RESOLUTION 2022-116
TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023 AND AMENDING BUDGET FOR FISCAL YEAR 2021-2022

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM COAST OF FLAGLER COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2022-2023; AMENDING THE FISCAL YEAR 2021-2022 BUDGET; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Palm Coast, Flagler County, Florida, held a properly noticed public hearing on September 8, 2022, relating to the tentative budget for Fiscal Year 2022-2023; and

WHEREAS, the City of Palm Coast, Flagler County, Florida, approved and adopted Resolution 2022-___ adopting a tentative millage of 4.6100 mills; and

WHEREAS, the City of Palm Coast has reviewed revenues and expenditures for Fiscal Year 2021-2022 and determined that budget adjustments should be made.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Palm Coast, Flagler County, Florida, that:

SECTION 1. APPROVAL OF TENTATIVE BUDGET. The City Council of the City of Palm Coast hereby adopts the tentative budget for Fiscal Year 2022-2023 at $328,187,633 as specified in the Fiscal Year 2022-2023 Budget column of Exhibit "A."

SECTION 2. BUDGET AMENDMENT. The City Council of the City of Palm Coast amends the Fiscal Year 2021-2022 budget at $238,168,786 as specified in the Fiscal Year 2021-2022 Revised Budget column of Exhibit "A."

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption by the City Council.

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 8th day of September 2022.

ATTEST:

VIRGINIA A. SMITH, CITY CLERK

CITY OF PALM COAST

DAVID ALFIN, MAYOR

APPROVED AS TO FORM AND LEGALITY:

NEYSA BORKERT, CITY ATTORNEY

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023

CITY OF PALM COAST BUDGET
ALL APPROPRIATED FUNDS

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
TOTAL REVENUES:	$ 238,168,786	$ 328,187,633
TOTAL EXPENDITURES:	$ 238,168,786	$ 328,187,633

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 GENERAL FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Ad Valorem Taxes	27,916,539	33,378,389
Communications Services Taxes	2,414,946	2,648,290
Sales Tax	3,763,530	3,872,418
Other Taxes	815,000	835,000
Permits, Fees and Special Assessments	1,564,350	1,612,800
Intergovernmental Revenue	1,273,692	1,156,192
Charges for Services	6,399,756	6,504,232
Judgments, Fines & Forfeitures	584,000	587,711
Other Revenues	71,237	127,938
Transfers from Other Funds	1,110,181	1,276,379
Fund Balance Appropriation	3,050,000	750,000
TOTAL REVENUES:	$ 48,963,231	$ 52,749,349
EXPENDITURES:		
Administration:		
City Council	$ 133,413	$ 290,524
City Manager	528,893	778,812
Communications & Marketing	653,807	671,800
Economic Development	287,832	411,945
City Clerk	260,466	288,479
Human Resources	784,976	1,071,827
City Attorney	574,801	624,617
Financial Services	1,733,164	2,024,767
Planning & Code Enforcement	5,122,022	5,892,012
Fire	10,877,191	12,827,111
Law Enforcement	5,735,500	6,532,276
Streets Maintenance	7,497,662	8,572,048
Construction Management & Engineering	871,165	1,168,036
Parks & Recreation	2,072,154	2,381,436
Parks Maintenance	2,858,627	2,958,879
Aquatic Center	456,699	498,595
Tennis Center	341,691	429,201
Golf Club	1,772,972	2,141,790
Non-Departmental	6,400,196	3,185,194
TOTAL EXPENDITURES:	$ 48,963,231	$ 52,749,349

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 CDBG FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 944,729	$ 912,138
TOTAL REVENUES:	$ 944,729	$ 912,138
EXPENDITURES:		
Operating Expenses	$ 926,153	$ 889,509
Transfers to Other Funds	18,576	22,629
TOTAL EXPENDITURES:	$ 944,729	$ 912,138

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 POLICE EDUCATION FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 7,000	$ 7,000
Fund Balance Appropriation	1,000	-
TOTAL REVENUES:	$ 8,000	$ 7,000
EXPENDITURES:		
Operating Expenses	8,000	7,000
TOTAL EXPENDITURES:	$ 8,000	$ 7,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 DISASTER RESERVE FUND

		FY 2021-2022 REVISED BUDGET
REVENUES:		
Fund Balance Appropriation		1,150
TOTAL REVENUES:	$	1,150
EXPENDITURES:		
Operating Expenses	$	1,150
TOTAL EXPENDITURES:	$	1,150

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 SPECIAL EVENTS FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 30,000	$ 30,000
Charges for Services	102,946	57,160
Fund Balance Appropriation	16,341	60,839
TOTAL REVENUES:	$ 149,287	$ 147,999
EXPENDITURES:		
Operating Expenses	$ 149,287	$ 147,999
TOTAL EXPENDITURES:	$ 149,287	$ 147,999

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 STREETS IMPROVEMENT FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Local Option Fuel Tax	$ 2,070,068	$ 2,098,913
Intergovernmental Revenue	1,189,440	945,975
Transfers from Other Funds	550,000	-
Fund Balance Appropriation	168,424	5,430,112
TOTAL REVENUES:	$ 3,977,932	$ 8,475,000
EXPENDITURES:		
Operating Expenses	$ 3,204,836	$ 7,320,000
Capital Outlay	773,096	1,155,000
TOTAL EXPENDITURES:	$ 3,977,932	$ 8,475,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 RECREATION IMPACT FEE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 3,233,967	$ 3,331,309
Intergovernmental Revenue	-	3,180,738
Transfers from Other Funds	1,654,629	1,083,572
Fund Balance Appropriation	-	8,422,548
TOTAL REVENUES:	$ 4,888,596	$ 16,018,167
EXPENDITURES:		
Operating Expenses	$ -	$ 100,000
Capital Outlay	716,271	15,918,167
Contingency	4,172,325	-
TOTAL EXPENDITURES:	$ 4,888,596	$ 16,018,167

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 FIRE IMPACT FEE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 1,065,372	$ 1,108,306
Transfers from Other Funds	-	46,000
TOTAL REVENUES:	$ 1,065,372	$ 1,154,306
EXPENDITURES:		
Capital Outlay	$ 600,000	$ 1,000,000
Contingency	465,372	154,306
TOTAL EXPENDITURES:	$ 1,065,372	$ 1,154,306

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 DEVELOPMENT SPECIAL PROJECTS FUND

		FY 2021-2022 REVISED BUDGET
REVENUES:		
Charges for Services	$	30,000
TOTAL REVENUES:	$	30,000
EXPENDITURES:		
Operating Expenses	$	15,000
Contingency		15,000
TOTAL EXPENDITURES:	$	30,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 TRANSPORTATION IMPACT FEE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 5,391,357	$ 4,873,425
Intergovernmental Revenue	-	1,620,152
Fund Balance Appropriation	234,568	9,797,605
TOTAL REVENUES:	$ 5,625,925	$ 16,291,182
EXPENDITURES:		
Operating Expenses	$ -	$ 100,000
Interfund Transfers	888,375	335,000
Capital Outlay	3,726,898	15,856,182
Contingency	1,010,652	-
TOTAL EXPENDITURES:	$ 5,625,925	$ 16,291,182

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 TOWN CENTER TRANSPORTATION IMPACT FEE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Transfers from Other Funds	$ 650,000	$ 225,000
TOTAL REVENUES:	$ 650,000	$ 225,000
EXPENDITURES:		
Contingency	$ 650,000	$ 225,000
TOTAL EXPENDITURES:	$ 650,000	$ 225,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 AMERICAN RESCUE PLAN ACT FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 6,250,940	$ -
Fund Balance Appropriation	-	8,820,000
TOTAL REVENUES:	$ 6,250,940	$ 8,820,000
EXPENDITURES:		
Interfund Transfers	$ 500,000	$ 8,500,000
Capital Outlay	-	320,000
Contingency	5,750,940	-
TOTAL EXPENDITURES:	$ 6,250,940	$ 8,820,000

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 NEIGHBORHOOD STABILIZATION FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Other Revenues	$ 54,771	$ -
Fund Balance Appropriation	66,264	121,035
TOTAL REVENUES:	$ 121,035	$ 121,035
EXPENDITURES:		
Operating Expenses	$ 121,035	$ 121,035
TOTAL EXPENDITURES:	$ 121,035	$ 121,035

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 OKR SPECIAL ASSESSMENT FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Special Assessment	$ 323,000	$ 323,000
Transfers from Other Funds	110,000	110,000
TOTAL REVENUES:	$ 433,000	$ 433,000
EXPENDITURES:		
Operating Expenses	$ 50,000	$ 50,000
Debt Service	323,000	323,000
Contingency	60,000	60,000
TOTAL EXPENDITURES:	$ 433,000	$ 433,000

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FY 2022-2023 SR100 COMMUNITY REDEVELOPMENT FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 1,501,980	$ 1,679,957
Transfers from Other Funds	862,315	964,495
Fund Balance Appropriation	756,204	-
TOTAL REVENUES:	$ 3,120,499	$ 2,644,452
EXPENDITURES:		
Operating Expenses	$ 193,771	$ 277,498
Interfund Transfers	1,439,921	941,483
Capital Outlay	35,996	-
Grants	511,106	483,336
Debt Service	939,705	942,135
TOTAL EXPENDITURES:	$ 3,120,499	$ 2,644,452

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FY 2022-2023 CAPITAL PROJECTS FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Intergovernmental Revenue	$ 4,450,000	$ 3,636,117
Transfers from Other Funds	2,084,562	149,922
Fund Balance Appropriation	2,500,000	13,192,033
TOTAL REVENUES:	$ 9,034,562	$ 16,978,072
EXPENDITURES:		
Operating Expenses	$ -	$ 180,000
Interfund Transfers	426,192	399,572
Capital Outlay	1,663,695	16,248,500
Contingency	6,944,675	150,000
TOTAL EXPENDITURES:	$ 9,034,562	$ 16,978,072

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 WATER AND WASTEWATER UTILITY FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Charges for Services		
Water Sales	$ 27,778,458	$ 29,722,950
Water Connection Fees	3,400,000	3,400,000
Wastewater Sales	19,893,301	21,285,832
Wastewater Inspection Fees	55,000	55,000
Transfers from Other Funds	184,330	-
Other Revenues	1,431,980	1,456,330
Fund Balance Appropriation	-	1,756,730
TOTAL REVENUES:	$ 52,743,069	$ 57,676,842
EXPENDITURES:		
Personnel Services	$ 12,627,824	$ 14,503,616
Operating Expenses	15,896,598	18,689,661
Interfund Transfers	7,154,233	8,708,172
Capital Outlay	3,797,862	3,683,500
Grants	10,000	10,000
Debt Service	11,269,572	12,081,893
Contingency	1,986,980	-
TOTAL EXPENDITURES:	$ 52,743,069	$ 57,676,842

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FY 2022-2023 UTILITY CAPITAL PROJECTS FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 20,500,000	$ 13,300,000
Intergovernmental Revenue	488,823	4,499,910
Interest Revenue	211,960	256,424
Other Revenues	-	600,000
Transfers from Other Funds	6,814,547	10,293,825
Loan Proceeds	11,180,000	18,820,000
Fund Balance Appropriation	-	20,016,613
TOTAL REVENUES:	$ 39,195,330	$ 67,786,772
EXPENDITURES:		
Operating Expenses	$ 675,000	$ 700,000
Interfund Transfers	972,628	1,052,772
Capital Outlay	32,832,000	66,034,000
Contingency	4,715,702	-
TOTAL EXPENDITURES:	$ 39,195,330	$ 67,786,772

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 SOLID WASTE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Charges for Services	$ 11,043,709	$ 14,587,600
Other Revenues	10,000	10,000
Fund Balance Appropriation	-	25,323
TOTAL REVENUES:	$ 11,053,709	$ 14,622,923
EXPENDITURES:		
Personnel Services	$ -	$ 165,910
Operating Expenses	11,034,245	14,415,820
Interfund Transfers	-	41,193
Contingency	19,464	-
TOTAL EXPENDITURES:	$ 11,053,709	$ 14,622,923

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 STORMWATER MANAGEMENT FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Ad Valorem Taxes	$ 524,669	$ 526,225
Charges for Services	13,495,325	14,585,747
Other Revenues	750,000	750,000
Grants	-	940,000
Transfers from Other Funds	-	5,000,000
Loan Proceeds	9,371,212	-
Fund Balance Appropriation	-	6,760,168
TOTAL REVENUES:	$ 24,141,206	$ 28,562,140
EXPENDITURES:		
Personnel Services	$ 3,958,515	$ 5,009,341
Operating Expenses	5,257,350	5,650,197
Capital Outlay	4,531,804	15,130,370
Debt Service	1,994,248	2,387,733
Interfund Transfers	2,078,919	384,499
Contingency	6,320,370	-
TOTAL EXPENDITURES:	$ 24,141,206	$ 28,562,140

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 BUILDING PERMITS FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Permits, Fees and Special Assessments	$ 3,391,981	$ 2,963,305
Other Revenues	12,000	12,000
Fund Balance Appropriation	-	750,000
TOTAL REVENUES:	$ 3,403,981	$ 3,725,305
EXPENDITURES:		
Personnel Services	$ 2,311,644	$ 2,539,230
Operating Expenses	1,042,337	909,814
Interfund Transfers	50,000	276,261
TOTAL EXPENDITURES:	$ 3,403,981	$ 3,725,305

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 INFORMATION TECHNOLOGY ENTERPRISE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 PROPOSED BUDGET
REVENUES:		
Charges for Services	$ 719,190	$ 786,335
Other Revenues	21,000	21,000
Fund Balance Appropriation	74,184	220,231
TOTAL REVENUES:	$ 814,374	$ 1,027,566
EXPENDITURES:		
Personnel Services	$ 135,776	$ 148,113
Operating Expenses	503,019	678,443
Interfund Transfers	19,925	22,885
Capital Outlay	155,654	178,125
TOTAL EXPENDITURES:	$ 814,374	$ 1,027,566

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 HEALTH INSURANCE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Internal Allocations	$ 6,210,889	$ 6,638,577
Other Revenues	30,000	20,000
TOTAL REVENUES:	$ 6,240,889	$ 6,658,577
EXPENDITURES:		
Personnel Services	$ 47,855	$ -
Operating Expenses	1,069,359	973,000
Claims	5,123,675	5,685,577
TOTAL EXPENDITURES:	$ 6,240,889	$ 6,658,577

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FY 2022-2023 FLEET MANAGEMENT FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Charges for Services	$ 2,826,433	$ 3,099,115
Internal Allocations	4,225,148	6,531,381
Other Revenues	726,800	520,000
Transfers from Other Funds	538,880	1,603,737
Fund Balance Appropriation	-	2,585,270
TOTAL REVENUES:	$ 8,317,261	$ 14,339,503
EXPENDITURES:		
Personnel Services	$ 940,546	$ 1,145,484
Operating Expenses	2,390,597	3,197,110
Interfund Transfers	385,198	4,900
Capital Outlay	3,161,823	9,081,098
Contingency	1,439,097	910,911
TOTAL EXPENDITURES:	$ 8,317,261	$ 14,339,503

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 EMERGENCY COMMUNICATIONS FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Internal Allocations	$ 200,432	$ 244,925
TOTAL REVENUES:	$ 200,432	$ 244,925
EXPENDITURES:		
Operating Expenses	$ 90,000	$ 91,301
Capital Outlay	10,000	19,250
Contingency	100,432	134,374
TOTAL EXPENDITURES:	$ 200,432	$ 244,925

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 FACILITIES MAINTENANCE FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Internal Allocations	$ 2,114,240	$ 2,720,227
TOTAL REVENUES:	$ 2,114,240	$ 2,720,227
EXPENDITURES:		
Personnel Services	$ 830,889	$ 927,655
Operating Expenses	1,250,537	1,545,647
Interfund Transfers	-	26,464
Contingency	32,814	220,461
TOTAL EXPENDITURES:	$ 2,114,240	$ 2,720,227

EXHIBIT A - Budget Summary attachment for public hearings

FY 2022-2023 INFORMATION TECHNOLOGY INTERNAL SERVICES FUND

	FY 2021-2022 REVISED BUDGET	FY 2022-2023 BUDGET
REVENUES:		
Internal Allocations	$ 4,442,075	$ 5,094,924
Other Revenues	3,327	500
Fund Balance Appropriation	234,635	750,729
TOTAL REVENUES:	$ 4,680,037	$ 5,846,153
EXPENDITURES:		
Personnel Services	1,823,851	$ 2,187,048
Operating Expenses	2,460,336	3,159,958
Capital Outlay	395,850	499,147
Contingency	-	-
TOTAL EXPENDITURES:	$ 4,680,037	$ 5,846,153