

# FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

## Budget Workshop – May 29, 2018



# Today's Goals

- Discuss Must Do's
- Discuss Need to Do's
- Present Alternatives on Need to Do's
- Present Revenue Scenarios and Effects
- Commission Budget Strategy

# Must Do

● Sheriff 10 New Deputies FY18 (1/2 Year)	\$ 500,000
● Sheriff 8 New CTC Operators (1/2 Year)	\$ 400,000
● Sheriff Health Medical Contractor (1/4 Year)	\$ 175,000
● Fire/Rescue Station 62 Operating	\$ 16,000
● Fire/Rescue 3 Firefighters Station 62	\$ 225,000
● Firefighter Decompression(final year)	\$ 45,000
● Community Paramedicine (1/2 year)	\$ 41,000
● Public Safety Systems Coordinator	\$ 80,000
● Land Manager Control Burns (1/2 position)	\$ 32,000
● Revenue Reductions (EMS Collections)	\$ 250,000
● FRS Increases BOCC & Constitutionals	\$ 310,000
● Medical Examiner	\$ 43,000
● Medicaid Costs	\$ 37,000
● CRA Payment Increase	\$ 105,000
● Increased Annual Radio Costs (Net)	<u>\$ 350,000</u>
Total Must Do:	\$ 2,609,000

# Need to Do's

• BOCC & Constitutionals Cola 3% (\$400K per 1%)	\$ 1,210,000
• BOCC Wage Adjustment BOCC (Salary Study)	\$ 475,000
• Other Constitutional Increases (Anticipated)	\$ 500,000
• School Safety Resource Officers	\$ 500,000
• BOCC Personnel (Non Law/Fire)	\$ 1,194,500
• Mitigation Strategies/Facility Hardening	\$ 150,000
• Equipment Upgrades/Replacement	\$ 400,000
• Economic Opportunity/Other Departments	\$ 200,000
• Capital Repairs/Increased Facility Costs	\$ 100,000
• Rebuilding Reserves (Hurricane/Other)	<u>\$ 1,800,000</u>
<b>Total</b>	<b>\$6,529,500</b>

# Need to Do Additional Personnel

• Operations and Financial Manager	\$ 82,000
• Second Construction Team (5 FTEs) * (\$244K Pos)	\$ 473,500
• Facilities Maintenance Crew (3 FTEs) * (\$161K Pos)	\$ 218,000
• Park Grounds Maintenance * (\$43K Position)	\$ 74,000
• Park Ranger	\$ 40,000
• GIS Specialist (12.5 % General Fund)	\$ 7,000
• Public Safety Systems Specialist * ** (\$69K Position)	\$ 105,000
• (Base Position Offset by User Maintenance Fees)	
• IT Project Coordinator *(\$85 Position)	\$ 113,500
• Part Time Logistics Fire/EM	\$ 30,500
• Administrative Assistant Fire EM	<u>\$ 51,000</u>
<b>Total Estimate Challenges</b>	<b>\$ 1,194,500</b>

\* Includes Vehicle/Setup 1<sup>st</sup> Yr      \*\* Contingent Upon Service Fees 73K

# Need to Do's (Alternate)

• BOCC/Constitutionals Cola 3%	\$1,210,000
• BOCC Wage Adjustment (Salary Study) (1)\$ 475,000	\$ 250,000
• Other Constitutional Increases (Anticipated)	\$ 400,000
• School Safety Resource Officers	\$ 500,000
• BOCC Personnel (Non Law/Fire) (2)\$ 1,194,500	\$ 750,000
• Mitigation Strategies/Facility Hardening	\$ 150,000
• Equipment Upgrades/Replacement (3)\$400,000	\$ 140,000
• Economic Opportunity/Other Departments	\$ 200,000
• Capital Repairs/Increased Facility Costs	\$ 100,000
• Rebuilding Reserves (Hurr./Other)(4) \$1,800,000	<u>\$ 250,000</u>
<b>Total (Need to Do Alternates)</b>	<b>\$3,950,000</b>

## Notes

- (1) Phase Wage Adjustment over 3 years
- (2) Reconsider other personnel next year
- (3) Finance Equipment Upgrades over 3 years
- (4) Rebuild Reserves over time

# Today's Goals

• Must Do's	\$ 2,609,000
• Need to Do's (ALT)	<u>\$ 3,950,000</u>
Total Do's	\$ 6,559,000
• New Revenue *	- <u>\$ 3,600,000</u>
• Additional Revenue**	\$ 2,959,000

\*Additional Revenue May be generated

\*\*Additional cuts would be needed

# Property Tax Revenues by the Penny

<u>Millage Increase</u>	<u>Increase in Property Taxes @ 95%</u>	<u>Millage Increase</u>	<u>Increase in Property Taxes @ 95%</u>
0.01	\$79,448	0.13	\$1,032,828
0.02	\$158,897	0.14	\$1,112,277
0.03	\$238,345	0.15	\$1,191,725
0.04	\$317,793	0.16	\$1,271,173
0.05	\$397,242	0.17	\$1,350,622
0.06	\$476,690	0.18	\$1,430,070
0.07	\$556,138	0.19	\$1,509,518
0.08	\$635,587	0.20	\$1,588,967
0.09	\$715,035	0.21	\$1,668,415
0.10	\$794,483	0.22	\$1,747,863
0.11	\$873,932	0.23	\$1,827,312
0.12	\$953,380	0.24	\$1,906,760
		<b>0.25</b>	<b>\$1,986,208</b>



# Increase to Homeowners

Increase based on Property Value Increase:           \$     97.40

<u>Millage Rate Increase</u>	<u>Tax Bill Increase</u>	
0.01 \$	1.62	
0.02 \$	3.24	
0.03 \$	4.86	
0.04 \$	6.48	
0.05 \$	8.10	
0.06 \$	9.72	
0.07 \$	11.34	
0.08 \$	12.96	
0.09 \$	14.58	
0.10 \$	16.20	
0.11 \$	17.82	
0.12 \$	19.44	
0.13 \$	21.06	
0.14 \$	22.68	
0.15 \$	24.30	
0.16 \$	25.92	
0.17 \$	27.54	
0.18 \$	29.16	
0.19 \$	30.78	
0.20 \$	32.40	
0.21 \$	34.02	
0.22 \$	35.64	
0.23 \$	37.26	
0.24 \$	38.88	
0.25 \$	40.50	40.5
<b>Potential Total Impact</b>		<b>137.9</b>

- \$200,000 Home Valuation
- Assumes \$50K Homestead
- FY 17 Taxable Value of \$150,000

# Average Homeowner

Increase based on Property Value Increase:           \$     50.78

Millage Rate Increase	Tax Bill Increase	
0.01 \$	1.11	
0.02 \$	2.21	
0.03 \$	3.32	
0.04 \$	4.42	
0.05 \$	5.53	
0.06 \$	6.63	
0.07 \$	7.74	
0.08 \$	8.84	
0.09 \$	9.95	
0.10 \$	11.05	
0.11 \$	12.16	
0.12 \$	13.26	
0.13 \$	14.37	
0.14 \$	15.47	
0.15 \$	16.58	
0.16 \$	17.68	
0.17 \$	18.79	
0.18 \$	19.89	
0.19 \$	21.00	
0.20 \$	22.11	
0.21 \$	23.21	
0.22 \$	24.32	
0.23 \$	25.42	
0.24 \$	26.53	
0.25 \$	27.63	<u>27.63</u>
<b>Potential Total Impact</b>		<b>\$     78.41</b>

- \$154,271 Home Valuation - County Avg
- Assumes \$50K Homestead
- FY 17 Taxable Value of \$104,271

# County Millage Rate Comparison

	<b>Local County Millage Rates for FY 2017-2018</b>			
	<u>Flagler County</u>	<u>Volusia County</u>	<u>St. Johns County</u>	<u>Putnam County</u>
General Fund	8.1167	6.1000	5.1000	9.8892
Library		0.5520		
County Transportation Trust Fund			0.7500	
County Health Unit Trust Fund			0.0171	
Total County Wide Towards 10 Mill Cap	8.1167	6.6520	5.8671	9.8892
Fire Rescue District		4.0815	1.4700	1.1000
<b>Total Millage</b>	<b>8.1167</b>	<b>10.7335</b>	<b>7.3371</b>	<b>10.9892</b>
Fire Services	-1.0415			
Library	-0.1435			
<b>"New" General Fund Millage Rate*</b>	<b>6.9317</b>			

\* If Flagler County had Separate Millage Rates for Fire Services and Library

Fire Rescue & Flight Operations Property Tax Allocation FY 18 \$8,216,589

Library Property Tax Allocation FY 18 \$1,131,523

Millage Rate for Sheriff's Office would be 3.0829 to collect \$24.322 Million current expense  
 Sheriff's Estimated FY 19 Expense of \$26 Million would require 3.2726 millage rate.



Questions?????

# Need to Do Additional Personnel

● Operations and Financial Manager (3/4 Yr)	\$ 61,500
● Second Construction Team (5 FTEs) *	\$ 433,500
● Facilities Maintenance Crew (1.5 FTEs) *	\$ 104,000
● Park Ranger (1/2 Year) 20K total 10K Cottages	\$ 10,000
● GIS Specialist (12.5 % General Fund)	\$ 7,000
● IT Project Coordinator *(\$85 Position) (1/2 Yr)	\$ 71,000
● Part Time Logistics Fire/EM	\$ 30,500
● Administrative Assistant Fire EM (3/4 Yr)	<u>\$ 38,250</u>
<b>Total Estimate Challenges</b>	<b>\$ 755,750</b>

\* Note 1: Includes Vehicle/Setup 1<sup>st</sup> Yr

Note 2: Public Safety Systems Specialist \$69,000

(Contingent on Offset by User Maintenance Fees \$73,000)

## Additional Homestead Exemption

- Additional \$25,000 of homestead exemption goes to voters in Nov 2018 (60% required)
- Estimated impact for Flagler County only is a reduction of \$3.8 million
- Would require a .5 Millage increase or \$.50 per thousand dollars of valuation –Tax Shift
- Legislation would take effect January 1, 2019 for FY19-20 Budget.

# Potential In House Construction Projects

Cottages at River to Sea

Carver Center Expansion

Health Department Dental Expansion

Free Clinic (4,000 sq.ft.)

WIC Facility (4,000 sq.ft.)

Storage Space for Sheriff 6,000s.f.

Build-out of CR305/SR100 Facility (red roof inn)

Build-out of new Sheriff's Substation

Parking Area at Bings Landing

Parking Area at GSB Ditch and HVAC Plant

New Bathrooms at Wadsworth Park

New Station at Airport Station 92

Ag Museum Tourism Project - Model Display Center and Bathrooms