

CITY OF NEW SMYRNA BEACH

FY2012-2013 Budget meeting
July 31, 2012

Recap of June 26th budget presentation

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- FY2012/2013 City-wide proposed budget-\$44,103,899
 - ▣ (FY 2011/2012 revised budget \$57,300,152)

- General Fund proposed budget -\$18,777,935
 - ▣ (FY 2011-12 revised budget \$22,117,099)

- General Fund unassigned fund balance utilized to fund non-recurring capital expenditures -\$620,720 (25% undesignated fund balance maintained)
 - ▣ (\$450K for Sports Complex Stadium)

- CRA Fund monies available for appropriation projected at \$4,724,557; (\$1.5 million in new TIF dollars) for FY2012-13. Several priority areas not funded or at reduced amounts for FY2012/2013.

- First increase in taxable property values in 4 years - (+2.04%)

Property Taxes

- Tax Rates:

Description	FY 11-12	FY 12-13 Proposed	Percentage Change from FY 2011-12 to FY 2012-13
General Operating	3.4793	3.4793	0%
2005 Debt Service	<u>0.6218</u>	<u>0.6130</u>	<u>-1.4%</u>
Total City Millage	4.1011	4.0923	-0.02%

- FY12 proposed millage rate is 3.4793
- The 3.4793 mill is a 1.00% increase from a rollback rate of 3.4445
- Revenue estimated at 95% collection rate as per state statute

Description	Current Rate 3.4793	Roll-back Rate 3.4445	Difference in Tax Revenue
General Operating	\$ 7,576,309	\$ 7,500,531	\$ 75,778
TIF Funding	<u>544,724</u>	<u>539,276</u>	<u>5,448</u>
Total Property Tax Revenue	\$ 8,121,033	\$ 8,039,807	\$ 81,226

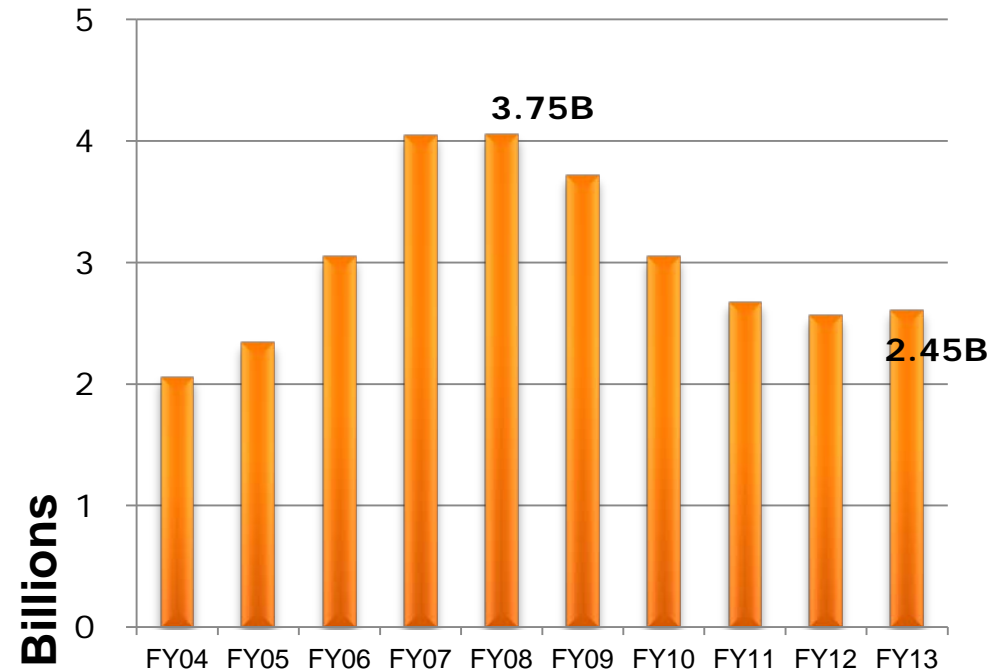
Ten Year Taxable Value History

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Changes in Taxable Value History

2003/2004	<u>+ 17.3 %</u>
2004/2005	<u>+ 13.2 %</u>
2005/2006	<u>+ 28.8 %</u>
2006/2007	<u>+ 31.6 %</u>
2007/2008	<u>+ .20%</u>
2008/2009	<u>- 8.2 %</u>
2009/2010	<u>- 17.4 %</u>
2010/2011	<u>- 11.9 %</u>
2011/2012	<u>- 4.2 %</u>
2012/2013	<u>+ 2.04%</u>

Taxable Property Values



Fiscal Year	Taxable Value	Adopted Millage	Roll - Back	Tax Revenue Loss
2004	1,952,048,281	5.1000	4.4871	\$ 1,136,534
2005	2,209,188,423	5.1000	4.6501	944,218
2006	2,845,407,991	4.3103	4.1050	554,765
2007	3,743,475,297	3.3671	3.3671	-
2008	3,750,485,808	3.1000	3.4611	(1,286,585)
2009	3,443,228,086	3.1000	3.5209	(1,376,694)
2010	2,845,189,751	3.4793	3.7499	(731,413)
2011	2,507,947,973	3.4793	3.9412	(1,100,500)
2012	2,407,847,097	3.4793	3.6329	(351,353)
2013	2,456,947,166	3.4793	3.4445	81,226

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Millage Rate Ten Year History

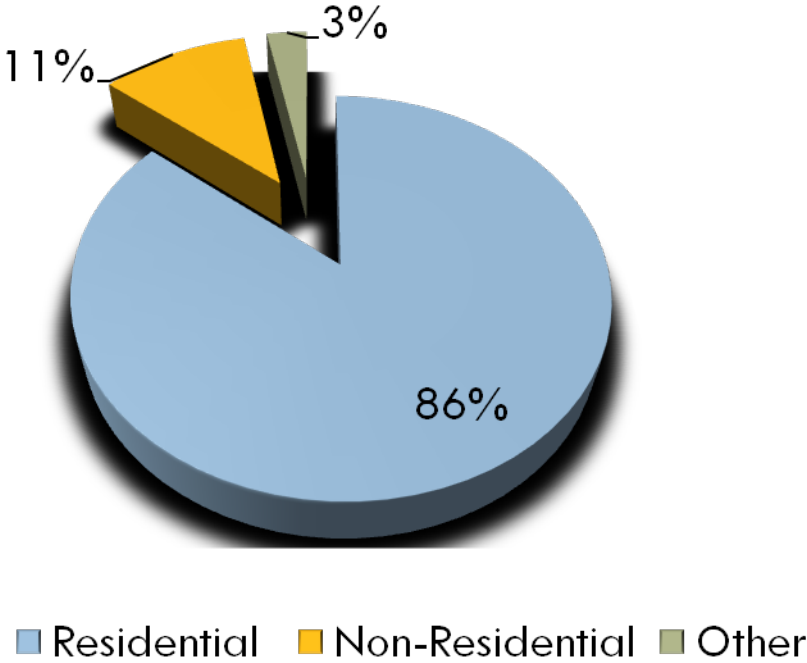
Sample Tax Bill

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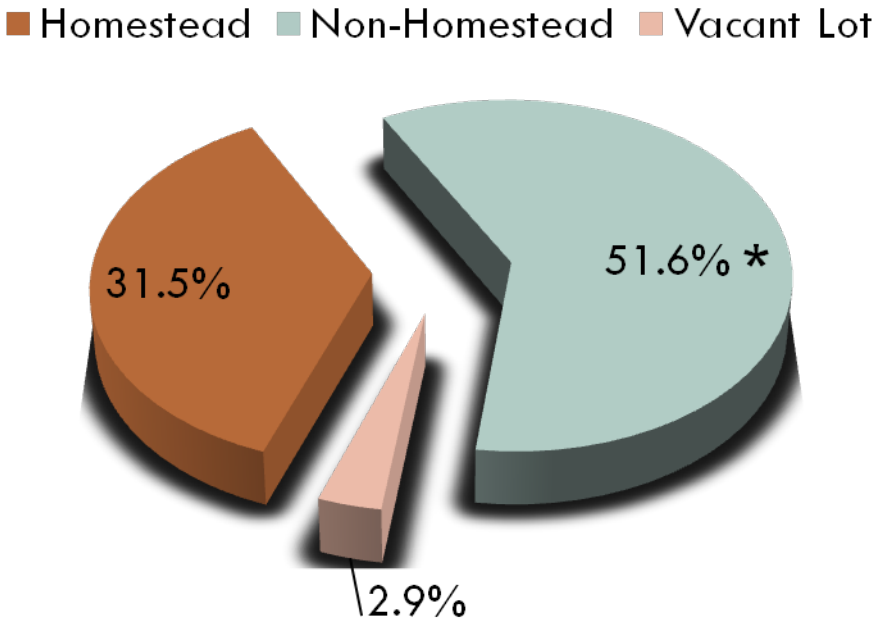
Volusia County Property Appraiser					
Parcel Number	Assessed Value	School Board Exemption	School Board Taxable Value	City's Exemption	City's Taxable Value
Average Residential Single Family Assessed Taxable Value (Does not include Condos)	120,849	25,000	95,849	50,000	70,849
	2012 Rollback	2012 Rollback	2012 Proposed	2012 Proposed	
TAXING AUTHORITY	MILLAGE RATE	TAXES LEVIED	MILLAGE RATE	TAXES LEVIED	
School Board	8.2132	787.23	8.2132	787.23	
Volusia County	6.9111	489.64	6.8948	488.49	
Mosquito Control	0.2108	14.93	0.2108	14.93	
Ponce Inlet/Port Authority	0.0942	6.67	0.0942	6.67	
New Smyrna Beach	3.4445	244.04	3.4793	246.50	
New Smyrna Beach I & S	0.6154	43.60	0.6130	43.43	
St Johns River Water Management District	0.3382	23.96	0.3382	23.96	
Florida Inland Navigation District	0.0352	2.49	0.0352	2.49	
SE Volusia Hospital District	3.3504	237.37	3.3504	237.37	
	23.2130	1,849.95	23.2291	1,851.09	
Sample Tax Payer (Rolled back vs. Proposed Rate)	(2.30)				

Distribution of Taxes Levied by Property Type

Property Type



Breakdown of Residential Property



*Average state-wide is 34%

Amendment 4 Facts (Future Tax Roll Concern for Non-Homestead Properties)

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- Property Tax Limitations
- Property Value Decline
 - First time home buyers additional exemption – (50% of just value exemption)
- Reduction of Non-Homestead assessment increases
 - Cap will be reduced from 10% to 5%
- Delay of Scheduled Repeal



Changes Since June 26th

- ❑ Proposed FY2012-2013 budget modified to include changes since June 26th:
 - ❑ Additional Revenue from July 1st Property Tax Valuation
 - ❑ Health Care Cost increase 15.5% (20% used in initial budget)
 - ❑ IAFF and LIUANA Contract Agreement

- ❑ FY2012/2013 City-Wide proposed budget - \$44,247,874

- ❑ FY2012/2013 General Fund proposed budget - \$18,825,965

Breakdown of Changes

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❖ Changes:

❑ July 1 st Valuation (additional tax revenue) -	\$ 48, 030
❑ Health Care cost increase 15.5% vs. 20% -	\$ 50, 403
❑ IAFF Contract Renewal -	<u>\$ 47, 309</u>
Total	\$146, 742

❖ Additions:

❑ Parks Coordinator position	- (\$ 58, 337)
❑ Parks & Recreation Admin. Assistant P/T	- (\$ 24, 445)
❑ City Clerk Contract	- (\$ 15, 651)
❑ Added to Street Resurfacing	- (\$ 37, 309)
❑ Employee Training	- (\$ 10, 000)
❑ Miscellaneous	- <u>(\$ 1, 000)</u>
Total	(\$146, 742)

Capital Equipment Budget FY2013

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❖ General Fund (Funded form unassigned reserves)

□ Information Technology

■ Network servers-	\$39,000
■ Network Infrastructure Equipment-	\$27,300
■ Windows Update -	\$15,592
■ Network Security Monitoring System -	\$ 5,500
■ Network Virtualization Software -	<u>\$ 4,910</u>
■ Total	\$92,302

□ Police

■ Patrol Vehicles (7) -	\$329,000
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□ Fire

■ Vehicle-	\$30,000
■ Thermal Imager (22) -	\$17,400
■ Total	\$47,400

□ Parks

■ Pettis Park Portable Bleachers –	\$36,893
■ Pettis Park Rain Gutters -	\$5,000
■ Total	\$41,893

Capital Equipment Budget FY2013, cont.

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□ **Recreation**

- Sound System - \$15,000
- Picnic Tables - \$ 6,000
- T.V. - \$ 5,000
- Carpet Replacement - \$ 5,000
- **Total** **\$31,000**

□ **Sports Complex**

- Stadium Bleachers - \$450,000

■ **Total General Fund Capital Equipment Budget- \$991,595**

□ **Airport Fund**

- Air Traffic Controller Tower Equipment - \$40,000

□ **Fire Impact Fee Fund**

- Transportation Control Systems – Preemption Equipment - \$8,000

Capital Equipment Budget FY2013, cont.

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- **Building & Inspection Fund**

- Scanners & Printers - \$10,020
- GIS Server - \$19,740
- Vehicles - \$34,506

Total Building & Inspection Capital Equipment Budget - \$64,266

- **Golf Course Fund**

- Heavy Duty Mower - \$19,000
- Utility Vehicles (2) - \$16,000
- Top Dresser Equipment - \$15,000

Total Golf Course Capital Equipment Budget - \$50,000

- **Fleet Maintenance Fund**

- Garage Bay Doors (2) - \$11,000

- **Total Citywide Capital Equipment Budget - \$1,164,861**

Capital Projects Budget FY2013

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□ Stormwater Fund

- Esther Street Project & N. Atlantic Project - \$96,000
- Islesboro Drainage Project - \$4,000
- Arlington Ave Drainage - \$113,088
- Phase III Central Beach - \$1,500,000
- **Total Stormwater Fund Capital Projects Budget- \$1,713,088**

□ Airport Fund

- Vehicular Parking - \$347,500
- Airport Maintenance Projects - \$50,000
- Taxiway E & D and Rehab of 11/29 - \$795,000
- **Total Airport Fund Capital Projects Budget- \$1,192,500**

□ CRA Fund

- Mary Tot Lot/Restroom Improvements - \$168,000
- Washington Streetscape Project - \$1,258,992
- Dunn Lumber Site Parking Improvement - \$180,000
- Washington Business District Incubator - \$454,000
- **Total CRA Fund Capital Projects Budget - \$2,060,992**

Capital Projects Budget FY2013, cont.

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□ Capital Projects Fund

- Central Fire Station - \$ 3,000,000
- Sidewalks - \$750,000

■ **Total Capital Project Fund Budget- \$3,750,000**

Total Citywide Capital Projects Budget - \$8,716,580

Total Citywide Capital Budget - \$9,881,441

General Fund FY2013 Proposed Budget by Department

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DEPARTMENTS	FY11-12	FY12-13	%
<u>CITY COMMISSION</u>			
PERSONNEL SERVICES	\$ 173,601	\$ 160,874	-7.3%
OPERATING EXPENSE	<u>20,412</u>	<u>20,287</u>	<u>-6%</u>
TOTAL CITY COMMISSION	\$ 194,013	\$ 181,161	-6.6%
<u>CITY MANAGER</u>			
PERSONNEL SERVICES	\$ 366,698	\$ 363,146	-1%
OPERATING EXPENSE	<u>19,391</u>	<u>23,057</u>	<u>18.9%</u>
TOTAL CITY MANAGER	\$ 386,089	\$ 386,203	0%
<u>CITY CLERK</u>			
PERSONNEL SERVICES	\$ 94,303	\$ 111,015	17.7%
OPERATING EXPENSE	<u>112,038</u>	<u>108,288</u>	<u>-3.3%</u>
TOTAL CITY CLERK	\$ 206,341	\$ 219,303	6.3%

DEPARTMENTS	FY11-12	FY12-13	%
<u>FINANCE</u>			
PERSONNEL SERVICES	\$ 359,307	\$ 396,103	10.2%
OPERATING EXPENSE	<u>37,479</u>	<u>39,844</u>	<u>6.3%</u>
TOTAL FINANCE	\$ 396,786	\$ 435,947	9.9%
<u>INFORMATION TECHNOLOGY</u>			
PERSONNEL SERVICES	\$ 186,347	\$ 194,707	4.5%
OPERATING EXPENSE	110,362	171,807	55.7%
CAPITAL OUTLAY	<u>41,828</u>	<u>92,302</u>	<u>N/A</u>
TOTAL INFORMATION TECHNOLOGY	\$ 338,537	\$ 458,816	35.5%
<u>HUMAN RESOURCES</u>			
PERSONNEL SERVICES	\$ 151,899	\$ 160,012	5.3%
OPERATING EXPENSE	<u>7,704</u>	<u>19,281</u>	<u>N/A</u>
TOTAL HUMAN RESOURCES	\$ 159,603	\$ 179,293	12.3%

General Fund FY2013 Proposed Budget by Department

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DEPARTMENTS	FY11-12	FY12-13	%
<u>CITY ATTORNEY</u>			
PERSONNEL SERVICES	\$ 372,688	\$ 388,678	4.3%
OPERATING EXPENSE	<u>30,867</u>	<u>33,641</u>	<u>9%</u>
TOTAL CITY ATTORNEY	\$403,555	\$ 422,319	4.6%
<u>PLANNING & ENGINEERING</u>			
PERSONNEL SERVICES	\$ 444,623	\$ 439,211	-1.2%
OPERATING EXPENSE	<u>60,283</u>	<u>74,866</u>	<u>24.2%</u>
TOTAL PLANNING & ENGINEERING	\$504,906	\$ 514,077	1.8%
<u>NON-DEPARTMENTAL</u>			
PERSONNEL SERVICES	\$ 119,577	\$ 461,030	N/A
OPERATING EXPENSE	837,217	600,374	-28%
CAPITAL OUTLAY	3,402,630	-	-100%
INDIRECT COST ALLOCATION	-878,534	-932,562	6.1%
DEBT SERVICE	<u>410,212</u>	<u>410,242</u>	<u>0%</u>
TOTAL NON-DEPARTMENTAL	\$ 3,891,101	\$ 539,084	-86.2%

DEPARTMENTS	FY11-12	FY12-13	%
<u>POLICE</u>			
PERSONNEL SERVICES	\$ 4,301,876	\$ 3,792,713	-11.8%
OPERATING EXPENSE	1,268,490	1,189,643	-6.2%
CAPITAL OUTLAY	-	<u>329,000</u>	<u>0%</u>
TOTAL POLICE	\$ 5,570,366	\$ 5,311,356	-4.6%
<u>FIRE</u>			
PERSONNEL SERVICES	\$ 3,928,830	\$ 3,984,233	1.4%
OPERATING EXPENSE	680,563	668,962	-1.7%
CAPITAL OUTLAY	-	<u>47,400</u>	<u>0%</u>
TOTAL FIRE	\$ 4,609,393	\$ 4,700,595	2%
<u>EOC</u>			
OPERATING EXPENSE	\$ 19,057	\$ 18,772	-1.5%
CAPITAL OUTLAY	-	-	-
TOTAL EMERGENCY OPERATION CENTER	\$ 19,057	\$ 18,772	-1.5%

General Fund FY2013 Proposed Budget by Department

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DEPARTMENTS	FY11-12	FY12-13	%
<u>PUBLIC WORKS ADMINISTRATION</u>			
PERSONNEL SERVICES	\$ 22,312	\$ 84,441	N/A
OPERATING EXPENSE	25,325	33,692	33%
CAPITAL OUTLAY	=	=	=
TOTAL PW ADMINISTRATION	\$ 47,637	\$ 118,133	N/A
<u>STREETS</u>			
PERSONNEL SERVICES	\$ 586,985	\$ 568,300	-3.2%
OPERATING EXPENSE	815,755	855,692	4.9%
CAPITAL OUTLAY	<u>375,568</u>	=	<u>-100%</u>
TOTAL STREETS	\$ 1,778,308	\$ 1,423,992	-20%
<u>BUILDING & MAINTENANCE</u>			
PERSONNEL SERVICES	\$298,820	\$362,939	21.5%
OPERATING EXPENSE	<u>57,603</u>	<u>58,216</u>	<u>1.1%</u>
TOTAL BUILDING & MAINTENANCE	\$356,423	\$421,155	18.2%

DEPARTMENTS	FY11-12	FY12-13	%
<u>RECREATION</u>			
PERSONNEL SERVICES	\$ 430,665	\$ 383,246	-11%
OPERATING EXPENSE	535,304	440,026	-17.8%
CAPITAL OUTLAY	<u>108,449</u>	<u>31,000</u>	<u>-71.4%</u>
TOTAL RECREATION	\$1,074,418	\$854,272	-20.5%
<u>PARKS</u>			
PERSONNEL SERVICES	\$456,811	\$407,227	-10.9%
OPERATING EXPENSE	365,312	363,747	-.4%
CAPITAL OUTLAY	<u>184,277</u>	<u>41,893</u>	<u>-77.3%</u>
TOTAL PARKS	\$1,006,400	\$812,867	-19.2%
<u>SPORTS COMPLEX</u>			
PERSONNEL SERVICES	\$141,085	\$230,770	63.6%
OPERATING EXPENSE	412,750	539,059	30.6%
CAPITAL OUTLAY	<u>37,000</u>	<u>450,000</u>	<u>N/A</u>
TOTAL SPORTS COMPLEX	590,835	\$1,219,829	106.5%
<u>TRANSFERS</u>			
PERSONNEL SERVICES	<u>610,588</u>	<u>608,791</u>	<u>-.3%</u>
TOTAL TRANSFERS	\$ 610,588	\$ 608,791	-.3%

FY12-13 Budget by Fund

'SPECIAL REVENUE FUNDS'

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DEPARTMENTS	FY11-12	FY12-13
<u>STORMWATER MANAGEMENT</u>		
OPERATING EXPENSE	\$ 744,048	\$ 468,450
CAPITAL OUTLAY	1,667,657	1,713,088
TRANSFERS	<u>371,751</u>	<u>246,751</u>
STORMWATER MANAGEMENT	\$ 2,783,456	\$ 2,428,289
<u>SLETF</u>		
PERSONNEL SERVICES	\$ 60,000	\$ 25,000
OPERATING EXPENSE	38,100	33,379
TOTAL SPECIAL LAW ENFORCEMENT	\$ 98,100	\$ 58,379
<u>AIRPORT</u>		
PERSONNEL SERVICES	\$179,096	\$160,468
OPERATING EXPENSE	2,169,958	1,914,284
CAPITAL OUTLAY	3,049,891	1,232,500
DEBT SERVICE	<u>107,686</u>	<u>62,314</u>
TOTAL AIRPORT	\$5,506,631	\$3,369,566

DEPARTMENTS	FY11-12	FY12-13
<u>IMPACT FEES</u>		
POLICE	\$ 75,950	\$ 16,680
FIRE	30,480	18,660
RECREATION	59,106	7,920
TRANSPORTATION ROADS	<u>121,370</u>	<u>61,380</u>
TOTAL IMPACT FEES	\$ 286,906	\$ 104,640
<u>BUILDING & INSPECTIONS</u>		
PERSONNEL SERVICES	\$ 459,291	\$ 433,085
OPERATING EXPENSE	235,770	261,920
CAPITAL OUTLAY	<u>42,316</u>	<u>64,266</u>
TOTAL BUILDING & INSPECTION	\$ 737,377	\$ 759,271
<u>CRA</u>		
PERSONNEL SERVICES	\$ 394,904	\$ 460,200
OPERATING EXPENSE	3,579,618	1,952,273
CAPITAL OUTLAY	7,639,367	2,060,992
DEBT SERVICE	<u>342,654</u>	<u>341,861</u>
TOTAL COMMUNITY REDEVELOPMENT AGENCY	\$ 11,956,543	\$ 4,815,326

FY12-13 Budget by Fund

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DEPARTMENTS	FY11-12	FY12-13
DEBT SERVICE FUNDS		
CAPITAL IMPROVEMENT PLAN	\$ 342,654	\$ 341,861
FLORIDA MUNICIPAL TRUST FUND	108,744	105,112
SRF DEBT SERVICE	246,751	246,751
2005 REVENUE REFUNDING	501,844	503,679
GENERAL OBLIGATION 2005	<u>1,419,111</u>	<u>1,430,803</u>
DEBT SERVICE FUNDS	\$ 2,619,104	\$2,628,206
CAPITAL PROJECTS FUND		
POLICE	\$ 1,000	\$ -
FIRE	3,001,000	3,001,265
PUBLIC SIDEWALKS	<u>810,231</u>	<u>750,000</u>
TOTAL GOB CAPITAL PROJECTS FUND	\$ 3,812,231	\$ 3,751,265

DEPARTMENTS	FY11-12	FY12-13
PROPRIETARY FUNDS		
GOLF COURSE ADMINISTRATION		
PERSONNEL SERVICES	\$ 124,932	\$ 128,229
OPERATING EXPENSE	205,491	201,966
CAPITAL OUTLAY	4,530	-
DEBT SERVICE	<u>6,622</u>	-
GOLF COURSE ADMINISTRATION	\$ 341,575	\$ 330,195
PERSONNEL SERVICES	\$ 323,451	\$ 351,922
OPERATING EXPENSE	178,433	184,429
CAPITAL OUTLAY	<u>59,250</u>	<u>50,000</u>
GOLF COURSE MAINTENANCE	\$ 561,134	\$ 586,351
PERSONNEL SERVICES	\$ 194,400	\$ 179,835
OPERATING EXPENSE	165,950	174,600
CAPITAL OUTLAY	-	-
GOLF COURSE PROSHOP	\$ 360,350	\$ 354,435
TOTAL GOLF COURSE	\$ 1,263,059	\$ 1,270,981
SANITATION		
PERSONNEL SERVICES	\$ 47,759	\$ 54,267
OPERATING EXPENSE	<u>4,668,465</u>	<u>4,896,309</u>
TOTAL SANITATION	\$ 4,716,224	\$4,950,576

FY12-13 Budget by Fund

DEPARTMENTS	FY11-12	FY12-13
<u>CITY MARINA</u>		
PERSONNEL SERVICES	\$ 81,226	\$93,028
OPERATING EXPENSE	142,594	141,722
CAPITAL OUTLAY	0	0
TRANSFERS	<u>30,700</u>	<u>30,700</u>
TOTAL CITY MARINA	\$ 254,520	\$ 265,450
<u>FLEET MAINTENANCE</u>		
PERSONNEL SERVICES	\$ 208,923	\$ 211,819
OPERATING EXPENSE	729,082	797,141
CAPITAL OUTLAY	<u>120,000</u>	<u>11,000</u>
FLEET MAINTENANCE	\$ 1,058,005	\$1,019,960
TOTAL CITY-WIDE BUDGET	\$57,304,380	44,247,874

Special meeting

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- Set proposed millage at 3.4793
- Set proposed debt service millage at .6130
- For a total City proposed millage 4.0923
- Establish September Public Hearing Dates
 - September 12 at 5:05pm – City Hall Chambers
 - September 25 at 5:05pm – City Hall Chambers