

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

Budget Workshop 8 – July 9, 2018



Today's Goals

- Discuss General Fund Rollup
- Present Proposed Increases and Scenarios/Effects/Revenues
- Finalize Commission Budget/Millage Strategy for General Fund
- Time Permitting Review non-general fund budgets.

Budget Timeline Milestones

- June 1 - Preliminary Tax Rolls received & Sheriff, SOE, Clerk Budgets received
- July 1 - Final Tax Rolls/Tax Collector & Property Appraiser Budgets received
- July 16 – County Administrator’s Proposed Budget delivered to BOCC
- July 16 - TRIM Adoption (By August)
- September 6th & 20th Public Hearings to Adopt the FY18-19 Budget

Proposed Increases

• Sheriff	\$2,900,000
• Supervisor of Elections	\$ 110,000
• Clerk of the Court/Comptroller	\$ 170,000
• Property Appraiser	\$ 345,000
• Tax Collector (Expense/Revenue Reduction)	<u>\$ 300,000</u>
Constitutional Subtotal	\$3,825,000
• Board of County Commissioners**	<u>\$3,250,000</u>
Total	\$7,075,000

** Added back in the 150 in previous BOCC cuts. Also Does not include 250K in revenue reduction for ambulance revenue.

BOCC Increases by Function

• BOCC 3% and FRS	\$ 714,000
• Increased Annual Radio Cost	\$ 436,000
• Increase in Fire Equipment (3yrs Financing)	\$ 150,000
• Fire Rescue Billing	\$ 120,000
• Fire Positions from Last Year and New Station 62	\$ 240,000
• FF Decompression Last of 4 years	\$ 45,000
• New Positions (Detailed on Next Slide)	\$ 460,000
• New Positions Capital Equipment	\$ 210,000
• Economic Opportunity	\$ 150,000
• Increase in CRA's	\$ 104,000
• Medicaid	\$ 47,000
• Medical Examiner	\$ 43,000
• HMGP Match (Hurricane Irma Projects)	\$ 250,000
• Salary Adjustments 50% Year 1 (3 Year phase in)	<u>\$ 250,000</u>
Total Estimate Challenges	\$ 3,250,000

Difference to Balance Budget

• Proposed Increases	\$7,075,000
• New Revenue *	- \$4,720,000
• Less Revenue	+ <u>\$ 250,000</u>
• Difference	\$2,605,000

*New Revenue at 95% based on current Millage

Additional Requested Reductions

Sheriff	(412K include Family Life)	\$400,00
Other Constitutionals		\$ 25,000
BOCC		<u>\$300,000</u>
Total Proposed Reductions		\$725,000

• New Difference	\$1,880,000
------------------	-------------

Property Tax Revenues

Millage Increase Increase in Property Taxes @ 100%

1.00	\$	8,468,000
0.75	\$	6,351,000
0.50	\$	4,234,000
0.25	\$	2,117,000
0.20	\$	1,693,600
0.125	\$	1,058,500
0.10	\$	846,800
0.0625	\$	529,250
0.05	\$	423,400
0.01	\$	84,680

Property Tax Revenues

Millage Increase	Increase in Property Taxes @ 95%	
1.00	\$	8,076,691
0.75	\$	6,057,518
0.50	\$	4,038,345
0.25	\$	2,019,173
0.20	\$	1,615,338
0.125	\$	1,009,586
0.10	\$	807,669
0.0625	\$	504,793
0.05	\$	403,835
0.01	\$	80,767

Necessary Millage Adjustment to Balance Budget

Current Millage	.811	(8.1167)
Additional Millage	<u>.020</u>	
Total Millage	8.31	(8.3167)

Necessary Millage Adjustment to Balance Budget

New Difference	\$1,880,000
.20 Millage Increase (20 cents per 1K) =	<u>\$1,615,000</u> (95%)
Necessary Cost Reductions	\$ 265,000

BOCC Adds by Function

● Previous BOCC Cuts	\$300,000
● Additional Cuts	\$265,000
● Outside Agency Funding	\$ 25,000
● CRA's (Former valuation/millage)	\$ 95,000
● Firefighter LT Instructor	<u>\$ 85,000</u>
Total BOCC Changes/Adds	\$720,000

BOCC Reductions by Function

• New Positions Reductions	\$175,000
• New Position Equipment Reductions	\$ 25,000
• New Position Equipment *	\$100,000
• Reduction in Legal	\$ 50,000
• HMGP Project Reductions	\$ 60,000
• Commissioner Benefits	\$ 20,000
• Economic Opportunity Reserves	\$ 25,000
• Previous Cuts to get to .25 (Part of 300K)	<u>\$265,000</u>
Total BOCC Reductions	\$720,000

* 100K out 185K in New Equipment Funded with Reserve

Need to Do Additional Personnel

• Operations & Financial Manager (3/4 1/2Yr)	\$ 32,000
	\$ 21,700
• Second Construction Crew(45 FTEs)(3/4 Yr)*	\$366,000
	\$327,000
• Facilities Maintenance (1.5-oFTEs)(3/4Yr)*	\$114,000
• 1 FTE 1/2 Yr (Truck \$28,500)	\$ 72,575
• Park Ranger (1/2 Yr) \$20K total 10K Cottages	\$ 10,000
• GIS Specialist (12.5% General Fund)	\$ 6,500
• Public Safety Systems Specialist (Note 2)	\$ 0
• IT Project Coordinator (\$45K position) (1/2 Yr)	\$ 71,000
• Part Time Logistics Fire/EM	\$ 31,000
• Administrative Assistant Fire EM (3/4 Yr)	\$ 38,000
Total Estimated Challenge (Prev. \$670K)	\$469,000

Note 1: *Includes Capital Equipment/Setup 1st Yr

Note 2: Public Safety Systems Specialist \$69,000 (In general fund, but contingent on offset by User Maintenance - Fees Estimated at \$73,000)

Recommendations

- Accomplishes Strategic Goals
 - Addition Resilience – Harden Facilities
 - Economic Growth
 - Retain Employees
- Keeps Up with Growth
- Maintains Public Safety and Quality of Life

Increase the Millage .20 Or
Give Specific Direction on
Additional Reductions



Questions?????