

City of New Smyrna Beach

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**FY2011-2012 BUDGET MEETING
JULY 27, 2011**

Recap of June 28th budget presentation

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- **FY11-12 total net budget - \$48,580,369**
 - (FY10-11 revised budget – \$54,657,068)
- **FY11-12 General Fund budget - \$17,924,858**
 - (FY10-11 General Fund revised budget - \$19,536,653)
- **Continued decline in taxable property values (4.21%)**
 - ✦ Loss of taxable value in 5 years - \$1.3 billion
 - ✦ Loss of tax revenue in 5 years - \$4.8 million
- **No wage increases – 3rd consecutive year**
 - 3 union negotiation votes pending
- **General Fund revenue reduced by \$5.2 mill in 5 years**
- **General Fund expenditures reduced by \$4.1 million in 5 years**
- **Special Events Fund rolled back into GF budget – GASB 54**
 - Under new rule fund is no longer considered a Special Revenue Fund

Property Taxes

Tax Rates:

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Description	FY 10-11	FY 11-12 Proposed	Percentage Change from FY 2010-11 to FY 2011-12
General Operating	3.4793	3.4793	0.0%
2005 Debt Service	<u>0.5947</u>	<u>0.6218</u>	<u>4.5%</u>
Total City Millage	4.0740	4.1011	.06%

- ❑ FY12 proposed millage rate is 3.4793
- ❑ The 3.4793 mill is a 4.2% decrease from an est. rollback rate of 3.6329
- ❑ Revenue estimated at 95% collection rate as per state statute

Description	Est. Ad Valorem Revenue FY2011	Est. Ad Valorem Revenue FY2012	Change from FY 2010-11 to FY 2011-2012
General Operating	\$ 7,680,600	\$ 7,405,551	\$ (275,049)
TIF Funding	610,632	535,126	(75,506)
2005 Debt Service	<u>1,423,449</u>	<u>1,419,111</u>	(4,338)
Total Property Tax Revenue	\$ 9,714,681	\$ 9,359,788	\$ (354,893)

COUNTY-WIDE OPERATING MILLAGE PROPOSALS (TO DATE)

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CITIES	CURRENT	PROPOSED
Debary	2.8707	2.9900
New Smyrna Beach	3.4793	3.4793
Ormond Beach	3.6536	3.8900
Ponce Inlet	4.4555	4.7678
Port Orange	4.9500	4.9500
Lake Helen	5.2180	Not Available
Pierson	5.3414	5.9338
D.B. Shores	5.4720	6.0900
S.Daytona	5.9000	5.9000
Volusia County	5.9025	6.3791
DeLand	5.9995	6.6409
Daytona Beach	6.3044	6.8034
Orange City	6.3445	7.5338
Deltona	6.3776	8.2995
Oak Hill	6.4579	7.1770
Holly Hill	6.5595	7.0600
Edgewater	6.5910	6.4700

Changes Since June 28th

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- July 1st Valuation (additional tax revenue) - \$ 125,388
 - RCC additional savings - 107,114
 - Franchise Fee's under budgeted - 60,158
 - Total \$ 292,660
-
- Equipment replacement (General Fund) - (\$ 174,488)
 - Reserve for Capital Projects - (118,172)
 - Total (\$292,660)

Staffing Changes

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POSITIONS ADDED

- 1 position assigned to IT Department- Cost \$54,945
 - (Included in calculation of savings from Consolidated Dispatching Services – required to maintain public safety IT functions currently maintained by RCC)

POSITIONS TRANSFERRED

- Code Enforcement position transferred from Police to Building & Inspections- (continuation of 50% allocation from General Fund)
- Equipment Operator II position reclassified to Administrative position and transferred to Sanitation Fund
- Assistant Public Works Director position reclassified to Airport Manager to be funded 100% by Airport Fund

Staffing Changes cont.

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POSITIONS RECLASSIFIED

- Vacant Equipment Operator III position reclassified to Maintenance Operations Manager (Lorick & Associates study)

POSITIONS ELIMINATED

- 1 Police Commander Position (Retirement)
- 4 Firefighter positions eliminated from Fire Department (Vacant)

TOTAL FTE'S

- **GENERAL FUND– 169**
- **CITYWIDE- 210.5**

Capital Equipment Budget FY2012

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- **Information Technology**
 - ✦ Network Monitoring Software- \$5,000

 - **Fire**
 - ✦ Mobile Data Computers- \$19,800 (In July 27th Calculations)

 - **Streets**
 - ✦ Dump Truck - \$134,000 (In July 27th Calculations)
 - ✦ Grader, 10ft Blade - \$ 16,488 (In July 27th Calculations)

 - **Recreation**
 - ✦ Message Board - \$24,000 – (In July 27th Calculations)
 - ✦ Spray Rig - \$3,800

 - **Sports Complex**
 - ✦ Irrigation electrical system upgrade - \$5,000
 - ✦ Automated chemical application system - \$14,000
 - ✦ Lamp replacement – \$18,000
- **Total General Fund Capital Equipment Budget- \$240,088**

Capital Equipment Budget FY2012

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- **Airport**
 - ✦ Pick-up Truck - \$14,000 (In July 27th calculations)

- **CRA**
 - ✦ Banner & Marketing Program– West Canal & Flagler Avenue - \$100,000

- **Golf Course**
 - ✦ Air conditioning unit - \$3,500
 - ✦ Mower- \$20,000
 - ✦ Sand Rake - \$19,000
 - **Total Golf Course Capital Equipment Budget - \$42,500**

- **Total Capital Equipment Budget Citywide- \$396,588**

Capital Projects Budget FY2012

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- **Stormwater**

- ✦ Esther Street Project- \$125,000
- ✦ Fairmount & Westwood - \$300,000
- ✦ Pipe Replacement - \$401,198
- ✦ Phase II Central Beach - \$375,000

- **Total Stormwater Fund Capital Projects Budget- \$1,201,198**

- **Airport**

- ✦ Airport Taxiway D & E - \$1,707,000
- ✦ Hangar Improvements - \$50,000
- ✦ Fuel Farm - \$255,030

- **Total Airport Fund Capital Projects Budget- \$2,012,030**

- **CRA**

- ✦ Esther Street Project - \$1,010,500
- ✦ Mary Avenue Streetscape - \$266,666
- ✦ Flagler Avenue Boardwalk- \$1,793,895
- ✦ South Orange Avenue Streetscape - \$ 80,000
- ✦ Washington Street Improvements - \$793,550
- ✦ Myrtle Avenue Project - \$265,000
- ✦ Chamber Restoration Project - \$47,340

Capital Projects Budget FY2012, cont.

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- **CRA , cont.**
 - ✦ Dunn Land Acquisition - \$ 30,534
 - ✦ Riverside Park Upgrades- \$174,120
 - ✦ Washington Street Business Inc. - \$254,000
 - ✦ Wayfinding & Signage- \$ 219,000
 - **Total CRA Fund Capital Projects Budget- \$4,934,605**
 - **GOB Capital Projects**
 - ✦ Mainland Fire Station- \$ 3,000,000
 - ✦ Sidewalks Project - \$800,000
 - **Total GOB Fund Capital Projects Budget- \$3,800,000**
- Total Capital Projects Budget Citywide- \$11,947,833***
- Total Capital Budget Citywide- \$12,344,421***

General Fund FY2012 Proposed Budget by Department

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DEPARTMENTS	FY10-11	FY11-12	%
CITY COMMISSION			
PERSONNEL SERVICES	\$ 158,270	\$ 157,243	-1%
OPERATING EXPENSE	<u>22,615</u>	<u>20,412</u>	<u>-10%</u>
TOTAL CITY COMMISSION	\$ 180,885	\$ 177,655	-2%
CITY MANAGER			
PERSONNEL SERVICES	\$ 380,615	\$ 365,040	-4%
OPERATING EXPENSE	<u>16,472</u>	<u>19,391</u>	<u>17.72%</u>
TOTAL CITY MANAGER	\$ 397,087	\$ 384,431	-3%
CITY CLERK			
PERSONNEL SERVICES	\$ 93,211	\$ 93,850	.69%
OPERATING EXPENSE	<u>82,251</u>	<u>78,538</u>	<u>-4.51%</u>
TOTAL CITY CLERK	\$ 175,462	\$ 172,388	-1.75%

DEPARTMENTS	FY10-11	FY11-12	%
FINANCE			
PERSONNEL SERVICES	\$ 300,169	\$ 327,821	9.21%
OPERATING EXPENSE	<u>49,977</u>	<u>37,279</u>	<u>-25.41%</u>
TOTAL FINANCE	\$ 350,146	\$ 365,100	4.27%
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 148,114	\$ 149,653	1%
OPERATING EXPENSE	45,788	76,522	67%
CAPITAL OUTLAY	<u>80,727</u>	<u>5,000</u>	<u>-94%</u>
TOTAL INFORMATION TECH	\$ 274,629	\$ 231,175	-16%
HUMAN RESOURCES			
PERSONNEL SERVICES	\$ 141,856	\$ 144,126	2%
OPERATING EXPENSE	<u>10,373</u>	<u>7,704</u>	<u>-26%</u>
TOTAL HUMAN RESOURCES	\$ 152,229	\$ 151,830	-0.3%

General Fund FY2012 Proposed Budget by Department

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DEPARTMENTS	FY10-11	FY11-12	%
CITY ATTORNEY			
PERSONNEL SERVICES	\$ 373,909	\$ 371,034	-1%
OPERATING EXPENSE	<u>35,442</u>	<u>17,567</u>	-50%
TOTAL CITY ATTORNEY	\$ 409,351	\$ 388,601	-5%
PLANNING & ENGINEERING			
PERSONNEL SERVICES	\$ 438,521	\$ 428,291	-2%
OPERATING EXPENSE	<u>80,551</u>	<u>54,283</u>	-33%
TOTAL PLANNING & ENGINEERING	\$ 519,072	\$ 482,574	-7%
NON-DEPARTMENTAL			
PERSONNEL SERVICES	0	23,910	N/A
OPERATING EXPENSE	\$ 658,658	\$ 539,385	18%
CAPITAL OUTLAY	273,548	-	-100%
INDIRECT COST ALLOCATION	-509,699	-878,534	72%
DEBT SERVICE	<u>410,241</u>	<u>410,212</u>	0%
TOTAL NON-DEPARTMENTAL	\$ 832,748	\$ 94,973	-89%

DEPARTMENTS	FY10-11	FY11-12	%
POLICE			
PERSONNEL SERVICES	\$ 4,457,781	\$ 4,449,631	-.2%
OPERATING EXPENSE	1,548,664	1,470,777	-5%
CAPITAL OUTLAY	<u>28,000</u>	=	-100%
TOTAL POLICE	\$ 6,034,445	\$ 5,920,408	-10%
FIRE			
PERSONNEL SERVICES	\$ 4,149,190	\$ 4,068,526	-2%
OPERATING EXPENSE	594,856	639,335	7%
CAPITAL OUTLAY	<u>405,520</u>	=	-100%
TOTAL FIRE	\$ 5,149,566	\$ 4,707,861	-9%
EOC			
OPERATING EXPENSE	\$ 27,554	\$ 19,057	-31%
CAPITAL OUTLAY	<u>9,741</u>	=	100%
TOTAL EMERGENCY OPERATION CENTER	\$ 37,295	\$ 19,057	-49%

General Fund FY2012 Proposed Budget by Department'

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DEPARTMENTS	FY10-11	FY11-12	%
<u>PUBLIC WORKS ADMINISTRATION</u>			
PERSONNEL SERVICES	\$ 68,282	\$ 21,859	-68%
OPERATING EXPENSE	23,985	25,325	6%
CAPITAL OUTLAY	-	-	0%
TOTAL PW ADMINISTRATION	\$ 92,267	\$ 47,184	-49%
<u>STREETS</u>			
PERSONNEL SERVICES	\$ 615,026	\$ 602,358	-2%
OPERATING EXPENSE	971,692	756,958	-22%
CAPITAL OUTLAY	243,883	-	-100%
TOTAL STREETS	\$ 1,830,601	\$ 1,359,316	-26%
<u>BUILDING AND MAINTENANCE</u>			
PERSONNEL SERVICES	\$293,504	\$303,323	3%
OPERATING EXPENSE	53,725	57,603	7%
TOTAL BUILDING AND MAINTENANCE	\$347,229	\$360,926	4%

DEPARTMENTS	FY10-11	FY11-12	%
<u>RECREATION</u>			
PERSONNEL SERVICES	\$ 476,598	\$ 437,114	-22%
OPERATING EXPENSE	441,758	498,209	-35%
CAPITAL OUTLAY	80,520	-	-100%
TOTAL RECREATION	\$998,876	\$935,323	-6%
<u>PARKS</u>			
PERSONNEL SERVICES	\$422,941	\$391,492	-7%
OPERATING EXPENSE	522,845	525,838	1%
CAPITAL OUTLAY	315,831	3,800	-99%
TOTAL PARKS	\$1,261,617	\$921,130	-27%
<u>SPORTS COMPLEX</u>			
PERSONNEL SERVICES	\$99,995	\$144,588	45%
OPERATING EXPENSE	393,152	412,750	5%
CAPITAL OUTLAY	-	37,000	N/A
TOTAL SPORTS COMPLEX	\$493,147	\$594,338	21%
<u>TRANSFERS</u>			
TOTAL TRANSFERS	-	\$610,588	N/A

FY11-12 Budget by Fund

'SPECIAL REVENUE FUNDS'

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DEPARTMENTS	FY10-11	FY11-12
<u>STORMWATER MANAGEMENT</u>		
OPERATING EXPENSE	\$ 572,955	\$ 464,113aphio
CAPITAL OUTLAY	2,944,098	1,201,198
TRANSFERS	-	<u>246,751</u>
STORMWATER MANAGEMENT	\$ 3,517,053	\$ 1,912,062
<u>SLETF</u>		
PERSONNEL SERVICES	\$ 55,000	\$ 60,000
OPERATING EXPENSE	38,600	38,100
CAPITAL OUTLAY	<u>199,670</u>	-
TOTAL SPECIAL LAW ENFORCEMEN	\$ 293,270	\$ 98,100
<u>AIRPORT</u>		
PERSONNEL SERVICES	\$159,369	\$193,651
OPERATING EXPENSE	1,315,432	2,135,418
CAPITAL OUTLAY	2,935,819	2,012,030
DEBT SERVICE	<u>83,776</u>	<u>84,809</u>
TOTAL AIRPORT	\$4,494,396	\$4,425,908

DEPARTMENTS	FY10-11	FY11-12
<u>IMPACT FEES</u>		
POLICE	\$ 20,000	\$ 75,950
FIRE	10,000	30,480
RECREATION	140,000	30,330
TRANSPORTATION ROADS &	<u>50,000</u>	<u>121,370</u>
TOTAL IMPACT FEES	\$ 220,000	\$ 258,130
<u>CITY MARINA</u>		
PERSONNEL SERVICES	\$ 79,969	\$ 81,039
OPERATING EXPENSE	107,938	116,778
CAPITAL OUTLAY	49,393	26,003
TRANSFERS	<u>30,700</u>	<u>30,700</u>
TOTAL CITY MARINA	\$ 268,000	\$ 254,520
<u>WATER TAXI</u>		
PERSONNEL SERVICES	\$ -	-
OPERATING EXPENSE	19,000	-
CAPITAL OUTLAY	-	-
TOTAL WATER TAXI OPERATIONS	\$ 19,000	-

FY11-12 Budget by Fund

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DEPARTMENTS	FY10-11	FY11-12
SPECIAL REVENUE FUND		
OPERATING EXPENSE	\$ 77,635	\$ -
CAPITAL OUTLAY	-	-
TOTAL SPECIAL EVENTS FUND	\$ 77,635	\$ -
<u>BUILDING & INSPECTIONS</u>		
PERSONNEL SERVICES	\$ 411,762	\$ 437,393
OPERATING EXPENSE	217,170	204,136
CAPITAL OUTLAY	<u>168,003</u>	<u>23,367</u>
TOTAL BULDING & INSPECTION	\$ 796,935	\$ 664,896
<u>CRA</u>		
PERSONNEL SERVICES	\$ 385,713	\$ 413,503
OPERATING EXPENSE	3,580,835	3,852,490
CAPITAL OUTLAY	7,062,984	5,034,605
DEBT SERVICE	-	<u>342,654</u>
TOTAL COMMUNITY REDEVELOPMENT	\$ 11,029,532	\$ 9,643,252

DEPARTMENTS	FY10-11	FY11-12
DEBT SERVICE FUNDS		
CAPITAL IMPROVEMENT PLAN	\$ 341,456	\$ 342,654
FLORIDA MUNICIPAL TRUST FUND	108,505	108,744
SRF DEBT SERVICE	246,850	246,751
2005 REVENUE REFUNDING	504,315	501,844
GENERAL OBLIGATION 2005	<u>1,423,449</u>	<u>1,419,427</u>
DEBT SERVICE FUNDS	\$ 2,625,575	\$ 2,619,420
CAPITAL PROJECTS FUND		
POLICE	\$ 607,702	\$ -
FIRE	2,933,338	3,000,000
PUBLIC SIDEWALKS	<u>766,936</u>	<u>800,000</u>
TOTAL GOB CAPITAL PROJECTS FUND	\$ 4,307,976	\$ 3,800,000

FY11-12 Budget by Fund

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DEPARTMENTS	FY10-11	FY11-12
PROPRIETARY FUNDS		
PERSONNEL SERVICES	\$ 120,456	\$ 124,196
OPERATING EXPENSE	133,615	222,774
CAPITAL OUTLAY	3,262	3,500
DEBT SERVICE	<u>22,626</u>	<u>6,622</u>
GOLF COURSE ADMINISTRATION	\$ 279,959	\$ 357,092
PERSONNEL SERVICES	\$ 322,567	\$ 328,619
OPERATING EXPENSE	198,213	178,433
CAPITAL OUTLAY	<u>46,000</u>	<u>39,000</u>
GOLF COURSE MAINTENANCE	\$ 566,780	\$ 546,052
PERSONNEL SERVICES	\$ 193,672	\$ 193,966
OPERATING EXPENSE	163,765	165,950
CAPITAL OUTLAY	<u>13,600</u>	<u>0</u>
GOLF COURSE PROSHOP	\$ 371,037	\$ 359,916
<u>TOTAL GOLF COURSE</u>	\$ 1,217,776	\$ 1,263,060
<u>SANITATION</u>		
PERSONNEL SERVICES	\$ -	\$ 47,591
OPERATING EXPENSE	<u>5,344,017</u>	<u>4,668,633</u>
TOTAL SANITATION	\$ 5,344,017	\$4,716,224

DEPARTMENTS	FY10-11	FY11-12
<u>FLEET MAINTENANCE</u>		
PERSONNEL SERVICES	\$ 209,469	\$ 207,910
OPERATING EXPENSE	579,782	729,082
CAPITAL OUTLAY	<u>120,000</u>	<u>62,947</u>
FLEET MAINTENANCE	\$ 909,251	\$ 999,939
TOTAL CITY-WIDE BUDGET	\$54,657,068	48,580,369

Special meeting

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- **Set proposed millage at 3.4793**
- **Set proposed debt service millage at .6218**
- **Total City proposed millage 4.1011**
- **Establish September Public Hearing Dates**
 - September 14 at 5:05pm – City Hall Chambers
 - September 27 at 5:05pm – City Hall Chambers