Preventive Strategy:

- **A City Safety Specialist:** With the reinstatement of the City Safety Specialist, the focus will shift to a more preventive approach, which included an increase in site visits and accident investigations.
- These measures aim to drive cost savings by reducing claims and workers' compensation expenses.
- **Risk Management Software:** The current Risk Management software is outdated, and the plan is to explore Tyler Munis as a new, more comprehensive software solution. The success of this transition is still to be determined.

Ongoing Risk Assessment:

- **City Team Involvement:** Risk Management actively participates in various City teams, including Safety, Policy Review, and WHAM, to review key risks and their impact.
- **Future Focus:** Moving forward, Risk Management will assess risk-averse situations, develop mitigation strategies, and create plans to address identified hazards to minimize the City's liability exposure.

These efforts will help transition the program to a more proactive stance, focusing on long-term cost reduction and safety improvement. The following are the total risk management claims for FY2024.

Continue to Drive Innovation:

Throughout FY 2024, our commitment to innovation has driven significant improvements in our processes and systems. In the first quarter, we launched the MUNIS Human Capital Management Employee Evaluation module, which introduced a streamlined approach to performance evaluations. Despite some challenges, the implementation has largely been successful, enabling managers to conduct six-month check-ins and enhancing overall employee engagement.

Ultimately Tyler MUNIS could not deliver their promise for the HR module. As a result, we decided to adopt NEOGOV for our application processes and upgrade the UKG Kronos time and attendance software. These moves reflect our ongoing commitment to innovation and efficiency, ensuring that we provide the best possible experience for our applicants and hiring managers.

Wellness Health and Morale Team (WHAM):

In October WHAM sponsored a Pumpkin Carving and Halloween Costume Contest for individuals and departments. The contests allow departments to have fun and let their creativity shine. October is Breast Cancer Awareness month; city employees were encouraged to wear pink on Fridays and participate in a lunch & learn about Breast Cancer Awareness.

November kicks off Diabetes Prevention Month, the WHAM team sponsored a lunch & learn for Diabetes Awareness. LifeScan testing was held in November; this is a great opportunity for employees to get a comprehensive body scan that is not typically offered by a physician.

On December 15, 2023, we held our annual Employee Honors Event to recognize staff for their years of service and dedication. During this event, recipients received service awards and enjoyed lunch with colleagues. The employee recognition program "Day Maker Employee of the Month Award" rolled out in December 2023. In Q2 we announced the first employee of the Month. WHAM is receiving multiple nominations for employee of the month as well as shout-outs for employees going above and beyond.

In January WHAM kicked off the Biggest Loser Challenge. 47 brave employees signed up to take on the 13-week challenge. 15 brave employees conquered the challenge, and 178 pounds were shed. This challenge is not just about losing weight but about moving to a healthier lifestyle. Florida Blue hosted a virtual meeting to go over the healthy steps to lose weight and to focus on making healthy lifestyle changes.

In February WHAM hosted a Cancer Prevention Lunch & Learn where 36 employees attended. This was a great reminder to employees about attending preventative care and wellness appointments with physicians as well as explaining how our lifestyle choices can affect our health. We will continue to host quarterly Lunch & Learns virtually and in person on different health and wellness topics.

The third quarter was a busy time for the WHAM team. The team started out the quarter with a Biometric Screening where we had 217 participants. This initiative is through Florida Blue. We have nurses on site to do an overall one-on-one health screening with employees. They cover each employee's cholesterol, BMI, and overall health, and answer any questions the employees might have.



The city also participated in Take Our Daughters and Sons to Work Day on April 25th. This was the first time we had hosted the event since COVID. Twenty children participated. The children were able to visit with departments to gain an understanding of how the departments work together to accomplish a common goal. The children were able to see some of the equipment used by employees and learn about the different projects and processes the city works on.



May 5th through 11th was Public Service Recognition Week. WHAM hosted an employee appreciation breakfast on May 8th & 10th. Employees enjoyed a breakfast served by directors and spent some time with their peers. As a gift of our appreciation, our employees received a 40-ounce tumbler as a gift.

Also in the third quarter, we hosted two Lunch & Learns that counted towards the wellness initiative. In April WellCents presented an in-person Lunch & Learn for Retirement, lunch was provided, and we had over 75 participants. In April, Florida Blue hosted a virtual Lunch & Learn for Mental Health Awareness with over 25 participants. We expanded the Wellness Initiative in FY2024. Employees had the opportunity to participate in a Biometric Screening for \$50 and/or participate in 2 wellness offerings for an additional \$50. We had approximately 250 employees participate and receive a wellness incentive of \$100.

During the 4th quarter, the WHAM team hosted the Employee Benefits Fair in July. This is an opportunity for employees to speak to our benefit vendors and ask any questions they might have. Various health and wellness-related vendors are also invited so that employees may see what wellness opportunities we have in the community. Employees were invited to receive KONA Ice for three days in August at 11 locations around the city. This is a great treat for employees to take a break with a refreshing treat and cool off.

The WHAM team hosted a pickleball Lunch & Play event for employees to learn about the game and get active during their lunch break. This was also a chance for employees to practice for our Pickleball Mixer.

September is Prostate Cancer Awareness Month, and the WHAM team hosted the 1st Annual Pickleball Mixer on September 27th to support this great cause. Employees were asked to donate to The Prostate Cancer Foundation to play in the Mixer, we received \$1,830.60 in donations. This was a casual event for employees to mingle and get a little competitive. The goal is to turn this into a tournament in the future. 13 employees came out to play, a few brought guest players, and we had 5 other employees come out to show their support. Next year this program will be hosted by our great Parks & Recreation Team.

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[ANNUAL DEPARTMENT SUMMARIES](#)



Human Resources

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Retention Rate	99%	90.84%	In the public sector, a retention rate between 90% to 95% is an indicator that our employees are satisfied and engaged.	Attracting and retaining top talent is crucial for the city's continued growth and success. A good retention rate typically ranges between 85% to 95%, depending on the industry and the specific organization. For municipalities or public sector organizations, where job stability and long-term careers are common, a retention rate closer to 90% or higher is considered excellent.

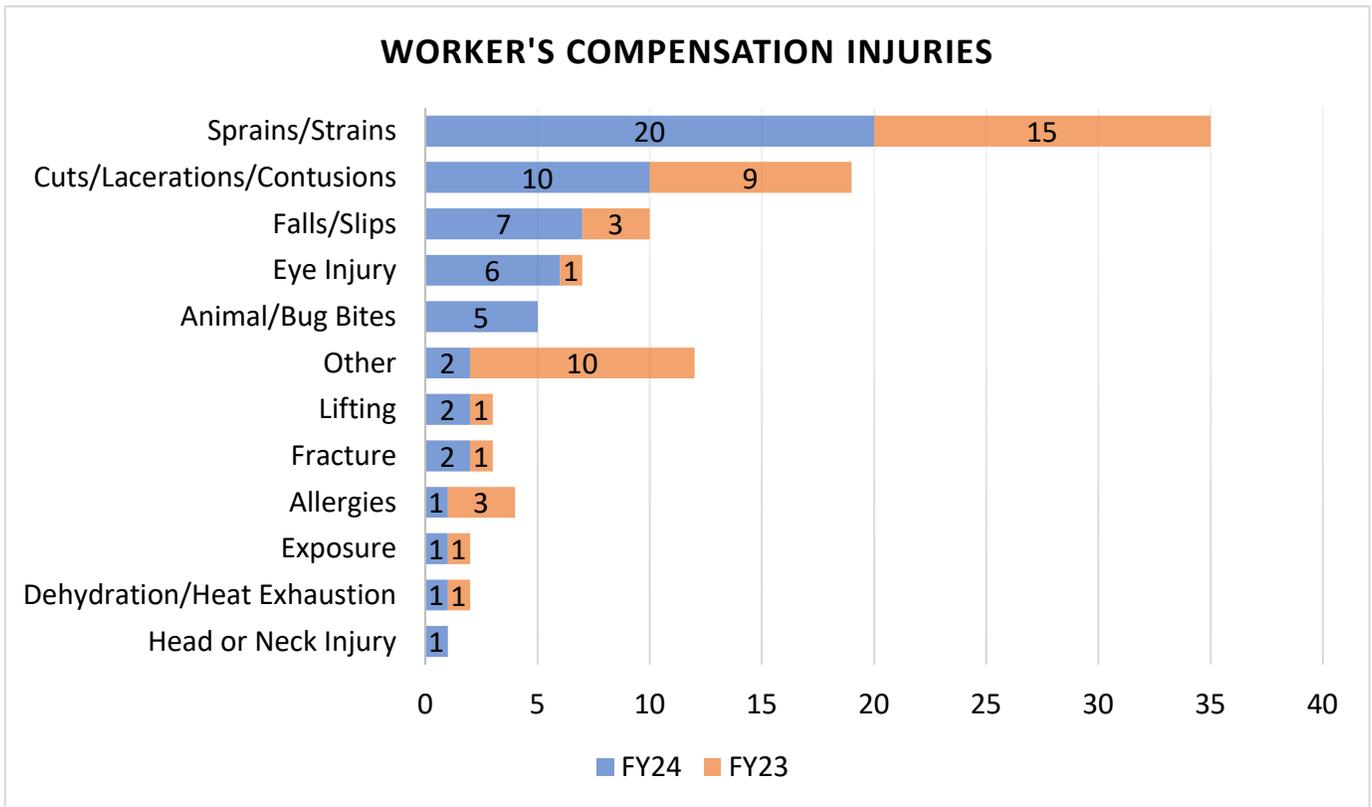
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Turnover Rate	< 2%	9.16%	The average tenure for a city employee is 7 years which is a stable workforce and that aligns with a healthy turnover rate.	Our HR department manages personnel activities for over 650 employees, tracking turnover closely and aiming to stay within the 5% to 10% range is ideal in order to maintain a stable, productive workforce while allowing room for new talent.



Human Resources

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 744,529	\$ 814,905	\$ 947,628	\$ 132,723
Operating Expenditures	193,373	227,881	288,317	60,436
Transfers to Other Funds	2,347	-	-	-
TOTAL	\$ 940,249	\$ 1,042,786	\$ 1,235,945	\$ 193,159
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 20 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 2023.

Financial Services

Progress Report

Department Goal

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

Publications

The Finance Transparency Dashboard is designed to provide residents, visitors, and businesses with easy access to timely and accurate City-generated data. This online platform marks a significant step toward fostering transparency and accountability in local government.

The Revenue Sources Handout was printed and distributed to the City administration and council members to prepare for the upcoming budget cycle.

The Annual Comprehensive Financial Report (ACFR) is prepared by Finance staff and audited by James Moore and Company from August through February. The auditors provided a clean opinion on the City's financial statements for Fiscal Year 2023 and had no audit comments.

The Popular Annual Financial Report (PAFR) is a condensed financial document containing highlights of data from the ACFR as well as other demographic and statistical data. This report has been completed and is available on the Finance webpage.

The Annual Budget Report was completed and sent to GFOA for review in mid-December. This is the earliest it has been submitted in 3 years, previously having to request an extension for hurricane-related occurrences. Additions to this year's document included a new section for hurricane preparation, additional forecasting reports, links to important information on the City website, and various improvements to informational charts and graphs.

Current Projects

The Budget and Procurement Division held various meetings with all City departments to review important operational processes and practices to help departments better understand financial concepts: the Budget Process and start of year kickoff, Purchase Card Processes, Procurement Thresholds and approval Authority, Exempt Procurement and Sole Source Procurements over \$35K, Developing Competition, Formal Bid Process and Evaluator's Role and Responsibilities, Piggyback Contracting, Purchase Cards & Purchase Order Adjustments and Using GovSpend to secure quotes.

Payment Manager is a project in the works to reduce the workload from Accounts Payable by removing the check-cutting process from City functions entirely.

The capital asset process has been updated and integrated using new ERP upgraded features that shift the initial entry and processes out of Onbase. This new process will streamline asset entry and help to reduce manual entry.

New ERP Modules:

- Position Control Budgeting - This will shift the budgeting, accounting, and requesting processes into Munis instead of tracking them in an Excel spreadsheet, while also providing features for reporting and other useful functions.
- Inventory: The Financial Services Department is aiding IT and other departments in implementing the new inventory module in our ERP system. This will help to track and account for inventory items and their related expenses, as well as to help departments realize the usage and cost related to the items they are utilizing.
- Employee Expense is a new module that finance has implemented this fiscal year. This module will replace direct pay expense requests in OnBase and the current travel reimbursements in Centrality.

Financial Services

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Actual Revenue Compared to Budgeted Revenue	\$139.9M	\$138.9M	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	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	\$131.7M	\$114.9M	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 94% of the budget, the Water/Wastewater Fund used 84% of the budget and Stormwater Fund used 80% of the budget.
Strategy	Expenditures are separated into Governmental and Enterprise. Governmental expenditures are supported by taxes and grants. Enterprise expenditures are related to activities that are supported by fees charged to users. Expenditures include operating costs, such as personnel, insurance, consulting, supplies, and capital equipment purchases.			

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[ANNUAL DEPARTMENT SUMMARIES](#)

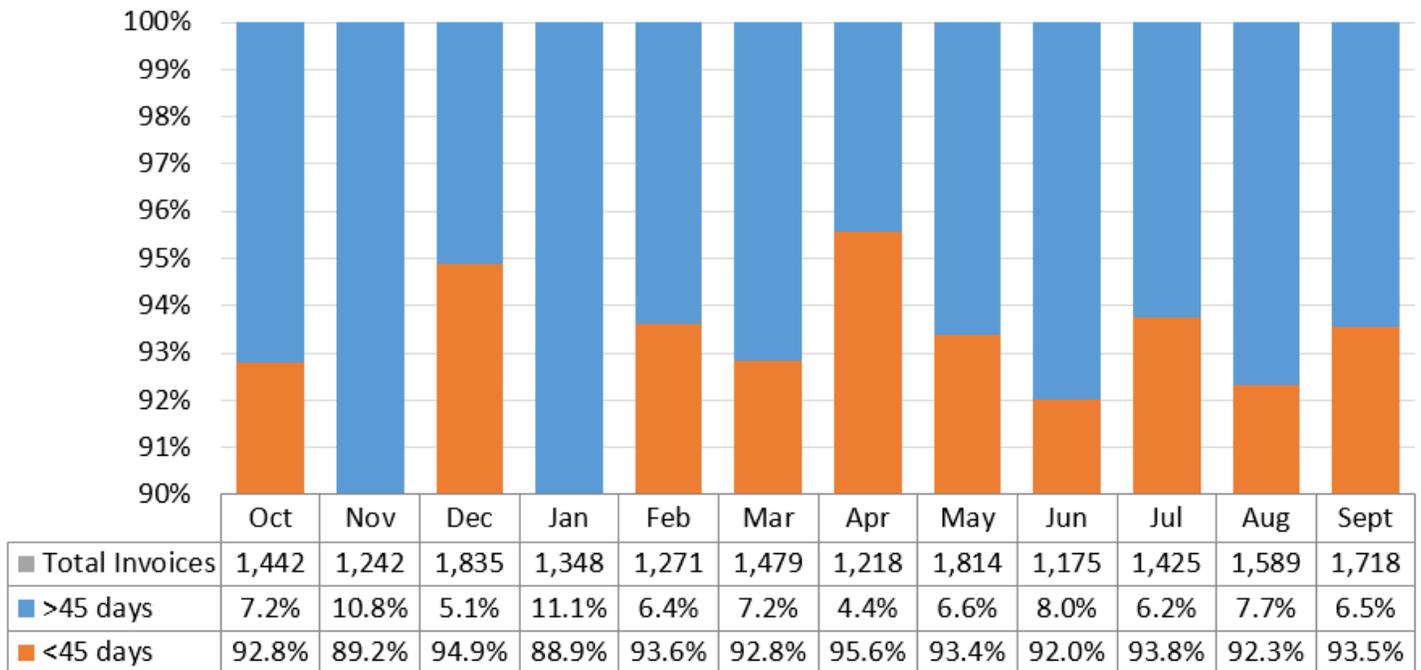
Financial Services

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,549,259	\$ 1,706,242	\$ 1,845,970	\$ 139,728
Operating Expenditures	268,550	290,823	318,373	27,550
Transfers to Other Funds	3,178	-	-	-
TOTAL	\$ 1,820,987	\$ 1,997,065	\$ 2,164,343	\$ 167,278
TOTAL PERSONNEL	17.00	15.00	15.00	0.00

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

Invoices Paid



Utility Finance

Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 347,918	\$ 570,195	\$ 705,394	\$ 135,199
Operating Expenses	169,527	202,362	226,855	24,493
TOTAL	\$ 517,445	\$ 772,557	\$ 932,249	\$ 159,692
TOTAL PERSONNEL	6.00	6.00	7.00	1.00



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 our 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.



TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:

[ANNUAL DEPARTMENT SUMMARIES](#)

Community Development Progress Report

Community Development Updates

Permitting activity has seen a steady increase since the start of the year. Overall permitting activity from FY23 to FY24 has started with a decrease of 20% but has lessened to a 5% decrease by end of year. The number of single family and duplex permits issued compared to FY22-23 Q3 to FY23-24 Q4 has increased by 28%, and commercial construction activity to include multi-family apartments/condominiums has increased by 35%. Four Building Inspector positions were filled during Quarter 4 leaving only one open position for a Plans Examiner in the division.

A total of 1,199 animal licenses were purchased in the 4th quarter of FY24, 561 of which were issued over the counter and 466 were purchased online. A total of 5,582 tags were purchased this fiscal year, which is a decrease of less than 1% compared to the total number of license tags issued in the previous fiscal year. Code action orders/complaints decreased by 11% compared to last; however, there was a 2% uptick in the number of code board hearing cases. The code enforcement manager was invited to and attended several speaking engagements throughout the fiscal year in a continued effort educate the public about Palm Coast codes, the operational roles within the division and the goal to achieve citizen compliance. Three staff members with longstanding service within the code division retired from their positions this fiscal year. One of the positions was filled by an external candidate, while employees from another city department were selected to fill the two remaining positions. Twelve solicitation permits and 167 business tax receipts were issued in the 4th quarter. The total number issued in FY '24 was 93 solicitation permits and 520 business tax receipts.

During the fourth quarter, the Planning Division reviewed 28 development applications and issued 14 development orders. During the same period, the Site Development Division performed 1,507 inspections. The inspections varied from utility inspections; asphalt, curb, and sidewalk inspections; and storm pipe/structures and pond inspections. The Site Development Division had a new Site Development Inspector start last quarter and he is up to speed with the inspections and is doing well. We were previously tasked with implementing a process for the influx of model home request and early start home request. The Site Development staff has implemented the model home and early start process and procedures for these new applications. The process seems not be working well and the contractors/developers/builders are getting familiar with the new workflow and the Site Development Team is working well the contractors/developers/builders on getting the new inspections called in and approved and are doing a great job with this increased workload.

Community Development Block Grant (CDBG) Program Update

Staff kicked off the 1st quarter with the introduction of our new website design, the new and improved Public Service Announcement (PSA), and the online application process, which was introduced after the Housing Rehabilitation Workshop held on October 21, 2023, at the Community Center. This year's workshop was a City of Palm Coast Community Development Block Grant (CDBG) program and Flagler County State Housing Initiatives Partnership (SHIP) program event, which provided the residents of Palm Coast and Flagler County the opportunity to apply for both programs. Participants also had the opportunity to move forward with the application process, because our partners with Mid-Florida Housing and Guardian Community Resource Management (CRM) were available to answer questions, assist with filling out the application, and starting the intake process for anyone ready.

November 1, 2023, kicked off with our application intake for 20 homeowners, who are currently being vetted for approval. The final list of approved applicants is due by February 1st, 2024. In addition, the first six houses for the 2022-2023 recipients went out to bid in November and were awarded in December to contractors. Work is slated to begin the week of January 22, 2024. The last five houses are going out to bid and will be awarded in the 2nd quarter.

City of Palm Coast and Flagler County Health and Humans Services Housing Services hosted a Housing Forum on Friday, May 17th at the community center focusing on tools that local governments must address the development of affordably priced housing. Over 35 people attended. On Saturday, May 18th at the Palm Coast Community Center there was a Housing Fair, jointly hosted by the City of Palm Coast and Flagler County. There was 40 ± vendors and over 400 attendees which was quadruple the amount of any previous years.

Staff attended in May 48th Annual Community Development Conference for Affordable Housing where training was provided on the latest HUD Income Qualification Streaming lining process; Senate Bill 328 + House Bill 7073: Amendments to the Live Local Act; Senate Bill 1530 + House Bill 1365 regarding Unauthorized Public Camping and Public Sleeping; HUD CDBG Program funding and reporting changes taking effect coming funding year; and effective ways to assist the Affordable Housing Advisory Committee (AHAC) in setting obtainable goals and objectives for their municipalities regarding essential housing.

[Imagine 2050](#)

In October, the City of Palm Coast kicked off *Imagine 2050: A City on the Rise* with a two-day planning event. This community-oriented, vision-based planning effort will result in an updated comprehensive plan. The city will establish a vision for the city's future by finding common ground based on shared values, vision, and priorities, through a process that seeks to engage all community members in a conversation about the future.

The kickoff included a joint City Council/Planning Land Development Regulation Board workshop, Imagine 2050 Ambassador meetings, a City Technical Review Committee meeting and a community open house. Over 150 community members participated in the event, which was led by the project team comprised of city staff and planning consultants.

A variety of online engagement opportunities were also launched through an interactive social website. Residents can participate in activities like the ideas wall, mapping tools, polls and more. There is also a project schedule and a list of frequently asked questions to help keep residents informed and engaged.

Moving forward, community members will be able to participate in a variety of in-person and online activities. In-person activities will include focus groups, open houses, workshops, roadshows, pop-up outreach at city festivals and community events. Online activities will include surveys, interactive activities and engagement prompts on the project website: PalmCoast.gov/imagine2050.



IMAGINE 2050 COMPREHENSIVE PLAN

Imagine 2050

In September 2023, the City of Palm Coast initiated its new Imagine 2050 comprehensive plan, a future-focused outline which centered on finding innovative ways to include as many residents as possible and encourage them to provide their input, in order to find shared values, vision and priorities that will help us shape our City on the Rise.

Timeline of Events

On October 10, a presentation was delivered by city staff to Palm Coast City Council, along with the Planning Board, which helped kick-off the Imagine 2050 initiative, identifying it as an update to its current 2035 comprehensive plan to help develop a new vision for enhancing our community.



A formal kickoff event was held the following day on October 11, which allowed to the community to take part in gaining an understanding of, and contributing to the comprehensive plan process by sharing ideas with staff that embody their vision for the future.



IMAGINE 2050 COMPREHENSIVE PLAN

Through March 2024, citizens were engaged in a myriad of ways at all in-person city events, online marketing strategies, and through special events dedicated solely to comprehensive plan brainstorming and implementation.



From March to August 2024, Phase 2 of the project saw staff garnering results of their findings, and creatively implementing strategies to incorporate a unified vision for the future, presenting to city council and the city's planning board on topics that included future land use, transportation, capital improvements, housing, recreation and parks, infrastructure, coastal and conservation management, intergovernmental coordination and other miscellaneous items. The finalized comprehensive plan proposal was delivered to the State of Florida upon the final public hearing with Palm Coast City Council held on August 20, 2024.



Website

All information on the Imagine 2050 comprehensive plan, including presentations in their entirety, can be found at palmcoast.gov/imagine2050

Community Development

Key Performance Indicator's (KPI's)

Overall Department Goal	Promote High Quality Development and Appearance through a Business-Friendly Approach
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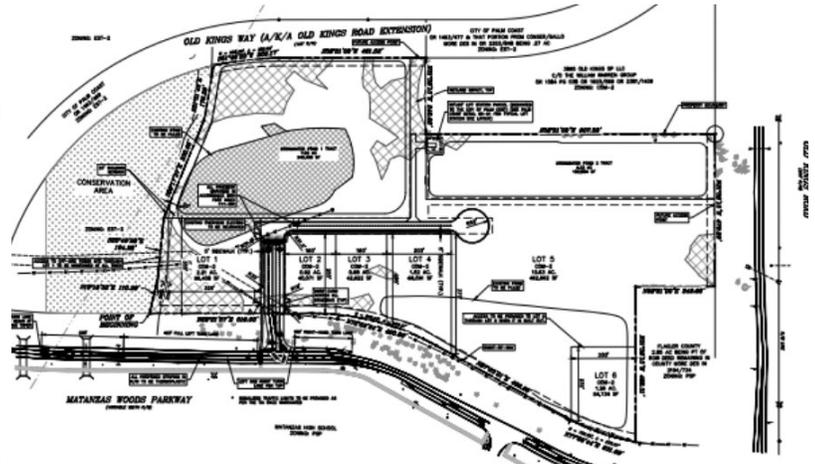
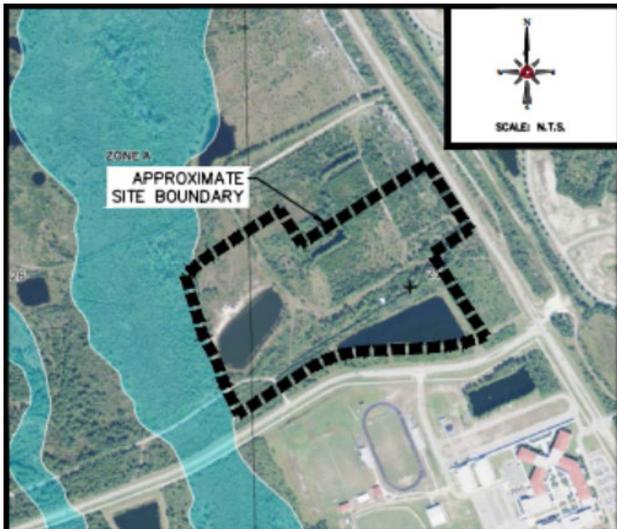
KPI GOAL	TARGET PERCENTAGE	Actual	SUMMARY
Provide initial COPC comments to the applicants within 15 working days; provide 2 nd submittal COPC comments to applicants within 10 working days; provide after 2 nd submittal COPC comments to the applicants within 7 working days 100% of the time.	100%	46%	During the fourth quarter 7 out of 11 initial comments were completed within 15 working days, 7 out of 9 - 2nd submittal comments were completed with 10 working days, 6 out of 8 - 3rd+ submittal comments were completed with 7 working days 100% of the time.

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 multi-disciplined multi-certified inspection staff.	100%	33%	There are (76) State Certifications available to Building Divisions plan reviewers and building inspectors. As of this KPI update, staff has obtained 25 certifications or roughly 33% towards the goal of attaining a complete multi-disciplined/multi-certified plan review and inspection staff.

KPI GOAL	TARGET PERCENTAGE	ACTUAL	SUMMARY
For Preliminary and Final Plat Applications, provide initial COPC comments to the applicants within 20 working days; provide 2nd submittal to applicants within 15 working days; provide after 2nd submittal comments to the applicants within 10 working days 100% of the time.	100%	57%	During the fourth quarter 3 out of 4 initial comments were completed within 20 working days, 4 out of 5 - 2nd submittal comments were completed with 15 working days, 1 out of 1- 3rd+ submittal comments were completed with 10 working days 100% of the time.

Planning General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,928,146	\$ 2,310,901	\$ 2,502,401	\$ 191,500
Operating Expenditures	342,425	522,380	614,788	92,408
Transfers to Other Funds	17,106	3,423	10,600	7,177
TOTAL	\$ 2,287,677	\$ 2,836,704	\$ 3,127,789	\$ 291,085
TOTAL PERSONNEL	18.66	19.66	19.66	0.00



MATANZAS WOODS RETAIL CENTER – SUBDIVISION MASTER PLAN NONRESIDENTIAL

Matanzas Woods Retail Center, located on the north side of Matanzas Woods Parkway and west side of Old Kings Road, is a 35.61-acre site. The project proposes six (6) lots with associated infrastructure and will provide 175,000 SF of retail/commercial development. The Subdivision Master Plan was issued a Development Order on June 17, 2024.

Business Tax General Fund

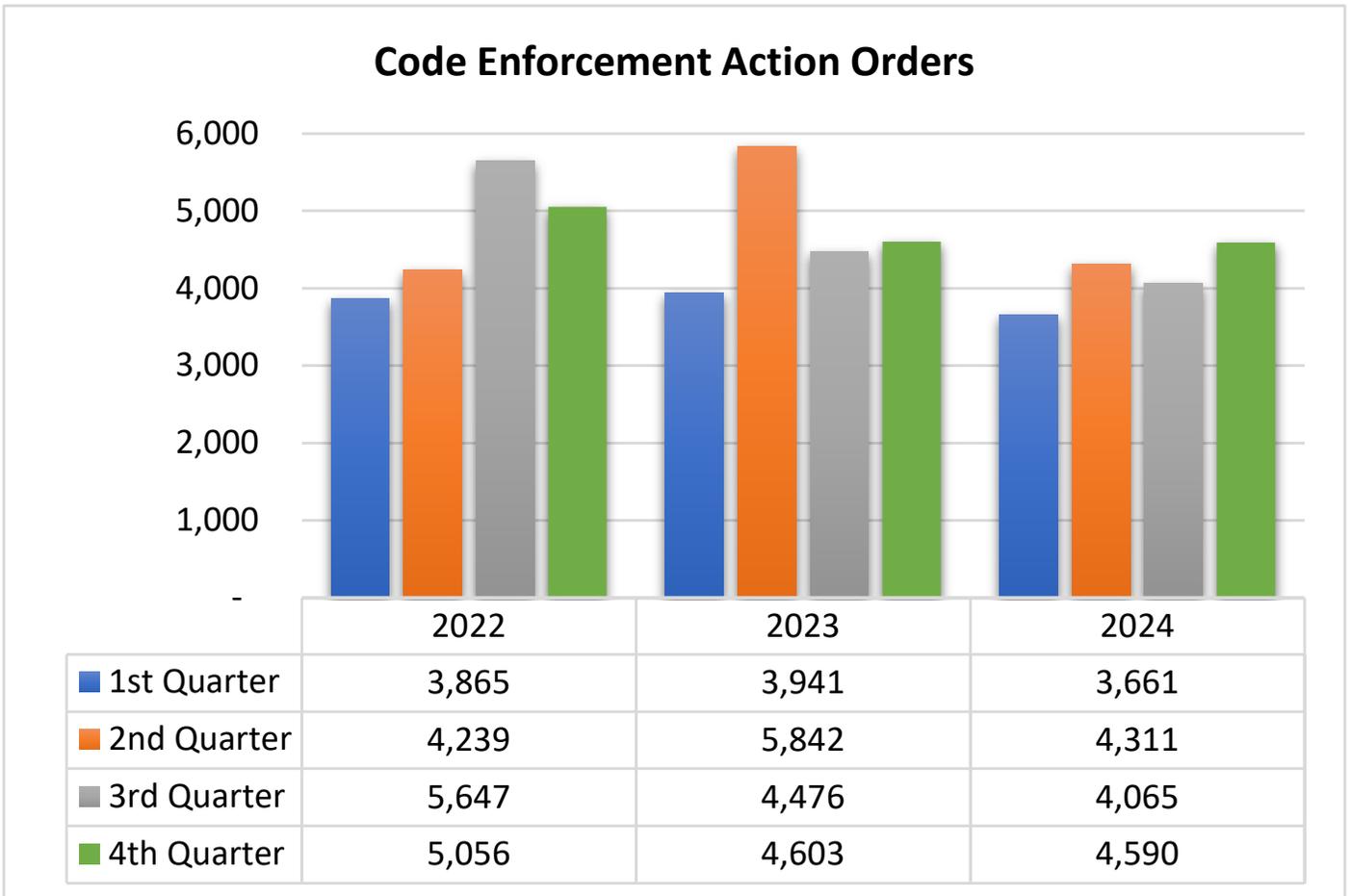
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ -	\$ 190,411	\$ 167,599	\$ (22,812)
Operating Expenditures	-	58,266	47,216	(11,050)
TOTAL	\$ -	\$ 248,677	\$ 214,815	\$ (33,862)
TOTAL PERSONNEL	0.00	2.00	2.00	0.00

* For Fiscal Year 2023, these activities were recorded in the Financial Services Budget



Code Enforcement General Fund

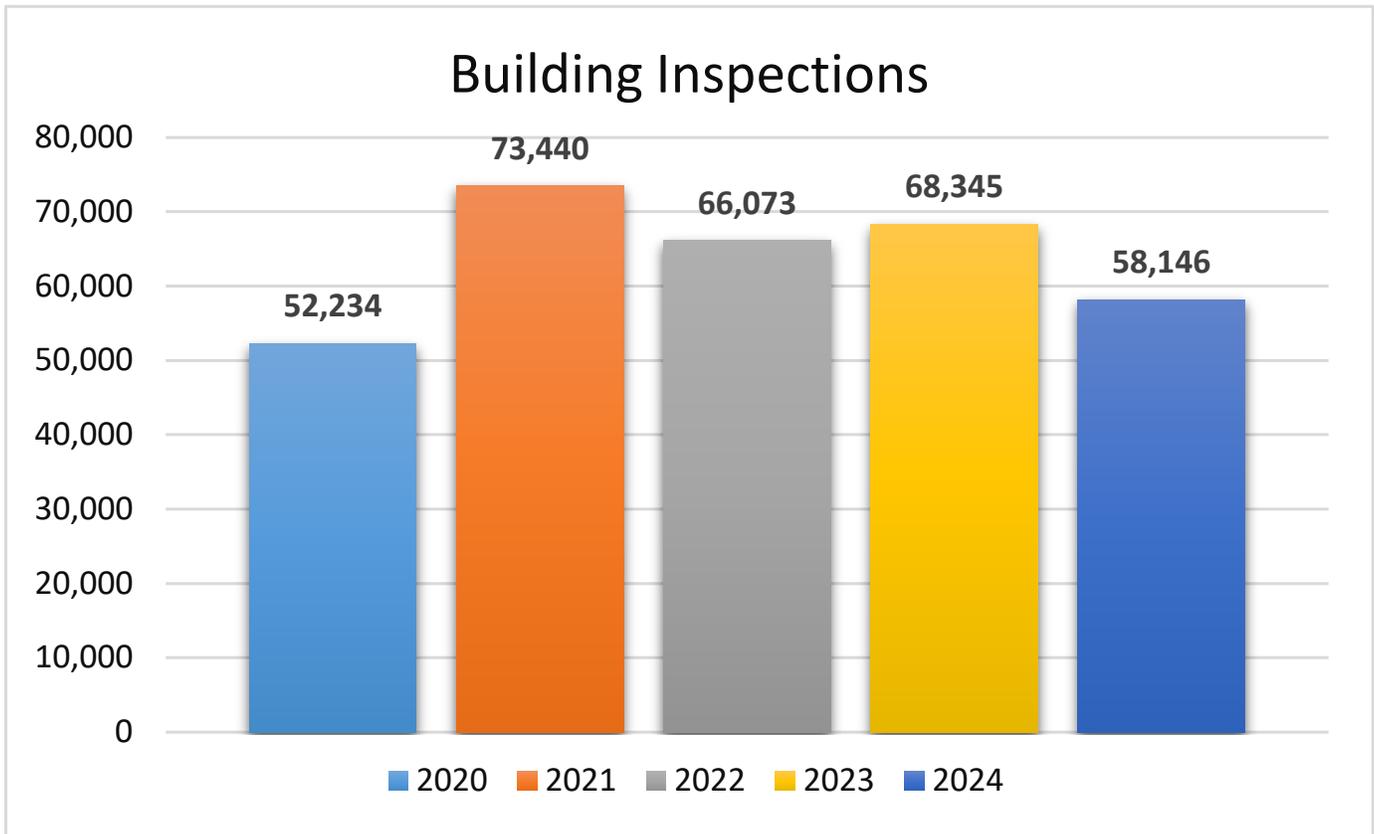
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,929,426	\$ 2,334,333	\$ 2,418,540	\$ 84,207
Operating Expenditures	1,085,366	1,237,269	1,281,174	43,905
Transfers to Other Funds	3,379	1,723	-	(1,723)
TOTAL	\$ 3,018,171	\$ 3,573,325	\$ 3,699,714	\$ 126,389
TOTAL PERSONNEL	25.21	25.21	25.21	0.00



Building Permits

Building Permits Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 2,253,044	\$ 2,741,443	\$ 3,009,587	\$ 268,144
Operating Expenses	762,788	926,999	1,038,907	111,908
Transfers to Other Funds	226,055	151,724	171,429	19,705
TOTAL	\$ 3,241,887	\$ 3,820,166	\$ 4,219,923	\$ 399,757
TOTAL PERSONNEL	24.63	25.63	25.63	0.00



Economic Development General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 110,108	\$ 172,436	\$ 220,226	\$ 47,790
Operating Expenditures	222,301	242,783	250,123	7,340
Grants	11,410	115,000	176,650	61,650
TOTAL	\$ 343,819	\$ 530,219	\$ 646,999	\$ 116,780
TOTAL PERSONNEL	3.00	2.00	2.00	0.00



**City Council Approves Application for
'The Promenade at Town Center'**



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 Sheriff'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

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 6,526,288	\$ 7,363,929	\$ 8,996,489	\$ 1,632,560
TOTAL	\$ 6,526,288	\$ 7,363,929	\$ 8,996,489	\$ 1,632,560
TOTAL PERSONNEL	43.00	48.00	57.00	9.00

*These numbers only reflect what is funded through The City of Palm Coast.

*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 2024 Palm Coast Fire Department (PCFD) responded to 16,699 calls for service in FY 24. The highest twelve months of call volume in department history – increasing by 25% since calendar year 2022. 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 of 2023. Palm Coast residents' utilization factor (responses/population) has grown to 15.7% in the last twelve months from 11.3% in 2019. Fire administration anticipated this rate in the Q2 report as the call volume of the southern response area impacted an entire year and the trend of increased utilization continued. PCFD's response for FY 24 is another record-setting year for department responses. Drivers of call volume include increased response territory, growth inside the city, and demographics of Palm Coast residents – specifically age.

The first quarter of FY 24 was packed for PCFD. We celebrated Fire Prevention Week for the entire month of October. Palm Coast Fire Department again provided public education to over 10,000 students! We also introduced our new mascot Blaze the Fire Prevention Alligator. Blaze was named by our local community through social media and will help educate our community's young people for years to come. On the morning of October 12th firefighters responded to an EF-2 Tornado in the Indian Trails neighborhood. Fire units assisted residents as the storm moved through and helped residents whose homes were damaged or destroyed. Fortunately, there were no injuries, and everyone remained unharmed. Finally, PCFD Fire Station 21 hosted the annual Hall of Terror haunted house. This year's theme was Scream and we frightened over 2,200 residents!

May start with remembering our fallen firefighter, Brant Gammon, and honoring lost firefighters throughout the country as we illuminated stations and city hall in red for the National Fallen Firefighters Light the Night event. As the department does every Thanksgiving, and in memory of Firefighter Gammon who took this effort to new heights, Station 21 crews and the PCFD WAGS partnered with Palmetto Electric and Pastor J to provide over 120 meals to needy families in Flagler County.

During Memorial Day weekend we performed our most esteemed event of the year with our Gold Star Family Fire Engine dedication. This year we were able to dedicate new Fire Engine 23 to the memory of Sergeant Lukas T. Stanford whose family lives in Palm Coast. Now Sgt. Stanford rides with the crew of Station 23 and we seek to honor his and his family's sacrifice with our service to the community. The department continues to receive great feedback from the public for its participation in the city's annual Touch-A-Truck event. Thanks to our Public Works department for being such gracious hosts!

February began with our annual Tunnel to Towers 5K where we honor the legacy of Stephen Siller. This year our very own retired Chief and Volunteer Corporation Vice President Howard Peiffer was recognized with the Follow the Footsteps Award for his extraordinary service to our community. From the training perspective several firefighters were certified at Lake Tech in Rope Operations as part of their training for our Confined Space Team and the entire department performed an annual air consumption/physical fitness drill. We were able to recognize the impact our African American Firefighters are making in the community through celebrating Black History Month. This year our theme was inspired by the past, driven in the present, and energized by the future.

An annual summer highlight for PCFD is our Firefighter Kids Camp. Our younger campers spent the week of June 24th learning about all things fire service – this camp is a partnership between firefighters and park and recreation staff that our local kids love. June training focused on driver operations, firefighter search and rescue, fire pump operations, forcible entry, and vehicle extrication training.

We closed the fiscal year remembering and honoring the heroes of September 11th. Several crews participated in events throughout the county including FCFR's Memorial Stair Climb, the Memorial Motorcycle Ride, and the Palm Coast Elk's 9/11 Ceremony where several Elks responded to the World Trade Center that day. The annual Candlelight Memorial Service honored those who gave their life that day and sought to respond to the memory of that day their sacrifice with purpose and service Palm Coast Firefighters put their truck pull championship belt on the line against Flagler County Fire Rescue, Flagler County Sheriff's Office, and Bunnell Police Department. This year's champion was FCFR, but the real winner was AdventHealth's Pink on Parade which was the beneficiary of this year's fundraiser.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:

[ANNUAL DEPARTMENT SUMMARIES](#)



Fire Department

Key Performance Indicator's (KPI's)

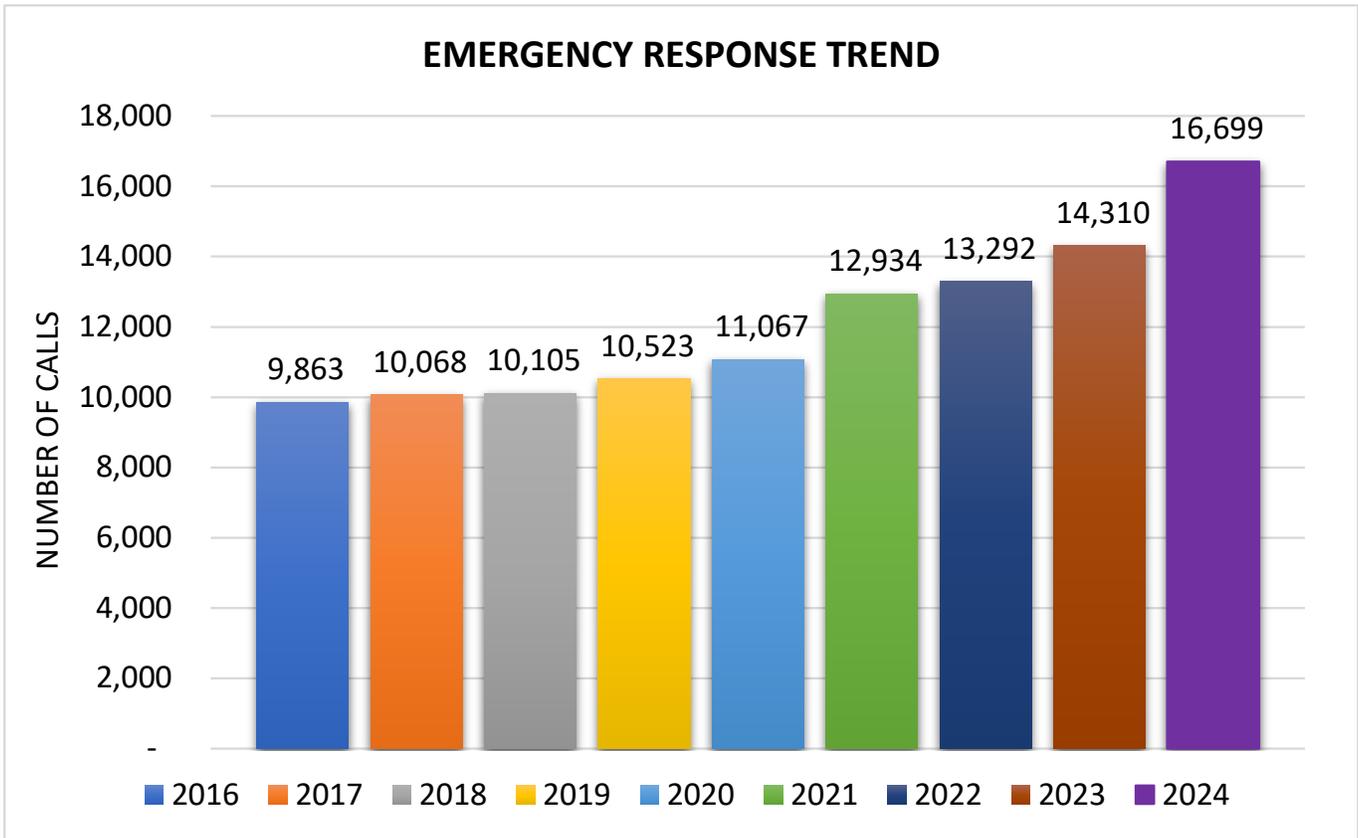
KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Contain Fires to the Room of Origin	75%	74%	Containing structure fires to the room of origin is an outcomes-based indicator of PCFD's response system performance in meeting these incident priorities. Palm Coast Fire Department's KPI of containing 75% 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.	During FY 24 Q4 PCFD responded to seven qualifying structure fires and contained five to the room of origin for a rate of 71%. In the fiscal year, PCFD responded to twenty-three structure fires, containing seventeen to the room of origin for a rate of 74% in FY 24.
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%	37%	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.	During Q4 of FY 24 crews responded to twenty-four incidences of cardiac arrest in the field and achieved ROSC during the response twelve times or in 50% of cases. Two adjustments were implemented in Q3, first our Lead Field Training Officer is now providing quality assurance review and feedback on all cardiac arrest calls.
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	2 LTs 2 DEs 1 FF's	The city continues to see growth in its residents, visitors, businesses, and emergency incidents. PCFD responded to 16,699 calls for service in FY 24, the highest twelve months of call volume in department history – increasing by 23% since calendar year 2022.	During the fiscal year the training division supported the hiring of fourteen new career firefighters. We anticipate hiring from our intern pool over the next few months and conducting an outside hiring process to fill our current vacancies. The training division is currently focused on preparing driver engineers and firefighters for the two promotional processes scheduled for 2025 and with assisting with the administration of our Paramedic school grant.
Strategy	To meet the KPI, PCFD must employ three driver engineers meeting the qualification of lieutenant, six firefighters meeting the qualification of driver engineer, and nine volunteer interns meeting the qualification of firefighter/EMT.			

Fire Department General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 8,673,579	\$ 9,444,772	\$ 10,225,521	\$ 780,749
Operating Expenditures	4,050,952	3,633,996	4,098,300	464,304
Capital Outlay	69,930	10,000	89,000	79,000
Transfers to Other Funds	71,121	41,250	-	(41,250)
TOTAL	\$ 12,865,582	\$ 13,130,018	\$ 14,412,821	\$ 1,282,803
TOTAL PERSONNEL	69.00	75.00	75.00	0.00



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

The Public Works Department continues its commitment to "Delivering Excellence Today, Improving For Tomorrow"

Employee Development: The department prioritized employee growth through comprehensive training programs and recognition initiatives. Notably, nine new employees joined the team, bringing fresh perspectives and talent. Extensive training was conducted across various divisions, equipping employees with essential skills and knowledge. This included CDL training, CPR and AED certification, traffic signal and IMSA certifications, supervisor training, heavy equipment operation courses, and aquatic short courses. Crew leads also underwent specialized training on critical administrative and operational procedures. The dedication to employee development is further exemplified by the "Employee of the Month" program, recognizing outstanding contributions.

Infrastructure Improvements: Significant strides were made in enhancing city infrastructure. The Special Projects Division completed the Ralph Carter Park regrade project, showcasing the department's ability to deliver high-quality results using in-house resources, saving the city over \$1 million. Road crews focused on critical repairs to potholes, roadside edges, and major asphalt damage, ensuring safe and efficient roadways. Sidewalk repairs and ADA mat inspections were conducted to enhance public safety. The Quick Response Team (QRT) effectively addressed hazardous tree removal, fire mitigation, and storm debris cleanup, prioritizing citizen safety.

Operational Efficiency: Various initiatives were implemented to improve operational efficiency. Citywide sign and traffic signal maintenance ensured proper functioning and safety. The Fleet Division successfully completed the City's asset auction, generating a substantial return on investment and supporting fleet modernization efforts. Initiatives like the customer portal in the fleet management software enhanced transparency and communication with customers. Landscape maintenance efforts ensured the city's public spaces remained well-maintained and visually appealing. The Facilities Maintenance Division successfully completed scheduled maintenance and inspections, contributing to optimized operational efficiency across various facilities. The Collection & Sanitation Division continued to uphold contract compliance while actively working towards the goal of a cleaner city.

Driving Innovation:

- **Drone Operations:** The Public Works Department utilizes drone technology for various tasks, including pre-storm building inspections, field installations inspections, and identifying infrastructure issues, demonstrating their commitment to using technology for increased efficiency and safety.
- **Fleet Management Software:** The integration of the "Faster" fleet management software with a customer portal allows customers to track repair status and view technician notes, improving communication and transparency. Further integration with the City's financial management system (Munis) is underway, aiming to streamline fleet tracking and address overdue preventative maintenance.
- **KPI Tracking and Reporting:** The department utilizes Key Performance Indicators (KPIs) to measure performance and identify areas for improvement. For instance, the KPI for fleet preventative maintenance is being tracked to ensure timely service completion. While currently at 79.10%, efforts are underway to achieve the 90% target. Similar KPIs are used to track mowing rotations and work order response times.
- **Special Projects Division:** The Special Projects Division consistently seeks cost-effective solutions for various projects. Their in-house completion of the Ralph Carter Park regrades, for instance, saved the city over \$1 million compared to hiring an external contractor. This approach highlights the department's commitment to resourcefulness and innovation in project execution.
- **Transparency Initiative:** As part of our efforts to enhance transparency, we introduced a new feature in the fleet shop experience. Customers can now access the customer portal to stay informed on the status of repairs or service completion. Through the portal, they can also view technician notes on vehicle repairs, fostering improved communication and understanding.

Projects

- **Asphalt Road and Pothole Repairs:** In Q4, the team focused on critical repairs to potholes, roadside edges, and major asphalt damage. Key areas, including Florida Park Drive and Belle Terre Parkway near Bayside Drive, received necessary maintenance to enhance safety. This work included vital roadway patches.
- **Concrete Repairs:** The Special Projects Road Crew completed significant concrete repairs on Belle Terre Parkway's sidewalks, addressing trip hazards and damaged areas to ensure safer pathways.
- **Ralph Carter Park Regrade:** The upgrades to Ralph Carter Park's sports field are now complete. The team successfully regraded the area, reworked the irrigation system, installed a new stormwater catch basin, laid new sod, and constructed a post-and-beam fence to enhance both safety and aesthetics. This project exemplifies the department's talent, resulting in five acres of sports fields available for use by January 2025.
- **Restrooms at Holland Memorial Park** underwent a floor restoration by Shark Coatings, improving safety and durability.
- The crew has advanced in proficiency with HVAC systems, installing a new system at the Stormwater facility, resulting in cost savings for the city by reducing the need for contractors.
- **Keep Palm Coast Clean:** On January 13th, the quarterly *Keep Palm Coast Clean* event was held at Public Works, with approximately 15 volunteers collecting over 600 pounds of trash and litter from various locations around the city. In addition, staff removed several large, illegally dumped items, including a pool umbrella and table. On April 28th, the Collection & Sanitation Division hosted its second *Keep Palm Coast Clean* event, where more than 30 volunteers gathered 45 bags of garbage, amounting to over 650 pounds of debris.

Looking ahead to Fiscal Year 2025:

- Palm Harbor Golf Course concrete sidewalk repairs
- Southern Recreation Center Phase II continued developments, including major concrete sidewalk work.
- Long Creek Park drainage and concrete repairs
- Ongoing sidewalk inspections and repairs
- Asphalt, roadside edge, and ADA mat inspections and repairs.
- **Palm Tree Trimming:** Starting in November, the median crew will begin trimming all palm trees located in medians and rights-of-way.
- **Bridge Enhancements:** Sidewalk barriers on bridges will undergo pressure washing and a fresh coat of paint to maintain safety and aesthetics.
- **Irrigation System Upgrades:** Several irrigation pump stations will be refurbished, improving water management efficiency across the city's landscaped areas.

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[ANNUAL DEPARTMENT SUMMARIES](#)

Public Works

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Fleet: Perform preventative maintenance services on time	85%	79%	957 Preventative Maintenance performed. 200 were past due at the scheduled time. 95 were on or before the scheduled time.	For FY24, the Fleet Division performed 957 Preventative Maintenance activities. The Key Performance Indicator for the Fleet Division is 90% of PMs occur "On Time." 200 of the 957 PMs performed in FY24 were on assets that had passed the scheduled meter for inspection, so 79% of PMs were "On Time."

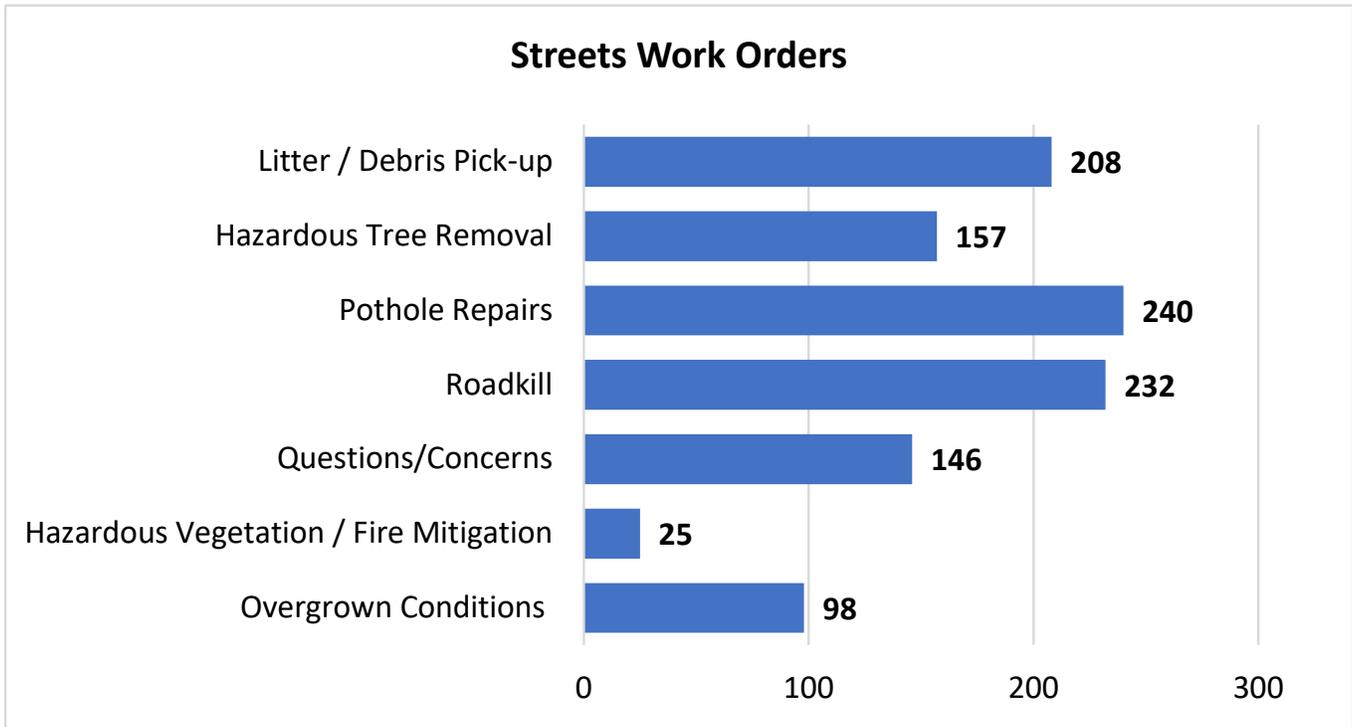
KPI GOAL	TARGET	ACTUALS	SUMMARY	OUTCOME
Average work order response time	The goal is to respond within 24 hours and resolve within 7 business days	97% are closed within 48 hours and 3% had required scheduling	1063 work orders initiated this FY	Public Works division work cohesively to keep our response time for the initial work order to 8 working hours 97% are closed within 48 hours and 3% require scheduling

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Mowing rotations will be completed according to schedule. (Reporting in GIS)	90% timeline rotation accuracy	ROW Mowing has maintained a - 91% average for the FY Neighborhood mowing – has maintained a 91% average for the FY Median mowing is 100% average for the FY	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.	The KPI states that 90% of mowing occurs on schedule throughout the growing season, and we are at or above 90% for 50% of the divisions. Reporting structures are being revisited and modified based on type of work completed that may impact KPI's reporting as it is currently designed.

Streets General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 3,717,550	\$ 4,599,206	\$ 4,939,064	\$ 339,858
Operating Expenditures	4,178,708	4,506,770	4,898,163	391,393
Capital Outlay	37,468	8,000	10,000	2,000
Transfers to Other Funds	117,600	-	2,000	2,000
TOTAL	\$ 8,051,326	\$ 9,113,976	\$ 9,849,227	\$ 735,251
TOTAL PERSONNEL	53.00	58.00	58.00	0.00

*Transferred 5 Full Time Equivalents Facilities from Facilities Maintenance from this fund in FY2024

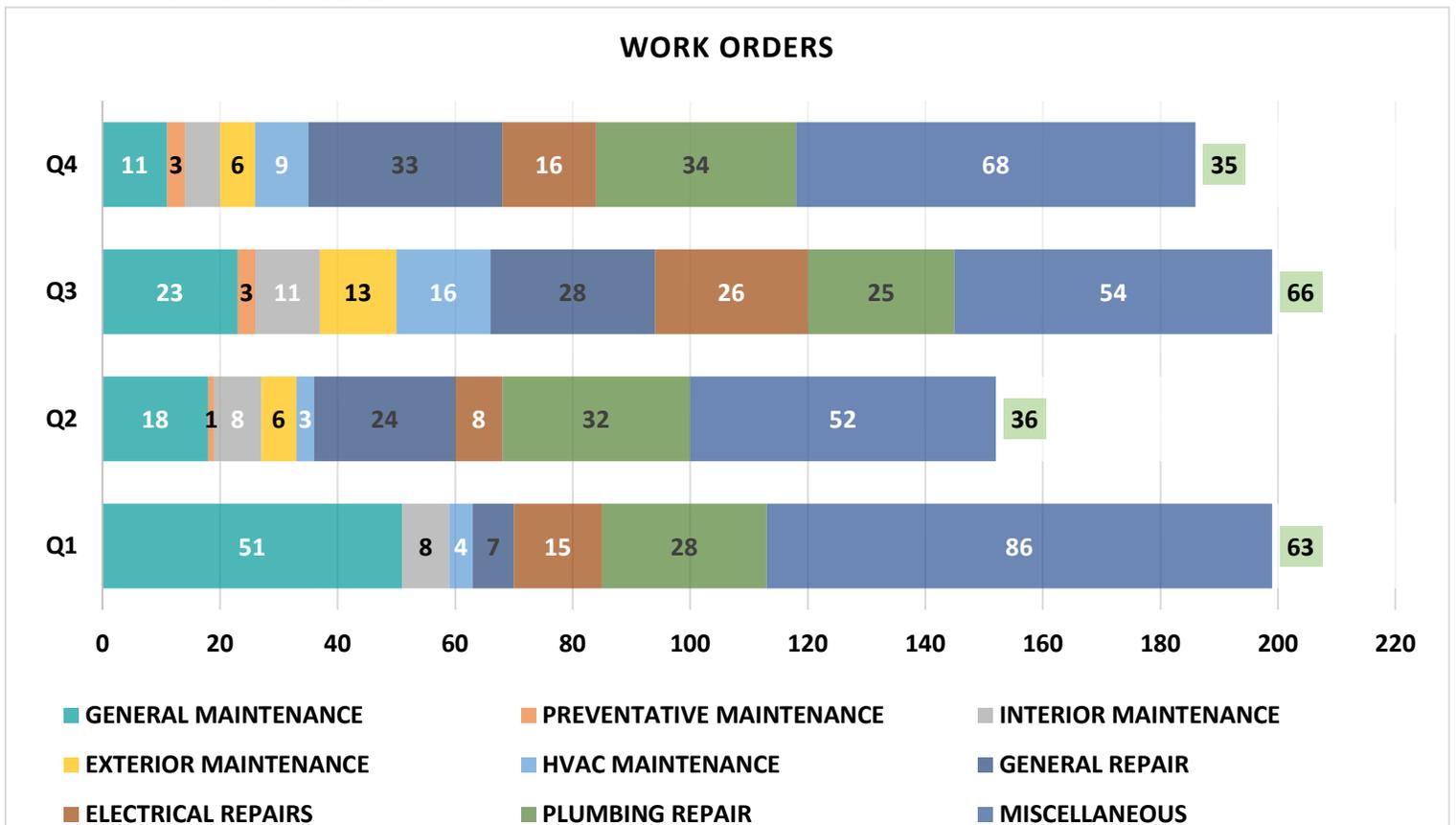


Facilities Maintenance

Facilities Maintenance Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 830,089	\$ 528,943	\$ 574,509	\$ 45,566
Operating Expenses	1,292,918	1,564,194	1,499,995	(64,199)
Capital Outlay	10,781	-	-	-
Transfers to Other Funds	24,033	30,798	21,740	(9,058)
Contingency	-	40,051	81,000	40,949
TOTAL	\$ 2,157,821	\$ 2,163,986	\$ 2,177,244	\$ 13,258
TOTAL PERSONNEL	12.00	6.00	6.00	0.00

* Transferred 6 Full Time Equivalents From Facilities to Streets Maintenance and 1 to Streets from this fund in FY2024



Collection & Sanitation

Solid Waste Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 138,379	\$ 181,148	\$ 238,439	\$ 57,291
Operating Expenses	15,216,393	16,430,375	18,407,702	1,977,327
Transfers to Other Funds	36,344	-	-	-
TOTAL	<u>\$ 15,391,116</u>	<u>\$ 16,611,523</u>	<u>\$ 18,646,141</u>	<u>\$ 2,034,618</u>
TOTAL PERSONNEL	<u>0.00</u>	<u>2.00</u>	<u>3.00</u>	<u>1.00</u>

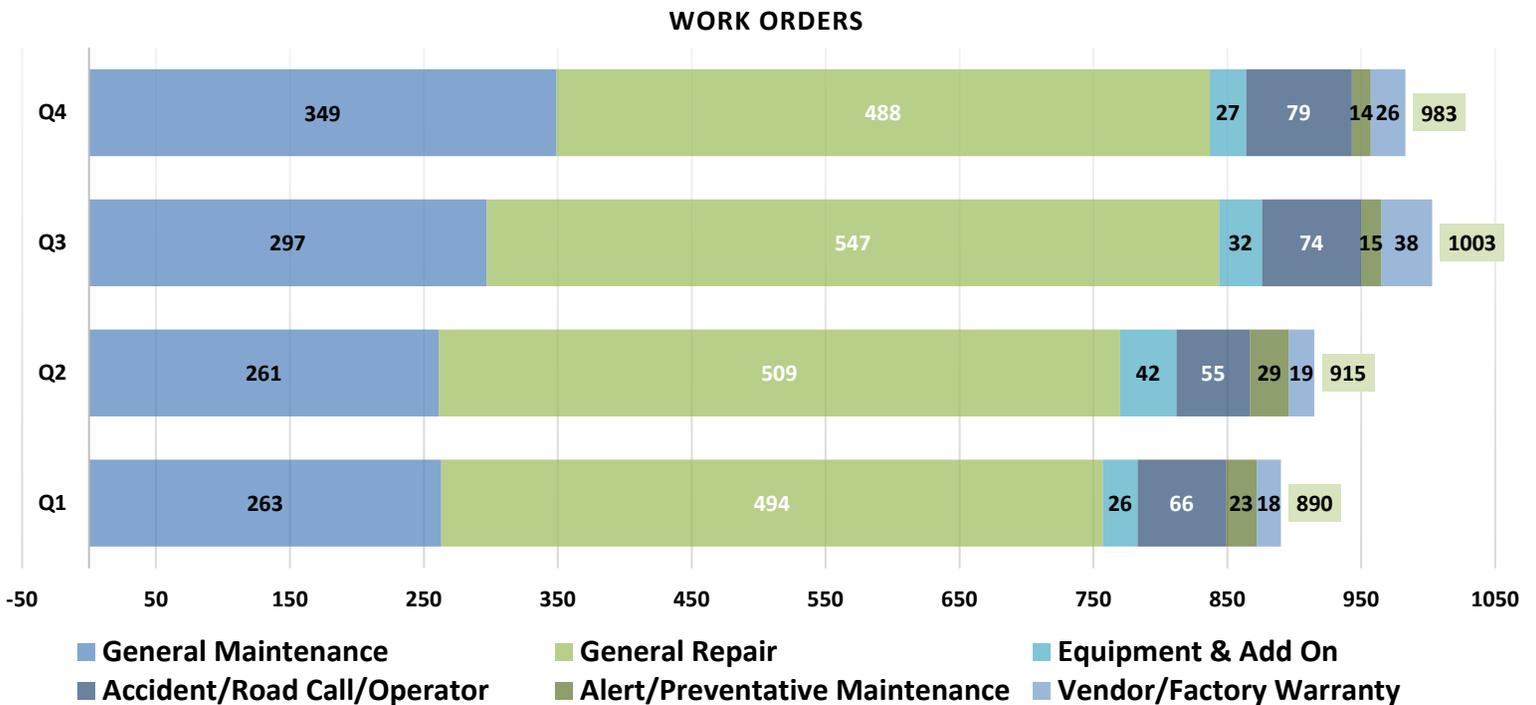


Fleet Management

Fleet Management Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,044,273	\$ 1,284,711	\$ 1,413,574	\$ 128,863
Operating Expenses	2,492,937	3,202,640	3,047,316	(155,324)
Capital Outlay	6,217,489	6,534,879	4,089,008	(2,445,871)
Transfers to Other Funds	3,478	5,370	-	(5,370)
Contingency	-	1,333,756	2,909,239	1,575,483
TOTAL	\$ 9,758,177	\$ 12,361,356	\$ 11,459,137	\$ (902,219)
TOTAL PERSONNEL	14.00	15.00	15.00	0.00

* Transferred 1 Full Time Equivalents From Facilities Maintenance from this fund in FY2024



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 Citizen Resource and Outreach Coordinator position was filled in December 2023. She became the first point of contact with the "infill" lot cases by making contact with the residents, gathering information, coordinating site inspections, and providing follow-up information to the residents. In addition, the backlog of open Palm Coast Connect (PCC) cases (over 1300) was scheduled and residents were contacted with the follow-up information. The management of Palm Coast Connect cases has improved and staff established a new FY25 KPI to respond to each resident within 3 business days.

In FY24, staff worked with the Communications team to create 3 short videos to educate the public on various stormwater operations. The goal for FY25 is to continue developing these short videos, one of which will focus on storm preparations. Other activities include training Utility Customer Service staff on stormwater functions and case processing for PCC. An informational brochure about all aspects of the stormwater system was developed and handed out at numerous outreach events. A citywide illicit discharge program and training was developed in accordance with the City's MS4 permit. Stormwater Awareness Week was also highlighted this year including a social media campaign for public education. The customer service training plan is still in development and will include targeted outreach activities.

FY 24 Department Highlights:

- Lift Station BU-6 rehabilitation construction completed.
- Holland Park Splash Pad completed.
- Willow Woods Portable Water Main Extension completed.
- Right Angle Drive Replacements complete.
- Palm Harbor Golf pedestrian bridge replacement was completed.
- London Waterway excavation complete.
- 13 pipe linings were completed.
- Implemented our new GPS monitoring program to help oversee our aquatic weed contractor.
- Fire Station #22 relocation design complete.
- Fire Station #26 design complete.
- Fire Station #25 bay door Replacement design complete.
- Maintenance Operation Center Phase I design complete.
- Completed Construction of Lehigh Trailhead.
- Construction of L-4 Weir Replacement complete.
- 2023 Street Resurfacing completed.
- Belle Terre Parkway Safety Improvements design complete.
- Installed 4,311 LF of new stormwater pipe throughout the city.
- Maintained 2,928,685 LF (555 miles) of ditches

Fiscal Year 2024 Department Culture Highlights

Department leadership continues to build a positive culture and promote staff comradery through celebrating staff milestones, department contests, retirement, and quarterly barbeques.

September is Prostate Cancer Awareness Month. Staff teamed to participate in the W.H.A.M Team Pickleball Tournament to raise funds for this cause.

Q4 Community Outreach

Stormwater Awareness Week was September 23rd – 27th and acknowledged with a proclamation at the September 17th council meeting. We have created a social media campaign to include stormwater trivia questions to increase website traffic and education.

FY24 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.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:

[ANNUAL DEPARTMENT SUMMARIES](#)



Stormwater and Engineering

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
All connect cases for Stormwater will be responded to within the appropriate timeframe.	Respond 100% of the time	Responded appropriately 53.95%	Respond to connect cases within a three-week timeframe.	Response time to connect cases is approximately 50% short of our targeted goal for fiscal year 2024.

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Reduce the number of open work orders	Reduce the amount of time it takes to complete swale maintenance requests.	We closed 305 work orders while 916 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 611 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

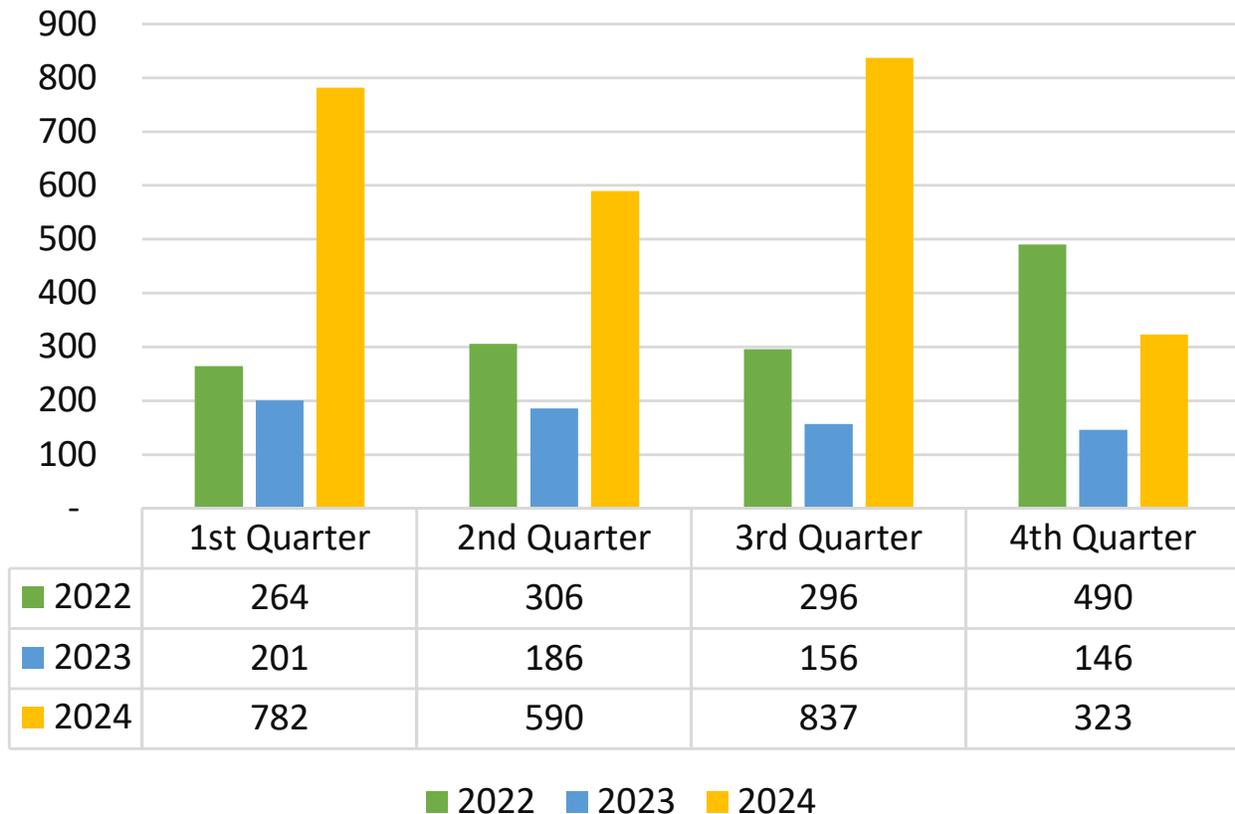
Stormwater Operations

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 529,474	\$ 1,478,050	\$ 1,764,381	\$ 286,331
Operating Expenses	224,924	238,373	395,520	157,147
Capital Outlay	-	30,000	-	(30,000)
Transfers to Other Funds	10,069	105,313	11,660	(93,653)
TOTAL	\$ 764,467	\$ 1,851,736	\$ 2,171,561	\$ 319,825
TOTAL PERSONNEL	7.00	16.00	18.00	2.00

*Transferred 7 Full Time Equivalents From Stormwater Operations to Stormwater Engineering in FY2024

Number of Swale/Drainage Work Order Inspections



Stormwater Engineering

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 986,612	\$ 717,027	\$ 643,161	\$ (73,866)
Operating Expenses	349,324	819,933	653,829	(166,104)
Capital Outlay	6,710,350	11,987,367	23,991,442	12,004,075
Transfers to Other Funds	55,469	-	4,660	4,660
TOTAL	\$ 8,101,755	\$ 13,524,327	\$ 25,293,092	\$ 11,768,765
TOTAL PERSONNEL	12.00	5.00	5.00	0.00

* Transferred 7 Full Time Equivalents From Stormwater Operations to Stormwater Engineering from this fund in FY2024

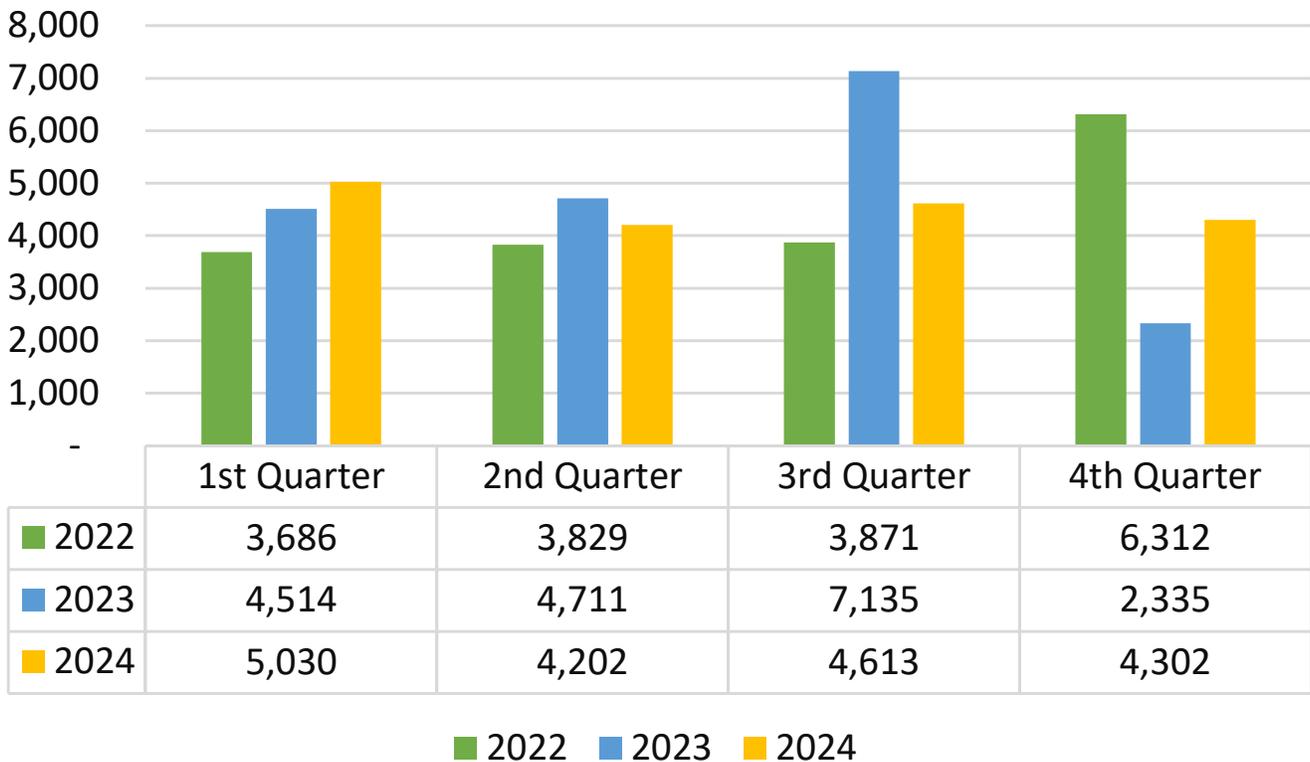


Stormwater Maintenance

Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 2,336,196	\$ 3,665,035	\$ 4,682,032	\$ 1,016,997
Operating Expenses	3,580,421	4,801,307	6,652,833	1,851,526
Capital Outlay	1,049,132	950,000	995,000	45,000
Transfers to Other Funds	81,671	2,334,182	173,258	(2,160,924)
TOTAL	\$ 7,047,420	\$ 11,750,524	\$ 12,503,123	\$ 752,599
TOTAL PERSONNEL	40.00	47.00	55.00	8.00

Number of Permit Inspections



Construction Management & Engineering

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 943,249	\$ 1,164,781	\$ 1,189,380	\$ 24,599
Operating Expenditures	108,644	280,805	143,365	(137,440)
Capital Outlay	10,738	-	-	-
Transfers to Other Funds	2,407	-	-	-
TOTAL	\$ 1,065,038	\$ 1,445,586	\$ 1,332,745	\$ (112,841)
TOTAL PERSONNEL	8.00	8.00	8.00	0.00

1,222 Miles of Swales

14 Control Structures

58 Miles of Freshwater Canals

177 Miles of Ditches

13 Freshwater Lakes 111 Acres



Utility Construction Management & Engineering

Water & Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 572,651	\$ 871,383	\$ 893,575	\$ 22,192
Operating Expenses	90,775	121,053	165,543	44,490
Capital Outlay	10,738	-	-	-
Transfers to Other Funds	39,792	-	5,206	5,206
TOTAL	\$ 713,956	\$ 992,436	\$ 1,064,324	\$ 71,888
TOTAL PERSONNEL	7.00	7.00	8.00	1.00



Stormwater Non Departmental Stormwater Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenses	\$ 1,123,760	\$ 1,085,124	\$ 1,215,693	\$ 130,569
Debt Service	2,348,508	1,682,745	3,285,501	1,602,756
Transfers to Other Funds	148,751	2,661,086	2,656,914	(4,172)
TOTAL	\$ 3,621,019	\$ 5,428,955	\$ 7,158,108	\$ 1,729,153



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 cross 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

Department Highlights

The Utility Department provides safe, reliable, and sustainable water services to our community. Our primary responsibilities include the treatment and distribution of potable water, the collection and treatment of wastewater and managing the City's reclaim water. On a compliance standpoint, the Utility Department has successfully met all federal and state water quality standards, ensuring safe drinking water for residents, and has maintained optimal operations at the wastewater collection and treatment facilities processing wastewater.

Overall, our city utility budget expenditures are within a reasonable margin of anticipated performance and all divisions are in a good position through the last quarter of FY24. We are experiencing price increases in supplies, chemicals and fuel that could show a bit of a concern for the year, but we have been able to handle it well. Our growth continues to be strong as measured by the number of new services.

The City of Palm Coast Utility Department represented by Jim Melley and Garann Hopkins participated in a two-day Wastewater Enhancement Planning Summit and Workshop at the University of Florida. The purpose of this workshop was to discuss and provide input for improving Florida's wastewater enhancement challenges, project planning and prioritization, and potential funding sources for improvement projects. State Regulators, University Professors and Staff Scientists, Engineering Consultants, and multiple Utility representatives from around the state were in attendance.

Customer Service Highlights

Over the past year, the Customer Service Division has made significant strides in leveraging technology to enhance service delivery and improve communication with residents. Our focus has been on innovation and efficiency, ensuring that both the public and the department benefit from modernized processes.

In collaboration with the IT department, we introduced a new text message feature, allowing residents to submit cases without the need to wait on hold in the call center. This initiative has led to a notable reduction in call volume, with 10-20 fewer calls received daily, providing a more seamless experience for residents, and reducing call center congestion.

Additionally, we successfully launched Amazon Q, a tool that empowers our customer service representatives with AI assistance. This feature enables quicker access to information, reducing the average talk time with customers and enhancing the overall efficiency of service delivery.

Our team has also invested substantial effort into mastering the new advanced metering system software. Through the development of internal processes, we can now proactively alert residents of potential water leaks. As a result, 90% of residents who were contacted addressed their issues promptly, contributing to significant water conservation efforts within the community.

Water Quality Highlights

The Water Operations Division operates and maintains the three water treatment plants, raw water pumping, storage tanks, compliance sampling and 4,127 fire hydrants. The Treatment facilities treat water at an average rate of 298 million gallons per month. This averages around 9.8 million gallons of water per day.

The volume of raw water withdrawal from the Utility's wellfields is regulated by the St. Johns River Water Management District (SJRWMD). Each aquifer is governed by a Consumptive Use Permit (CUP) that stipulates the annual and daily withdrawals that are allocated to each aquifer. The time of year is a factor that will dictate how much water will be treated. Both the

Confined Surficial and Upper Floridan aquifer sources are being utilized to 87% of the permitted capacity as issued by St. Johns River Water Management District to meet these averaged demands. 100% of Water Treatment Plant #3 concentrate discharge was recovered at Water Treatment Plant #1. This is a total of 204,716,000 million gallons that did not have to be pumped out of the aquifer to meet FY24 water demands. This saved 5% in the utilization of the Consumptive Use Permit capacity, it would have been 92% instead of 87%.

[Water Treatment Plant #1 Highlights](#)

In FY24, Water Treatment Plant #1 engaged in some significant projects rehabilitating the softening reaction basins and the sludge thickeners by cleaning, sandblasting, and painting the inside infrastructure. This kind of maintenance helps ensure the longevity of the infrastructure and the quality of the water being treated. The projects are essential to maintain structural integrity and extend their operational lifespan.

[Water Treatment Plant #2 Highlights](#)

In October 2024, Operators coordinated, planned, and executed a successful four train operation for 24 hours. This had not been done previously and was conducted because of the water demands seen over the past summer. The purpose was to understand how the plant would operate, have a base line of where chemical adjustments will need to be, and address any issues ahead of time before the need for four train operations is needed. It was discovered the 16" pipe out of the basin had scale which reduced the flow out of the basin to a point where it backed up in the basin. The pipe was taken apart and ten inches of scale was removed. Between May and August of 2024 this plant was able to operate on four trains without an issue to meet recording setting water demand.

[Water Treatment Plant #3 Highlights](#)

Water Treatment Plant #3(WTP#) replaced the Ozone Chiller and associated equipment.

WTP3 depends on chlorine residual monitoring in the chlorine contact chamber for 4-log virus inactivation compliance and proper sodium hypochlorite dosing using automated and compound control loop instrumentation. The control system was upgraded with new analyzers providing better mechanisms for smart devices to communicate field data improving efficiency, accuracy, communication, and functionality of new and existing process control.

Water Distribution System Highlights

It is important that the City of Palm Coast's Water Distribution System delivers water reliably and protects the quality of the water that is delivered. The city along with the Northeast Florida region is still experiencing rapid population growth. The Water Distribution system plays an essential role in ensuring that the division remains able to support the growth as we expand our system.

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, installing new water meters, repairing water line breaks, and working on fire hydrants. The technicians responded to 6,590 work orders for the fourth quarter of FY2024 for a yearly total of 23,306. The Backflow staff inspected 3014 devices for the fourth quarter for a yearly total of 23,306 and repaired 210 services because of a leak in the fourth quarter totaling 893 in FY2024. The construction crew installed 482 domestic meters, 29 irrigation meters, and 123 reclaim meters in the fourth quarter for a total of 1,786 domestic meters,94 irrigation meters, and 274 reclaim meters in FY2024.

The City of Palm Coast's Meter Reading Division read 178,562 meters for the fourth quarter of FY2024. Completed 1,742 rereads, installed 1,830 transmitters, and completed 778 possible stuck meter work orders. Changed out a total of 1772 meters, including 13 large meters, this fourth quarter of FY2024.

Wastewater Treatment Plants #1 & #2 Highlights

Wastewater Operational Personnel working toward the first stage in project development for the Wastewater Treatment Plant #1 plant expansion. All have shown exceptional work with project-planning to develop an overall concept of what the plant expansion will look like. The interdisciplinary approach is essential to reducing time and costs while ensuring high standards.

Florida Design continued to work on bypass for headworks project. This has taken longer than expected and with storm season the headworks rehabilitation was delayed.

PBM Constructors continue to modify the biosolids building to install two new screw presses. Both floors leveled and new floor installed on upper level. The floor has been coated, electrical work completed and roof rehabilitation complete. A new floor frame was installed in the sludge dewatering building.

Wastewater Treatment Plant #2 installed blowers, pumps, piping, electrical control panels and painted the equipment associated with the plant expansion.

Wastewater Collection and Pumping Highlights

Wastewater Collections, Wastewater Pumping and Water Distribution, working all hours during the day and night, pumping wastewater at all the major rain events, especially during Sep. 25th, 26th, and 27th, and again on Oct. 1st, 2nd, 11th and the 12th, Dec.16th, and Dec.17th.

Construction crews began repairing the manhole, main connections, and services at 154 Wellstone Dr to repair a depression forming in the road.

Construction began for a failing gravity main on Fleetwood. This is a gravity main repair, where there was broken pipe on 3 sides of the manhole. Two main lines and a lateral from a home that goes directly into the manhole. It involved concrete demolition of the manhole and pouring concrete inside the manhole to restructure the benches and invert. This was a confined space entry operation. The road was shut down and the work crews utilized maintenance of traffic policies before the road was reopened and put back to normal.

Wastewater staff completed an in-house panel upgrade at pump station 63-2. The station is now operable using a variable frequency drive along with a capacitor bank panel. This new panel will be more energy efficient being that they are on drives. A variable frequency drive slowly ramps the pumps, then a traditional direct motor starter. It draws less amps on the initial startup, which will potentially see cost savings from Florida Power and Light.

Division Projects

The design, permit, construction, and testing for a new Public Water Supply (PWS) Well SW-147 is underway. Well SW-147 will be located at 13 Commerce Boulevard in Palm Coast on Parcel ID 07-11-31-5112-00000-0070 and will serve Water Treatment Plant #1. Well SW-147 will be constructed as a confined surficial aquifer (CSA) equipped with a screen and filter-packed well. The City obtained the 13 Commerce Boulevard property in 2019, and the site was identified by City utility staff as a possible PWS well site. To determine the viability of this location, a small-diameter (4-inch) test well was constructed and tested on the property in 2022. The site was determined to be viable for a full-size PWS well, based on the data collected from the test well. The SW-147 well location was added to the City's Consumptive Use Permit (CUP) No. 1947 in 2024 as part of a Letter Modification to add additional PWS wells to the CUP. The well is expected to be online and in service in along with another proposed well site, SW-148 in December 2025.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:
[ANNUAL DEPARTMENT SUMMARIES](#)

Water/Wastewater Utility

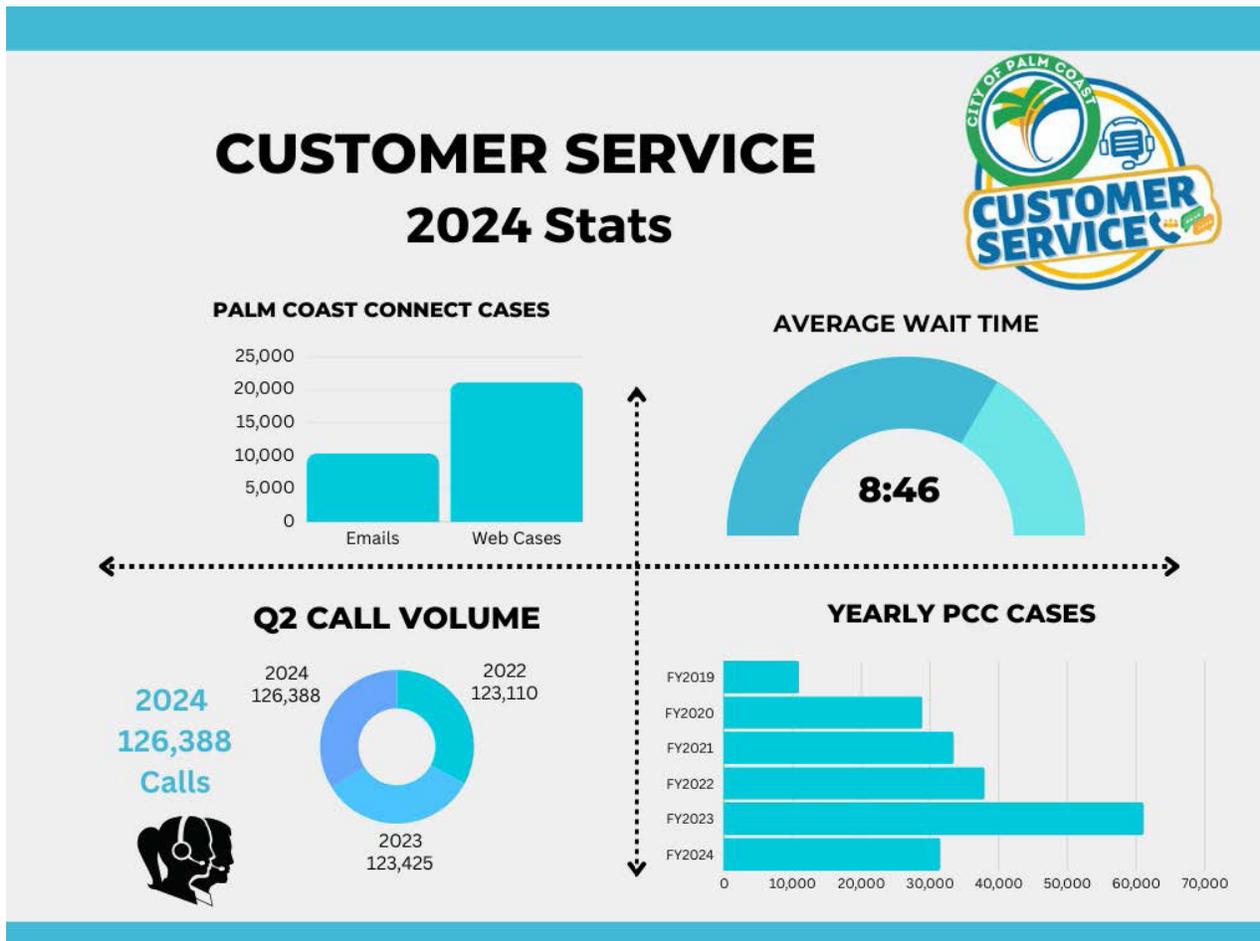
Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Meet the % of Palm Coast Connect cases are initially dispatched within one business day of receiving.	90%	96%	Customer Service introduced a new text message feature, allowing residents to submit cases without the need to wait on hold in the call center. This initiative has led to a notable reduction in call volume, providing a better experience for residents and reducing call center congestion.	There were 44,121 citizen cases dispatched within one business day. 4,246 were late, ending the year at 96%
Strategy	This year customer service focused on training more staff to help dispatch cases to ensure the goal was met.			

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Measure the percentage of samples passing the minimum quality standards. Collect and report the data on bacteriological quality (E-Coli; Coliform – group). Take samples monthly at all established sampling sites approved in the bacteriological plan.	100%	100%	The KPI will be calculated by dividing the number of passing samples to the total of water samples tested. Goal – 100%	All compliance for bacteriological samples were taken and absence for coliform.
Strategy	This goal is intended to monitor and improve the conservation methods and opportunities we have, by measuring the average we can gauge where we are related to goals and others in the industry.			

Customer Service Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,246,595	\$ 1,481,380	\$ 1,550,395	\$ 69,015
Operating Expenses	259,716	293,302	297,271	3,969
Transfers to Other Funds	-	-	45,000	45,000
TOTAL	\$ 1,506,311	\$ 1,774,682	\$ 1,892,666	\$ 117,984
TOTAL PERSONNEL	17.00	17.00	17.00	0.00



Water/Wastewater Utility Administration

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 864,601	\$ 1,182,073	\$ 1,226,017	\$ 43,944
Operating Expenses	358,169	396,425	454,003	57,578
TOTAL	\$ 1,222,770	\$ 1,578,498	\$ 1,680,020	\$ 101,522
TOTAL PERSONNEL	8.00	10.00	10.00	0.00

Know your

WATERING DAYS

if your address is	Mon	Tue	Wed	Thu	Fri	Sat	Sun
ODD numbered							
EVEN numbered							
OTHER Non-residential							

Chart outlines efficient watering for homes and businesses, specifying days and timeframes for 1 hour. Highlighted icons mark additional watering days during Daylight Savings Time. Best time to water is between 4 p.m. - 10 a.m., only as needed.

Wastewater Pumping

Water / Wastewater Utility Fund

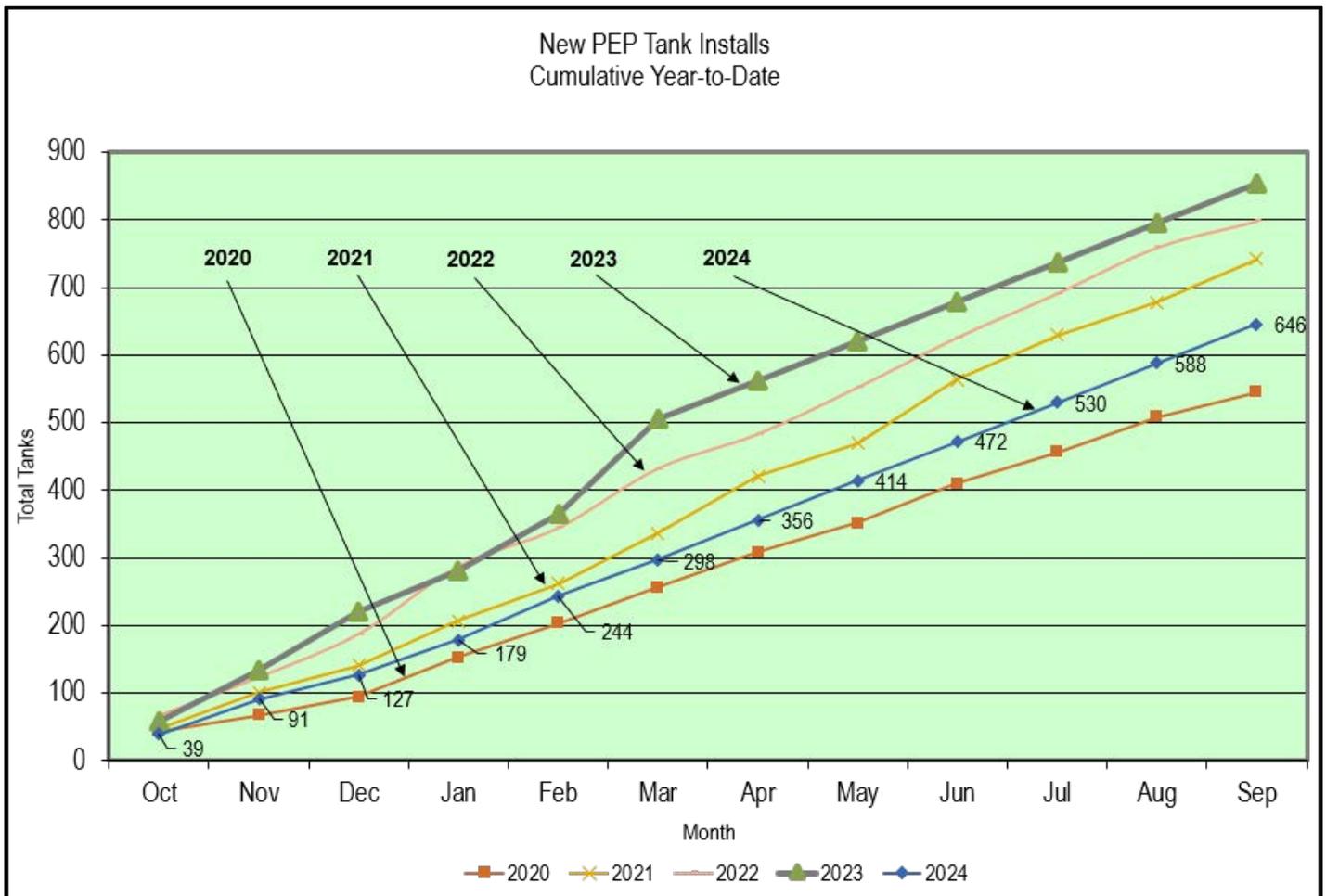
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 840,252	\$ 1,040,475	\$ 1,093,207	\$ 52,732
Operating Expenses	972,378	938,744	1,231,346	292,602
TOTAL	\$ 1,812,630	\$ 1,979,219	\$ 2,324,553	\$ 345,334
TOTAL PERSONNEL	10.50	10.50	10.50	0.00



Wastewater Collection

Water / Wastewater Utility Fund

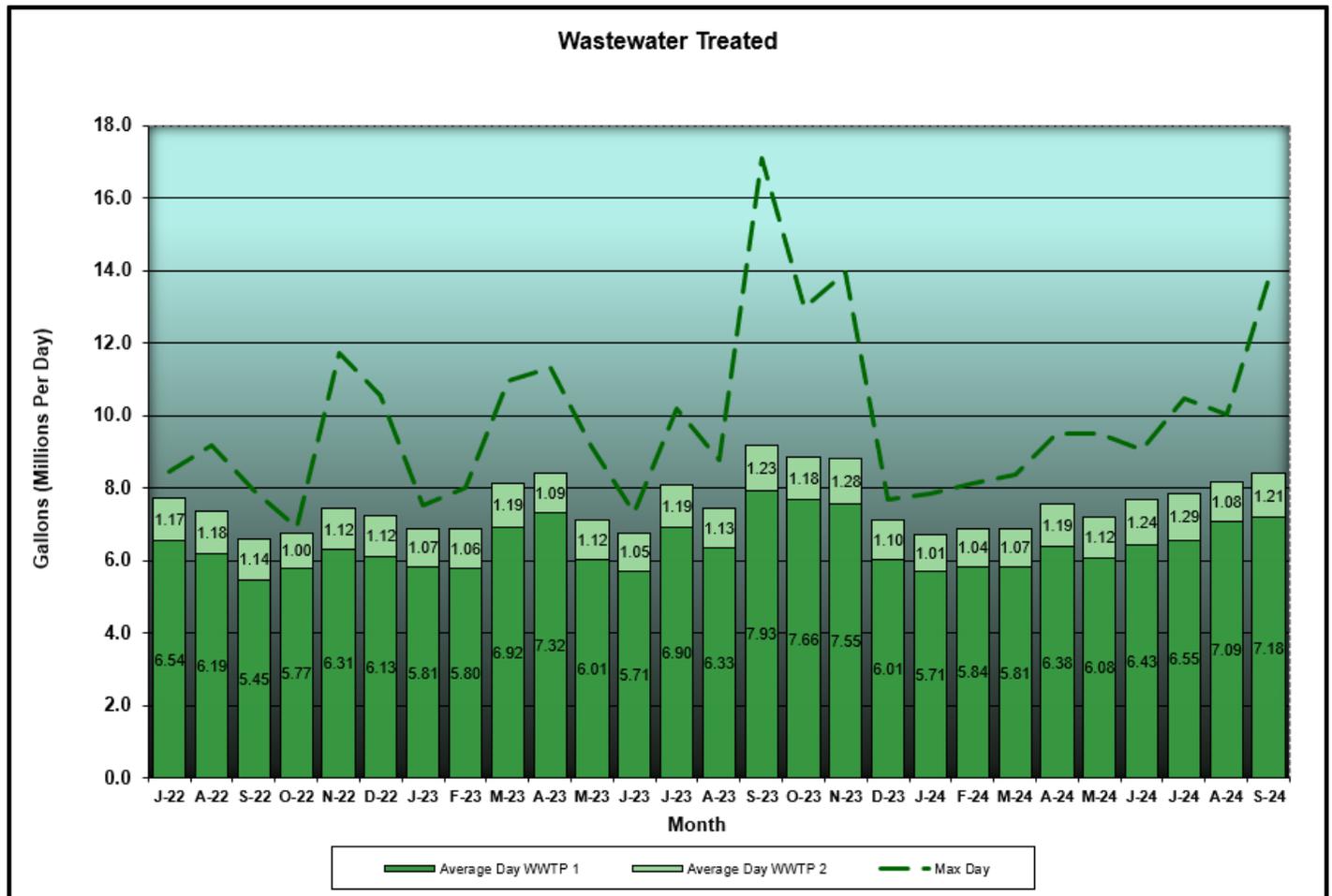
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,911,278	\$ 2,240,384	\$ 2,572,258	\$ 331,874
Operating Expenses	2,747,081	2,583,930	3,026,411	442,481
Capital Outlay	381,571	150,000	150,000	-
Transfers to Other Funds	730,494	69,197	14,997	(54,200)
TOTAL	\$ 5,770,424	\$ 5,043,511	\$ 5,763,666	\$ 720,155
TOTAL PERSONNEL	25.50	26.00	27.00	1.00



Wastewater Treatment Plant 1

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 852,133	\$ 1,079,143	\$ 1,104,916	\$ 25,773
Operating Expenses	2,009,634	2,284,030	3,110,717	826,687
Capital Outlay	-	31,000	23,000	(8,000)
Transfers to Other Funds	-	-	57,934	57,934
TOTAL	\$ 2,861,767	\$ 3,394,173	\$ 4,296,567	\$ 902,394
TOTAL PERSONNEL	10.50	10.50	10.50	0.00



Wastewater Treatment Plant 2

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 624,559	\$ 701,035	\$ 811,528	\$ 110,493
Operating Expenses	1,145,451	1,478,334	2,040,209	561,875
Capital Outlay	-	-	16,000	16,000
Transfers to Other Funds	10,099	-	57,934	57,934
TOTAL	\$ 1,780,109	\$ 2,179,369	\$ 2,925,671	\$ 746,302
TOTAL PERSONNEL	6.50	6.50	6.50	0.00



Water Treatment Plant 1

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 939,400	\$ 1,072,050	\$ 1,022,887	\$ (49,163)
Operating Expenses	2,394,590	3,279,884	3,429,949	150,065
TOTAL	\$ 3,333,990	\$ 4,351,934	\$ 4,452,836	\$ 100,902
TOTAL PERSONNEL	10.25	10.25	10.25	0.00



Water Treatment Plant 2

Water / Wastewater Utility Fund

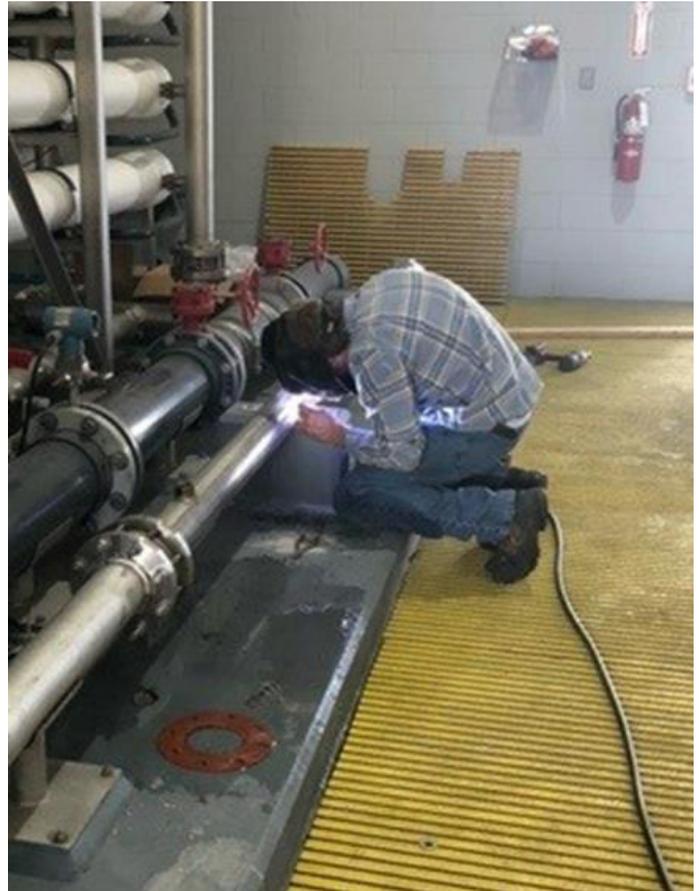
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 696,717	\$ 881,752	865,711	\$ (16,041)
Operating Expenses	1,914,652	2,512,286	2,942,783	430,497
Transfers to Other Funds	-	68,496	-	(68,496)
TOTAL	\$ 2,611,369	\$ 3,462,534	\$ 3,808,494	\$ 345,960
TOTAL PERSONNEL	8.25	9.25	9.25	0.00



Water Treatment Plant 3

Water / Wastewater Utility Fund

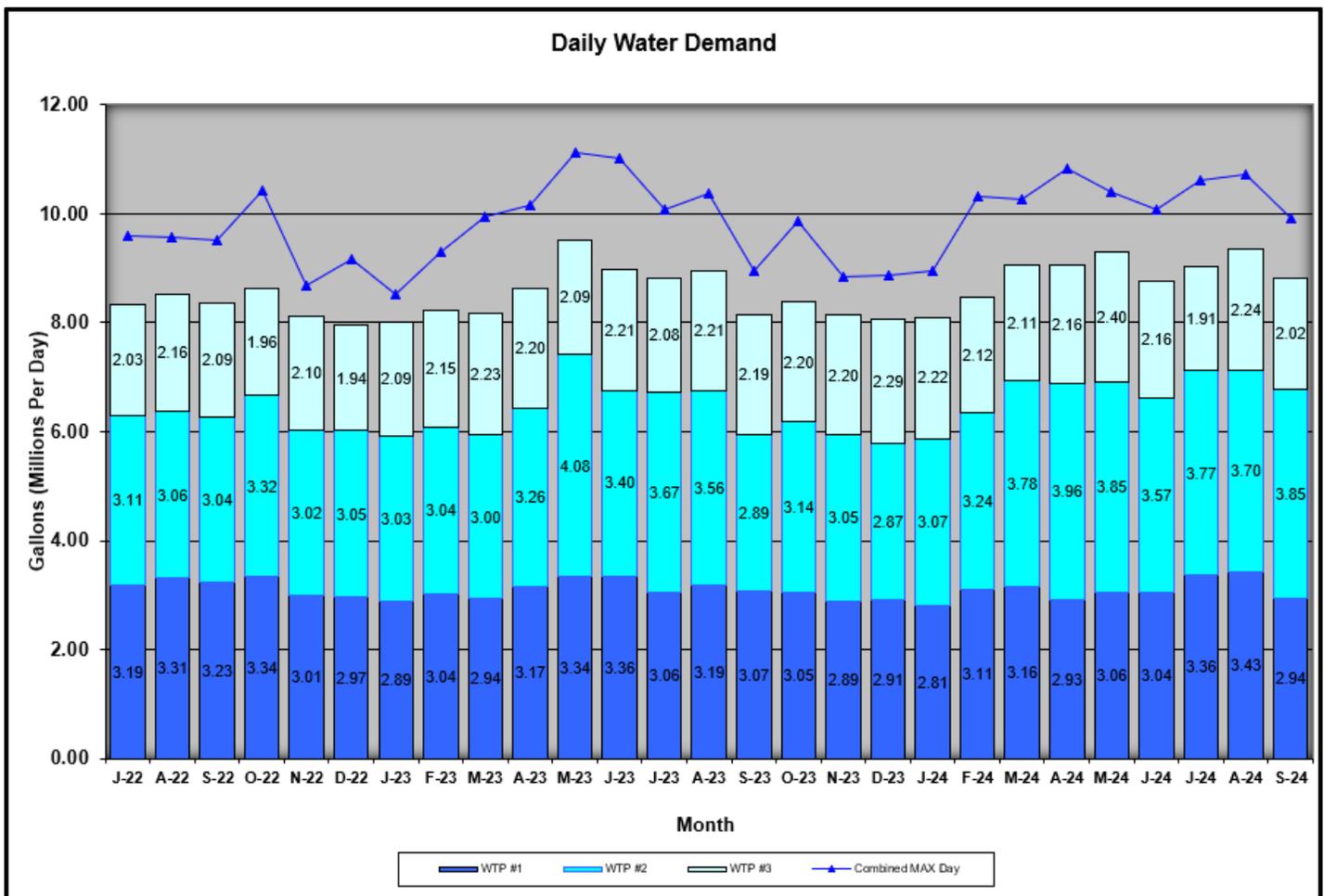
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 625,259	\$ 853,195	\$ 911,888	\$ 58,693
Operating Expenses	1,024,800	1,207,894	1,363,086	155,192
TOTAL	\$ 1,650,059	\$ 2,061,089	\$ 2,274,974	\$ 213,885
TOTAL PERSONNEL	8.25	8.25	8.25	0.00



Water Quality

Water / Wastewater Utility Fund

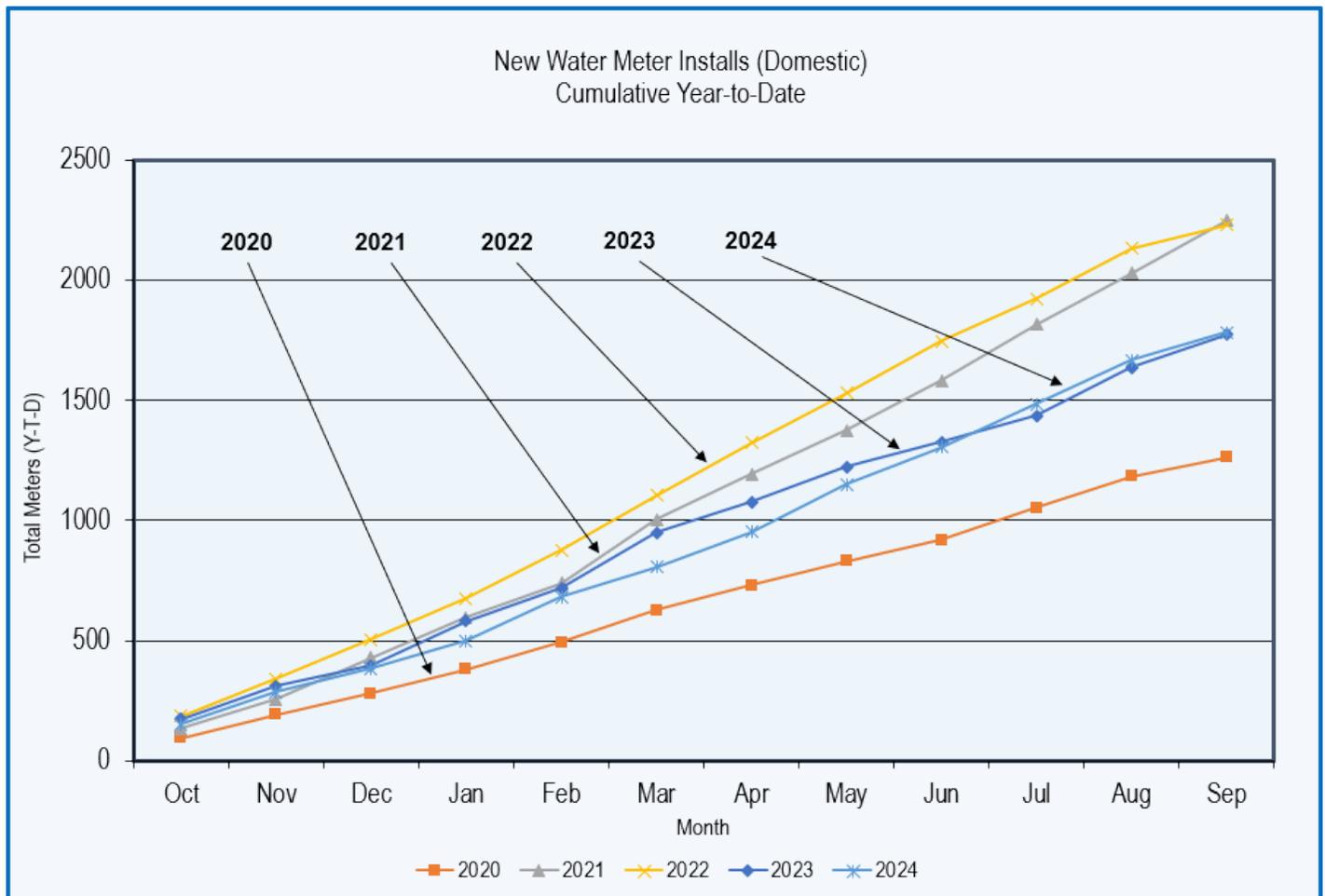
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 650,895	\$ 871,300	\$ 771,822	\$ (99,478)
Operating Expenses	240,026	273,033	309,416	36,383
TOTAL	\$ 890,921	\$ 1,144,333	\$ 1,081,238	\$ (63,095)
TOTAL PERSONNEL	9.25	9.25	8.25	(1.00)



Water Distribution

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 2,542,169	\$ 3,058,921	\$ 3,160,370	\$ 101,449
Operating Expenses	1,879,019	2,387,591	2,436,157	48,566
Capital Outlay	2,931,005	2,750,000	2,900,000	150,000
Transfers to Other Funds	3,565	1,798	98,891	97,093
TOTAL	\$ 7,355,758	\$ 8,198,310	\$ 8,595,418	\$ 397,108
TOTAL PERSONNEL	33.00	32.50	33.50	1.00



Utility Non Departmental

Water / Wastewater Utility Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenses	\$ 2,530,352	\$ 2,753,488	\$ 3,217,955	\$ 464,467
Debt Service	12,044,940	12,634,339	12,994,410	360,071
Grants	10,000	10,000	10,000	-
Transfers to Other Funds	7,778,512	8,264,359	14,015,743	5,751,384
TOTAL	\$ 22,363,804	\$ 23,662,186	\$ 30,238,108	\$ 6,575,922



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.



Explore *Connect* **Play**



Parks and Recreation

Progress Report

[Parks & Recreation Summary - Fiscal Year 23-24](#)

Fiscal Year 23-24 was a very successful and exciting time for Parks & Recreation. We were able to welcome several new facilities, programs, events, and amenities for our residents to enjoy. February 23rd was the official opening of the Southern Recreation Center and the Lehigh Trail Head. The Southern Recreation Center added 12 pickleball courts and a permanent clubhouse with locker rooms, multipurpose rooms, and restaurant space to the existing 10 clay tennis courts. Lehigh Trail Head added much-needed parking space to the popular Lehigh Trail as well as a dog park and community gardens. On July 3rd, the city hosted a Picnic in the Park celebration at James F. Holland Memorial Park.

Parks & Recreation was able to host and successfully implement numerous community events, including Pink on Parade 5k, Thanksgiving Feet to Feast 5k, the Tree Lighting Ceremony, Palm Coast Open: A USTA Men's Pro Circuit Event, Egg Stravaganza, a full season of Food Truck Tuesdays, 2024 Little League Softball State Tournament and Pool Safety Day. We also welcomed a new event called the Palm Coast Concert Series utilizing The Stage at Town Center as an additional event venue.

Parks & Recreation introduced 20 new programs to our residents. Some of these programs included Table Tennis, 35 and Over Basketball, Adaptive Tennis, Intermediate Tai Chi, and Mini Golfers. We were also able to offer 387 programs and events compared to last year's 329. Our program and event attendance also increased with a total of 80,006 in FY 23-24 compared to 75,848 in FY 22-23.

We were not in this alone. Partnering with our local community organizations has been a major highlight for Parks & Recreation. We were able to work with Boy Scout Troop 400 to build three more Little Free Libraries®. We added a library to Central Park, the Palm Coast Community Center, and the Southern Recreation Center. With the help from Flagler County Library Services, we installed the City's first permanent StoryWalk®. We also partnered with the Flagler County Women's Democratic Club to make enhancements to the Shirley Chisolm Trail, by installing inspiring mile marker signs along the trail.

[Department Highlights](#)

Aquatics: Despite the temporary closure of the Palm Coast Aquatics Center, the staff delivered quality programming, conducting 400 swimming lessons and boosting participation in Water Aerobics and Aqua Zumba®. The third annual "Duel in the Pool" swim meet illustrated community spirit, featuring local youth from the Police Athletic League and the Palm Coast Porpoises, giving our local young swimmers a swim meet experience. Teammates, coaches, parents, and siblings all cheered and encouraged each swimmer.

Athletics: The athletic division added two more programs for residents to enjoy. As part of our program evaluation, we received feedback from participants that an over 35 basketball program was desired, and we were able to implement this. Table Tennis was another new program we are offering for the community. This program is at the Southern Recreation Center and is a volunteer-led program and continues to grow in popularity with plans to expand early next year.

The City of Palm Coast and the National Christian College Athletic Association (NCCAA) hosted our annual Youth Sports Clinic! This is the 14th year we have held this event for our local youth. We provided free baseball, basketball, golf, soccer, softball, and volleyball clinics at James F. Holland Memorial Park and Palm Harbor Golf Club. College coaches and student-athletes from Bob Jones University, Columbia International University, and Trinity Baptist College worked with our local kids both Friday and Saturday. It focused on building skills and fostering teamwork for over 100 young athletes.

Toddlers/Youth/Teens: The Fun at the Sun Summer Camp experienced record attendance, fostering development through exciting activities and field trips. Over 140 campers attended our camp for nine weeks. They also experience therapy dog sessions, obstacle courses, and swim time at the Palm Coast Aquatics Center. We also held Robotics camp, Soccer camp, Jack Frost Camp, and Teen Adventure camp throughout the year.

Our early childhood programs include indoor and outdoor activities where the children use all their senses to learn and explore that are designed for specific age groups with activities for gross and fine motor development, listening, following direction, and socialization with the key focus on fun. These free programs are run four days a week: ranging from Monday Funday, Little Sensory Explorers, Musical Munchkins here at the Community Center. Our Neck of the Woods brings our toddlers to Linear Park to have real nature experience, and the Teddy Bear Picnic offered in our beautiful parks.

Adult & Senior: Throughout the year we have many special interests' programs ranging from card games, open art studio, woodcarving, and many others. These are weekly programs with participants benefitting from socialization, mentoring, and learning new skills. Our Sewing with Heart group hosted a dress a girl distribution day. Over 40 people registered and donated dresses and picked up new sewing kits.

Our fitness classes continue to be popular all year long. In September, our Tai Chi Instructor held a special workshop and continues to grow with us now offering two levels of Tai Chi. We continue to host quarterly Women's Self Defense classes in partnership with Flagler County Sheriff's Office. As always Zumba®, Balance and Motion, Yoga, and Gentle Yoga remain popular with steady attendance.

Special Events: 2023-2024 was an extremely successful year for this division, planning and executing over 30 special events. Not only did we increase various event attendance, but we have grown our community presence, increased vendor/sponsorship participation, and created multiple new annual events for all ages of the City to enjoy. We welcomed back both Food Truck Tuesday and Egg Stravaganza in March. Both events had an increase in attendance from previous years and were received extremely well by the community and participating vendors.

The newly created events became a hit for the community and surpassed everyone's expectations. These included the Gammon, Celebrate Trails Day, Patriotic Party in the Park, Principals Luncheon, and the Palm Coast Concert Series. Our biggest events this year included the annual United Flagler 4th of July with over 10,000 people in attendance, Egg Stravaganza with over 5000 attendees in Central Park, Food Truck Tuesday with just about 1000 (or more) attendees each month, and the Palm Coast Concert Series which had over 1000 in attendance each month.

Tennis: On February 23, 2024, the Southern Recreation Center officially opened its doors expanding from the former Palm Coast Tennis Center (PCTC). Prior to closing its doors, the PCTC had a busy October in which it held the Annual Pink Army Round Robin hosted by the Friends of Tennis that featured over 27 participants and raised over \$1600 for Breast Cancer awareness. October was also the beginning of many leagues the PCTC hosts such as Greater Volusia Tennis League, Flagler County Tennis League and our United States Tennis Association (USTA) Junior leagues.

In January, Palm Coast played host to the annual Palm Coast Open professional tournament. The week after the Palm Coast Open, we opened the doors to the Southern Recreation Center with a huge turnout to the Grand Opening on February 23rd. Senior Games Tennis had 24 participants while Pickleball had 86. It hosted its last two USTA Juniors Tournament of the season in August and September with over 30 participants in each tournament. It also hosted a USTA Qualifier with over 24 participants.

Pickleball: March was our Luck of the Pickle pickleball tournament and the first pickleball tournament to be held at the Southern Recreation Center on the new courts. A total of 64 players participated in women's and men's doubles. The men's division was broken into two separate brackets which consisted of 55 and older and then 54 years old and under. Our Woman's division was always broken down into two different brackets. These consisted of skill levels of 3.5 and up and then 3.4 and under. On May 17-20 the Southern Recreation Center hosted our annual Mother's Day Pickleball tournament. 119 players from Flagler, Volusia, St. Johns, and Duval counties, and one player from South Carolina came to play in our singles, men's & women's, and mixed brackets.

Field Maintenance: Attention to maintaining the parks and recreational facilities has remained a priority, ensuring the grounds are in optimal condition for community use. Projects included enhanced field maintenance, new installations, and regular inspections, supported by effective collaboration with Public Works.

Parks & Trails: Our goal is to maintain the city's parks in pristine condition and handle complex maintenance projects. The Parks and Trails team are versatile with landscaping experience, event preparations, playground repairs, splash pad maintenance, and customized work. Each of our 13 parks, 8 playgrounds, 2 dog parks, splash pad, trails, and trail heads have a weekly maintenance plan including asset inspections, removing garbage, turf care, fertilizing the soil, weed treatment, insect treatment, tree, shrub, palm trimming, mulching, irrigation inspection and repair.

This year's maintenance includes painting fresh parking lot lines at Linear Park, Heroes Memorial Park, St. Joe Walkway Trail Head (under the Palm Harbor Pkwy bridge), and Belle Terre Park. We have created a new handball court with freshly painted lines at Belle Terre Park. The Linear Park StoryWalk® was installed with a new story monthly. At the Palm Coast Community Center the large playground oaks were trimmed back for limb weight reduction and dead wood removal with guidance from city arborist Carol. We also did other projects like the holiday tree set up at Central Park, restoration of Heroes Memorial Park, and enhancement of James F. Holland Memorial Park, a small dog park.

Marketing: In Q4, our Facebook reach was up by 54.8% with a reach of 68.4k organically and an additional 21k from paid advertisements. Our social interactions are up by 152.8% and our link clicks are up by 130%. We gained 693 followers, which is a 106.9% increase. In Q4, our Instagram reach has increased by 173.2%, reaching 8.7k followers. Our content interactions are up 20.5% and our link clicks are up 100%. We gained 237 followers which is an 89.6% increase. Our quarterly Activity Guide has an average of 600 digital views per month.

Lastly, we put much effort into redesigning the Feet to Feast 5K and Pedal in the Park logos and brand with the collaboration of the city's Communications and Marketing department. We also redesigned the size of our local Observer Ad to fit a 1/6-page advertisement space again in collaboration with the City Communications and Marketing team. Our goal was to blend our Explore Connect Play and the City branding together.

Parks and Recreation

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
To continually promote Parks & Recreation services and expand our reach to residents and visitors.	Create 2000 new CivicRec accounts for first-time users.	157%	CivicRec is the online portal for Palm Coast Parks & Recreation programs, events, and parks that is designed to help residents and visitors explore, connect, and play.	3,141 total accounts were created.



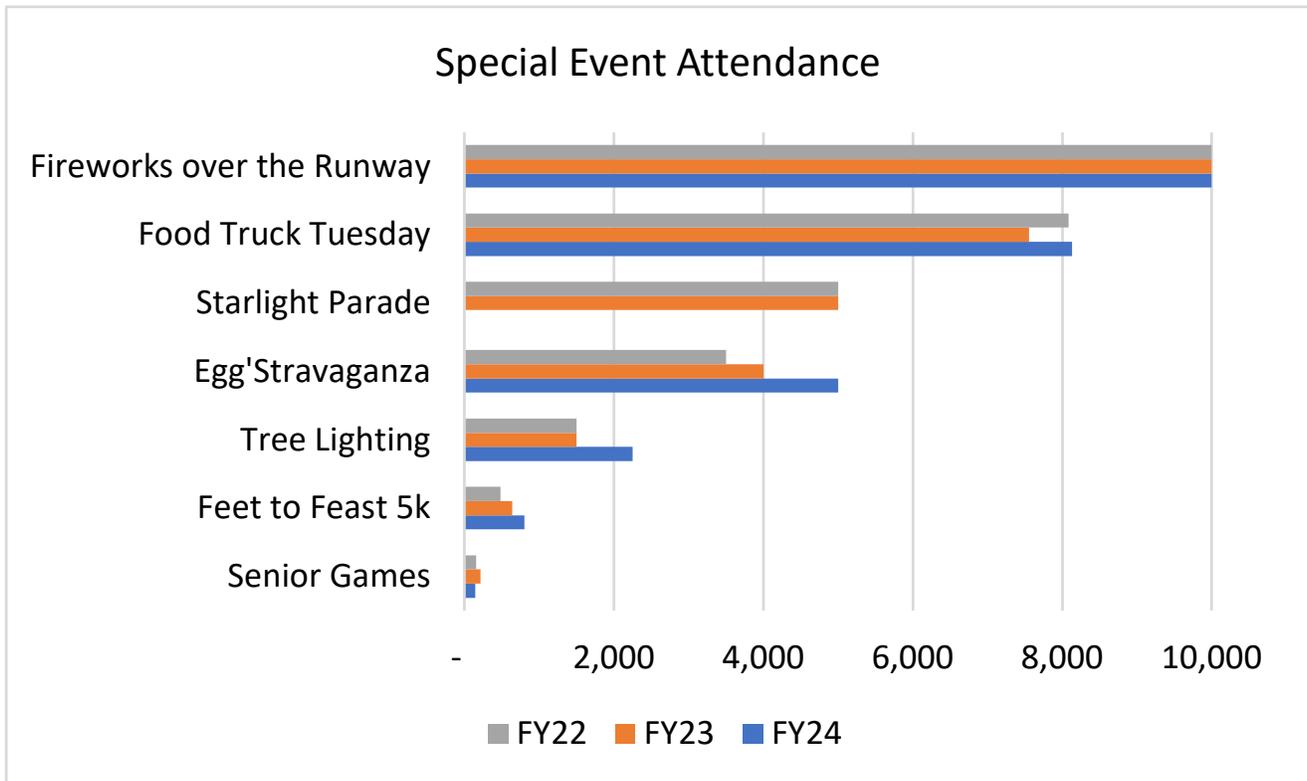
TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:

[ANNUAL DEPARTMENT SUMMARIES](#)

Parks and Recreation

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,347,156	\$ 1,548,769	\$ 1,574,310	\$ 25,541
Operating Expenditures	760,475	810,376	866,606	56,230
Grants	35,994	23,000	110,000	87,000
Transfers to Other Funds	795	2,150	-	(2,150)
TOTAL	\$ 2,144,420	\$ 2,384,295	\$ 2,550,916	\$ 166,621
TOTAL PERSONNEL	23.42	22.28	21.28	(1.00)



Aquatic Center

General Fund

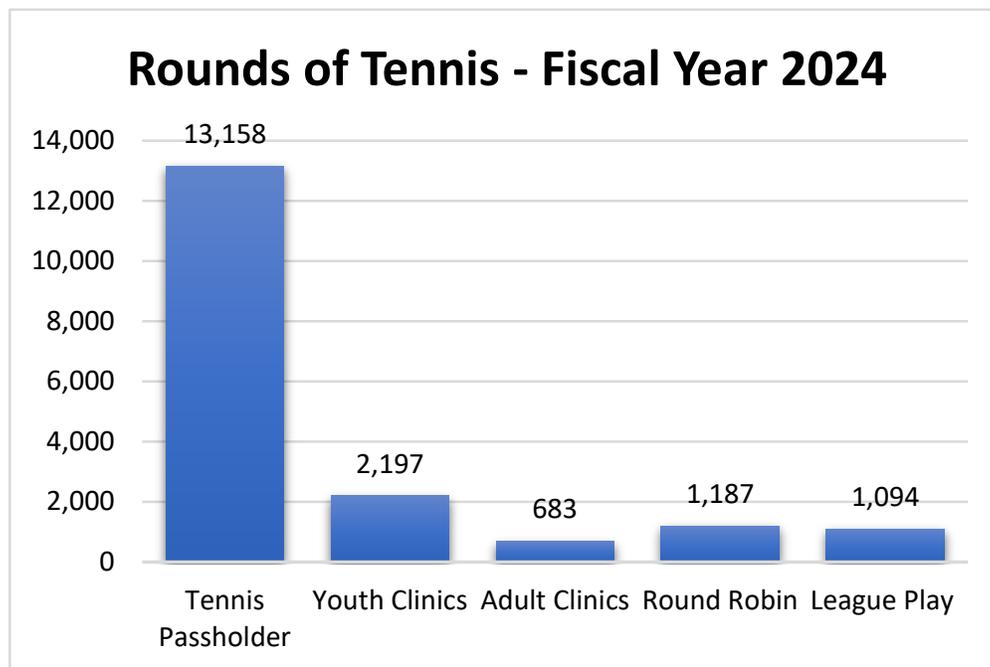
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 303,907	\$ 343,300	\$ 356,223	\$ 12,923
Operating Expenditures	110,462	145,866	144,078	(1,788)
Transfers to Other Funds	3,171	-	-	-
TOTAL	\$ 417,540	\$ 489,166	\$ 500,301	\$ 11,135
TOTAL PERSONNEL	7.75	6.95	6.95	0.00



Southern Recreation Center

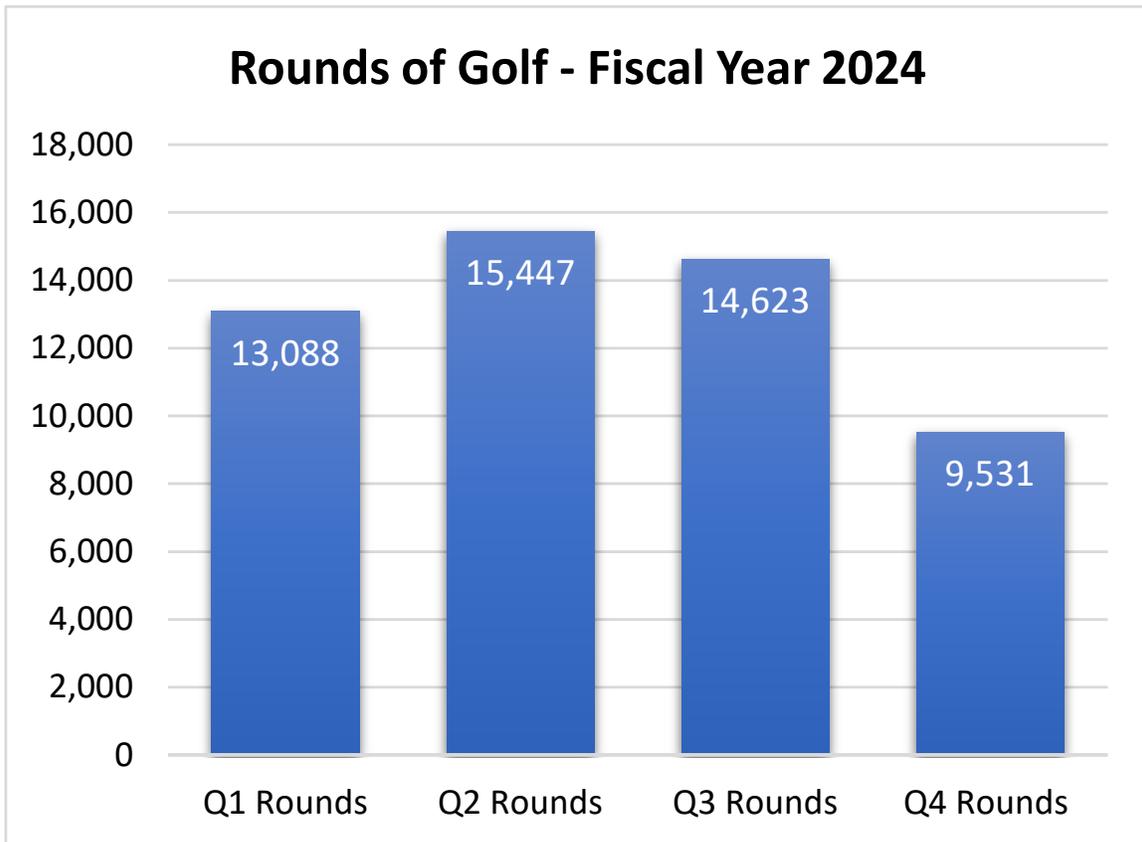
General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 274,201	\$ 362,280	\$ 386,263	\$ 23,983
Operating Expenditures	131,180	197,410	278,232	80,822
Capital Outlay	7,665	-	-	-
Transfers to Other Funds	-	3,720	-	(3,720)
TOTAL	\$ 413,046	\$ 563,410	\$ 664,495	\$ 101,085
TOTAL PERSONNEL	4.53	5.53	5.78	0.25



Golf Course General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 476,505	\$ 533,449	\$ 491,277	\$ (42,172)
Operating Expenditures	1,488,775	1,443,848	1,423,983	(19,865)
Capital Outlay	5,896	-	-	-
Transfers to Other Funds	37,528	-	34,078	34,078
TOTAL	\$ 2,008,704	\$ 1,977,297	\$ 1,949,338	\$ (27,959)
TOTAL PERSONNEL	11.07	9.38	9.28	(0.10)



Parks Maintenance

General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 1,589,499	\$ 1,815,785	\$ 2,026,483	\$ 210,698
Operating Expenditures	1,156,686	1,311,214	1,356,322	45,108
Capital Outlay	10,795	-	-	-
Transfers to Other Funds	61,322	-	-	-
TOTAL	\$ 2,818,302	\$ 3,126,999	\$ 3,382,805	\$ 255,806
TOTAL PERSONNEL	23.00	23.00	24.00	1.00



General Fund Non Departmental General Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Operating Expenditures	\$ 1,475,878	\$ 1,565,802	\$ 1,609,195	\$ 43,393
Transfers to Other Funds	4,460,977	1,005,007	1,065,191	60,184
Contingency	-	600,000	513,000	(87,000)
TOTAL	\$ 5,936,855	\$ 3,170,809	\$ 3,187,386	\$ 16,577



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 such as VOIP, video and web conferencing and other forms of technology necessary to facilitate communication including: cellular access, 800MHZ radios, network drives, electronic mail (email), and secure servers.

The IT Department is divided into the following divisions:

- Service Desk – Provides end-user support by addressing technical issues, fulfilling service requests, and ensuring users have the resources and assistance they need to work efficiently and effectively.
- Development – Designs, develops, and maintains City websites, integrates applications, and creates custom software solutions to support and enhance City operations.
- Geographical Information Systems (GIS) – Manages geographic data and mapping technology to analyze spatial information, create maps, and provide insights that support decision-making across various City services and projects.
- Applications Administration - Administers and supports city-wide ERP systems, ensuring reliable performance, managing system integrations, and providing user support to streamline City operations and resource management.
- Infrastructure - Manages and maintains the City's IT systems and network infrastructure, ensuring secure, reliable connectivity and optimizing performance to support city-wide digital operations and services.

External Operations:

The City of Palm Coast also has an Information Technology enterprise fund, which is derived from outside revenue through Wireless Communications leases as well as usage charges for Fiber Optic services. Palm Coast FiberNET, a municipal owned fiber network, began as an open access network, offering service to businesses in late fiscal year 2010. Having moved away from the open access model in 2024, FiberNET offers dark and lit fiber services to entities in addition to providing critical connectivity to City infrastructure.

Originally established in 2007-2008, Palm Coast FiberNET's assets include over 60 miles of conduit and fiber optic cable running along major roadways in Palm Coast. It connects city facilities and infrastructure, provides services for Flagler Schools, as well as offering fiber services to other entities.

Information Technology

Progress Report

In fiscal year 2024, the IT Department achieved numerous milestones to enhance project management, infrastructure, and cross-departmental collaboration. Notably, the hiring of our first Project Manager marked a strategic move towards greater efficiency in project execution. His contributions in establishing structured documentation and processes have been pivotal in driving consistency in project management.

The department made significant strides in hardware deployment and infrastructure projects. New equipment installations and network setups, including the complete build-out of technology infrastructure at the Southern Rec Center, played a crucial role in ensuring smooth operations and security. Collaboration with various departments also resulted in successful technology upgrades, such as the Utility SCADA software and public safety systems.

Cybersecurity remained a top priority, evidenced by the department's comprehensive updates and system enhancements. Key advancements included the enablement of single sign-on (SSO) for several applications, strengthening access controls through new employee badges, and organizing a multi-departmental cybersecurity tabletop exercise facilitated by CISA. The continued focus on updating policies, software, and hardware underlined the IT team's proactive approach to safeguarding the City's digital infrastructure.

The IT Department also demonstrated its commitment to innovation and improved service delivery. This was highlighted by enhancements to the Customer Service call center, where AI-powered features now assist in analyzing calls and improving resident interactions. Additionally, a new online portal for the SERT Team streamlined event management, and updates to Palm Coast Connect prioritized enhancing user experience, which included laying the groundwork for developing a mobile application and revamping email templates and surveys.

Lastly, the department expanded its enterprise fiber network, establishing a robust SCADA ring and ensuring redundant connections across key city facilities. These efforts significantly boosted network resilience and security, positioning the City for future growth and operational excellence. Simultaneously, the department's fiber asset inventory and the adoption of the 3-GIS platform demonstrated a forward-looking approach to infrastructure management and optimization.

Highlights

Hardware Deployment: Deployment of new and replacement equipment was completed with includes cell phones, MiFis, tablets, laptops, desktops, and other hardware.

Southern Rec Center: Assisted in the completion of the Southern Rec Center. New workstation setups, TV setups, and audio set ups were completed. Added and assigned access to our doors and alarms.

Upgrades: The Service Desk played a large role in the upgrade of the City's Utility SCADA software this quarter and worked with the Infrastructure Division to update clients when backend systems were updated. This software is instrumental in running and managing the City's Utility systems.

They also updated multiple computers and devices for the Fire department to make sure they are one of the most recent and secure versions, as well as updates to CAD and EMS software.

Fuel Master Upgrade: Upgraded our Fuel Master environment from on-premises to their cloud environment. This upgrade allows us to implement SSO (single sign on) and brings several new features.

Munis: In collaboration with the Finance Department, we completed Wells Fargo Payment Manager implementation as well as the Employee Expense module. Worked with the Utility Department to deploy the Inventory module in Munis to allow them to better track and maintain their vast inventory. Migrated Munis environment which will allow users to login from anywhere.

Deployed a custom page in Munis HUB that allows managers to better track employee evaluations and their evaluation progress.

CDPlus: Worked with Business Tax and CDPlus Implementors to gather the requirements and data needed to move the Business License process to CDPlus from Munis. Assisted with the CD Plus Code Inspector app which allows contractors to schedule their inspections using the cell phone devices through an application.

Stormwater Map Integration: The Programming and GIS Divisions worked together to troubleshoot and fix a broken integration between Palm Coast Connect and the Stormwater GIS Map.

City Website: After a multi-year process, we were finally able to fully migrate to the new website, retiring the old one that had been active since 2013.

Citizen Engagement: Created a way to allow residents that call in to opt-in to receive a text message that would allow them to quickly enter a case instead of waiting on hold for a representative. We also made it worked on the process to provide more information to

residents when cases are closed.

Implemented new features for the Customer Service call center that enable AI to listen to the calls and suggest topics or answers for Customer Service reps to assist them in their interactions with residents. These new features also allow us to collect more data on calls and to understand the sentiment of both the callers and Customer Service reps.

Special Events Portal: Created a new online portal for the SERT Team that allows event managers to submit their events electronically and helps to provide and workflow for the review process.

Palm Coast Connect Enhancements: Created a roadmap for enhancements to Palm Coast Connect which includes the development of a mobile application per Council's direction. Email templates were updated to be clearer, and surveys were revamped. Work on items that are on the roadmap has already started and we're looking forward to enhancing our resident's experience with Palm Coast Connect.

Economic Development Website: Finished and launched the Economic Development website – <https://www.selectpalmcoast.com>

Salesforce: Several Salesforce enhancements and updates were performed. We are currently running in the HyperForce infrastructure, and Single Sign On (SSO) was implemented. Swale and Culvert Inspections were moved over to the Swale Crew from the Inspectors Crew.

Enterprise Asset Management (EAM): Built a custom integration between Salesforce and EAM to keep cases and case information synched and up to date. This ensures that new cases created by residents are being efficiently delivered to field crews to address.

Fiber Connections: Over the past year, we have made significant strides in enhancing our Enterprise Fiber connections around the City. A robust SCADA ring has been established throughout the City, ensuring reliable communication and redundancy. Our Utility systems are fully self-contained within our City owned fiber network helping to ensure an additional instance of security. Also noteworthy, the completion of the US1 fiber construction from PC Parkway to SR100 has resulted in the creation of redundant fiber rings around the western and southern areas of Palm Coast, reinforcing our network's resilience.

Key institutions benefiting from these upgrades include the Flagler Schools, FCBS HQ, EOC, Clerk, City Hall, Fire Stations 25 and 92, Southern Rec, and Colo 2. Additionally, the I95 Tower has been successfully integrated into the SCADA system, and the FCBS A1A Facility is now seamlessly connected to our managed fiber network. These enhancements not only bolster our infrastructure but also position us for future growth and operational excellence.

GIS Division

Data & Agency Collaboration: Completed setting up the Collaboration in Portal & AGOL, in partnership with Flagler County GIS.

Inframap Upgrade: Continued the process of converting Inframap from the on-prem to cloud version. I implemented single sign on (SSO) and migrated the sewer and reclaim portions over to the cloud environment. This upgrade from on-premises to their cloud environment brings a host of new features and allows the Utility Department more control of the application.

Land Rights: The GIS Division updated the Land Rights and Easement Map that had been outdated, having gone dormant, for several years. They evaluated over 200 permits and documents and created a Standards Operating Procedure for how to keep the information current.

ISO: GIS developed an interactive solution for Fire Department ISO reporting. The solution includes a map layer of buildings higher than 2 stories, interactive fire Hydrant display and count, interactive ability to download lists of fire hydrants and analysis layers for distance from station by road.

Emergency Response Preparation: Completed Emergency Response readiness training with several departments reviewing and training on GIS applications used during storm response and recovery.

Stormwater: Started the Stormwater Spatial Asset Inventory compilation effort in Q3. That effort is currently at 76% completion to digitize 3089 construction drawings for stormwater infrastructure. GIS currently supports Stormwater / Engineering by continuously updating the spatial data inventory used to calculate ERUs (stormwater fees).

Fire: Developed the ESO - Fire Dept Data Analysis, a data analysis map that allows the Fire Department to visualize the frequency of calls and the length of time it takes units to arrive on the scene of emergency calls. This visual information board tells the story of where the calls for service are the greatest in number and highlights areas where improvements are needed due to the length of time or distance traveled.

GIS Automation System Migration: Set up a new GIS platform called ArcPro in a new dedicated server environment. The current platform ArcMap is hosted on an older server with 32-bit software. ArcMap currently uses an older version of python. The new platform ArcPro installs a newer version of Python upon installation.

Information Technology

Key Performance Indicator's (KPI's)

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Maintain 95% Customer Satisfaction Rate 100% of the time	100%	100%	Service Desk works in conjunction with Infrastructure, providing support to end- users.	The IT Department also demonstrated its commitment to innovation and improved service delivery. This was highlighted by enhancements to the Customer Service call center, where AI-powered features now assist in analyzing calls and improving resident interactions. Additionally, a new online portal for the SERT Team streamlined event management, and updates to Palm Coast Connect prioritized enhancing user experience, which included laying the groundwork for developing a mobile application and revamping email templates and surveys.

KPI GOAL	TARGET PERCENTAGE	ACTUALS	SUMMARY	OUTCOME
Maintain Created vs Resolved tickets to under 150 per quarter	< 150	75%	Applications maintains and configures the City's enterprise software systems and supports end-users in their use of the systems.	IT was able to meet this object 3 out of 4 quarters. Quarter's 1-3 were under 150, Quarter 4 was slightly over at 184.

TO VIEW THE FULL PROGRESS REPORT FOR FISCAL YEAR 2024, PLEASE FOLLOW THE LINK BELOW:

[ANNUAL DEPARTMENT SUMMARIES](#)

Information Technology

IT Enterprise Fund

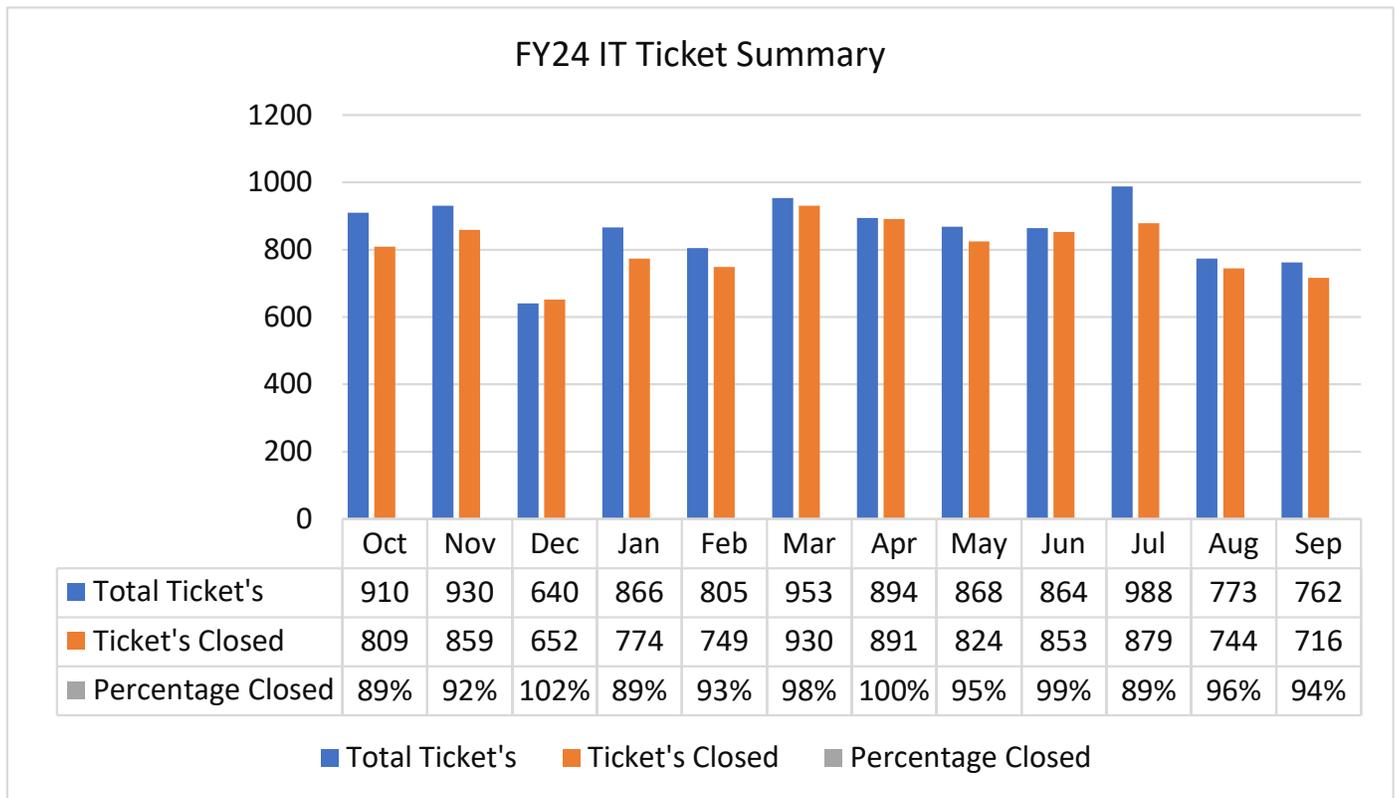
SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 150,660	\$ 204,890	\$ 228,915	\$ 24,025
Operating Expenses	397,975	725,644	429,767	(295,877)
Capital Outlay	277,551	-	300,000	300,000
Transfers to Other Funds	22,885	26,981	24,141	(2,840)
TOTAL	<u>\$ 849,071</u>	<u>\$ 957,515</u>	<u>\$ 982,823</u>	<u>\$ 25,308</u>
TOTAL PERSONNEL	<u>1.00</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>



Information Technology Operations

IT Internal Service Fund

SOURCE	ACTUAL FISCAL YEAR 2023	ADOPTED FISCAL YEAR 2024	ADOPTED FISCAL YEAR 2025	NET CHANGE FY24-FY25
Personnel Services	\$ 2,032,860	\$ 2,460,328	\$ 2,760,999	\$ 300,671
Operating Expenses	2,594,524	3,327,801	3,901,323	573,522
Capital Outlay	247,920	305,000	145,678	(159,322)
Contingency	-	152,132	160,711	8,579
TOTAL	\$ 4,875,304	\$ 6,245,261	\$ 6,968,711	\$ 723,450
TOTAL PERSONNEL	21.00	22.50	23.50	1.00





CAPITAL IMPROVEMENT

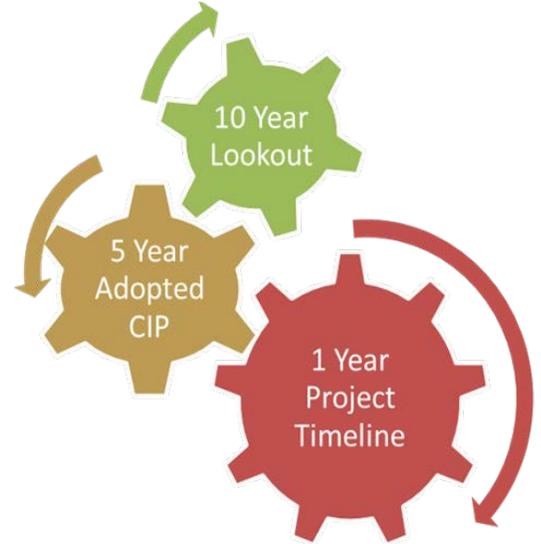


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Capital Improvement Program

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

General Revenue – CIP

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.

Federal Aid – Community Development Block Grant Funds

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 CIP

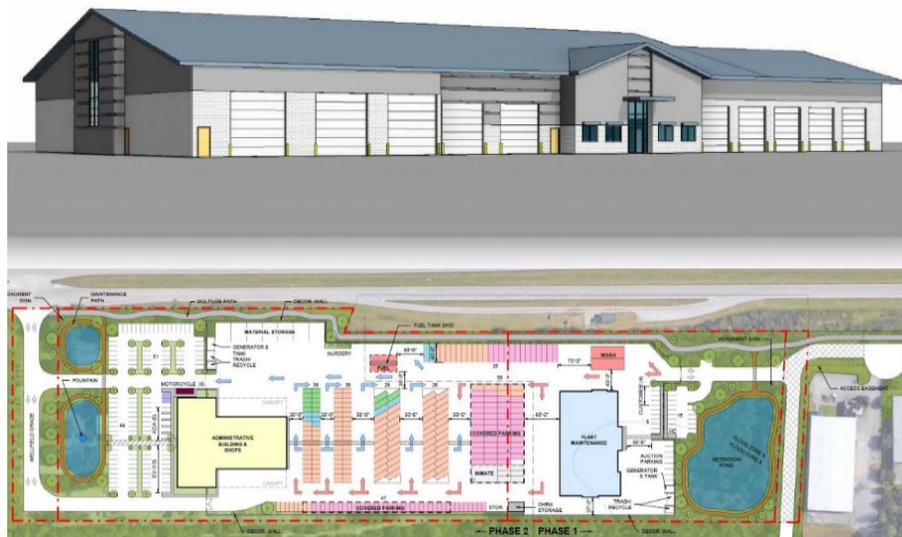
Capital Projects Fund			
FIRE STATION 25 IMPROVEMENTS			
2025 ESTIMATED EXPENDITURE	\$810,000	5-YEAR CIP TOTAL	\$855,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS & MAINTENANCE
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2024-2028
FUNDING SOURCE	SMALL COUNTY SURTAX		
COUNCIL PRIORITY	SAFE & 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 of superficial repair and maintenance to sustain the current working conditions of the facility.		



SECURITY UPGRADES FOR NETWORK & FACILITIES			
2025 ESTIMATED EXPENDITURE	\$2,625,000	5-YEAR CIP TOTAL	\$2,800,000
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		
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 upgrades are essential to all functions within the City. Internet fiber and server connections need to be continuously monitored to ensure proper diligence to the City's network.		



MAINTENANCE AND OPERATIONS COMPLEX			
2025 ESTIMATED EXPENDITURE	\$10,708,499	5-YEAR CIP TOTAL	\$48,150,395
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITION
FUND	CAPITAL PROJECTS FUND	SPAN OF PROJECT	2016-2028
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.		

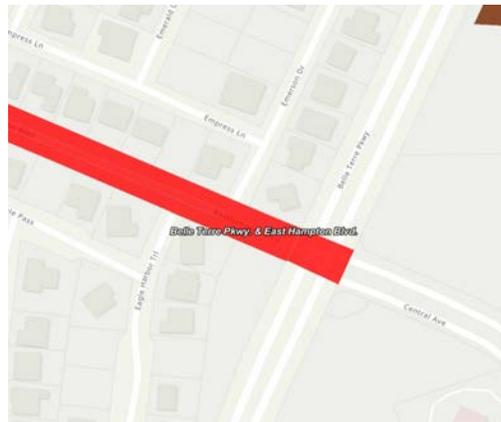


TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:
[CIP DASHBOARD](#)

Transportation Impact Fee Fund

BELLE TERRE SAFETY IMPROVEMENTS

2025 ESTIMATED EXPENDITURE	\$5,803,835	5-YEAR CIP TOTAL	\$5,803,835
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2017-2026
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
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's busiest roads, and it is in need of improvements to ensure the residents can safely commute throughout the City.		

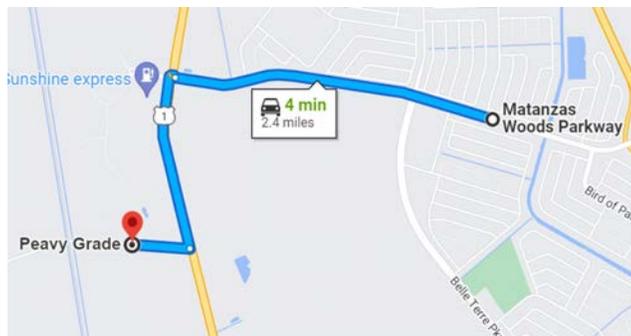


WHITEVIEW SAFETY IMPROVEMENTS

2025 ESTIMATED EXPENDITURE	\$7,200,000	5-YEAR CIP TOTAL	\$7,200,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2018-2025
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
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			
2025 ESTIMATED EXPENDITURE	\$13,300,000	5-YEAR CIP TOTAL	\$51,250
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	ROADWAY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2021-2028
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT AND INFRASTRUCTURE		
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.		



OLD KINGS ROAD NORTH WIDENING PHASE II			
2025 ESTIMATED EXPENDITURE	\$8,677,000	5-YEAR CIP TOTAL	\$21,827,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	ROADWAY IMPROVEMENTS
FUND	TRANSPORTATION IMPACT FEE FUND	SPAN OF PROJECT	2023-2026
FUNDING SOURCE	STATE GRANTS & TRANSPORTATION IMPACT FEES		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT AND INFRASTRUCTURE		
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 project consists of the widening and resurfacing of Old Kings Road from a 2-lane undivided roadway to a 4-lane divided roadway with curb and gutter, raised curbed grass medians and 8' wide sidewalks. The proposed lane widths are 11 feet wide. The project limits are from the northern intersection of Palm Harbor Village Way to Farnum Ln. The project is approximately 1.4 miles. Improvements during roadway construction includes clearing and grubbing, removal of existing concrete, excavation, embankment, stabilization, optional base, asphalt construction, milling and resurfacing, signing and pavement markings, sodding, maintenance of traffic (including traffic signal modifications), traffic separator, curb and gutter, end walls, landscaping, irrigation well and system, concrete sidewalks, and erosion control. Drainage modifications include installation of pipe culverts, manholes, inlets, mitered end sections, and regrading of swales.		
PROJECT JUSTIFICATION	Old King's Rd. is a major north and south artery for the City of Palm Coast. It is also utilized as a I-95 parallel corridor. This roadway is in need of widening to sustain the traffic flow.		

TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:
[CIP DASHBOARD](#)

Streets Improvement Fund

TRAFFIC SIGNAL MAINTENANCE & INSTALLATION

2025 ESTIMATED EXPENDITURE	\$1,390,000	5-YEAR CIP TOTAL	\$2,240,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	SAFETY IMPROVEMENTS
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REVENUE SHARING		
COUNCIL PRIORITY	SAFE & RELIABLE SERVICES		
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

2025 ESTIMATED EXPENDITURE	\$6,293,958	5-YEAR CIP TOTAL	\$17,083,958
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPAIR & MAINTENANCE
FUND	STREETS IMPROVEMENT FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	LOCAL OPTION FUEL TAX & STATE REVENUE 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 part 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.		

Recreation Impact Fee Fund Fund			
GRAHAM SWAMP TRAIL PHASE 2			
2025 ESTIMATED EXPENDITURE	\$700,000	5-YEAR CIP TOTAL	\$700,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITIONS
FUND	RECREATION IMPACT FEE FUND	SPAN OF PROJECT	2025
FUNDING SOURCE	STATE GRANTS AND RECREATION IMPACT FEES		
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Maintenance costs for additional upkeep may increase by approximately \$7,500 per year.		
PROJECT DESCRIPTION	The proposed project is an approximately 3.5-mile-long 12'-multi-use path from the Lehigh Trail north to the Graham Swamp Conservation Area Trailhead located off Old Kings Rd. The project will be designed with a combination of at-grade trails and boardwalk (elevated) to minimize wetland impacts.		
PROJECT JUSTIFICATION	Belle Terre is one of Palm Coast's busiest roads, and it is in need of improvements to ensure the residents can safely commute throughout the City.		

LONG CREEK NATURE PRESERVE			
2025 ESTIMATED EXPENDITURE	\$1,069,510	5-YEAR CIP TOTAL	\$9,519,510
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	NEW ADDITIONS
FUND	RECREATION IMPACT FEE FUND	SPAN OF PROJECT	2024-2028
FUNDING SOURCE	STATE GRANTS AND RECREATION IMPACT FEES		
COUNCIL PRIORITY	SAFE AND RELIABLE SERVICES		
OPERATING BUDGET IMPACT	Maintenance costs for additional upkeep may increase by approximately \$5,600 per year.		
PROJECT DESCRIPTION	The scope of work associated with this Project includes an expansion of the existing amenities with the construction of new shell paths, wooden boardwalks, overlooks, and 3 gazebos.		
PROJECT JUSTIFICATION	The City purchased the land for the preserve in 2008 through Florida Community Trust and Flagler County Environmentally Sensitive Lands Program Grants. The FCT grant identified specific conditions that the City must provide in order to receive these funds. This Project is another Phase in the continued development of this Facility and are intended to address these conditions.		



LONG CREEK SITE

PROJECT SITE

TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:
[**CIP DASHBOARD**](#)

Water/Wastewater Utility Capital Fund

LIFT STATION UPGRADES & IMPROVEMENTS			
2025 ESTIMATED EXPENDITURE	\$1,619,523	5-YEAR CIP TOTAL	\$2,419,523
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	UPGRADES & IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	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.		
PROJECT DESCRIPTION	Lift and pump station upgrades will encompass improvements to the odor control system, gravity system relocation, SCADA Conversion, on-line generators, and eductor station conversions. Pump Station 34-1, 4-2, and 24-2 are undergoing maintenance, reconfigurations, and upgrades.		
PROJECT JUSTIFICATION	Routine maintenance and replacement for aging infrastructure. When lift stations are not maintained, the system can back up 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.		

WASTEWATER TREATMENT PLANT 2 EXPANSION			
2025 ESTIMATED EXPENDITURE	\$10,500,000	5-YEAR CIP TOTAL	\$15,100,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	2021-2027
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	With this expansion, there will be a need for additional staff, tools, equipment, and chemicals. Electricity and utilities will also 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.		
PROJECT JUSTIFICATION	Due to recent growth, Wastewater Treatment Plant # 2 is in need of expansion. The expansion will double its capacity. A critical component that influences the well-being of our community is its ability to treat wastewater for the protection of human health. This expansion will allow us to continue to comply with our regulatory agency's new discharge requirements and help us recover water for reuse purposes.		



FORCE MAINS			
2025 ESTIMATED EXPENDITURE	\$11,886,880	5-YEAR CIP TOTAL	\$22,406,880
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	This extension will result in a reduction in the tank trucking contractor fees and should save approximately \$25,000. 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, and improvements will include OKR, Ravenwood, and SR100.		
PROJECT JUSTIFICATION	The City is starting to exceed the maximum force main velocity at peak conditions. Force main performance is closely tied to the performance of lift stations to which it is connected. With an increase in development, the City needs to provide timely		

WATER TREATMENT IMPROVEMENTS			
2025 ESTIMATED EXPENDITURE	\$10,450,000	PROJECT TOTAL	\$40,950,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	2019-2025
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
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, THM 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 1 EXPANSION & UPGRADES			
2025 ESTIMATED EXPENDITURE	\$4,800,000	5-YEAR CIP TOTAL	\$140,200,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION & UPGRADES
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	2024-2029
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	With this expansion, there will be a need for additional staff, tools, equipment, and chemicals. Electricity and utilities will also increase with this project to total approx. \$500,000 in additional yearly expenses to operate the plant.		
PROJECT DESCRIPTION	The budget for this expansion includes the engineering design and construction.		
PROJECT JUSTIFICATION	Due to recent planned growth, Wastewater Treatment Plant # 1 is in need of expansion and upgrade. In addition, it is older, requiring repair and replacement. A critical component that influences the well-being of our community is its ability to treat wastewater for the production of human health. This expansion will allow us to comply with our regulatory agency's new discharge requirements and help us recover water for reuse purposes.		

WELLFIELD AND WELLS			
2025 ESTIMATED EXPENDITURE	\$5,595,000	5-YEAR CIP TOTAL	\$92,615,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	IMPROVEMENTS
FUND	UTILITY CAPITAL FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	WATER & WASTEWATER IMPACT FEES, FEDERAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
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.		

Fire Impact Fee Fund			
FIRE STATION 22			
2025 ESTIMATED EXPENDITURE	\$8,050,000	5-YEAR CIP TOTAL	\$10,275,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	UPGRADE & EXPANSION
FUND	FIRE IMPACT FEE FUND	SPAN OF PROJECT	2022-2026
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.		
PROJECT JUSTIFICATION	As Palm Coast's population grows, its calls for fire service are also growing. Calls for service are growing 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			
2025 ESTIMATED EXPENDITURE	\$8,100,000	5-YEAR CIP TOTAL	\$10,625,000
PROJECT CATEGORY	INFRASTRUCTURE & EQUIPMENT	PROJECT TYPE	NEW ADDITION
FUND	FIRE IMPACT FEE FUND	SPAN OF PROJECT	2023-2026
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 locations throughout the City that do not have proportional coverage for emergency response services.		



Fire Station 26
Ground Breaking Ceremony

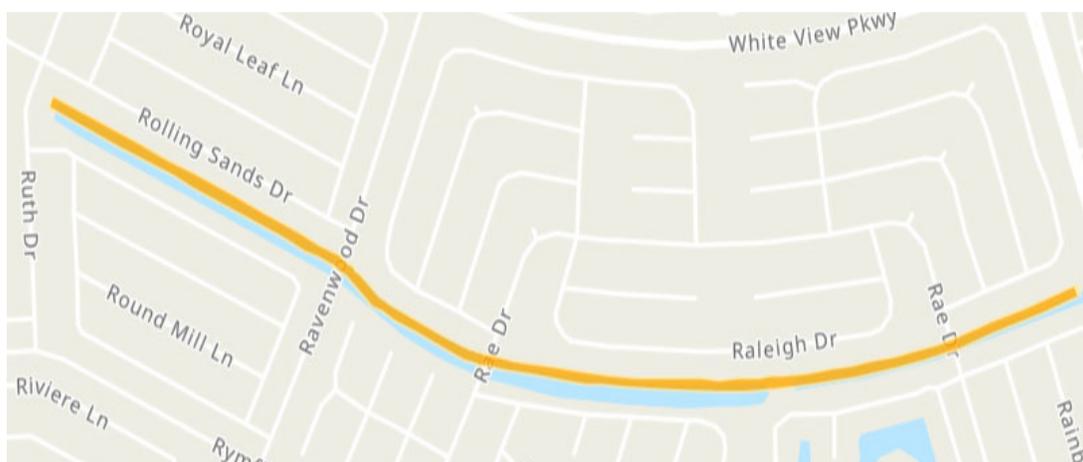
72 Airport Commerce Center Way
 Palm Coast, Florida 32164

Oct. 24, 2024 | 10 a.m.



Stormwater Fund			
PIPE INSPECTIONS & LININGS			
2025 ESTIMATED EXPENDITURE	\$4,325,000	5-YEAR CIP TOTAL	\$8,725,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS
FUND	STORMWATER FUND	SPAN OF PROJECT	CONTINUOUS
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
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			
2025 ESTIMATED EXPENDITURE	\$1,460,000	5-YEAR CIP TOTAL	\$1,460,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	REPLACEMENTS
FUND	STORMWATER FUND	SPAN OF PROJECT	2021-2025
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
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.		
PROJECT JUSTIFICATION	With the aging infrastructure of this weir, it will need to be replaced and improved. The weir will have updated telemetric and SCADA technology for improved peak elevation tracking and recording during storm events		



LONDON WATERWAY EXPANSION			
2025 ESTIMATED EXPENDITURE	\$2,771,442	5-YEAR CIP TOTAL	\$4,121,442
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION
FUND	STORMWATER FUND	SPAN OF PROJECT	2020-2028
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
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.		



BLARE & COLBERT - CAPACITY IMPROVEMENTS			
2025 ESTIMATED EXPENDITURE	\$5,000,000	5-YEAR CIP TOTAL	\$5,000,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION
FUND	STORMWATER FUND	SPAN OF PROJECT	2025
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	The existing culverts to be replaced as a part of this project are currently a Flagler County maintenance responsibility. As a result of this project, city of Palm Coast operations budget can be expected to increase due to additional maintenance and inspections for these new culverts.		
PROJECT DESCRIPTION	The proposed project aims to improve stormwater conveyance for the Woodlands and Wild Oaks subdivision. The project aims to increase flood protection within these neighborhoods.		
PROJECT JUSTIFICATION	This project is a continuation of the capital improvement projects identified during the 2019 Master Stormwater Plan.		

K-SECTION DRAINAGE IMPROVEMENTS			
2025 ESTIMATED EXPENDITURE	\$6,500,000	5-YEAR CIP TOTAL	\$6,500,000
PROJECT CATEGORY	INFRASTRUCTURE	PROJECT TYPE	EXPANSION
FUND	STORMWATER FUND	SPAN OF PROJECT	2020-2025
FUNDING SOURCE	STORMWATER FEES, AD VALOREM TAXES, STATE AND LOCAL GRANTS, AND LOANS		
COUNCIL PRIORITY	SUSTAINABLE ENVIRONMENT & INFRASTRUCTURE		
OPERATING BUDGET IMPACT	The existing culverts to be replaced as a part of this project are currently a City of Palm Coast maintenance responsibility. As a result of this project, no change in operations budget is expected as maintenance shall continue in the same fashion.		
PROJECT DESCRIPTION	The proposed project aims to improve stormwater conveyance for most of the K-Section. The project aims to increase flood protection within this neighborhood.		
PROJECT JUSTIFICATION	This project is a continuation of the capital improvement projects identified during the 2019 Master Stormwater Plan.		



TO VIEW THE FULL LIST OF PROJECTS IN THIS FUND AND THEIR DETAILS, PLEASE VISIT THE LINK BELOW:
[CIP DASHBOARD](#)

Fleet Capital Investment

WHITE FLEET REPLACEMENT				
DIVISION	DESCRIPTION	VEHICLE APPLICATION	REPLACEMENT TYPE	BUDGETED COST
Streets	Ford F-250	Asset Transportation	Ford F-250	\$ 53,311.00
Streets	Ford F-350	Streets Maintenance	F-550 Single Cab Bucket Truck	\$ 194,250.00
Streets	Chevy Express	Ditch Maintenance	Ford Transit Passenger Van	\$ 56,766.00
Streets	Chevy 15000	Transportation	F-150 Extended Cab	\$ 45,980.00
Streets	Ford F-250	Mowing Crew	Ford F-250	\$ 74,479.00
Stormwater	Ford F-150	Stormwater Inspection	Ford F-150	\$ 49,278.00
Stormwater	Ford F-150	Stormwater Inspection	Ford F-150	\$ 49,278.00
Site Development	Ford F-150	Development Inspection	Ford F-150	\$ 49,961.00
Building Department	Ford F-150	Building Inspection	Ford F-150	\$ 50,794.00
Code	Ford F-150	Code Enforcement	Ford F-150	\$ 42,599.00
Code	Ford F-150	Code Enforcement	Ford F-150	\$ 42,599.00
Water Quality	Ford F-250	Water Quality Testing	Ford F-250	\$ 67,586.00
Water Distribution	Nissan Frontier	Meter Reading	F-150 With Topper & Slide Out	\$ 54,481.00
Water Distribution	Nissan Frontier	Meter Reading	F-150 With Topper & Slide Out	\$ 54,481.00
Water Distribution	Ford F-150	Site Inspection	Ford F-150	\$ 39,849.00
Water Distribution	Ford F-250	Transportation	Ford F-250	\$ 69,191.00
Water Distribution	Ford Transit Connect	Meter Reading	F-150 With Topper & Slide Out	\$ 54,481.00
Water Distribution	Ford F-150	Wastewater Maintenance	Ford F-150	\$ 69,315.00
Water Distribution	Ford F-150	Transportation	Ford F-150	\$ 69,315.00
Water Distribution	Ford F-750	Wastewater Collection	MD7	\$ 127,741.00
Water Distribution	Ford F-150	Transportation	Ford F-150	\$ 45,147.00
Water Distribution	Ford F-150	Transportation	Ford F-150	\$ 46,412.00
Wastewater Collection	Ford Transit Connect	Wastewater Maintenance	F-550 TV/LampII	\$ 547,454.00
Utility CME	Ford F-150	Transportation	Ford F-150	\$ 52,758.00
Utility CME	Ford Escape	Transportation	Ford Escape	\$ 37,992.00
TOTAL BUDGETED COST				\$ 2,045,498.00



Fleet Capital Investment

REPLACEMENT MOWERS & EQUIPMENT				
DIVISION	DESCRIPTION	VEHICLE APPLICATION	REPLACEMENT TYPE	BUDGETED COST
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Lastec 72" Mower Deck	Maintenance	Lastec 72" x F100	\$ 10,341.00
Streets	Toro Groundmaster	Maintenance	John Deere 997	\$ 27,668.00
Streets	SCAG Cheeta 61"	Maintenance	SCAG Chetta 61"	\$ 13,329.00
Streets	Toro Groundmaster	Maintenance	John Deere 997	\$ 27,668.00
Streets	Bobcat T770 Skidsteer	Maintenance	Mack Dump with Aspault Setup	\$ 128,906.00
Streets	Mack Dump Truck	Maintenance	Mack MD7 Mixer Truck	\$ 158,813.00
Water Distribution	John Deere 75G Excavator	Maintenance	Cat 307.5 Excavator	\$ 123,696.00
Wastewater Treatment #1	Bush Hog Single Bat Wing Mower	Maintenance	Bush Hog Single Wing	\$ 24,290.00
Utility Department	Thompson Trailer Mounted Pump	Maintenance	BBA Trailer Mounted Pump	\$ 59,481.00
Stormwater Maintenance	Menzi M340 Excavator	Maintenance	Menzi M340	\$ 548,121.00
Stormwater Maintenance	Bobcat E 50 Excavator	Maintenance	305 Cat Excavator	\$ 98,103.00
Stormwater Maintenance	Bobcat E 85 Excavator	Maintenance	305 Cat Excavator	\$ 98,103.00
Stormwater Maintenance	Bobcat Flail Mower Attachment	Maintenance	Brush Mower Attachment	\$ 141,750.00
TOTAL BUDGETED COST				\$ 1,553,338.00



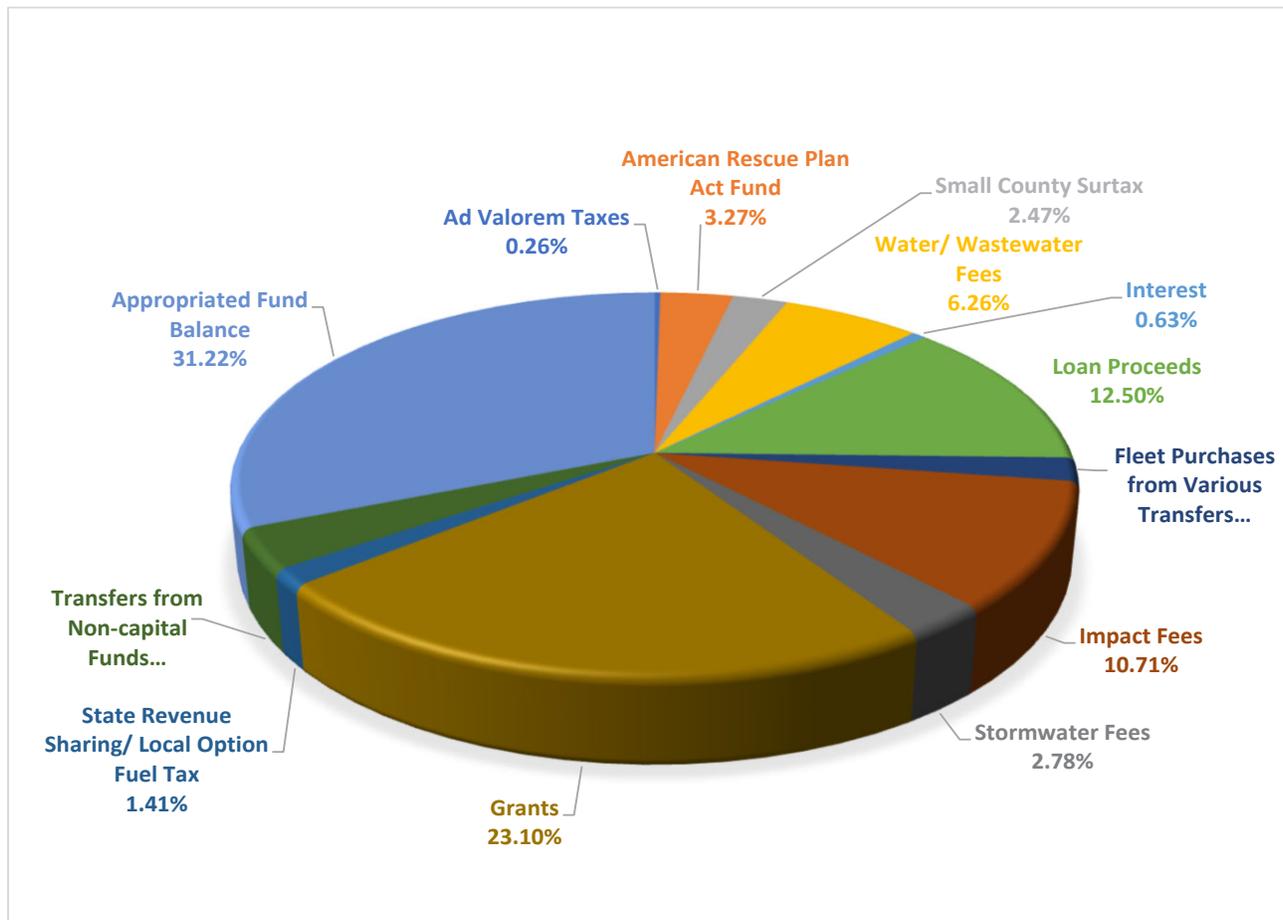
Fleet Capital Investment

NEW VEHICLES & EQUIPMENT			
DIVISION	DESCRIPTION	VEHICLE APPLICATION	BUDGETED COST
Building	Ford Hybrid Escape	Building Inspection	\$ 45,140.00
Facilities	Airtow Drop Deck Trailer	Hauling Equipment	\$ 21,740.00
Stormwater Maintenance	Wacker Compactor	Soil Compaction	\$ 19,530.00
Stormwater Maintenance	BBA Trash Pump	Emergency Pumping	\$ 65,159.00
Stormwater Maintenance	Ford F150	Swale Specialist Transport	\$ 62,619.00
Stormwater Maintenance	Sure-trac Dump Trailer	Hauling Material	\$ 13,680.00
Parks & Recreation	Agrimetal Debris Blower and Trailer	Golf Course Maintenance	\$ 34,078.00
Water Distribution	Wachs Valve Exerciser	Valve Maintenance	\$ 97,361.00
Wastewater Treatment	Trailercaddy - Terminal Tractor	Moving Trailers	\$ 57,934.00
Wastewater Treatment	Trailercaddy - Terminal Tractor	Moving Trailers	\$ 57,934.00
Wastewater Collection	Cargo Mate - Enclosed Trailer	Haul Construction Equipment	\$ 14,997.00
TOTAL BUDGETED COST			\$ 490,172.00



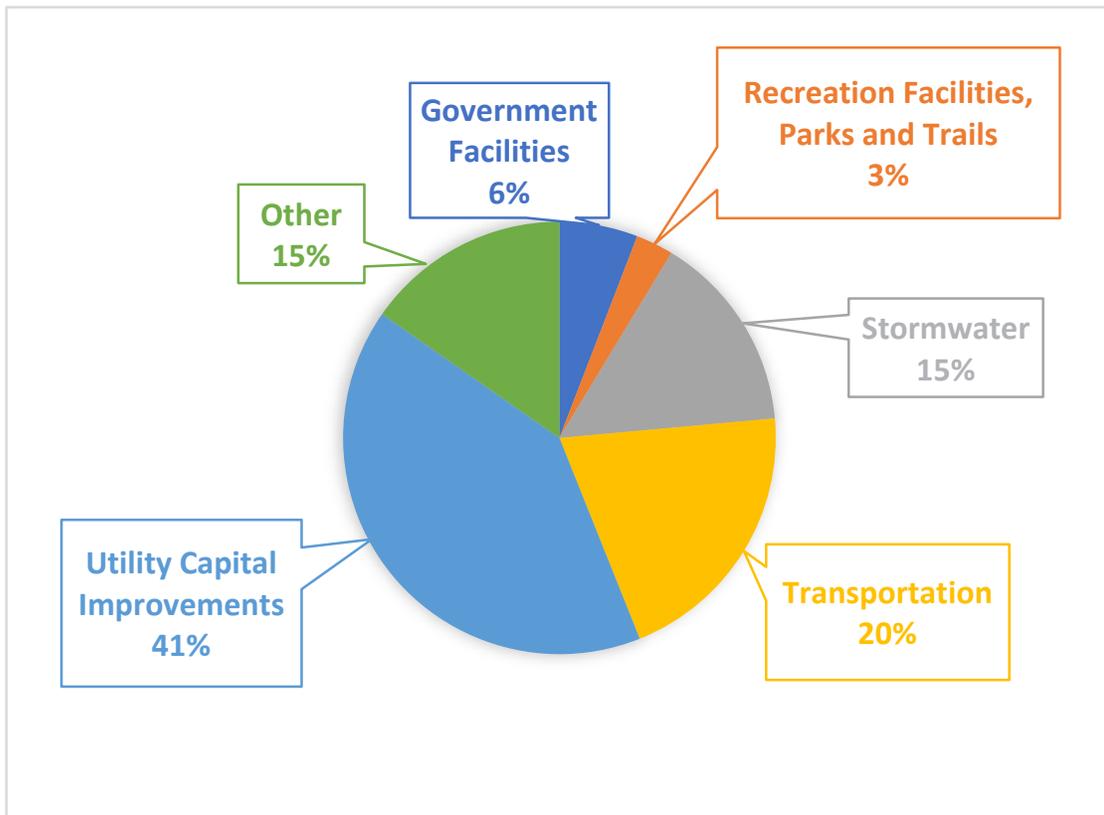
Capital by Funding Source

Funding Source	Amount
Ad Valorem Taxes	\$ 529,222
American Rescue Plan Act Fund	6,718,662
Small County Surtax	5,082,858
Water/ Wastewater Fees	12,874,244
Interest	1,299,630
Loan Proceeds	25,720,000
Fleet Purchases from Various Transfers	4,089,008
Impact Fees	22,021,886
Stormwater Fees	5,708,955
Grants	47,512,333
State Revenue Sharing/ Local Option Fuel Tax	2,898,079
Transfers from Non-capital Funds	7,033,308
Appropriated Fund Balance	64,208,381
Total	\$ 205,696,566



Capital by Type

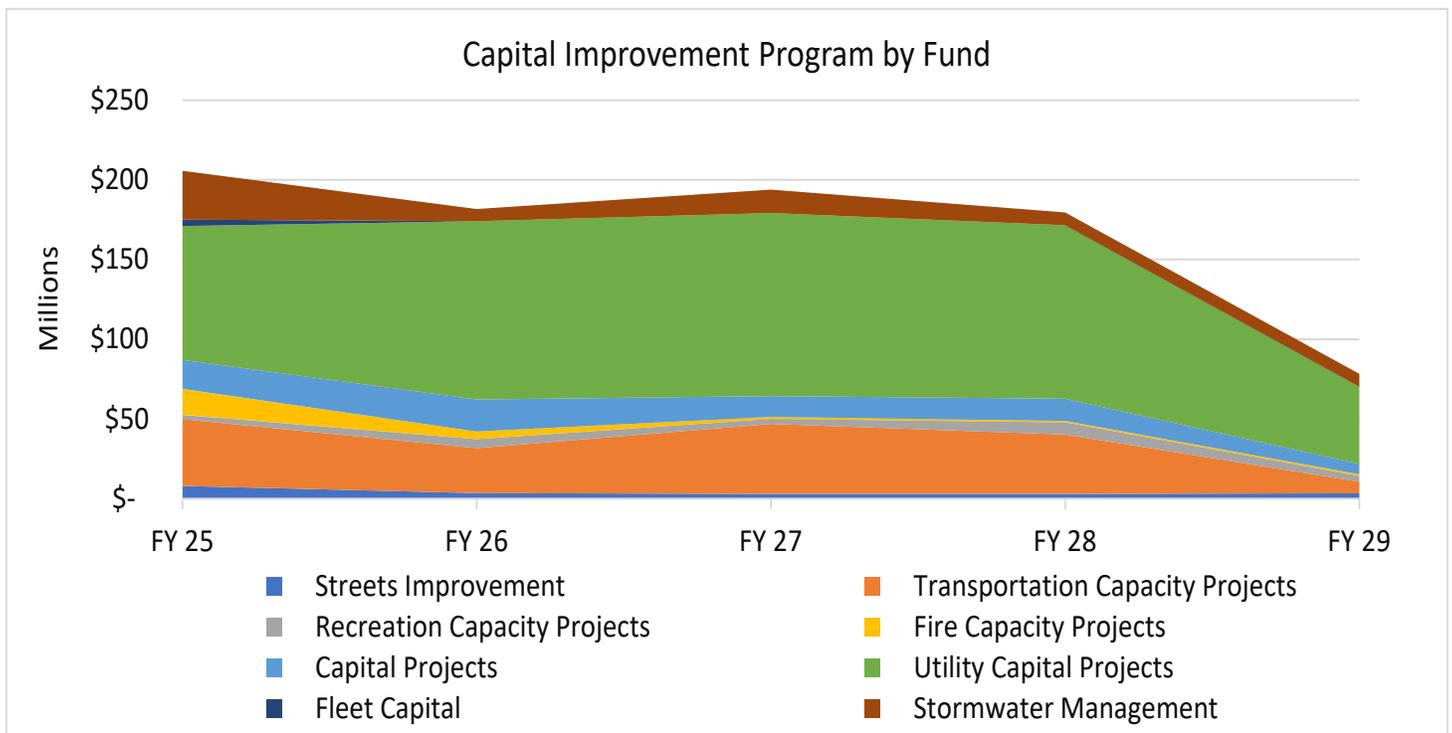
Type	Amount
Government Facilities	\$ 12,030,499
Recreation Facilities, Parks and Trails	5,785,646
Stormwater	30,648,276
Transportation	41,930,835
Utility Capital Improvements	83,838,019
Other	31,463,291
Total	\$ 205,696,566



Capital Improvement Program

Five Year Summary

Fund	FY 25	FY 26	FY 27	FY 28	FY 29
Streets Improvement	\$ 8,058,958	\$ 3,535,000	\$ 3,015,160	\$ 3,075,469	\$ 3,440,000
Transportation Capacity Projects	41,930,835	28,310,000	44,008,529	37,220,423	7,328,440
Recreation Capacity Projects	2,678,471	5,559,155	3,119,520	7,650,000	3,588,566
Fire Capacity Projects	16,180,000	4,750,000	1,250,000	883,092	1,035,000
Capital Projects	18,272,999	20,046,222	13,005,457	13,893,573	6,470,801
Utility Capital Projects	83,838,019	111,764,952	114,805,027	108,800,326	48,476,926
Fleet Capital	4,089,008	-	-	-	-
Stormwater Management	30,648,276	7,723,565	14,622,288	8,057,173	7,974,695
Total	\$ 205,696,566	\$ 181,688,894	\$ 193,825,981	\$ 179,580,056	\$ 78,314,428



TO VIEW THE FULL LIST OF PROJECTS PLEASE VISIT THE LINK BELOW:
[CIP DASHBOARD](#)



AWARDS & RECOGNITION



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Awards and Special Recognition

Financial Services



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 ACHIEVE excellence in procurement and honors agencies that meet or exceed benchmarks and best practices in the profession. In 2024, the City of Palm Coast was one of just 22 agencies state-wide that received the honor. This is the sixth consecutive year Palm Coast has received this award.

Palm Coast Awarded Certificate of Achievement for Excellence in Financial Reporting

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 20 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 2023.

Palm Coast Awarded the Distinguished Budget Presentation Award

The Financial Services Department received the Government Finance Officers Association (GFOA) the Distinguished Budget Presentation Award for its FY 2023-2024 budget book. The City's budget book was recognized for its high quality and excellence in all categories. This is the 21st consecutive year that the City of Palm Coast has received this award.

Fire Department

Palm Coast Fire Department Wins Assistance to Firefighters Grant

The Palm Coast Fire Department is thrilled to announce that it has successfully secured the Fiscal Year 2023 Assistance to Firefighters Grant (AFG), valued at \$57,294. This grant, administered by the U.S. Department of Homeland Security, will support the training of nine Firefighter-EMTs, enabling them to attend paramedic training at a local public safety training center.



Palm Coast Fire Department Wins Firehouse Subs Public Safety Foundation Grant

The Palm Coast Fire Department is now better equipped to keep community members safe thanks to a Firehouse Subs Public Safety Foundation grant. The \$34,881 grant was used to purchase Polaris Ranger Crew XP1000 with Light Kit, Siren, PA System, Skid, Poly sport roof, and accessories fulfilling a critical need within the department.

The grant is part of the more than \$77 million awarded by the Firehouse Subs Public Safety Foundation to enhance safety nationwide. The Polaris ATV, commonly referred to as a "MERV" (Medical Emergency Response Vehicle), is designed to navigate narrow trails and reach challenging areas inaccessible to larger vehicles, allowing for faster and safer extractions.

Palm Coast Fire Department Secures Critical Assistance to Firefighters Grant for Mobile Air Trailer

The Palm Coast Fire Department proudly announces the successful acquisition of the Fiscal Year 2021 Assistance to Firefighters Grant (AFG) from the U.S. Department of Homeland Security, providing a grant valued at \$45,453.63. This

significant achievement is a testament to the department's commitment to enhancing its capabilities and ensuring the safety of both the public and emergency responders. The new asset plays a crucial role in supporting the Fire Department's cancer initiatives, emphasizing the increasing demand for personnel to remain on air using Self-Contained Breathing Apparatus (SCBA) air bottles. The introduction of the Mobile Air Trailer will significantly enhance the department's ability to address these challenges, reduce post-incident out-of-service times, and contribute to achieving the City Council's objective of responding to incidents within 7 minutes, 85% of the time from 911 system activation.



Battalion Chief Dave Faust earns Executive Fire Officer Designation

The Palm Coast Fire Department celebrates Battalion Chief Dave Faust on his professional achievement of successfully completing the Executive Fire Officer program at the National Fire Academy in Emmitsburg, Maryland.

This comprehensive two-year program aims to inspire, educate, and empower current and future leaders in the fire service, fostering champions of public service within communities. The program's three key components of executive leadership encompass self-reflection to explore personal leadership philosophies, organizational analysis to apply adaptive leadership and shape organizational culture, and a focus on community relations to ensure the interconnectedness required to address and meet the needs of the community.

Fire Chief recognized 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 Chief Kyle Berryhill with the Tony Gasparino "Lest We Forget Award." Attending the ceremony with Berryhill was his wife Danielle and children, along with Palm Coast Mayor David Alfin. The Knights of Columbus Assembly 2810 has hosted the Tony Gasparino Veterans Day Celebration and Lest We Forget awards since 2019. Anthony Gasparino was a Vietnam Veteran and past Grand Knight, and Faithful Navigator of the councils.



State Representative Renner Invites Palm Coast Fire Department Honor Guard to State Capitol

Florida State Representative Paul Renner invited the Palm Coast Fire Department Honor Guard to present the Nations Colors on the House Floor at the Speaker Designee Ceremony in Tallahassee on Tuesday. This was the first time the Palm Coast Fire Department received an invitation to participate in a ceremony of State significance.

The Palm Coast Fire Department Honor Guard was established in 2001 to represent the members of its department, their families, and the citizens that they protect and serve during formal occasions. The Honor Guard projects a positive image of the Department and its members by performing as a well-trained professional unit at local and national events.

Utility Department

Southeast Desalting Association honors Anna Patrick with the Water Quality Operator Award

This recognition celebrates individuals who have demonstrated outstanding contributions to the Water Treatment Plant Operation field. As Anna accepts this well-deserved honor, she remains focused on future goals. Her vision for water treatment industry continues to inspire those around her.



Palm Coast Utility Department participated in a two-day Wastewater Enhancement Planning Summit and Workshop at the University of Florida

The City of Palm Coast Utility Department represented by employees Jim Melley and Garann Hopkins. The purpose of this workshop was to discuss and provide input for improving Florida's wastewater enhancement challenges, project planning and prioritization, and potential funding sources for improvement projects. State Regulators, University Professors and Staff Scientists, Engineering Consultants, and multiple Utility representatives from around the state were in attendance. The workshop included informative presentations, review of survey responses from water and wastewater utility providers, and several breakout sessions to discuss and brainstorm possible solutions to challenges utilities are facing. A finalized report will be created and submitted to the Florida DEP to be published and distributed.

City-Received Special Recognition

City of Palm Coast and Flagler County's Parks & Recreation Master Plan Receives Support from National Parks Service and NEFRC

The City of Palm Coast, Flagler County, and the Tourism Development Office (TDO) are excited to announce a significant milestone in the countywide Parks & Recreation Master Plan project. The Northeast Florida Regional Council (NEFRC), in partnership with the National Park Service, chose to review projects in Flagler County through its Rivers, Trails, and Conservation Assistance (RTCA) program, ushering in invaluable technical support to bolster its development and implementation. This initiative promises to elevate parks and recreational offerings across the Palm Coast and Flagler County. The involvement of the National Park Service and NEFRC in this project reaffirms their commitment to fostering regional development and enhancing the well-being of Northeast Florida's communities. By selecting the Parks & Recreation Master Plan, they play a pivotal role in creating a more vibrant and connected Flagler County.

City of Palm Coast Earns 2024 Tree City USA Recognition

For the 19th 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.



City of Palm Coast Receives the Outstanding Private and Public Partnership Award

The FPZA (Florida Planning and Zoning Association) recognizes the collaborative efforts of the Seminole Palms Citation Boulevard Extension project by distributing the Outstanding Private and Public Partnership award to the City of Palm Coast. The Seminole Palms Citation Boulevard Extension project advances the long-term needs of the communities and improves the quality of transportation options by provision of another east-west connector through a collaborative effort between private and public partnership, which also addresses the concurrent impacts of surrounding developments within the area. The effectiveness of this collaborative effort between private and public partnership produced an active project that in less than 2 years, the development is under construction demonstrating the effectiveness of this collective and collaborative efforts.



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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		√
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	11/15/2023	√
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	10/25/2024	√
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	√
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	√
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	√

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 *individual* 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:

<u>Asset Type</u>	<u>Threshold</u>
Land	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.
2. 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 Trade in Assets Form (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 non-working 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 must 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 pre-determined 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 Statutes, 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

1. 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.

3. 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.

I. Commercial Paper

1. Purchase Authorization

The Finance Director may invest in commercial paper of any United States company that is rated, at the time of 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.

5. 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.

3. 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.

3. 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 Note Index, 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.

Purchasing Policy

The full purchasing procedures and guidelines are online at <http://www.palmcoast.gov/procurement>. 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 Purchase Order	City Manager or designee
\$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

Glossary and Acronyms

ACCOUNT - A record in the general ledger used to collect and store similar information.

ACCOUNTS PAYABLE – A current liability account showing the amount owed for items or services purchased on credit.

ACCOUNTS RECEIVABLES – A current asset from selling goods or services on credit.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of when cash is received or spent.

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 financial plan (budget) demonstrating a basis of appropriations approved formally 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.

AMENDED BUDGET – The authorized budget as adjusted over the fiscal year through formal action taken by City Council, typically from contingency, department, or fund appropriation transfers.

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.

BALANCED BUDGET - According to the 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.

BLOCK GRANT – A federal grant allocated according to predetermined formulas and for use within a preapproved broad functional area such as the Community Development Block Grant (CDBG). CDBG funding can be used as a funding source for qualified projects.

Glossary and Acronyms

BOND – a type of financial 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 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.

CAPITAL ASSETS - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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 over \$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 that 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 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.

DEBT SERVICE - The expense of retiring such debts as loans and bond issues. This includes principal and interest payments.

Glossary and Acronyms

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 – Funds that are primarily self-supporting and provide goods and services to public users in exchange for a fee. Like private sector enterprises, the fee structure is set to recover the operating costs of the fund, including capital cost (i.e., depreciation, replacement, and debt servicing)/

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 about 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.

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).

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.

Glossary and Acronyms

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 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 (PILOT).

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.

Glossary and Acronyms

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.

PERSONNEL 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.

REVENUE – Money collected by the City from various income sources to finance the cost of services provided to its citizens.

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.

Glossary and Acronyms

SALES AND USE TAXES – Sales tax refers to the tax imposed on any non-exempt sale, admission, storage, or rental. Use tax refers to taxing upon usage for goods or services with unpaid sales tax.

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.

STATE REVOLVING FUND LOANS (SRF)- Low-interest loans administered by the state are generally designated toward the improvement of infrastructure.

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.

Glossary and Acronyms

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.

Glossary and Acronyms

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 that 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 1st and ends September 30th.

Glossary and Acronyms

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 Initiative 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.

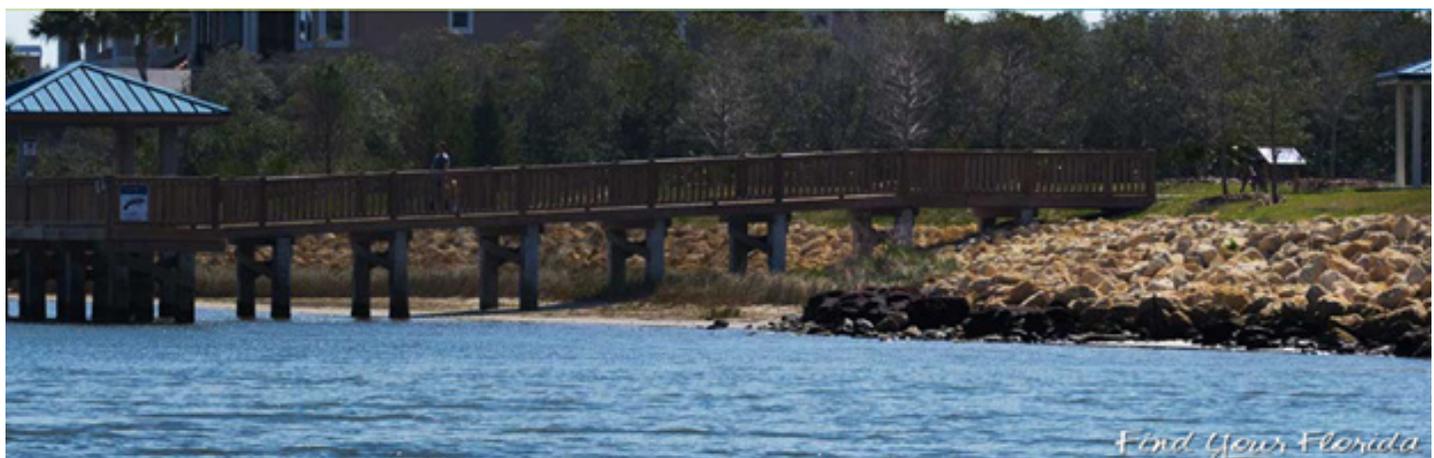


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