



Fiscal Year 2013/14 Proposed Budget Overview

City of New Smyrna Beach - June 25, 2013

Overview

- ▶ FY2013/2014 City-wide proposed budget-\$40,073,070 (FY 2012/13 revised budget \$53,724,735- This figure includes capital projects carry forwards and budget revisions during FY2013)
- ▶ FY2013/2014 General Fund proposed budget -\$19,021,671 (FY 2012/13 revised budget \$22,508,053)
- ▶ Taxable property values increased - (+2.89%)
- ▶ Includes the addition of 2 positions - The IT position is in the General Fund - this position will be 50% funded by the Building Department/Second Position is in the Building Department Fund which is a Combination Inspector.
- ▶ FY13/14 includes transfer of \$500K from Sanitation Fund to Streets Department to fund City Resurfacing Program and Fire Truck replacement on 06/25 Commission agenda
- ▶ Proposed Millage Rate of 3.6250 is needed to maintain City Services and fund capital replacement equipment in FY2013/2014 proposed budget



Property Taxes

- Tax Rates:

Description	FY 12-13	FY 13-14 Proposed	Percentage Change from FY 2012-13 to FY 2013-14
General Operating	3.4445	3.6250	5.2%
2005 Debt Service	<u>0.6130</u>	<u>0.5999</u>	<u>-1.4%</u>
Total City Millage	4.0575	4.2249	4.1%

- FY13 proposed millage rate is 3.6250
- The 3.6250 mill is a 5.2% increase above the FY 2013 current rate of 3.4445
- Revenue estimated at 95% collection rate as per state statute



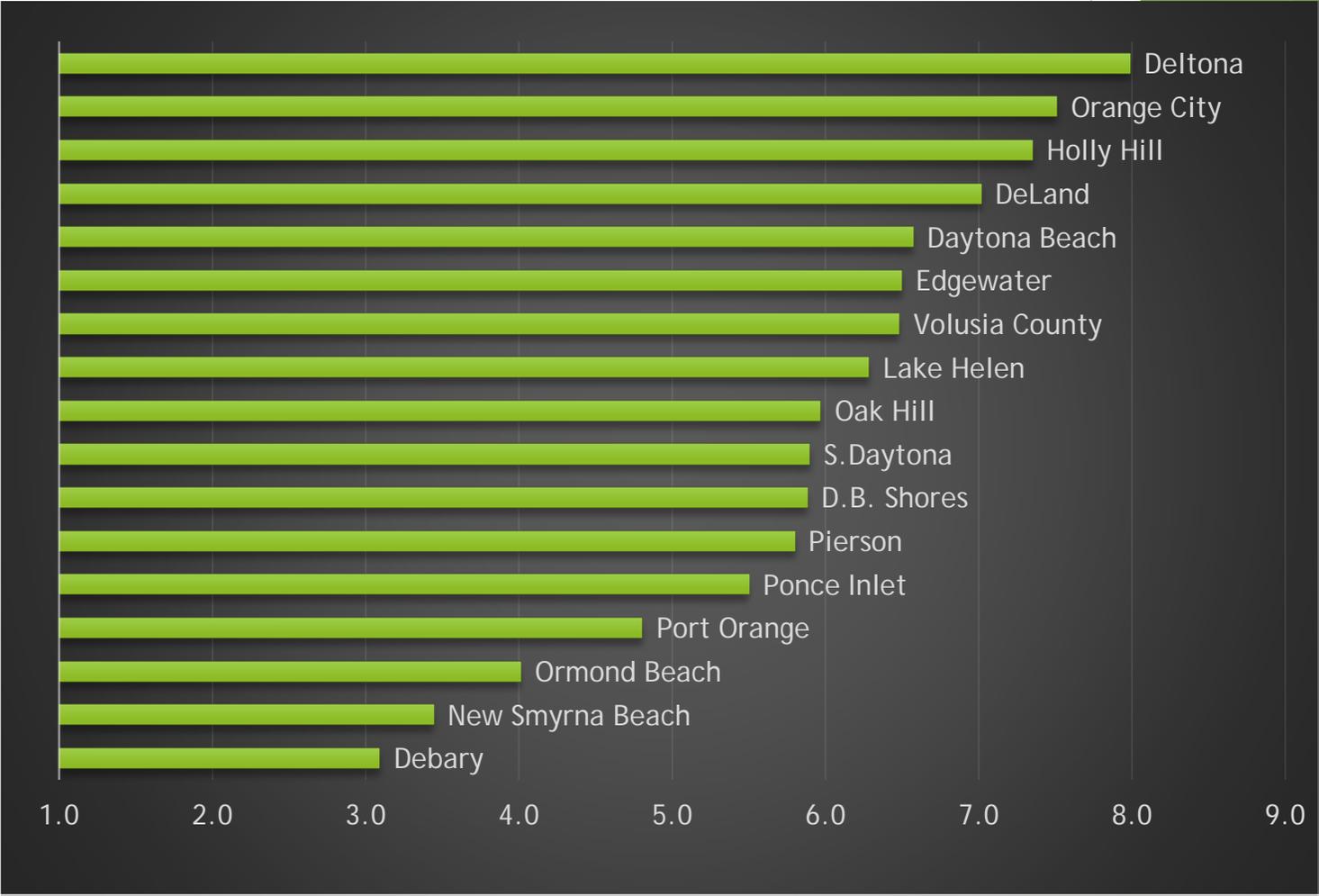
Millage Rate Ten Year History

Fiscal Year	Taxable Value	% Change in Values	Adopted Millage	Roll - Back
2005	2,209,188,423	+13.2%	5.1000	4.6501
2006	2,845,407,991	+28.8%	4.3103	4.1050
2007	3,743,475,297	+31.6%	3.3671	3.3671
2008	3,750,485,808	+0.2%	3.1000	3.4611
2009	3,443,228,086	-8.2%	3.1000	3.5209
2010	2,845,189,751	-17.4%	3.4793	3.7499
2011	2,507,947,973	-11.9%	3.4793	3.9412
2012	2,407,847,097	-4.0%	3.4793	3.6329
2013	2,452,674,153	+1.9%	3.4445	3.4445
2014	2,523,533,891	+2.89%	3.6250	3.3902



COUNTYWIDE OPERATING MILLAGE RATES (FY2013)

Deltona	7.9900
Orange City	7.5100
Holly Hill	7.3500
DeLand	7.0168
Daytona Beach	6.5734
Edgewater	6.5000
Volusia County	6.4809
Lake Helen	6.2833
Oak Hill	5.9669
S.Daytona	5.9000
D.B. Shores	5.8819
Pierson	5.8000
Ponce Inlet	5.5000
Port Orange	4.8051
Ormond Beach	4.0132
New Smyrna Beach	3.4445
Debary	3.0923



GENERAL FUND SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 REVISED	2013-14 PROPOSED	% Change from 2012-13
Personal Services	\$ 12,564,505	\$ 12,795,129	\$ 12,474,867	\$ 12,931,881	3.66%
Operating Expenses	4,770,707	3,926,597	4,802,488	4,480,027	-6.99%
Capital Outlay	1,280,009	2,726,274	4,211,665	627,657	-85.10%
Debt Service	410,255	410,211	410,242	389,981	-4.94%
Transfers	<u>3,491,581</u>	<u>610,588</u>	<u>608,791</u>	<u>605,225</u>	<u>-0.59%</u>
Total Budget	\$ 22,517,057	\$ 20,468,799	\$ 22,508,053	\$ 19,021,671	-15.49%

GENERAL FUND SUMMARY DEPARTMENT BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 REVISED	2013-14 PROPOSED	% Change from 2012-13
City Commission	\$ 186,290	\$ 193,915	\$ 181,161	\$ 227,850	25.77%
City Manager	389,235	367,286	399,426	414,786	3.85%
City Clerk	188,546	208,664	232,858	219,727	-5.64%
Finance	368,682	355,694	469,807	452,575	-3.67%
Information Technology	266,145	291,058	461,268	474,933	2.96%
Human Resources	140,604	163,266	215,470	186,409	-13.49%
City Attorney	400,951	394,443	425,833	437,255	2.68%
Planning & Engineering	475,673	468,265	576,844	544,599	-5.59%
General Government	887,090	2,610,443	3,055,554	(3) 268,484	-90.21%
Police	5,988,207	5,358,528	5,311,356	5,315,225	0.07%
Fire	5,362,881	5,291,504	4,914,997	5,015,967	2.05%
Emergency Operations Center	26,328	20,033	18,772	19,055	1.51%
Maintenance Operations Administration	88,371	52,424	89,416	70,417	-21.25%
Streets	1,528,362	1,283,134	1,947,027	1,801,871	-7.46%
Building Maintenance	337,611	333,432	431,765	467,823	8.35%
Recreation	927,245	1,033,535	921,388	883,192	-4.15%
Parks	988,228	892,943	1,015,061	837,879	-17.46%
Sports Complex	475,026	539,644	(2) 1,231,259	778,399	-36.78%
Transfers	<u>(1) 3,491,581</u>	<u>610,588</u>	<u>608,791</u>	<u>605,225</u>	<u>-0.59%</u>
Total Budget	\$ 22,517,057	\$ 20,468,799	\$ 22,508,053	\$ 19,021,671	-15.49%

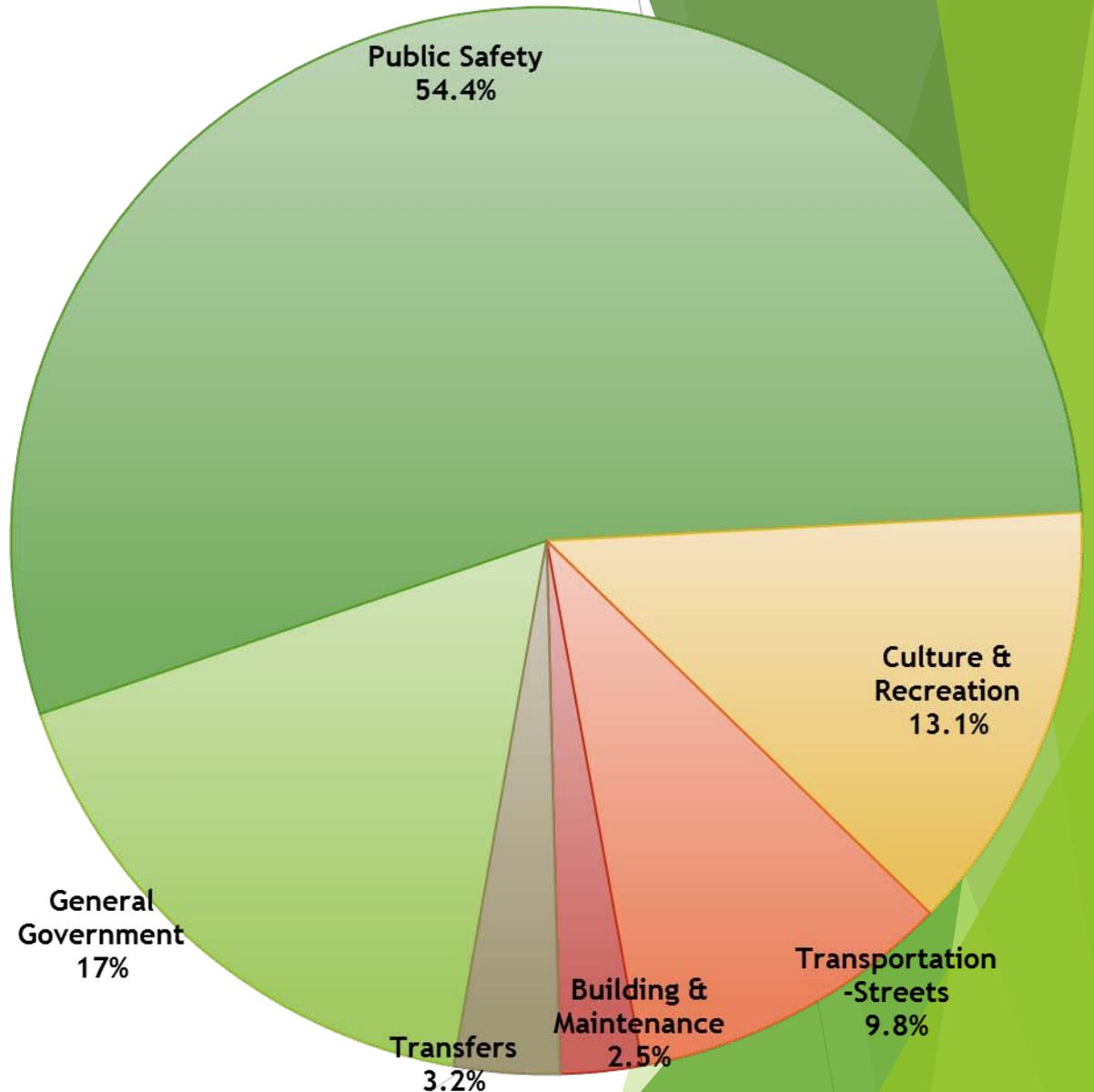
1. Includes \$2.7M Golf Course Loan elimination via transfer of GC capital assets
2. Includes Sports Complex Stadium improvement - to replace stadium structural elements
3. Proposed Budget does not include major capital improvements as existing capital improvements are carried forward from the prior year following the completion of the audit.



General Fund Expenditures

by Category

General Fund Expenditures	FY2013/14 Proposed	% of Total
General Government	\$ 3,226,618	17%
Public Safety	10,350,247	54.4%
Culture & Recreation	2,449,470	13.1%
Transportation -Streets	1,872,288	9.8%
Building & Maintenance	467,823	2.5%
Transfers	605,225	3.2%
Total	\$ 19,021,671	100%

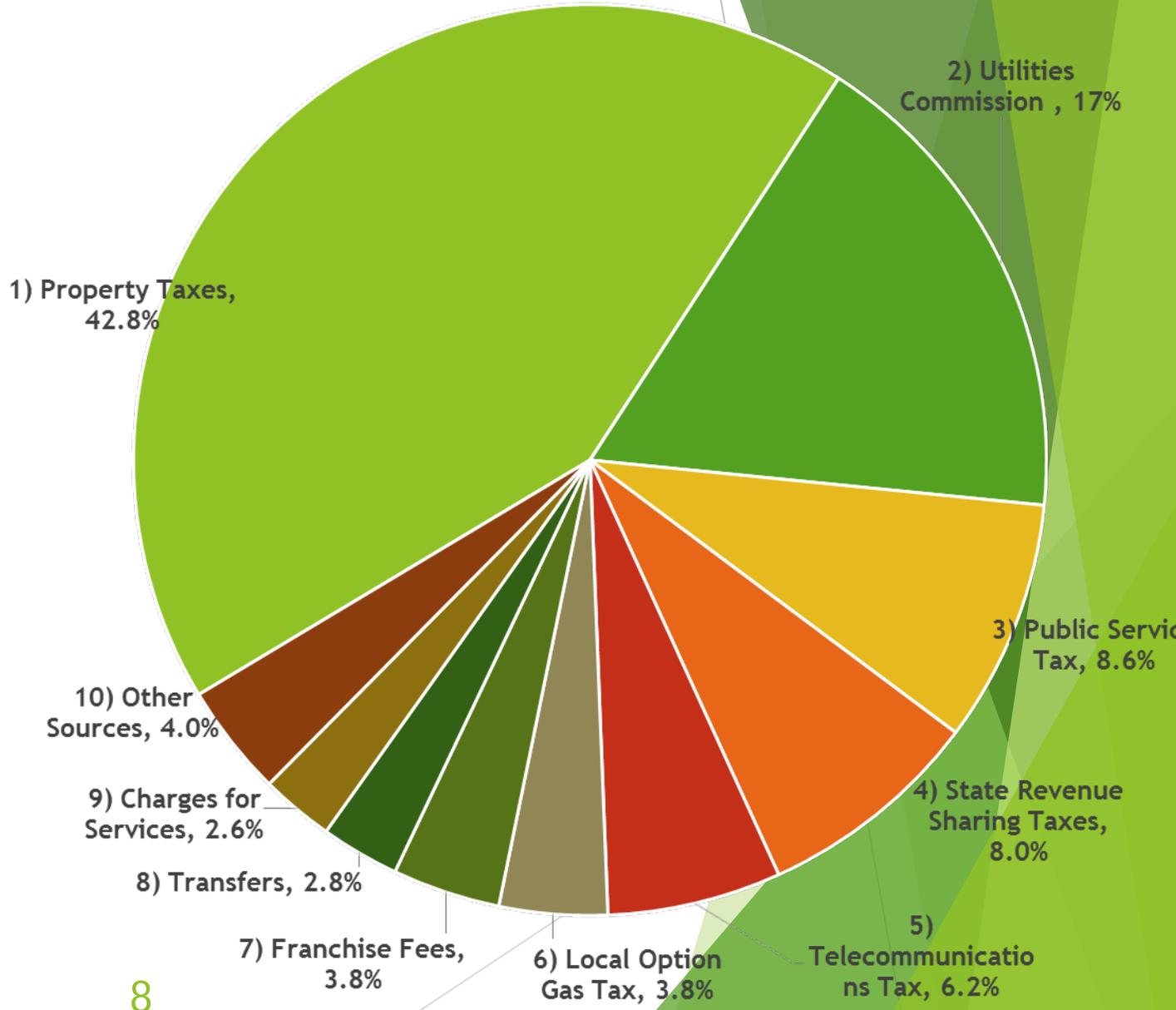


General Fund Revenues	FY2013/14 Proposed	% of Total
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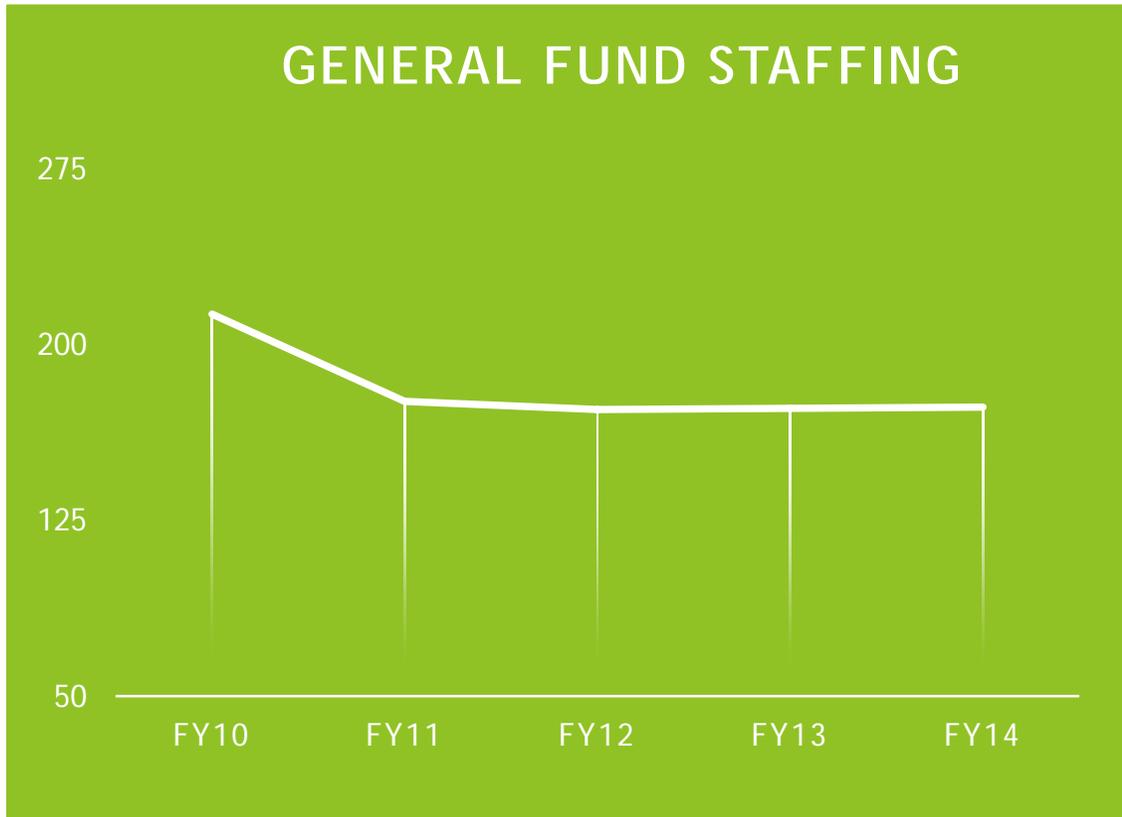
1) Property Taxes	\$ 8,137,179	42.8%
2) Utilities Commission	3,312,618	17%
3) Public Service Tax	1,641,167	8.6%
4) State Revenue Sharing Taxes	1,522,722	8%
5) Telecommunications Tax	1,171,625	6.2%
6) Local Option Gas Tax	729,262	3.8%
7) Franchise Fees	726,325	3.8%
8) Transfers	530,700	2.8%
9) Charges for Services	493,106	2.6%
10) Other Sources	756,967	4.0%
Total	\$19,021,671	100%

General Fund Revenues

by Source



GENERAL FUND STAFFING



Fiscal Year	Employees	Budget
2010	213.25	\$ 23,308,484
2011	176.00	\$ 20,937,804
2012	172.50	\$ 22,876,848
2013	173.00	\$ 22,508,053
2014	*174.00	\$ 19,021,671

*This number includes an additional IT position in the General Fund's proposed FY13/14 Budget, which will be 50% funded by the Building Department.



FY2013/2014 Major Increases in General Fund

(All line items reviewed in detail by City Manager and Finance Department)

- ▶ EMPLOYEE 2% WAGE INCREASES - \$244K (Negotiations underway with 3 Unions)
 - ▶ GENERAL FUND -\$210K
 - ▶ OTHER FUNDS - \$ 34K
- ▶ HEALTH CARE COSTS INCREASED- (FHC) 7.4 % (BCBS) 10.5%+ - \$128K (HR exploring consolidation options of the two plans)
 - ▶ GENERAL FUND - \$100K
 - ▶ OTHER FUNDS - \$ 28K
- ▶ OVERTIME INCREASED - \$122K (Budget reflects true OT historical costs due to prior year staff reductions)
 - ▶ GENERAL FUND -\$110K- Police (\$10K) - Fire (\$100K)
 - ▶ OTHER FUNDS - \$ 12K
- ▶ FRS City Contribution Increased 100% - \$66K - (State Mandated Increase - 30 employees remain in program)
 - ▶ GENERAL FUND - \$ 56K
 - ▶ OTHER FUNDS - \$ 10K
- ▶ Total additional major expenses - \$560K
 - ▶ GENERAL FUND - \$ 476K - OTHER FUNDS - \$ 84K



FY2013/2014 Major Decreases in General Fund Revenues

- ▶ UTILITIES COMMISSION 6% CONTRIBUTION DECREASED- \$398K
(FY13/14 -Revenue projected at \$3.2M)
- ▶ 9% PUBLIC SERVICES TAX DECREASED (UC)- \$112K
(Public Service Tax on purchase of electricity and metered or bottled gas -
FY13/14 - Revenue projected at \$1.6M)
- ▶ TOTAL DECREASES IN REVENUES - \$510K (From UC to City)
(FY13/14 Total revenue projected at \$4.9M)

*City projections are based on prior year actuals. As a result, City projections are below the Utilities Commission FY13/14 budget estimates. The \$510K decrease has a major impact on the City's Budget.



FY2013/14 GENERAL FUND CAPITAL REPLACEMENT UPGRADE

▶ Information Technology (51302)

▶ Fire suppression system for Police Data Center-	\$	15,000
▶ Servers	-	39,000
▶ SQL Server Cluster	-	2,000
▶ Office 365 Migration	-	24,480
▶ Exchange Server	-	13,110
▶ Cisco Switches & Meraki Wireless		<u>27,300</u>
▶ Total	-	\$121,850

▶ Police (52101)

▶ Video recording expansion module	-	\$ 11,772
▶ Vehicles (2)	-	47,722
▶ Pick-up Truck	-	40,969
▶ Patrol Vehicles (3)	-	<u>141,771</u>
▶ Total	-	\$242,234

▶ Building & Maintenance (59101)

▶ Truck mounted crane	-	\$ 4,500
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FY2013/14 GENERAL FUND CAPITAL REPLACEMENT UPGRADE, cont'd

▶ Fire (52101)

▶ Cardiac Monitor/ Defibrillators (6)	-	\$ 20,004
▶ Hydraulic Rescue Tools "Jaws of Life"	-	35,000
▶ Thermal Imager (2)	-	<u>18,000</u>
▶ Total	-	\$ 73,004

▶ Streets (54101)

▶ Pick-up Truck	-	\$ 24,000
▶ Flatbed Truck	-	65,000
▶ Mower	-	14,000
▶ 4 Ton Asphalt Trailer	-	<u>37,000</u>
▶ Total	-	\$140,000

▶ Non-Departmental (51901)

▶ Portable Solar Signage for emergencies and special events (2)-	\$32,069
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▶ Total General Fund Capital Replacement Equipment Requests - \$613,657



Capital Improvement Requests :

▶ Building & Maintenance (59101)

- ▶ New Roof at Building Maintenance Storage - \$14,000

Total Capital Improvements:

- ▶ Total GF Capital Replacement Equipment & Improvements requests - **\$628K**

▶ Summary of Capital Equipment & Improvement Requests

- ▶ Total General Fund Capital requests - \$628K

- ▶ Less Police Pension Credit from (FY2003-2005) will cover cost for new police vehicles - \$227K

Total GF Capital request less PD vehicles - \$ 401K

- ▶ Millage needed to fund total General Fund operating and replacement capital equipment in FY13/14 - 3.6250 (6.9 % above roll-back rate)

- ▶ Average annual increase of \$23.48 per taxable home value of \$100K - (\$150K value - \$50K exemption)



CITYWIDE EXPENSE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 REVISED	2013-14 PROPOSED	% Change from 2012-13
Personal Services	\$ 14,495,417	\$ 14,786,002	\$ 14,653,761	\$ 15,147,820	3.37%
Operating Expenses	\$ 14,268,286	\$ 13,732,638	\$ 17,600,839	\$ 16,148,230	-8.25%
Capital Outlay	\$ 7,327,968	\$ 8,230,416	\$ 16,582,044	\$ 4,309,426	-74.01%
Debt Service	3,115,302	3,137,179	3,100,762	2,913,906	-6.03%
Transfers	<u>1,411,267</u>	<u>1,373,089</u>	<u>1,787,329</u>	<u>1,553,688</u>	<u>-13.07%</u>
Total Budget	\$ 40,618,239	\$ 41,259,324	\$ 53,724,735	\$ 40,073,070	-25.41%

CITYWIDE FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 REVISED	2013-14 PROPOSED	% Change from 2012-13
General Fund	\$ 19,768,171	\$ 20,468,799	\$ 22,508,053	\$ 19,021,671	-15.49%
Stormwater Fund	1,310,827	1,505,796	2,722,192	1,733,940	-36.30%
Special Law Enforcement Trust Fund	170,189	44,781	58,379	69,670	19.34%
Airport Fund	3,442,852	3,076,431	3,525,097	5,908,223	67.60%
Impact Fees Fund	39,351	28,962	1,267,640	493,268	-61.09%
Water Taxi Fund	14,152	17,870	-	-	N/A
Special Events Fund	48,566	-	-	-	N/A
Building & Inspection Fund	725,497	679,993	924,899	849,788	-8.12%
Community Redevelopment Agency Fund	4,398,226	5,399,955	8,490,684	1,565,959	-81.56%
Debt Service Fund	2,624,342	2,618,823	2,628,206	2,461,163	-6.36%
Capital Project Fund	770,137	217,808	3,821,265	343	-99.99%
Golf Course Fund	1,095,599	1,099,172	1,270,981	1,263,650	-0.58%
Sanitation Fund	5,122,572	4,903,866	5,215,254	5,422,964	3.98%
Marina Fund	218,854	213,947	265,450	267,000	0.58%
Fleet Fund	<u>868,906</u>	<u>983,121</u>	<u>1,026,635</u>	<u>1,015,431</u>	<u>-1.09%</u>
Total Budget	\$40,618,239	\$41,259,324	\$ 53,724,735	\$ 40,073,070	-25.41%

SUMMARY

- ▶ July 30th -City Commission Budget Workshop - City Hall Commission Chambers followed by Special Meeting to set tentative General Fund millage and Debt Service millage rate
 - ❑ Staff recommends proposed total City Millage of 4.2249 for FY 2013-14
 - ❑ General Fund Proposed Operating Millage - 3.6250
 - ❑ Debt Service Millage - .5999



Budget Calendar

- ▶ August 22nd - Set Town Hall Meeting -Brannon Center- 6pm
- ▶ September 11th - First Public Hearing to adopt tentative millage - Tentative - 5:05pm
- ▶ September 25th - Second Public hearing to adopt final millage - Tentative - 5:05pm



Sanitation Fund Capital Requests

- ▶ Request to utilize \$500K of Sanitation Fund Reserves to purchase a Fire Truck during FY2013. (Agenda Item June 25th)
- ▶ \$500K for Road Resurfacing and Paving Program (FY13 & FY14)
- ▶ Sanitation Fund estimated 09/30/2013 available fund equity following proposed and current budget appropriation will be - \$800K

