

City of New Smyrna Beach

FY2011-2012 September 14th Public
Hearing

Budget Highlights/Updates since July 27th budget workshop

Highlights

- City Commission set a proposed operating millage rate of 3.4793 and a proposed debt service millage rate of .6218
- City Commission adopted FY2011-FY2012 tentative budget:
City-Wide \$48,580,369 / General Fund \$17,924,858

Updates

- FY11-12 total City-wide budget - \$53,084,626
 - (FY10-11 City-wide budget – \$55,910,070)
- FY11-12 General Fund budget - \$19,410,745
 - (FY10-11 General Fund budget - \$19,684,653)

Changes Since July 27th budget Workshop

• General Fund Adjustments

- *Union Contract Agreements suspending longevity and personal leave cash in:*
 - LIUANA Contract – (\$43,938)
 - Fire Contract - (60,673)
 - Police Contract - (121,018)
 - Total - (\$225,629)
- Right of Way Maintenance Contract Bid Savings - (\$81,150)
- Parks Bathroom Contract Cancellation – (\$79,376)
- Elimination of 4 positions in Fire Department pension contribution adjustments of (\$112,062)
- Communication dispatcher position (RCC position) – (\$48,204)

Total – (\$546,421)

Adjustments since July 27th

GENERAL FUND OPERATING EXPENDITURES			
<u>APPROVED ITEMS</u>		<u>NEW ITEMS</u>	
Increase in Health Care Cost	\$88,085	Energy Audit on City-Wide Buildings <i>(audit recommendation provided by UC Contractor)</i>	65,000
2 Park Positions Added – <i>Elimination of Parks Bathroom Contract</i>	62,610	Street & Stop Sign Replacement – Streets Department <i>(½ the cost of replacement/ other ½ will be funded in FY2013- Federal Mandate)</i>	42,000
CIP Manager – <i>Contractual (Sept. 13th Agenda/50% reimbursement from CRA)</i>	\$60,000	Historical Westside Resources Specialist <i>Expansion of existing services currently funded by CRA (will be considered on October 11th agenda)</i>	25,000
Fire Fighter Promotions <i>(Approved during Fire Services workshop with reduction of 4 positions in FY2012)</i>	30,577	E-Civis Grant Tracking & Research Software <i>(Software will address audit recommendations)</i>	24,000
PAL & Boxing Programs– Grants & Aids – <i>(Carry forward/100% CDBG Funded)</i>	10,000	Fiber Optic Infrastructure Study – <i>(IT Dept. Requirement)</i>	<u>12,000</u>
Florida Green Building Membership <i>(City-Wide Carry forward budget from FY2011)</i>	3,600		
Southeast Volusia Humane Society Contract Renewal <i>(September 13th agenda)</i>	<u>3,640</u>		
Total Approved	\$258,512	Total New Items	\$168,000
		Total	\$426,512

Alignment with 5-year CIP

GENERAL FUND CAPITAL EXPENDITURES		
Multi-Use Trail Grant (<i>Volusia TPO \$763,359/ECHO \$281,153/Carry forward</i>)		\$ 1,044,512
Fairmount & Westwood Street Paving- Approved in FY2011 by Commission (<i>50% approp. from GF reserve/to be reimbursed thru special assessment</i>)		204,620
Turnbull Bay Bridge Capital Contribution (<i>Approved September 13th agenda</i>)		100,000
Pettis Park (<i>100% CDBG Grant Funded/Carry forward budget from PY</i>)		68,000
Babe James Improvements (<i>100% CDBG Grant Funded/Carry forward budget from PY</i>)		75,454
Riverside Park Improvements (<i>Carry forward budget from PY</i>)		<u>57,870</u>
	TOTAL	\$ 1,550,456

OTHER FUNDS CAPITAL EXPENDITURES		
Stormwater Fund	Arlington Ave Drainage Project (<i>Carry forward budget from PY</i>)	\$ 113,088
<i>Per CRA Master Plan</i>	Riverside Park Upgrades	\$ 1,017,387
<i>Per CRA Master Plan</i>	Mary Ave Phase II Streetscape	281,464
<i>Per CRA Master Plan</i>	Gateway Landscaping (<i>US1 at Canal</i>) (<i>Carry forward budget from PY</i>)	160,450
	Chamber of Commerce Rehab Phase II (<i>September 27th agenda</i>)	200,000
<i>Per CRA Master Plan</i>	Washington District Business Incubator	200,000
<i>Per CRA Master Plan</i>	Signage and Wayfinding Project	100,000
<i>Per CRA Master Plan</i>	Flagler Boardwalk Improvements	400,000
<i>Per CRA Master Plan</i>	Parking Project	<u>500,000</u>
	TOTAL	\$ 2,862,301
Fleet Maintenance	Fuel Pump Underground Piping(<i>Carry forward budget from PY</i>)	\$ 120,000

Revenue affect of Changes

- General Fund Revenue
 - Increase in Grant Revenue - \$1,197,966 (TPO, ECHO, CDBG)
 - July 1st Valuation (additional tax revenue) - \$125,388
 - Appropriated Reserves (Fairmount & Westwood St. Paving) - \$102,375
 - Additional Revenue from Franchise Fee's due to solid waste contract renewal - \$60,158
 - **Total increase in overall budget to offset adjustments - \$1,485,887**

Property Taxes

- Tax Rates:

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 the 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>	<u>(4,338)</u>
Total Property Tax Revenue	\$ 9,714,681	\$ 9,359,788	\$ (354,893)

Parcel Number	Assessed Value	Exemption	School Board	Taxable Value
Average Residential Assessed Value (Does not include Condos)	152,780	25,000	127,780	102,780

	2010 Current	2010 Current	2011 Rollback	2011 Rollback	2011 Proposed	2011 Proposed
TAXING AUTHORITY	MILLAGE RATE	TAXES LEVIED	MILLAGE RATE	TAXES LEVIED	MILLAGE RATE	TAXES LEVIED

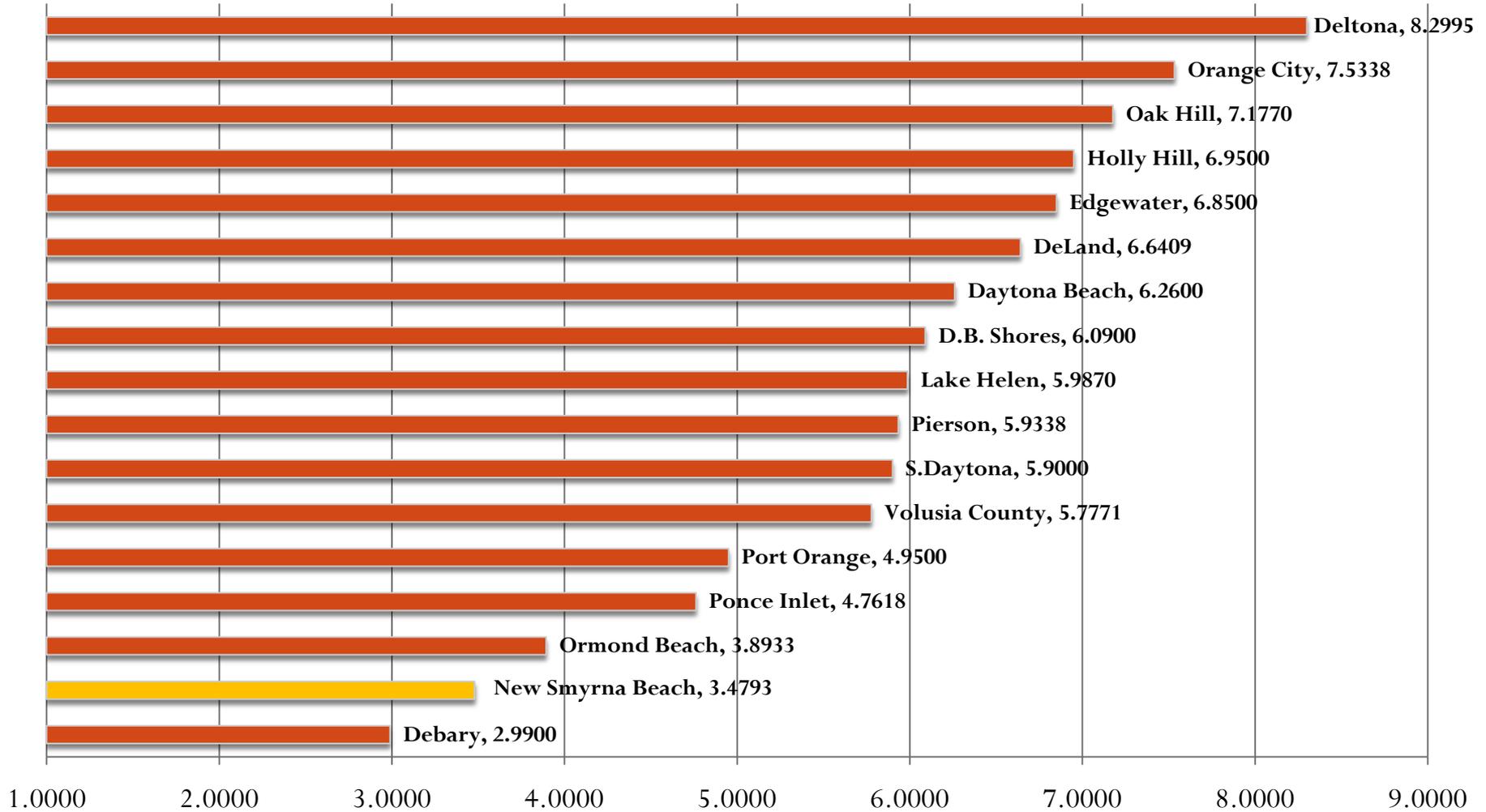
School Board	8.2370	1,052.52	9.0327	1,154.20	8.0630	1,030.29
Volusia County	6.3025	647.77	6.8691	706.01	6.7791	696.76
Mosquito Control	0.2080	21.38	0.2220	22.82	0.2080	21.38
Ponce Inlet/Port Authority	0.0929	9.55	0.0991	10.19	0.0929	9.55
New Smyrna Beach	3.4793	357.60	3.6329	373.39	3.4793	357.60
New Smyrna Beach I & S	0.5947	61.12	0.6218	63.91	0.6218	63.91
St Johns River Water Management District	0.4158	42.74	0.4509	46.34	0.3313	34.05
Florida Inland Navigation District	0.0345	3.55	0.0356	3.66	0.0345	3.55
SE Volusia Hospital District	<u>3.2500</u>	<u>334.04</u>	<u>3.4601</u>	<u>355.63</u>	<u>3.4601</u>	<u>355.63</u>
	22.6147	<u>2,530.26</u>	24.4242	<u>2,736.14</u>	23.0700	<u>2,572.71</u>

Difference from 2010 Total Tax Bill 205.87 42.45

Change in City Tax 18.57 2.79

Change in millage 1.8095 0.4553

County-wide Proposed Operating Millages



General Fund Uses By Dept.

DEPARTMENT BUDGET	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 BUDGET	2011-2012 TENTATIVE	Change from 2010-11
City Commission	\$ 208,331	\$ 193,599	\$ 180,885	\$ 194,013	7.26%
City Manager	372,470	655,320	397,087	386,089	-2.77%
City Clerk	192,162	187,784	175,462	172,841	-1.49%
Finance	421,341	355,073	350,146	366,786	4.75%
Information Technology	252,519	258,648	274,630	301,709	9.86%
Human Resources	154,508	151,307	152,229	159,603	4.84%
City Attorney	438,654	415,401	409,351	403,555	-1.42%
Planning & Zoning	882,684	713,825	519,072	484,081	-6.74%
General Government	706,054	959,432	972,748	1,431,129	47.12%
Police	6,313,229	6,352,333	6,034,445	5,570,366	-7.69%
Fire	5,360,017	5,420,640	5,149,566	4,609,393	-10.49%
Emergency Operations Center	23,786	14,902	37,295	19,057	-48.90%
Administration	205,090	120,335	92,267	47,637	-48.37%
Streets	1,596,007	1,867,089	1,830,601	1,741,181	-4.88%
Building Maintenance	471,947	463,710	347,229	356,423	2.65%
Recreation	1,354,219	1,071,676	998,876	1,038,666	3.98%
Parks	2,028,566	1,290,784	1,269,617	926,793	-27.00%
Sports Complex	614,128	531,645	493,147	590,835	19.81%
Transfers	<u>564,386</u>	<u>608,788</u>	<u>*</u>	<u>610,588</u>	<u>N/A</u>
Total Budget	\$ 22,160,098	\$ 21,632,291	\$ 19,684,653	\$19,410,745	-1.39%*

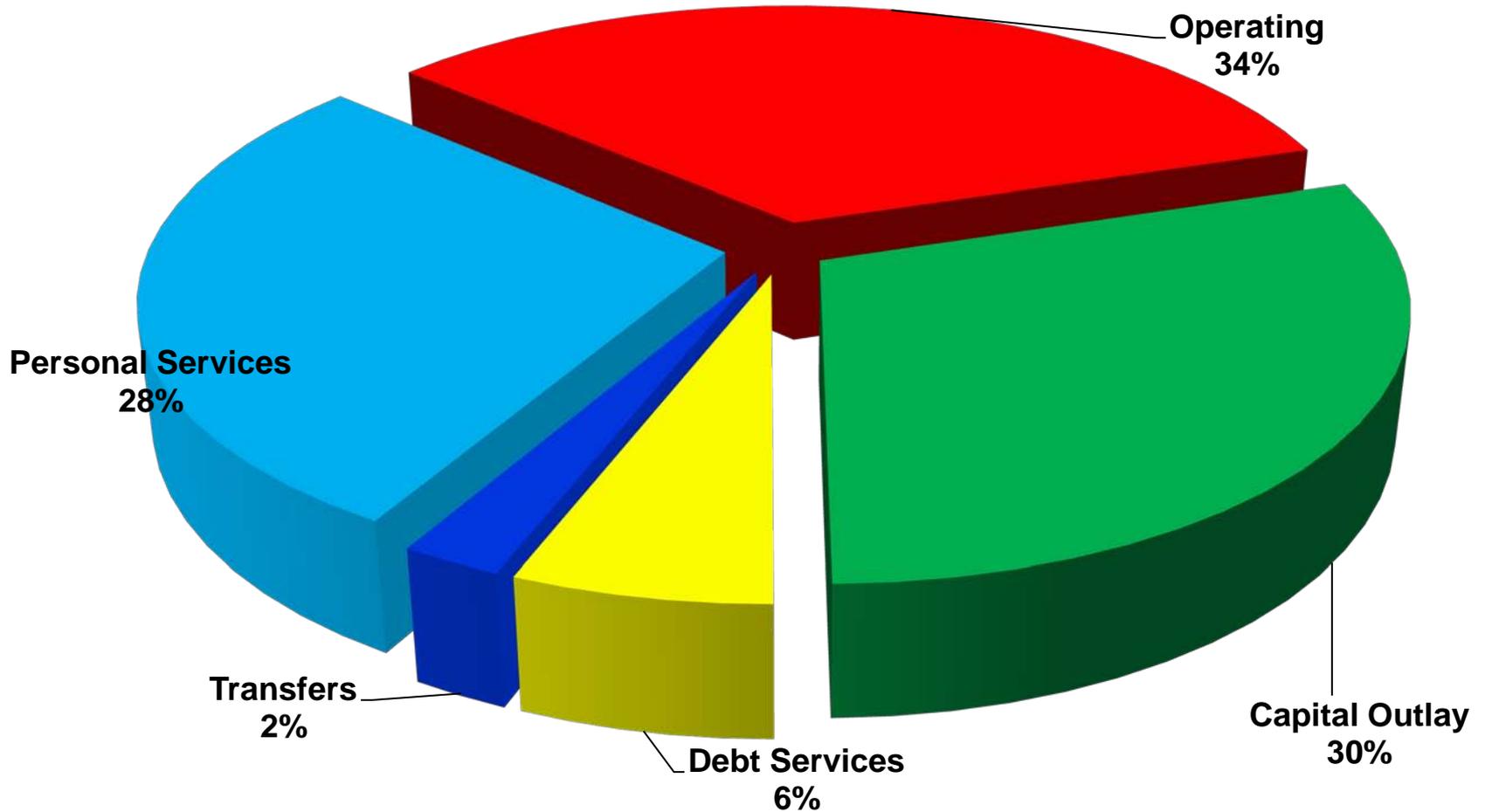
*FY2011 budget understated by debt service transfer of \$612,820/ Debt service transfer budgeted in revenue in FY2011; with the adjustment the percentage change is -4.37%.

City-Wide Uses by Fund

	2008-09	2009-10	2010-11	2011-12	% Change
FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	TENTATIVE	from 2010-11
General Fund	\$ 22,160,098	\$ 21,632,292	\$ 19,684,653	\$ 19,410,745	-1.39%
Stormwater Fund	1,881,311	863,828	3,517,053	2,025,150	-42.42%
Special Law Enforcement Trust Fund	66,562	91,592	293,270	98,100	-66.55%
Airport Fund	1,093,168	1,686,059	5,599,396	4,441,013	-20.69%
Impact Fees Fund	-	-	220,000	258,130	17.33%
Marina Fund	206,320	211,639	268,000	254,520	-5.03%
Water Taxi Fund	336,039	286,903	19,000	-	-100.00%
Special Events Fund	66,538	60,260	77,635	-	-100.00%
Building & Inspection Fund	588,900	453,325	796,935	664,896	-16.57%
CRA Fund	2,454,483	3,784,225	11,029,532	12,475,679	13.12%
Debt Service Fund	2,697,895	2,689,306	2,625,575	2,619,104	-0.25%
Capital Project Fund	5,013,603	3,896,105	4,307,975	3,800,000	-11.79%
Golf Course Fund	1,529,305	1,302,761	1,217,776	1,263,060	3.72%
Sanitation Fund	5,069,093	5,039,322	5,344,017	4,716,224	-11.75%
Fleet Fund	<u>820,822</u>	<u>852,393</u>	<u>909,251</u>	<u>1,058,005</u>	<u>16.36%</u>
Total Budget	\$43,984,136	\$42,850,010	\$55,910,069	\$ 53,084,626	-5.07%

*FY2011 budget understated by debt service transfer City-Wide of \$1,202,126/ Debt service transfer budgeted in revenue in FY2011; with the adjustment the percentage change is -7.46%.

City-Wide Budget by Category



Grants & Aids FY2011/2012

Agency	FY2011 Funding	FY2012 Requested	FY2012 Recommended
Score	\$ 2,000	\$ 2,000	\$ 2,000
The Church Parish Nurse Ministries, Inc.	\$ 2,250	\$ 5,000	\$ 2,250
Children's Advocacy	<u>\$ 2,250</u>	<u>\$10,000</u>	<u>\$ 2,250</u> *
Total	\$6,500	\$17,000	\$ 6,500

*Children's Advocacy funded by Special Law Enforcement Trust Fund in FY09 - \$6,000

Actions

- Consider proposed millage rate and adopt a tentative millage rate of 3.4793
- Consider proposed debt service millage rate and adopt a tentative debt service millage rate of .6218
- Adopt Fiscal Year 2011-2012 tentative budget
- Final Public Hearing Date
 - September 27 at 5:05pm – City Hall Chambers