

Fiscal Year 2019 Proposed General Fund Budget

Tuesday, July 17th, 2018

Helena P. Alves, CGFO, CIA, MBA
Finance Director

Lina Williams
Budget Coordinator



Find Your Florida

Budget Preparation Timeline

January - March

- ☑ First Quarter Review
- ☑ Annual Financial Audit
- ☑ Presentation of Annual Progress Report
- ☑ Survey Results to City Council
- ☑ Annual Update of the Strategic Action Plan

April - May

- ☑ Review 10 Year Infrastructure Plan
- ☑ Departments Begin FY 2019 Budget Preparation
- ☑ Second Quarter Review
- ☑ Year to Date Budget Results Presentation



Find Your Florida

Budget Preparation Timeline

May – June

- ☒ Fund Accounting & Long Term Planning Presentation
- ☒ Property Tax & Other Revenues Presentation

July - August

- ☐ General Fund Budget Workshop
- ☐ Adopt Maximum Millage Rate (August 4th deadline)
- ☐ Third Quarter Review
- ☐ Capital Funds Budget Workshop
- ☐ Proprietary & Special Revenue Budget Workshop
- ☐ Final Proposed Budget Presentation



Find Your Florida

Budget Preparation Timeline

September

- ☐ Public Hearing to Tentatively Adopt Millage Rate & Budget
- ☐ Public Hearing to Adopt Final Millage Rate & Budget

October – December

- ☐ FY 2018 Year End Close-out
- ☐ End of Year Review with Departments



Find Your Florida

Presentation Overview

- 2019 Millage Rate Proposal
- Proposed Personnel Changes
- Summary of General Fund Revenue & Expenditures
- Proposed Budget by Division
- Millage Rate Options
- Options that Require Additional Funding



Find Your Florida

2019 Maximum Millage Rate Proposal

Millage Rate	
FY 2019 Proposed TRIM Rate	4.5937
FY 2018 Millage Rate	4.5937



Find Your Florida

Proposed Personnel Changes

New Positions:

- Streets Maintenance:
 - Equipment Operator
 - Signal/Traffic Technician
- Central Services:
 - Safety Coordinator
(June start date)
- Finance:
 - Business Tax Inspector
- Construction Management & Eng.:
 - Transportation Project Coordinator

Existing Positions:

- Communications & Marketing:
 - Public Relations Coordinator
(PT to FT)

Budget includes 3% average merit raise and 2.9% adjustment to starting salaries in January.



Find Your Florida

2018 General Fund Projections

	Budget 2018	Estimated 2018	Change	Percentage Change
<i>Budgeted Expenditures</i>	34,992,438	34,843,042	(149,396)	-0.4%
<i>Transfer to Stormwater Fund</i>	-	200,000		
<i>Hazard Tree Removal Overage</i>	-	177,614		
Total Projected Expenditures	34,992,438	35,220,656	228,218	0.7%
<i>Estimated Revenue</i>	34,992,438	34,872,192	(120,246)	-0.3%
<i>Fund Balance Appropriation</i>	-	348,464		
Total Revenue	34,992,438	35,220,656	228,218	0.7%



Find Your Florida

2019 General Fund Proposed Budget

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
<i>Operating Expenditures</i>	34,992,438	36,545,282	1,552,844	4.4%
<i>Replenish Fund Balance</i>		360,460		
Total Expenditures	34,992,438	36,905,742	1,913,304	5.5%
Total Revenue	34,992,438	36,905,742	1,913,304	5.5%



Find Your Florida

Administrative Services



Find Your Florida

Administration Summary

Summary

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Administration	3,957,809	4,126,725	168,916	4.3%

	Budget 2018	Proposed 2019	Change 2018-2019
Personnel (FTE)	27.00	29.00	2.00

	Budget 2018	Estimated 2018	Change	Percentage Change
Administration	3,957,809	3,870,853	(86,956)	-2.2%

Includes:

City Council, City Manager's Office, Communications & Marketing, Central Services, City Clerk's Office, Human Resources, City Attorney, Economic Development and Financial Services



Find Your Florida

City Manager's Office

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	381,009	397,913	16,904	4.4%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	381,009	379,038	(1,971)	-0.5%



Find Your Florida

Communications & Marketing

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	426,734	455,574	28,840	6.8%

	Budget 2018	Proposed 2019	*Change 2018-2019
Personnel (FTE)	3.5	4.0	0.5

* Public Relations Coordinator (PT to FT)

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	426,734	424,886	(1,848)	-0.4%



Find Your Florida

Central Services

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	350,794	405,366	54,572	15.6%
	Budget 2018	Proposed 2019	*Change 2018-2019	
Personnel (FTE)	4.5	5.5	1	
* Safety Coordinator (start June 2019)				

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	350,794	349,056	(1,738)	-0.5%



Find Your Florida

City Clerk's Office

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	182,286	164,410	(17,876)	-9.8%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	182,286	168,544	(13,742)	-7.5%



Find Your Florida

City Attorney

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	470,391	526,473	56,082	11.9%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	470,391	520,086	49,695	10.6%

Note: Includes half of City Clerk/Paralegal and City Attorney costs.



Find Your Florida

Financial Services

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	938,231	943,914	5,683	0.6%

	Budget 2018	Proposed 2019	*Change 2018-2019
FTE	14.00	14.50	0.50

**Move 50% Compliance Manager to Building Fund*
**Business Tax Inspector*

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	938,231	934,212	(4,019)	-0.4%



Find Your Florida

Human Resources

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	556,102	602,828	46,726	8.4%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	556,102	543,237	(12,865)	-2.3%



Find Your Florida

Economic Development

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	433,447	473,191	39,744	9.2%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	433,447	432,836	(611)	-0.1%



Find Your Florida

Community Development



Find Your Florida

Construction Management & Engineering

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
Expenditures	1,973,900	1,230,968	(742,932)	-38%

**Direct cost versus allocation of CM&E Stormwater & Utility Costs*

	Budget 2018	Proposed 2019	**Change 2018-2019
FTE	20.25	21.25	1.00

**Transportation Project Coordinator

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	1,973,900	1,964,150	(9,750)	-0.5%



Find Your Florida

Planning

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	1,585,015	1,661,509	76,494	4.8%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	1,585,015	1,560,626	(24,389)	-1.5%



Find Your Florida

Code Enforcement

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	2,343,520	2,465,912	122,392	5.2%

	Budget 2018	Estimated 2018	*Change	Percentage Change
Expenditures	2,343,520	2,521,134	177,614	7.6%

*Hazard Tree Removal from Irma



Find Your Florida

Public Safety



Find Your Florida

Law Enforcement

	Budget 2018	*Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	3,338,578	3,505,503	166,925	5.0%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	3,338,578	3,338,578	-	0.0%

*Per contract with FCSO:

- (1) Commander
- (3) Sergeants
- (2) Corporals
- (21) Deputies
- (1) School Resource Deputy



Find Your Florida

Fire

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
Expenditures	8,648,477	8,931,687	283,210	3.3%

	Budget 2018	Estimated 2018	*Change	Percentage Change
Expenditures	8,648,477	8,747,897	99,420	1.1%

*Employee Retirements, EMS Grant (\$16k)



Find Your Florida

Parks & Recreation



Find Your Florida

Parks & Recreation

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
Expenditures	1,613,432	2,089,883	476,451	29.5%
*additional staffing hours for programs & facilities				

	Budget 2018	Estimated 2018	**Change	Percentage Change
Expenditures	1,613,432	1,624,980	11,548	0.7%

**Increased Electricity/Water



Find Your Florida

Tennis Center

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	292,398	324,328	31,930	10.9%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	292,398	288,629	(3,769)	-1.3%



Find Your Florida

Golf Course

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	1,546,037	1,572,365	26,328	1.7%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	1,546,037	1,528,106	(17,931)	-1.2%



Find Your Florida

Public Works



Find Your Florida

Parks Facilities Maintenance

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	2,111,527	2,226,741	115,214	5.5%

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	2,111,527	2,101,853	(9,674)	-0.5%



Find Your Florida

Streets & Drainage

	Budget 2018	Proposed 2019	Change 2018-2019	Percentage Change
Expenditures	6,332,254	6,975,975	643,721	10.2%
	Budget 2018	Proposed 2019	*Change 2018-2019	
FTE	53.30	55.30	2.00	
*Equipment Operator				
*Signal/Traffic Technician				

	Budget 2018	Estimated 2018	Change	Percentage Change
Expenditures	6,332,254	6,313,127	(19,127)	-0.3%



Find Your Florida

Non-Departmental



Find Your Florida

Includes:

RSVP Grant
Cultural Arts Grants
Historical Society Grant
Lobbying Contract
CRA TIF

Non-Departmental

	Budget 2018	Proposed 2019	*Change 2018-2019	Percentage Change
<i>Expenditures</i>	1,113,045	1,333,687	220,642	19.8%
<i>Value Adjustment Contingency</i>	136,446	100,000		
<i>Replenish Fund Balance</i>		360,460		
Total Expenditures	1,249,491	1,794,147	544,656	44%

*Increase in TIF & Facilities Allocation

	Budget 2018	Estimated 2018	Change	Percentage Change
<i>Expenditures</i>	1,113,045	1,160,723	47,678	4.3%
<i>Contingency</i>	136,446	-		
<i>Transfer to Stormwater Fund</i>	-	200,000		
Total Expenditures	1,249,491	1,360,723	111,232	9%



Find Your Florida

Millage Rate



Find Your Florida

Millage Rate History

Fiscal Year	Property Value	% Change over Prev Year	Operating Millage	Capital Millage	Total Millage	Ad Valorem Receipts
2008	7,009,877,421	12.34%	2.2123	0.75	2.96234	20,184,340
2009	6,131,965,169	-12.52%	2.6123	0.35	2.9623	17,602,781
2010	5,246,998,187	-14.43%	3.15	0.35	3.5	17,828,406
2011	4,463,085,550	-14.94%	3.5	-	3.5	15,048,300
2012	3,891,594,126	-12.80%	3.54	0.45	3.99	15,000,700
2013	3,646,122,021	-6.31%	4.1502	0.1456	4.2958	15,120,750
2014	3,690,312,857	1.21%	4.1932	0.0773	4.2705	15,203,633
2015	3,892,358,641	5.48%	4.1609	0.0841	4.245	15,963,477
2016	4,142,103,986	6.42%	4.0828	0.1622	4.245	16,973,093
2017	4,324,453,760	4.40%	4.112	0.133	4.245	17,714,800
2018	4,612,577,686	6.66%	4.3461	0.2476	4.5937	20,447,190
Change 2008-2018	-2,397,299,735	-34%	2.1338	-0.5024	1.63136	262,850

FY 2019 July 1st Estimate of Taxable Value is \$5,002,780,162 (8.46% increase)



Find Your Florida

Millage Rate Options

2018 Millage Rate	4.5937
-------------------	--------

2019 Proposed Rate	4.5937
--------------------	--------

2019 Majority Vote Rate	6.3813
-------------------------	--------

2019 Two-thirds Vote Rate	7.0194
---------------------------	--------



Find Your Florida

2019 Maximum Millage Rate Proposal

	Millage Rate	Taxes Generated*	\$ Change FY 18-19	% Change FY 18-19
2018 Millage Rate	4.5937	\$20,447,190		
<i>General Fund Portion</i>		\$19,344,600		
<i>Stormwater Fund Portion</i>		\$502,590		
<i>Capital Projects Fund Portion</i>		\$600,000		
2019 Proposed TRIM Rate	4.5937	\$22,176,927	\$1,729,737	8%
<i>General Fund Portion</i>		\$21,656,927		
<i>Stormwater Fund Portion</i>		\$520,000		

* Based on City's historical collection rate



Find Your Florida

Options Not Currently Funded



Find Your Florida

Options Not Currently Funded

Option	Budget Impact
RSVP Request for additional funding	\$5,000
Smart City Technology Improvements	\$500,000
<i>Applications & System Evaluation</i>	
<i>ERP Streamlining and Integrations</i>	
<i>Employee Emergency Notification Application</i>	
<i>Routing Application Integration</i>	
<i>Cloud Based Office Application Pilot</i>	
<i>RFID Inventory System Pilot</i>	
<i>Various Miscellaneous Smart City Applications</i>	
<i>Phone System Improvements</i>	



Find Your Florida

Funding Options

- Do not fund
 - Increase Fund Balance by \$360,000
- Partially fund Smart City technology improvements
 - Use \$360,000
 - Increase millage rate
- Fully fund Smart City technology improvements
 - Increase millage rate by .1052 (add \$360,000 to fund balance)
 - Use \$360,000 and increase millage by .03

Millage	Amount	Impact to Avg Tax Bill
0.03	\$140,000	\$3
0.1052	\$500,000	\$11



Find Your Florida

Looking Ahead

July 31st

Adopt Maximum Millage Rate (August 4th deadline)

TBD

Budget Workshop - Capital Funds

Aug 14th

Budget Workshop - Proprietary & Special Revenue Funds

August 28th

Final Proposed Budget Presentation

September:

Public Hearing to adopt tentative millage rate and Budget & Final Public Hearing to adopt final millage and budget



Find Your Florida