



# FISCAL YEAR 2014/15 PROPOSED BUDGET OVERVIEW

CITY OF NEW SMYRNA BEACH – JULY 30, 2014



# PROPOSED FY2014-2015 BUDGET MODIFIED TO INCLUDE CHANGES SINCE JUNE 24<sup>TH</sup>

- \$77K INCREASE IN HEALTH CARE COSTS (CITY-WIDE) – OVERALL 12% INCREASE IN RATES
- \$31,418 (GENERAL FUND) INCREASE IN REVENUE SHARING PROJECTIONS – (STATE NUMBERS RELEASED IN JULY)
- REPLACEMENT OF CAPITAL EQUIPMENT ADDED TO AIRPORT FUND - \$22K
- PROPOSED DEBT SERVICE MILLAGE ADJUSTED FROM .5330 TO .5484 (RATE IS BELOW THE CURRENT YEAR'S DEBT SERVICE MILLAGE OF .5999)

**CHANGES SINCE JUNE 24<sup>TH</sup>**

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# PROPOSED FY2014-2015 BUDGET MODIFIED TO INCLUDE CHANGES SINCE JUNE 24<sup>TH</sup>

- ▶ FY2014/2015 CITY-WIDE PROPOSED BUDGET-\$58,021,287
- ▶ FY2014/2015 GENERAL FUND PROPOSED BUDGET -\$20,170,604
- ▶ TAXABLE PROPERTY VALUES INCREASED - +8.4%
- ▶ INCLUDES THE ADDITION OF 7.25 POSITIONS – 4 POLICE OFFICER POSITION, 1 SERGEANT POSITION AND THE ACCREDITATION MANAGER POSITION INCREASED TO FULL-TIME FROM PART-TIME. PART-TIME POSITION WAS ADDED TO THE HR DEPARTMENT; PAYROLL TECHNICIAN POSITION INCREASED TO FULL-TIME IN THE FINANCE DEPT. AND A PLANNER POSITION ADDED TO CRA. (CRA HAS SHARED A ½ PLANNER POSITION WITH THE GF IN THE PAST)
- ▶ FY14/15 INCLUDES TRANSFER OF \$515K FROM FLEET MAINTENANCE FUND TO FUND GENERAL FUND TO FINANCE CAPITAL EQUIPMENT AND VEHICLE REPLACEMENTS
- ▶ CURRENT OPERATING MILLAGE RATE OF **3.5764** IS NEEDED TO MAINTAIN CITY SERVICES AND FUND 4 ADDITIONAL POLICE OFFICERS , 1 SERGEANT AND A PART-TIME POSITION RECLASSED TO FULL-TIME IN FY2014/2015 PROPOSED BUDGET. THE OFFICER POSITIONS ARE “STAGGERED” ON OCTOBER 1<sup>ST</sup>, 2014 AND APRIL 1<sup>ST</sup>, 2015. HOWEVER, 100% FUNDING WILL BE REQUIRED FOR FY2015-16. TOTAL FOR 5.5 POSITIONS IS \$ 385,869 AT 100%.

## CHANGES SINCE JUNE 24<sup>TH</sup>

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# DEC. 2013 AND MARCH 2014 COMMISSION PRIORITY DISCUSSION

- 4 POLICE OFFICERS & 1 SERGEANT (INCLUDES SUPPLIES)  
(2 HIRED OCT 1<sup>ST</sup> – 2 HIRED ON APRIL 1ST)
  - BEGIN TO ADDRESS CAPACITY ISSUE IN PATROLS
  - PREPARE FOR DROPS
- CONVERT P/T ACCREDITATION TO F/T
  - TO OCCUR FY13-14
    - TOTAL COST OF PERSONNEL – \$325,479
- CAPITAL EQUIPMENT – 8 POLICE VEHICLES  
(4 REPLACEMENTS, 4 NEW VEHICLES – COST -\$378,056)
  - TOTAL COST OF NEW POSITIONS AND VEHICLES - \$703,535

# PD CURRENT CHALLENGES

(ADDRESSED WITH ADDITIONAL TRAINING & PERSONNEL IN FY2015)

- TRAINING DEFICIENCIES
- SYSTEM CONCERNS
- CAPACITY ISSUES
- BURN OUT
- SERVICE DELIVERY CONCERNS
- COMMUNITY CONNECTION
- CRIME RATE/CLEARANCE RATE
- INCREASE IN SPECIAL EVENTS
- POPULATION GROWTH/INCREASED DEMAND



# PROPERTY TAXES

## TAX RATES:

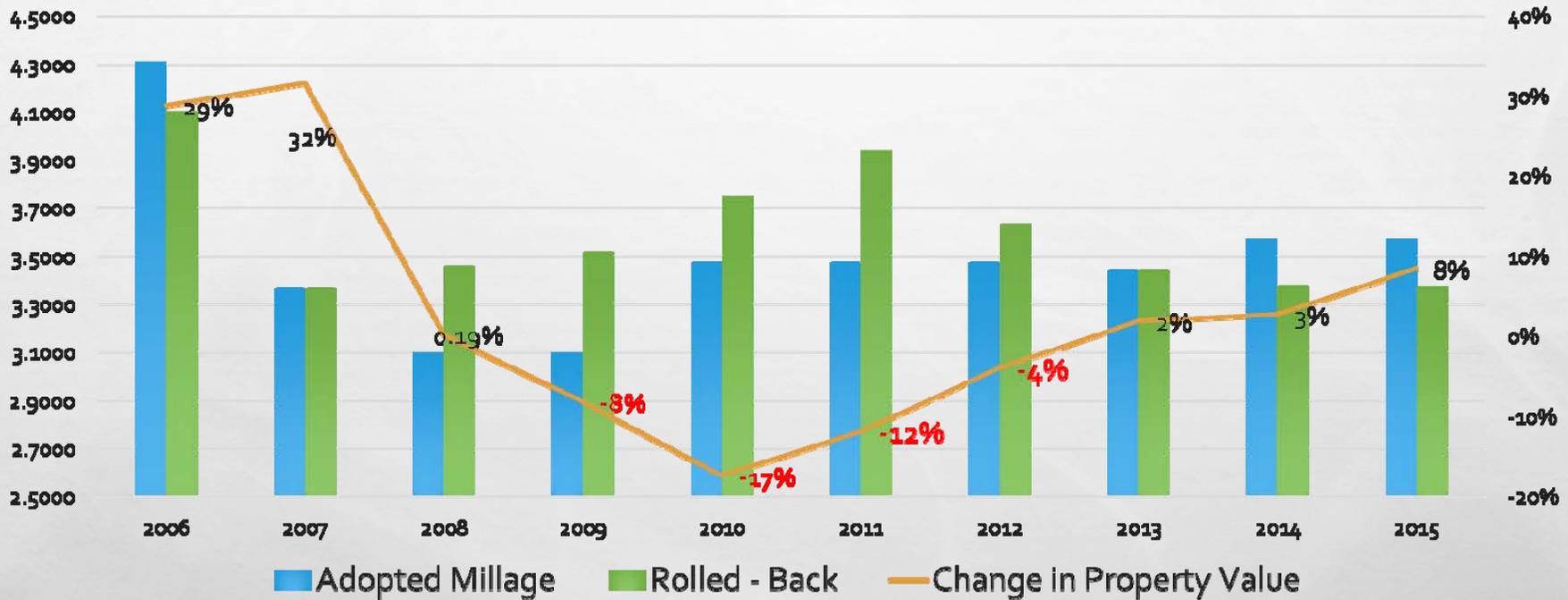
| Description        | FY 13-14      | FY 14-15 Proposed | Percentage Change from FY 2013-14 to FY 2014-15 |
|--------------------|---------------|-------------------|---|
| General Operating  | 3.5764        | 3.5764            | 0%  |
| 2005 Debt Service  | <u>0.5999</u> | <u>0.5484</u>     | <u>-8.58 %</u>                                  |
| Total City Millage | 4.1763        | 4.1248            | <b>-1.2%</b>                                    |

MANAGEMENT IS RECOMMENDING **MAINTAINING** THE CURRENT OPERATING MILLAGE RATE OF 3.5764. FY2015 PROPOSED BUDGET WAS PREPARED USING THE CURRENT (FY2014) OPERATING MILLAGE RATE.

THE ROLLED-BACK RATE IS 3.3803. ALTHOUGH THE CITY IS RECOMMENDING MAINTAINING THE CURRENT OPERATING MILLAGE RATE OF 3.5764(FY2014 RATE), THE CURRENT OPERATING MILLAGE RATE IS 5.8% ABOVE THE ROLLED-BACK RATE OF 3.3803.

THE "ROLLED-BACK RATE" IS THE RATE THAT WOULD GENERATE THE SAME AMOUNT OF PROPERTY TAX REVENUE AS APPROVED THE PRIOR YEAR (LESS ALLOWANCES FOR CONSTRUCTION, ANNEXATIONS & IMPROVEMENTS)

# MILLAGE RATE TEN YEAR HISTORY



| Jurisdiction                  | Current FY2014<br>Operating Millage Rate | FY 2015 Preliminary<br>Operating Rolled-Back<br>Millage Rate | FY2015 Operating<br>Proposed Millage Rate | Increase/ (decrease) from<br>FY2014 Millage vs.<br>Proposed Millage Rate | Increase/ (decrease) from<br>from Rolled-back vs.<br>Proposed |
|-------------------------------|--|--|---|--|---|
| Daytona Beach                 | 7.2357                                   | 6.9288   | 7.2357                                    | 0.0%   | 4.43%   |
| Daytona Beach Shores          | 6.2800                                   | 5.8733   | 6.2800                                    | 0.0%   | 6.9%  |
| Debary                        | 3.0550                                   | 2.9247   | 2.9900                                    | -2.1%  | 2.23%   |
| DeLand                        | 7.2385                                   | 6.9299   | 7.2385                                    | 0.0%   | 4.45%   |
| Deltona                       | 7.9900                                   | 7.4250   | 7.9900                                    | 0.0%   | 7.61%   |
| Edgewater                     | 6.8760                                   | 6.5071   | 6.5100                                    | -5.3%  | 0.04%   |
| Holly Hill                    | 7.5300                                   | 7.1304   | 7.1304                                    | -5.3%  | 0.00%   |
| Lake Helen                    | 6.3685                                   | 6.0313   | 6.3685                                    | 0.0%   | 5.59%   |
| New Smyrna Beach              | 3.5764                                   | 3.3803   | 3.5764                                    | 0.0%   | 5.80%   |
| Oak Hill                      | 5.9706                                   | 5.8131   | 5.8131                                    | -2.6%  | 0.00%   |
| Orange City                   | 7.5900                                   | 7.2420   | 7.5900                                    | 0.0%   | 4.81%   |
| Ormond Beach                  | 4.1181                                   | 3.9559   | 4.1181                                    | 0.0%   | 4.10%   |
| Pierson                       | 5.5703                                   | 5.4543   | 6.4000                                    | 14.9%  | 17.34%  |
| Ponce Inlet                   | 6.5000                                   | 6.1536   | 6.1536                                    | -5.3%  | 0.00%   |
| Port Orange                   | 4.6991                                   | 4.4589   | 4.6991                                    | 0.0%   | 5.39%   |
| South Daytona                 | 7.4000                                   | 7.2502   | 7.4000                                    | 0.0%   | 2.1%  |
| Volusia County - General Fund | 6.3189                                   | 6.0063   | 6.3189                                    | 0.0%   | 5.20%   |
|                               | <b>A</b>                                 | <b>B</b>   | <b>C</b>                                  | <b>D</b>   | <b>E</b>  |

# SAMPLE TAX BILL

Volusia County Property Appraiser

| Parcel Number                                       | Assessed Value | School Board Exemption | School Board Taxable Value | City's Exemption | City's Taxable Value |
|---|----------------|------------------------|----------------------------|------------------|----------------------|
| Average Residential Property Assessed Taxable Value | 161,735        | 25,000                 | 136,735                    | 50,000           | 111,735              |

|  | 2014<br>Rolled- back | 2014<br>Rolled- back | 2014<br>(1) Proposed | 2014<br>Proposed |
|--|----------------------|----------------------|----------------------|------------------|
| TAXING AUTHORITY                         | MILLAGE RATE         | TAXES LEVIED         | MILLAGE RATE         | TAXES LEVIED     |
| School Board                             | 6.9535               | 950.79               | 7.3580               | 1,006.10         |
| Volusia County-Countywide funds          | 6.9305               | 774.38               | 7.2709               | 812.42           |
| Mosquito Control                         | 0.1976               | 22.08                | 0.2080               | 23.24            |
| Ponce Inlet/Port Authority               | 0.0883               | 9.87                 | 0.0929               | 10.38            |
| New Smyrna Beach                         | 3.3803               | 377.70               | 3.5764               | 399.61           |
| New Smyrna Beach I & S                   | 0.5653               | 63.16                | 0.5484               | 61.28            |
| St Johns River Water Management District | 0.3121               | 34.87                | 0.3283               | 36.68            |
| Florida Inland Navigation District       | 0.0328               | 3.66                 | 0.0345               | 3.85             |
| SE Volusia Hospital District             | 2.8780               | 321.57               | 2.9391               | 328.40           |
|  | 21.3384              | \$ 2,558.09          | 22.3565              | \$ 2,681.96      |

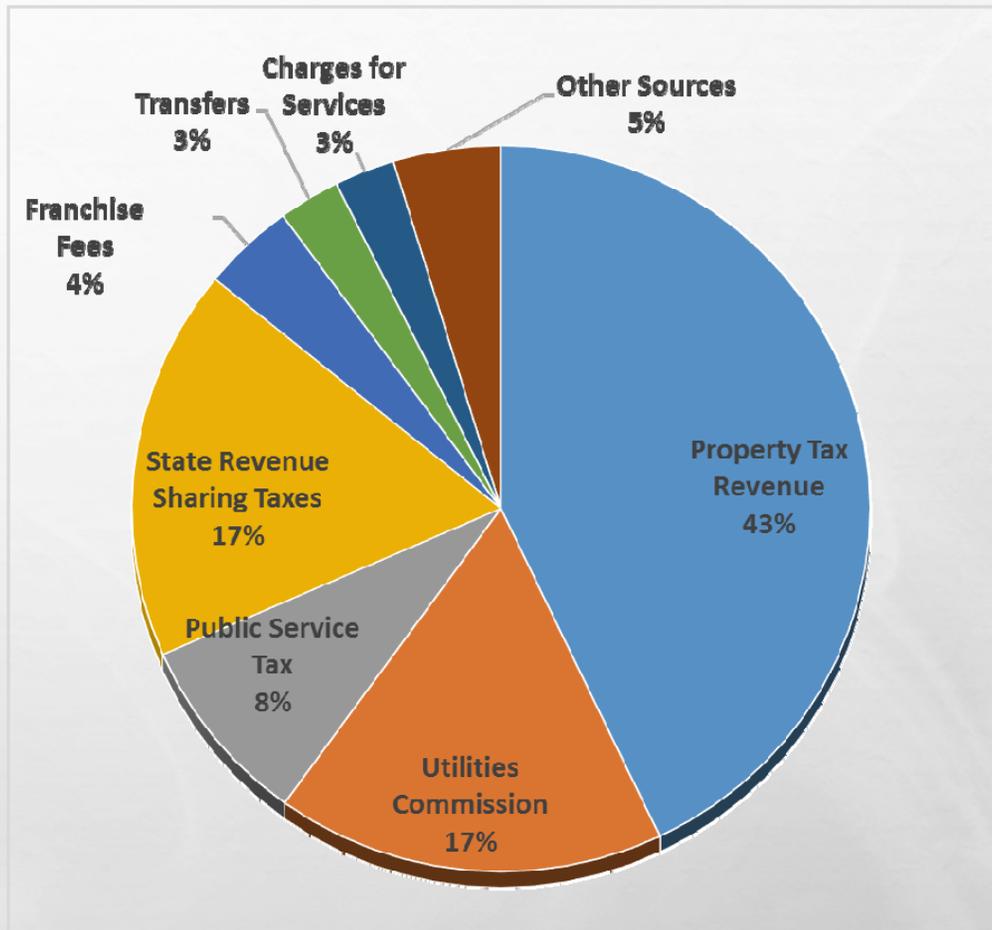
}

\* Additional Cost to City taxpayer is \$1.67 a month.

|  |          |
|--|----------|
| Difference in Sample Taxpayer City Portion (Rolled back vs. Proposed Rate) - | \$ 20.03 |
|--|----------|

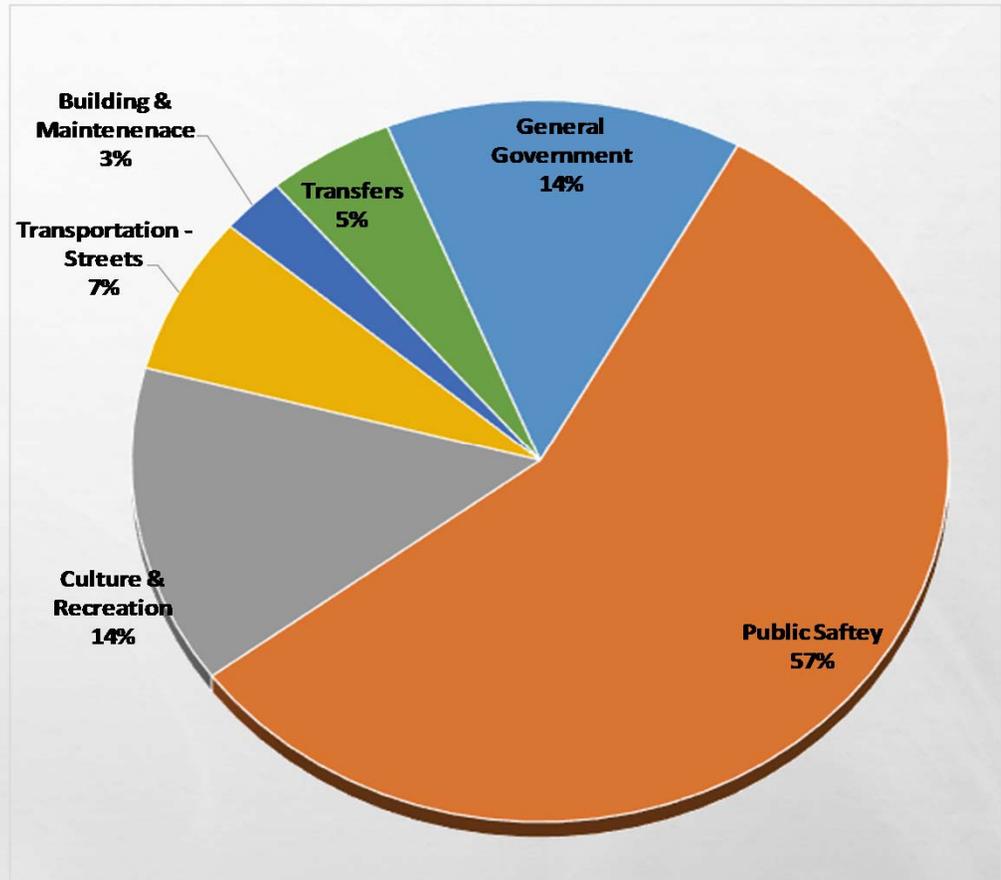
1) 2014 Proposed rates does not reflect other taxing authorities proposed rates. The current rate for other taxing authorities are shown.

| <u>General Fund Revenues</u> | <u>FY2014/15 Proposed</u> | <u>% of Total</u> |
|------------------------------|---------------------------|-------------------|
| Property Tax Revenue         | \$8,656,799               | 42.9%             |
| Utilities Commission         | 3,435,885                 | 17.0%             |
| Public Service Tax           | 1,706,479                 | 8.5%              |
| State Revenue Sharing Taxes  | 3,525,175                 | 17.5%             |
| Franchise Fees               | 816,014                   | 4.0%              |
| Transfers                    | 545,756                   | 2.7%              |
| Charges for Services         | 534,360                   | 2.6%              |
| Other Sources                | 950,136                   | 4.7%              |
| <b>Total</b>                 | <b>\$20,170,604</b>       | <b>100%</b>       |



## GENERAL FUND REVENUES BY SOURCE

| <u>General Fund Expenditures</u> | <u>FY2014/15 Proposed</u> | <u>% of Total</u> |
|----------------------------------|---------------------------|-------------------|
| Public Safety                    | \$ 11,454,619             | 56.8%             |
| Culture & Recreation             | 2,890,206                 | 14.3%             |
| General Government               | 2,853,441                 | 14.1%             |
| Transportation – Streets         | 1,436,814                 | 7.1%              |
| Building & Maintenance           | 514,254                   | 2.5%              |
| Transfers Out to Debt Service    | 1,021,270                 | 5.1%              |
| <b>Total</b>                     | <b>\$ 20,170,604</b>      | <b>100%</b>       |



## GENERAL FUND EXPENDITURES BY FUNCTION



- EMPLOYEE WAGE INCREASES BUDGETED – \$386K (NEGOTIATIONS UNDERWAY WITH 3 UNIONS)
  - GENERAL FUND -\$336K
  - OTHER FUNDS - \$ 50K
  
- HEALTH CARE COSTS INCREASED- \$227K- (FHC) 11.84 % (BCBS) 12.23%
  - GENERAL FUND - \$190K
  - OTHER FUNDS - \$ 37K
  
- FIRE PENSION- \$161K (BUDGET REFLECTS CITY'S REQUIRED CONTRIBUTION OF 69.4% OF THE TOTAL COST)
  - GENERAL FUND -\$161K
  
- NEW POLICE POSITIONS -\$325K (INCLUDES 4 NEW PATROL OFFICERS AND 1 NEW SERGEANT POSITIONS)
  - GENERAL FUND -\$325K (3 NEW POSITIONS TO START OCT 1<sup>ST</sup>/ 2 POSITIONS TO START APRIL 1<sup>ST</sup>- ANNUAL COST OF POSITIONS - \$385,869)
  
- TOTAL ADDITIONAL MAJOR EXPENSES – \$1.099M
  - GENERAL FUND - \$ 1.012M - OTHER FUNDS - \$ 87K

## FY2014/2015 MAJOR INCREASES IN GENERAL FUND

(ALL LINE ITEMS REVIEWED IN DETAIL BY CITY MANAGER AND FINANCE DEPARTMENT)

| CITY COMMISSION<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|---------------------------------------|----------------------|-----------------------|--------------------------|
| Personal Services                     | \$ 206,779           | \$ 226,928            | 9.74%                    |
| Operating Expenses                    | \$ 21,071            | \$ 27,614             | 31.05%                   |
| Total Budget                          | \$ 227,850           | \$ 254,542            | 11.71%                   |

| CITY MANAGER<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|------------------------------------|----------------------|-----------------------|--------------------------|
| Personal Services                  | \$ 397,048           | \$ 409,401            | 3.11%                    |
| Operating Expenses                 | \$ 24,634            | \$ 23,248             | -5.63%                   |
| Total Budget                       | \$ 421,682           | \$ 432,649            | 2.60%                    |

| CITY CLERK<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|----------------------------------|----------------------|-----------------------|--------------------------|
| Personal Services                | \$ 115,585           | \$ 119,427            | 3.32%                    |
| Operating Expenses               | \$ 106,110           | \$ 125,567            | 18.34%                   |
| Total Budget                     | \$ 221,695           | \$ 244,994            | 10.51%                   |

| FINANCE<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|-------------------------------|----------------------|-----------------------|--------------------------|
| Personal Services             | \$ 416,896           | \$ 465,183            | 11.58%                   |
| Operating Expenses            | \$ 43,190            | \$ 41,630             | -3.61%                   |
| Total Budget                  | \$ 460,086           | \$ 506,813            | 10.16%                   |

| INFORMATION TECHNOLOGY<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|--|----------------------|-----------------------|--------------------------|
| Personal Services                            | \$ 218,579           | \$ 227,744            | 4.19%                    |
| Operating Expenses                           | \$ 138,844           | \$ 286,331            | 106.22%                  |
| Capital Outlay                               | \$ 92,740            | \$ 20,000             | -78.43%                  |
| Total Budget                                 | \$ 450,163           | \$ 534,075            | 18.64%                   |

| HUMAN RESOURCES<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|---------------------------------------|----------------------|-----------------------|--------------------------|
| Personal Services                     | \$ 171,441           | \$ 202,974            | 18.39%                   |
| Operating Expenses                    | \$ 17,875            | \$ 19,301             | 7.98%                    |
| Total Budget                          | \$ 189,316           | \$ 222,275            | 17.41%                   |

| CITY ATTORNEY<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|-------------------------------------|----------------------|-----------------------|--------------------------|
| Personal Services                   | \$ 408,304           | \$ 437,707            | 7.20%                    |
| Operating Expenses                  | \$ 31,350            | \$ 32,131             | 2.49%                    |
| Total Budget                        | \$ 439,654           | \$ 469,838            | 6.87%                    |

| PLANNING AND ENGINEERING<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|--|----------------------|-----------------------|--------------------------|
| Personal Services                              | \$ 468,485           | \$ 486,969            | 3.95%                    |
| Operating Expenses                             | \$ 124,112           | \$ 89,340             | -28.02%                  |
| Total Budget                                   | \$ 592,597           | \$ 576,309            | -2.75%                   |

| GENERAL GOVERNMENT<br>BUDGET DESCRIPTION | 2013-2014<br>REVISED | 2014-2015<br>PROPOSED | % Change<br>from 2013-14 |
|--|----------------------|-----------------------|--------------------------|
| Personal Services                        | \$ 84,369            | \$ 106,391            | 26.10%                   |
| Operating Expenses                       | \$ 597,961           | \$ 542,605            | -9.26%                   |
| Capital Outlay                           | \$ 2,737,030         | \$ -                  | N/A                      |
| Debt Service                             | \$ 995,206           | \$ 1,021,270          | 2.62%                    |
| Indirect Cost Allocation                 | \$ (957,799)         | \$ (1,037,050)        | 8.27%                    |
| Total Budget                             | \$ 3,456,767         | \$ 633,216            | -81.68%                  |

# GENERAL FUND DEPARTMENTS

| <b>POLICE</b>             | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services         | \$ 4,030,581     | \$ 4,509,453     | 11.88%              |
| Operating Expenses        | \$ 1,147,396     | \$ 1,177,801     | 2.65%               |
| Capital Outlay            | \$ 511,559       | \$ 378,056       | -26.10%             |
| Total Budget              | \$ 5,689,536     | \$ 6,065,310     | 6.60%               |

| <b>FIRE</b>               | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services         | \$ 4,350,452     | \$ 4,669,770     | 7.34%               |
| Operating Expenses        | \$ 681,728       | \$ 702,243       | 3.01%               |
| Capital Outlay            | \$ 537,069       | \$ -             | N/A                 |
| Total Budget              | \$ 5,569,249     | \$ 5,372,013     | -3.54%              |

| <b>EOC</b>                | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Operating Expenses        | \$ 19,055        | \$ 17,296        | -9.23%              |
| Total Budget              | \$ 19,055        | \$ 17,296        | -9.23%              |

| <b>MAINT OPS ADMINISTRATION</b> | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b>       | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services               | \$ 34,146        | \$ 129,807       | 280.15%             |
| Operating Expenses              | \$ 36,950        | \$ 39,950        | 8.12%               |
| Capital Outlay                  | \$ -             | \$ 28,000        | 100.00%             |
| Total Budget                    | \$ 71,096        | \$ 197,757       | 178.15%             |

| <b>STREETS</b>            | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services         | \$ 579,741       | \$ 506,624       | -12.61%             |
| Operating Expenses        | \$ 1,289,291     | \$ 718,433       | -44.28%             |
| Capital Outlay            | \$ 111,778       | \$ 14,000        | 100.00%             |
| Total Budget              | \$ 1,980,810     | \$ 1,239,057     | -37.45%             |

| <b>BUILDING MAINTENANCE</b> | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|-----------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b>   | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services           | \$ 385,660       | \$ 411,619       | 6.73%               |
| Operating Expenses          | \$ 69,316        | \$ 86,635        | 24.99%              |
| Capital Outlay              | \$ 14,000        | \$ 16,000        | 100.00%             |
| Total Budget                | \$ 468,976       | \$ 514,254       | 9.65%               |

| <b>PARKS</b>              | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services         | \$ 424,830       | \$ 443,305       | 4.35%               |
| Operating Expenses        | \$ 419,617       | \$ 485,204       | 15.63%              |
| Capital Outlay            | \$ 134,061       | \$ 108,000       | 100.00%             |
| Total Budget              | \$ 978,508       | \$ 1,036,509     | 5.93%               |

| <b>SPORTS COMPLEX</b>     | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services         | \$ 256,387       | \$ 290,627       | 13.35%              |
| Operating Expenses        | \$ 525,880       | \$ 515,550       | -1.96%              |
| Capital Outlay            | \$ 246,795       | \$ 101,205       | 100.00%             |
| Total Budget              | \$ 1,029,062     | \$ 907,382       | -11.82%             |

| <b>RECREATION</b>         | <b>2013-2014</b> | <b>2014-2015</b> | <b>% Change</b>     |
|---------------------------|------------------|------------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b>   | <b>PROPOSED</b>  | <b>from 2013-14</b> |
| Personal Services         | \$ 446,277       | \$ 414,740       | -7.07%              |
| Operating Expenses        | \$ 491,153       | \$ 531,575       | 8.23%               |
| Capital Outlay            | \$ 12,952        | \$ -             | 100.00%             |
| Total Budget              | \$ 950,382       | \$ 946,315       | -0.43%              |

# GENERAL FUND DEPARTMENTS, cont'd

| <b>STORMWATER EXPENSE SUMMARY</b> |                              |                               |                                  |
|-----------------------------------|------------------------------|-------------------------------|----------------------------------|
| <b>BUDGET DESCRIPTION</b>         | <b>2013-2014<br/>REVISED</b> | <b>2014-2015<br/>PROPOSED</b> | <b>% Change<br/>from 2013-14</b> |
| Personal Services                 | \$ 37,224                    | \$ 46,180                     | 24.06%                           |
| Operating Expenses                | \$ 634,188                   | \$ 605,191                    | -4.57%                           |
| Capital Outlay                    | \$ 7,556,182                 | \$ 7,400,000                  | -2.07%                           |
| Debt Service - Transfers          | \$ 246,751                   | \$ 249,347                    | 1.05%                            |
| Total Budget                      | \$ 8,474,345                 | \$ 8,300,718                  | -2.05%                           |

| <b>SLETF EXPENSE SUMMARY</b> |                              |                               |                                  |
|------------------------------|------------------------------|-------------------------------|----------------------------------|
| <b>BUDGET DESCRIPTION</b>    | <b>2013-2014<br/>REVISED</b> | <b>2014-2015<br/>PROPOSED</b> | <b>% Change<br/>from 2013-14</b> |
| Personal Services            | \$ 25,000                    | \$ 7,212                      | -71.15%                          |
| Operating Expenses           | \$ 29,670                    | \$ 22,926                     | -22.73%                          |
| Capital Outlay               | \$ 15,000                    | \$ -                          | N/A                              |
| Total Budget                 | \$ 69,670                    | \$ 30,138                     | -56.74%                          |

| <b>AIRPORT EXPENSE SUMMARY</b> |                              |                               |                                  |
|--------------------------------|------------------------------|-------------------------------|----------------------------------|
| <b>BUDGET DESCRIPTION</b>      | <b>2013-2014<br/>REVISED</b> | <b>2014-2015<br/>PROPOSED</b> | <b>% Change<br/>from 2013-14</b> |
| Personal Services              | \$ 196,521                   | \$ 199,809                    | 1.67%                            |
| Operating Expenses             | \$ 2,769,940                 | \$ 2,725,205                  | -1.62%                           |
| Capital Outlay                 | \$ 3,045,748                 | \$ 2,371,700                  | -22.13%                          |
| Debt Service                   | \$ 62,762                    | \$ -                          | N/A                              |
| Total Budget                   | \$ 6,074,971                 | \$ 5,296,714                  | -12.81%                          |

| <b>BUILDING &amp; INSPECTIONS EXPENSE SUMMARY</b> |                              |                               |                                  |
|---|------------------------------|-------------------------------|----------------------------------|
| <b>BUDGET DESCRIPTION</b>                         | <b>2013-2014<br/>REVISED</b> | <b>2014-2015<br/>PROPOSED</b> | <b>% Change<br/>from 2013-14</b> |
| Personal Services                                 | \$ 567,095                   | \$ 530,054                    | -6.53%                           |
| Operating Expenses                                | \$ 294,799                   | \$ 331,891                    | 12.58%                           |
| Capital Outlay                                    | \$ 104,000                   | \$ 48,405                     | -53.46%                          |
| Total Budget                                      | \$ 965,894                   | \$ 910,350                    | -5.75%                           |

| <b>CRA EXPENSE SUMMARY</b> |                              |                               |                                  |
|----------------------------|------------------------------|-------------------------------|----------------------------------|
| <b>BUDGET DESCRIPTION</b>  | <b>2013-2014<br/>REVISED</b> | <b>2014-2015<br/>PROPOSED</b> | <b>% Change<br/>from 2013-14</b> |
| Personal Services          | \$ 418,775                   | \$ 473,449                    | 13.06%                           |
| Operating Expenses         | \$ 1,979,905                 | \$ 1,528,213                  | -22.81%                          |
| Capital Outlay             | \$ 1,936,990                 | \$ 1,091,718                  | -43.64%                          |
| Transfers                  | \$ 171,012                   | \$ -                          | N/A                              |
| Total Budget               | \$ 4,506,682                 | \$ 3,093,380                  | -31.36%                          |

| <b>IMPACT FEE FUND</b>               |                            |                             |                                  |
|--------------------------------------|----------------------------|-----------------------------|----------------------------------|
| <b>EXPENDITURE SUMMARY</b>           | <b>2013-14<br/>REVISED</b> | <b>2014-15<br/>PROPOSED</b> | <b>% Change<br/>from 2013-14</b> |
| Police Impact Fee                    | \$ 25,000                  | \$ 30,000                   | 20.00%                           |
| Fire Impact Fee                      | \$ 297,000                 | \$ 265,000                  | -10.77%                          |
| Recreation Impact Fee                | \$ 88,340                  | \$ 14,000                   | -84.15%                          |
| Transportation Impact Fee            | \$ 1,391,745               | \$ 61,830                   | -95.56%                          |
| Total Impact Fees Funds Expenditures | \$ 1,802,085               | \$ 370,830                  | -79.42%                          |

# SPECIAL REVENUE FUNDS

| <b>DEBT SERVICE SUMMARY</b>       | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|-----------------------------------|----------------|-----------------|---------------------|
| <b>DEPARTMENT BUDGET</b>          | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Capital Improvement Revenue Bonds | \$ 171,012     | \$ -            | -100.00%            |
| FMCLC 2000B Revenue Bond Debt     | 105,333        | -               | -100.00%            |
| SRF Loans                         | 246,751        | 249,347         | 1.05%               |
| 2005 Revenue Bonds                | 499,892        | 501,862         | 0.39%               |
| 2005 General Obligation Bonds     | 1,442,601      | 1,423,110       | -1.35%              |
| 2013 Capital Improvement Note     | -              | 519,408         | N/A                 |
| Total Budget                      | \$ 2,465,589   | \$ 2,693,727    | 9.25%               |

| <b>GOB CAPITAL PROJECTS SUMMARY</b> | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|-------------------------------------|----------------|-----------------|---------------------|
| <b>DEPARTMENT BUDGET</b>            | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Fire Capital Projects               | \$ 2,417,994   | \$ 1,352        | -99.94%             |
| Public Works Sidewalk Project       | 761,380        | 700,000         | -8.06%              |
| Total Budget                        | \$ 3,179,374   | \$ 701,352      | -77.94%             |

| <b>2013 CAPITAL PROJECTS SUMMARY</b>  | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|---------------------------------------|----------------|-----------------|---------------------|
| <b>DEPARTMENT BUDGET</b>              | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Brannon Center Improvements           | \$ 5,000,000   | \$ 5,000,000    | 0.00%               |
| City Hall Renovations                 | 1,307,000      | 1,307,000       | 0.00%               |
| 5th Street Bridge Improvements        | 434,498        | 411,587         | -5.27%              |
| Otter Lake Park Improvements          | 275,000        | 275,000         | 0.00%               |
| North Causeway Boat Ramp Improvements | 815,000        | 815,000         | 0.00%               |
| Sports Complex Bleacher Replacement   | 375,000        | 375,000         | 0.00%               |
| General Government                    | 41,331         | 22,911          | -44.57%             |
| Total Budget                          | \$ 8,247,829   | \$ 8,206,498    | -0.50%              |

| <b>GOLF COURSE FUND (401)</b> | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|-------------------------------|----------------|-----------------|---------------------|
| <b>CATEGORY BUDGET</b>        | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Personal Services             | \$ 661,414     | \$ 687,217      | 2.64%               |
| Operating Expenses            | 540,736        | 532,451         | 16.44%              |
| Capital Outlay                | 61,500         | 50,100          | 1537.79%            |
| Total Budget                  | \$ 1,263,650   | \$ 1,269,768    | 13.42%              |

| <b>SANITATION</b>         | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|---------------------------|----------------|-----------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Personal Services         | \$ 56,890      | \$ 48,358       | -15.00%             |
| Operating Expenses        | 4,866,074      | 5,093,216       | 4.67%               |
| Transfers                 | 250,000        | -               | -100.00%            |
| Total Budget              | \$ 5,172,964   | \$ 5,141,574    | -0.61%              |

| <b>MARINA FUND SUMMARY</b> | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|----------------------------|----------------|-----------------|---------------------|
| <b>CATEGORY BUDGET</b>     | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Personal Services          | \$ 95,883      | \$ 102,311      | 6.70%               |
| Operating Expenses         | 140,417        | 139,289         | -0.80%              |
| Transfers                  | 30,700         | 30,700          | 0.00%               |
| Total Budget               | \$ 267,000     | \$ 272,300      | 1.99%               |

| <b>FLEET</b>              | <b>2013-14</b> | <b>2014-15</b>  | <b>% Change</b>     |
|---------------------------|----------------|-----------------|---------------------|
| <b>BUDGET DESCRIPTION</b> | <b>REVISED</b> | <b>PROPOSED</b> | <b>from 2013-14</b> |
| Personal Services         | \$ 225,291     | \$ 237,499      | 5.42%               |
| Operating Expenses        | 790,140        | 766,779         | -2.96%              |
| Capital Outlay            | -              | 44,000          | N/A                 |
| Transfers                 | -              | 515,056         | N/A                 |
| Total Budget              | \$ 1,015,431   | \$ 1,563,334    | 53.96%              |

|   |                                       |         |                   |
|---|---------------------------------------|---------|-------------------|
| ➤ | <u>INFORMATION TECHNOLOGY (51302)</u> |         |                   |
| ➤ | WINDOWS UPDATE (LICENSE ENDING)       |         | \$ <u>20,000</u>  |
|   |                                       | ➤       | TOTAL             |
|   |                                       |         | \$ 20,000         |
| ➤ | <u>PUBLIC WORKS ADMIN (51902)</u>     |         |                   |
| ➤ | UTILITY VEHICLE (4X4) - (R)           |         | \$ <u>28,000</u>  |
|   |                                       | ➤       | TOTAL             |
|   |                                       |         | \$ 28,000         |
| ➤ | <u>POLICE (52101)</u>                 | -       |                   |
| ➤ | POLICE VEHICLES (8) -(4) REPLACEMENT  |         | \$ <u>378,056</u> |
|   |                                       | (4) NEW | TOTAL             |
|   |                                       |         | \$378,056         |
| ➤ | <u>STREETS (54101)</u>                |         |                   |
| ➤ | MOWER - (R)                           |         | \$ <u>14,000</u>  |
|   |                                       | ➤       | TOTAL             |
|   |                                       |         | \$ 14,000         |



|   |                  |
|---|------------------|
| ➤ <u>PARKS (57202)</u>                      |                  |
| ➤ UTILITY VEHICLE (4X2) - (R)               | \$ <u>12,000</u> |
| ➤ TOTAL                                     | \$ 12,000        |
| ➤ <u>SPORTS COMPLEX (57501)</u>             |                  |
| ➤ LARGE CAPACITY MOWER - (R)                | \$ 55,000        |
| ➤ MOWER - (R)                               | <u>12,000</u>    |
| ➤ TOTAL                                     | \$ 67,000        |
| ➤ <u>BUILDING &amp; MAINTENANCE (51901)</u> |                  |
| ➤ PICK-UP TRUCK WITH UTILITY BED – (R)      | \$ <u>16,000</u> |
| ➤ TOTAL                                     | \$ 16,000        |

➤ TOTAL GENERAL FUND CAPITAL REPLACEMENT EQUIPMENT REQUESTS - \$535,056

\* CAPITAL EQUIPMENT & VEHICLE REPLACEMENT TO BE FUNDED FROM TRANSFER OF FLEET MAINTENANCE FUND IN THE AMOUNT OF \$515,056



**CAPITAL IMPROVEMENT REQUESTS :**

➤ PARKS (57202)

|   |                 |
|---|-----------------|
| ➤ PICNIC SHELTER AT INLET SHORES PLAYGROUND             | \$ 6,000        |
| ➤ EXTENSION OF PETTIS PARK PAVILION – CDBG GRANT        | 25,000          |
| ➤ REPLACE PLAYGROUND SWINGS AT PETTIS PARK – CDBG GRANT | 5,000           |
| ➤ ROCCO PARK PLAYGROUND REPLACEMENT                     | <u>60,000</u>   |
| ➤   | TOTAL \$ 96,000 |

➤ SPORTS COMPLEX (57501)

|  |                 |
|--|-----------------|
| ➤ UPGRADE MUSCO LIGHTING SYSTEM AT SPORTS COMPLEX<br>(3 LOCATIONS) | \$27,000        |
| ➤ ELECTRONIC GATE FOR MAINTENANCE YARD                             | <u>7,205</u>    |
| ➤  | TOTAL \$ 34,205 |

TOTAL CAPITAL IMPROVEMENTS: \$130,205.00

➤ TOTAL GF CAPITAL REPLACEMENT EQUIPMENT & IMPROVEMENTS REQUESTS – \$665K

# SUMMARY



- GENERAL FUND PROPOSED OPERATING MILLAGE – 3.5764 (CURRENT RATE OF FY2013-14)
  
- DEBT SERVICE MILLAGE - .5484 (8.5% REDUCTION WHEN COMPARED TO FY2014)
  
- STAFF RECOMMENDS PROPOSED TOTAL CITY MILLAGE OF 4.1248  
FOR FY 2014-2015
  
- APPROVE/SET THE STORMWATER NON-AD VALOREM ASSESSMENT RATE AT \$86.00

# BUDGET CALENDAR

- ▶ **SEPTEMBER 6 - PUBLIC SAFETY OPEN HOUSE – POLICE & FIRE STATION**
- ▶ **SEPTEMBER 8<sup>TH</sup> – FIRST PUBLIC HEARING TO ADOPT TENTATIVE MILLAGE – 6PM (MONDAY)**
- ▶ **SEPTEMBER 23<sup>TH</sup> – SECOND PUBLIC HEARING TO ADOPT FINAL MILLAGE – 5:30PM**

