

CITY OF NEW SMYRNA BEACH, FL

BUDGET WORKSHOP
JULY 29TH, 2021



FY22 BUDGET OVERVIEW

❖ OVERALL BUDGET

- ❖ CITY WIDE PROPOSED BUDGET OF \$87,789,217
 - ❖ INCLUDES \$2,331,220 IN CAPITAL EQUIPMENT/VEHICLES &
 - ❖ \$10,032,450 IN CAPITAL OUTLAY/PROJECTS

❖ SALARIES & BENEFITS

- ❖ 3% INCREASE TO ALL GENERAL EMPLOYEES OR 5% INCREASE TO AN EMPLOYEE WHOSE SALARY IS LESS THAN \$31,200
- ❖ REQUESTED NEW & RE-CLASSIFIED POSITIONS
- ❖ HEALTH INSURANCE INCREASE: FLORIDA HEALTH CARE 4.5 % & BLUE CROSS BLUE SHIELD 7%



FY22 BUDGET OVERVIEW

❖ CITYWIDE DEBT

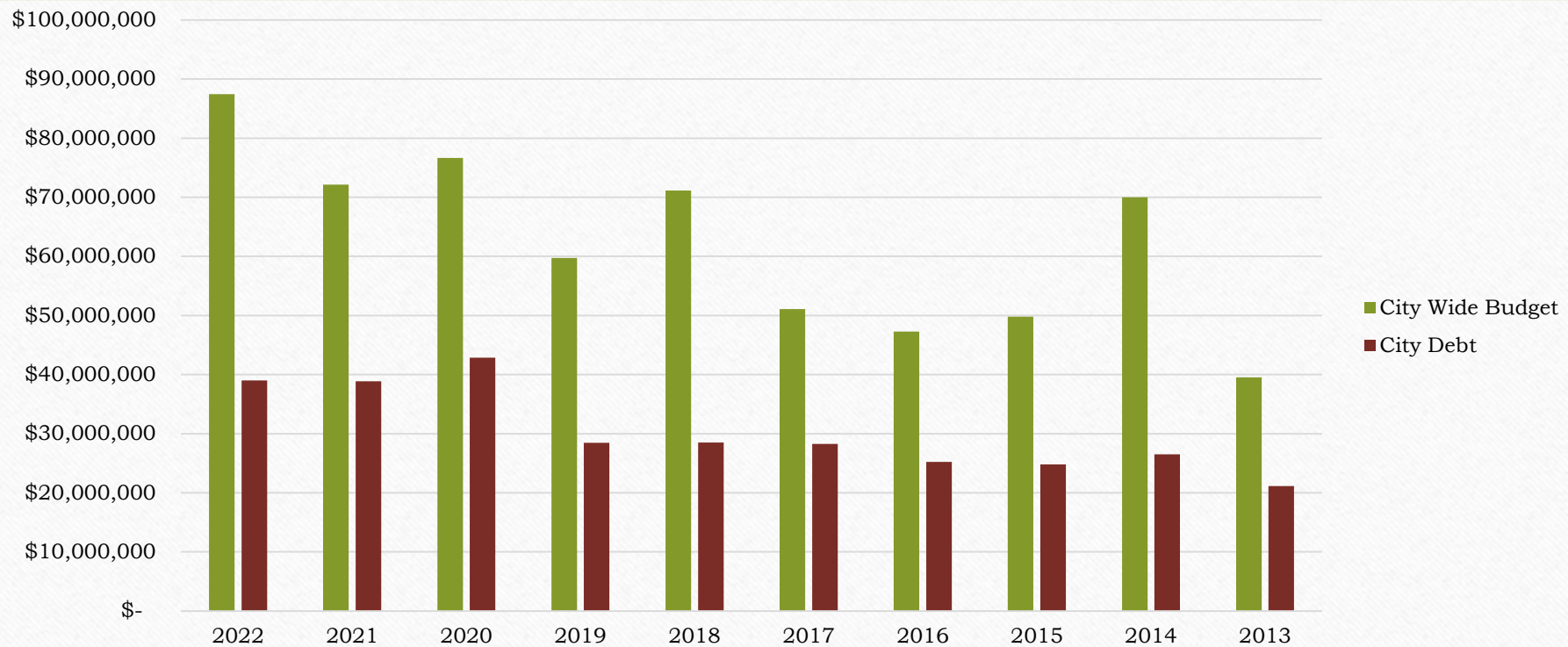
- ❖ GOVERNMENTAL FUNDS- \$29,475,667 (THIS DOES NOT INCLUDE THE LINE OF CREDIT)
- ❖ LINE OF CREDIT- \$9,529,000

❖ GENERAL FUND

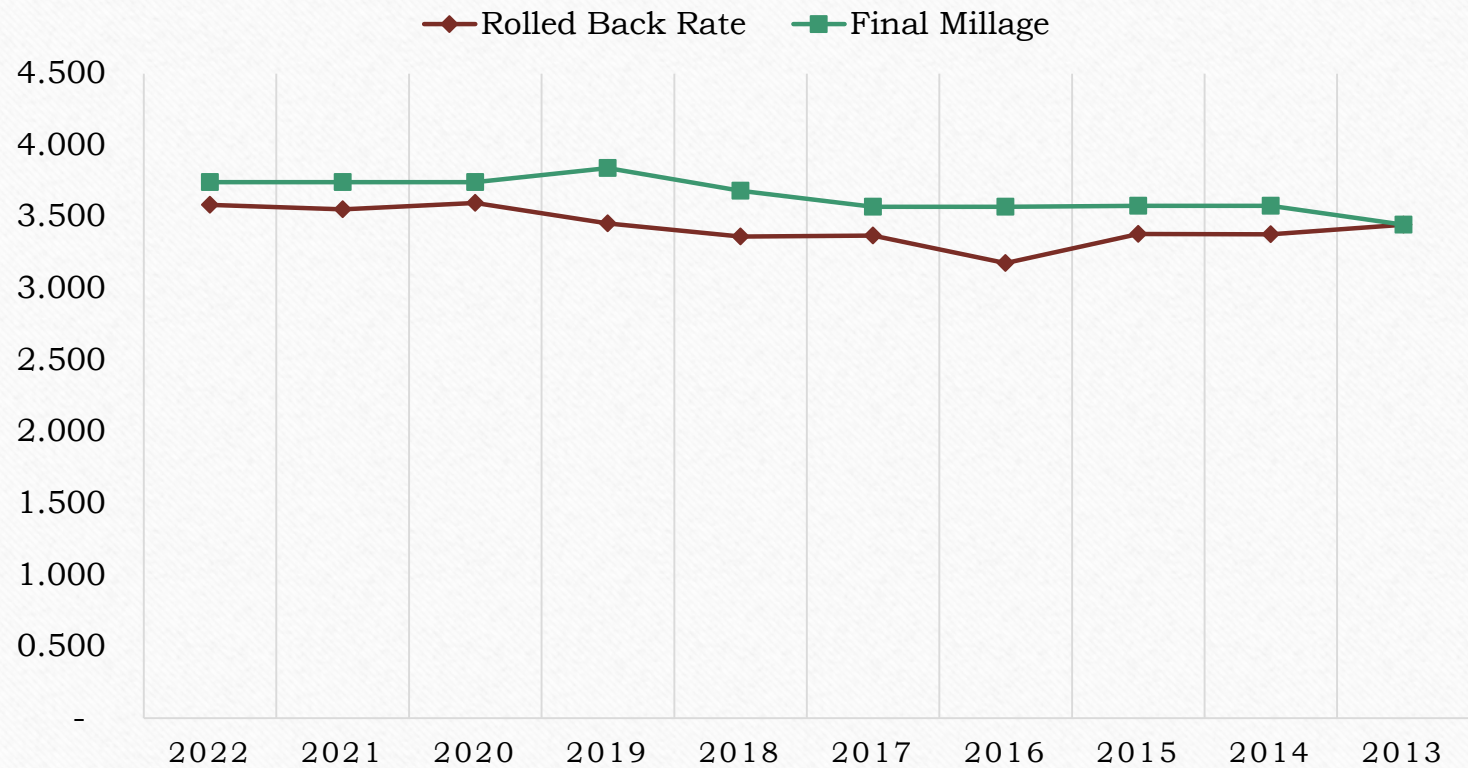
- ❖ PROPOSED BUDGET PREPARED WITH A MILLAGE OF 3.7421
- ❖ NEW PROPOSED MILLAGE RATE 3.8199
- ❖ ROLLED BACK RATE 3.5846



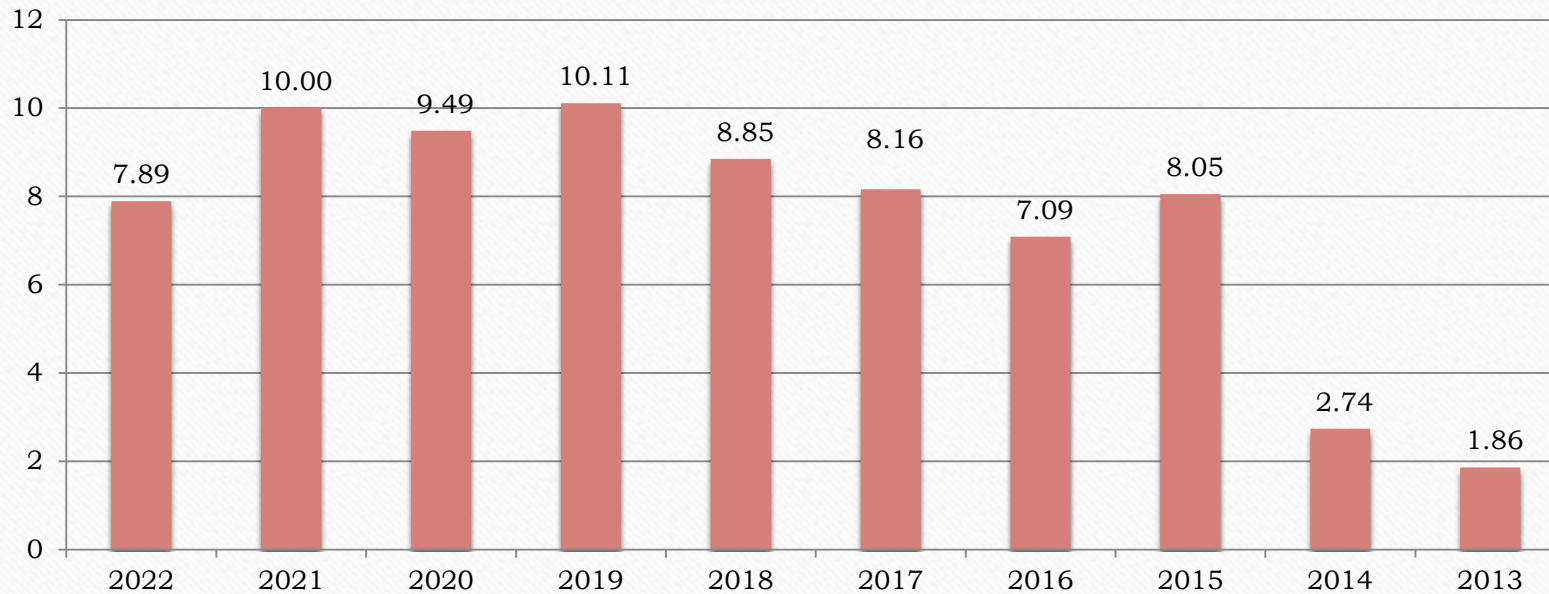
CITYWIDE BUDGET



ROLL BACK VS FINAL MILLAGE



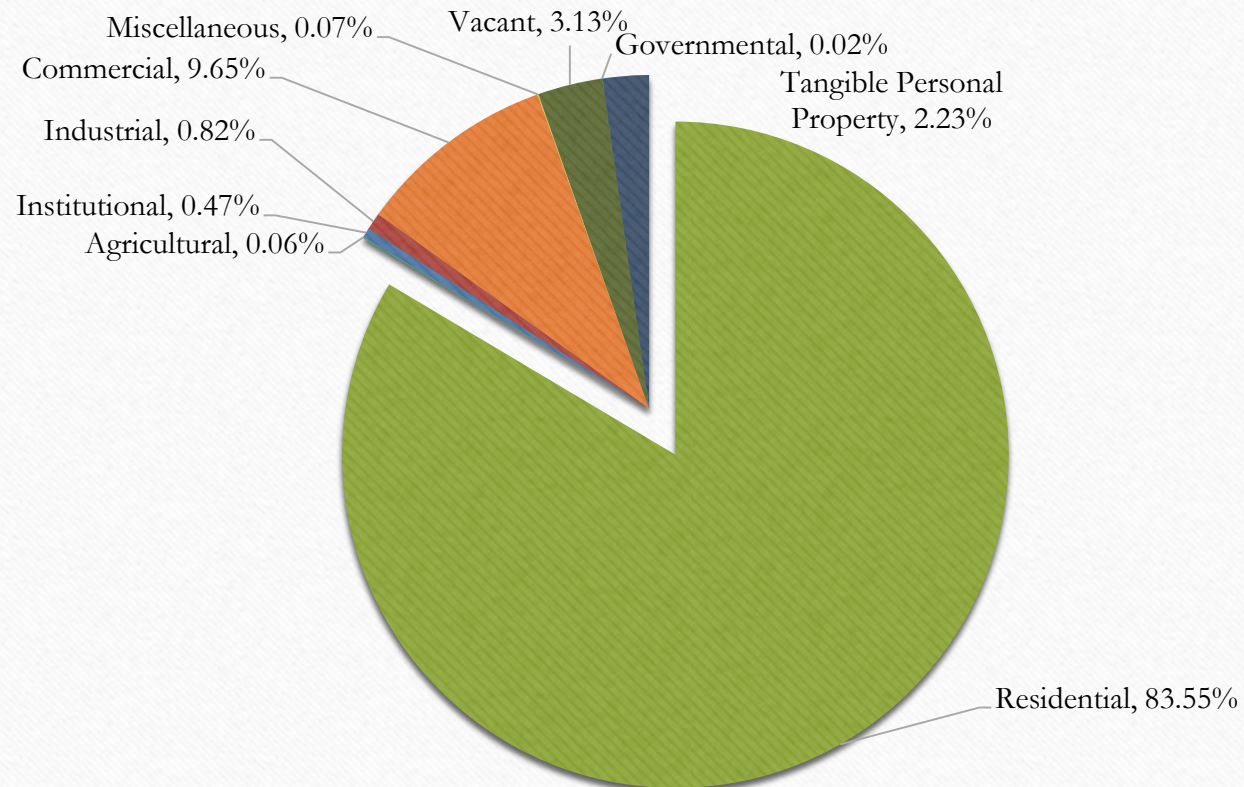
TAX ROLL “NET CHANGE”



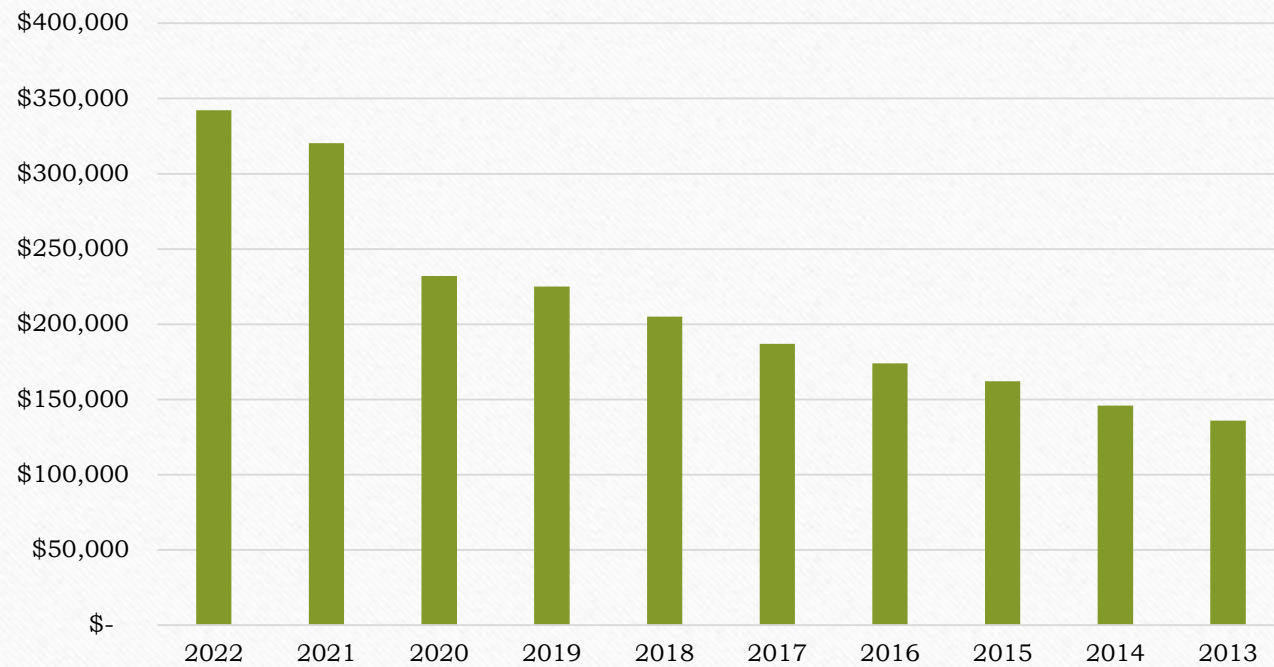
Source: Volusia County Property Appraiser



2022 TAXABLE VALUE BY PROPERTY CLASS



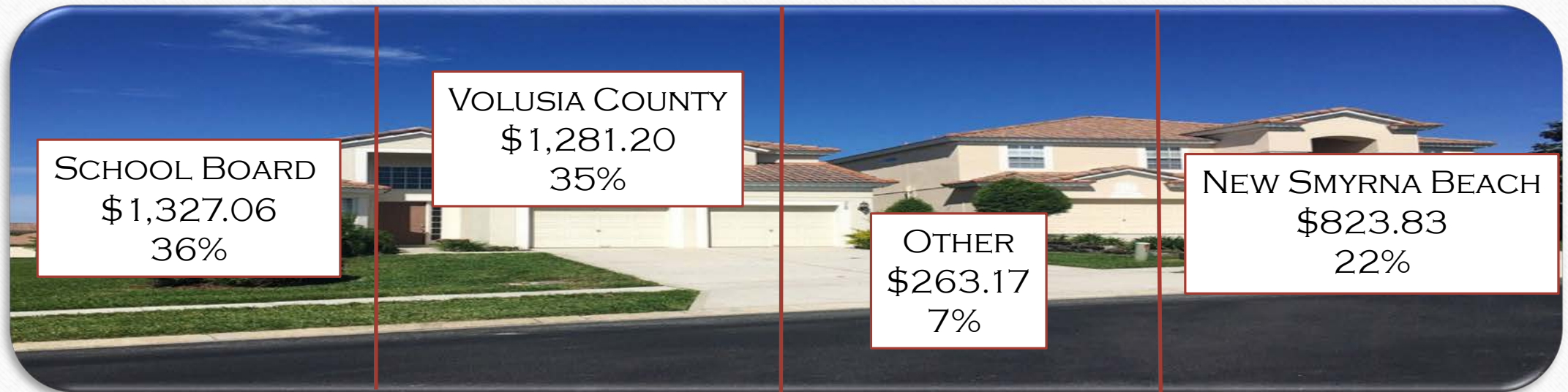
MEDIAN SALE PRICES



Source: Zillow for 32168 Zip Code



PROPERTY TAX



- THE GRAPHIC DISPLAY SHOWS WHAT A HOMEOWNER WOULD PAY IN AD VALOREM TAXES ON A HOMESTEADED PROPERTY IN THE CITY OF NEW SMYRNA BEACH WITH AN ASSESSED TAXABLE VALUE OF \$199,659

SOURCE: VOLUSIA COUNTY PROPERTY APPRAISER WEBSITE. VALUES SHOWN ARE THE 2021 WORKING TAX ROLL VALUES THAT ARE SUBJECT TO CHANGE UNTIL CERTIFIED.



UNFUNDED ITEMS & MILLAGE COST

DESCRIPTION	ESTIMATE COST	MILLAGE	NOTES
RAILWAY CROSSING MAINT.	\$265,000	.0571	PRIORITY # 1
POLICE OFFICERS (4.5)	\$360,000	.0778	PRIORITY # 1
FIREFIGHTERS (3)	\$190,000	.0413	PRIORITY # 1
PUMP HOUSE REPLACEMENT	\$142,000	.0310	PRIORITY # 2. LOCATED AT SPORTS COMPLEX
BABE JAMES TURF	\$99,200	.0220	POSSIBLE CDBG GRANT
CATERPILLAR 120 MOTOR	\$250,000	.0539	STREETS DEPARTMENT
SKATE PARK EXTENSION	\$500,000	.1080	POSSIBLE ECHO/PARK IMPACT FEE
TRACK REPLACEMENT	\$400,000	.0860	POSSIBLE ECHO GRANT
LED FIELD LIGHTS	\$1,600,000	.3441	POSSIBLE ECHO GRANT
TOTAL	\$3,806,200	.8212	



PROPERTY TAX PROPOSAL

- ❖ CURRENT GENERAL OPERATING MILLAGE IS 3.7421
- ❖ POLICE OFFICERS (4.5 ADDITIONAL POSITIONS)- \$360,000 REQUIRED MILLAGE INCREASE 0.0778
- ❖ THE RAILWAY CROSSING MAINTENANCE AS WELL AS 3 FIRE FIGHTERS WERE ADDED
- ❖ TOTAL PROPOSED MILLAGE: $3.7421 + 0.0778 = 3.8199$ OR 2.08% INCREASE
- ❖ FOR A HOME WITH AN ASSESSED TAXABLE VALUE OF \$199,659 (PRIOR SLIDE) THIS ANNUALIZED INCREASE WOULD BE \$15.53



PROPERTY TAXES

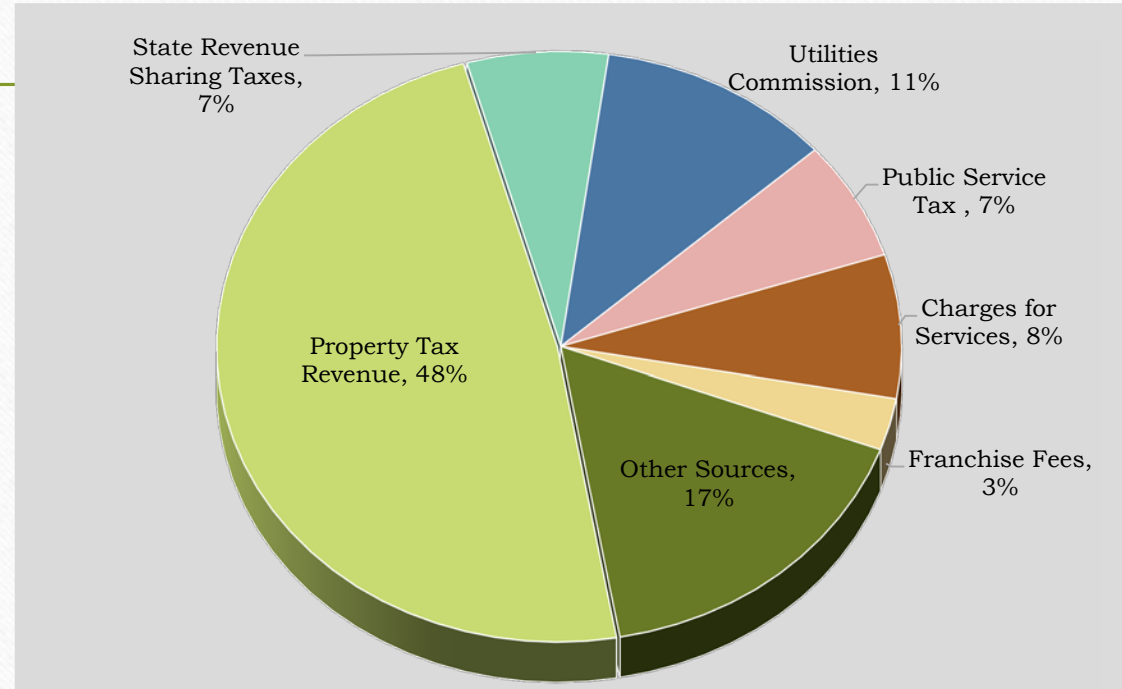
DESCRIPTION	FY 2020/2021 CURRENT	FY 2021/2022 PROPOSED	PERCENTAGE CHANGE FROM FY 2020/2021 TO FY 2021/2022
GENERAL OPERATING	3.7421	3.8199	2.08%
2005 DEBT SERVICE	0.2813	0.2522	-10.3%
2018 DEBT SERVICE	0.1466	0.1319	-10.0%
TOTAL CITY MILLAGE	4.1700	4.204	0.82%



GENERAL FUND REVENUES

BY SOURCE

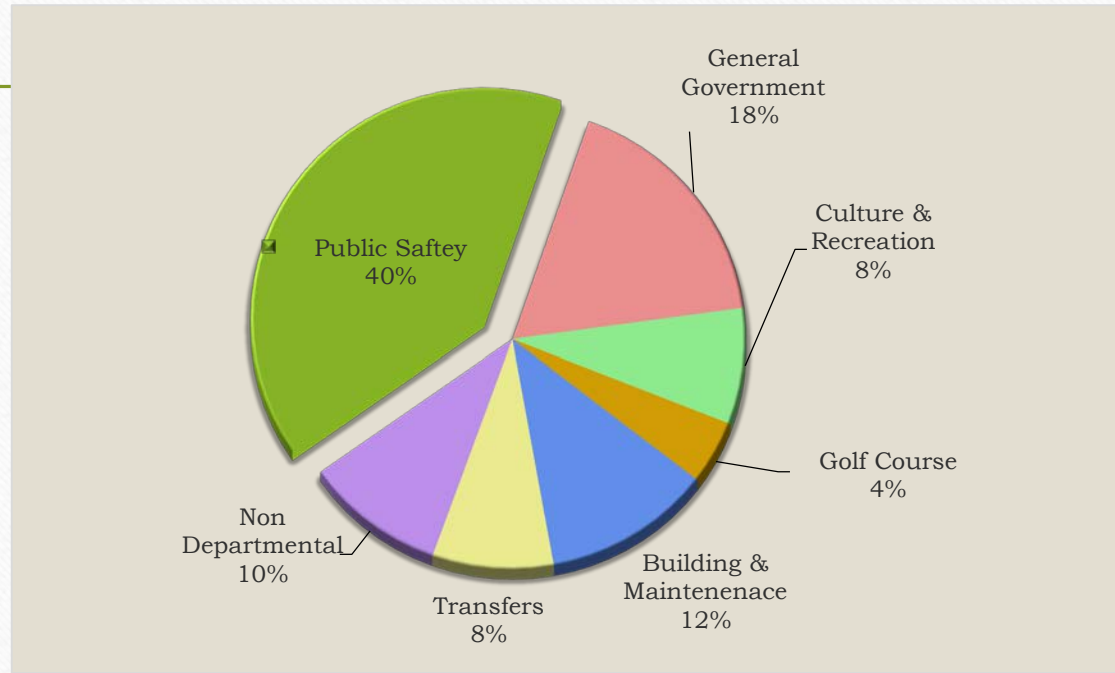
General Fund Revenues	FY2021/22 Proposed	% of Total
Property Tax Revenue	\$ 16,814,000	48%
State Revenue Sharing Taxes	2,333,200	7%
Utilities Commission	3,880,000	11%
Public Service Tax	2,285,000	7%
Charges for Services	2,729,178	8%
Franchise Fees	988,200	3%
Other Sources	5,764,829	17%
Total	34,794,407	100%



GENERAL FUND EXPENDITURES

BY FUNCTION

General Fund Expenditures	FY2021/22 Proposed	% of Total
Public Safety	\$ 13,928,980	40%
General Government	6,098,562	18%
Culture & Recreation	2,827,203	8%
Golf Course	1,558,113	4%
Building & Maintenance	4,072,652	12%
Inter-fund Transfers	2,925,396	8%
Non Departmental	3,383,501	10%
Total	\$ 34,794,407	100%



CITY WIDE BUDGET EXPENSES

CITYWIDE EXPENSES CATEGORY SUMMARY	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 PROPOSED	% Change from 2020-21
Personnel Services	\$ 20,676,529	\$ 20,685,688	\$ 22,487,495	\$ 23,010,683	2.33%
Operating Expenses	18,469,715	20,203,640	26,372,262	28,908,006	9.62%
Capital Outlay	16,044,890	8,467,229	12,914,628	18,650,948	44.42%
Debt Service	12,099,048	3,761,627	4,313,001	5,167,960	19.82%
Transfers	1,922,178	8,400,715	7,015,653	12,051,620	71.78%
TOTAL EXPENSES	\$ 69,212,360	\$ 61,518,899	\$ 73,103,038	\$ 87,789,217	20.09%

CITYWIDE EXPENSES FUND SUMMARY	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 PROPOSED	% Change from 2020-21
General Fund	\$ 29,001,825	\$ 29,861,162	\$ 32,056,545	\$ 32,757,267	2.19%
Brannon Civic Center	-	349,474	227,725	479,027	110.35%
Golf Course	1,354,773	1,359,321	1,360,100	1,558,113	14.56%
Stormwater Fund	3,268,130	3,835,580	4,082,593	4,600,000	12.67%
Special Law Enforcement Trust Fund	25,985	8,145	106,000	130,000	22.64%
Airport Fund	2,858,889	3,968,315	6,601,830	7,403,333	12.14%
Impact Fee Funds	613,760	1,043,039	2,710,630	1,515,000	-44.11%
Building & Inspection Fund	1,331,493	3,236,952	3,945,213	3,823,454	-3.09%
Code Enforcement		-	291,881	499,906	0.00%
Parking Enforcement Fund	392,916	568,206	1,306,013	1,400,000	7.20%
Community Redevelopment Fund	174,540	113,357	945,324	2,070,000	118.97%
Debt Service Fund	12,336,257	3,732,963	3,845,983	13,298,004	245.76%
Capital Projects Fund	10,185,505	5,244,809	6,709,996	8,302,000	23.73%
Sanitation Fund	6,225,725	6,916,732	7,590,795	8,130,564	7.11%
Marina Fund	351,365	274,140	324,450	753,517	132.24%
Fleet Fund	1,091,197	1,006,703	997,959	1,069,032	7.12%
TOTAL EXPENSES	\$ 69,212,360	\$ 61,518,899	\$ 73,103,038	\$ 87,789,217	20.09%



CAPITAL EQUIPMENT REQUESTS, FUNDED

DESCRIPTION BY FUND & DEPARTMENT	2021-2022 BUDGET	FUNDING
IT - FIREWALL (2)	30,000	GF
B&M – UTILITY TRUCK	33,000	GF
B&M – CREW CAB TRUCK	28,000	GF
POLICE - INTERCEPTORS (7)	374,500	GF
FIRE – NFPA FIRE ENGINE	587,000	GF
FIRE – ION 60 VOLT CUTTER	68,000	GF
FIRE – CARDIAC MONITOR	40,910	GF
FIRE – F-150 ECO-BOOST	40,000	GF
FIRE – FORCIBLE ENTRY PROP	9,330	GF
FIRE – THERMAL IMAGERS	15,500	GF
FIRE – AMBULANCE	300,000	FIRE IMPACT



CAPITAL EQUIPMENT REQUESTS, FUNDED

DESCRIPTION BY FUND & DEPARTMENT	2021-2022 BUDGET	FUNDING
STREETS – CREW CAB	28,000	GF
STREETS – UTILITY VEHICLE	17,000	GF
LEISURE – A/C CITY GYM	75,000	GF
PARKS – CREW CAB (2)	50,000	GF
PARKS – WORKMAN HDX	50,000	GF
GOLF COURSE – CHEMICAL SPRAYER	61,100	GF
STORM WATER – JOHN DEERE	80,000	STRM WTR
STORM WATER – GENERATOR	60,000	STRM WTR
STORM WATER – EQUIPMENT TRAILER	9,500	STRM WTR



CAPITAL EQUIPMENT REQUESTS, FUNDED

DESCRIPTION BY FUND & DEPARTMENT	2021-2022 BUDGET	FUNDING
AIRPORT – ZERO TURN MOWER	13,000	AIRPORT
AIRPORT – BUSH HOG MOWER	17,000	AIRPORT
B&I – PICK UP TRUCK (3)	82,500	BLDG. & INSP.
PARKING – KIOSKS (10)	212,380	PARKING
SANITATION – CREW CAB	26,000	SANITATION
FLEET – F-150	23,500	FLEET
TOTAL EQUIPMENT REQUESTS	2,331,220	



CAPITAL OUTLAY REQUESTS, FUNDED

DESCRIPTION BY FUND & DEPARTMENT	2021-2022 BUDGET	FUNDING
GOLF – POLE BARN	13,450	GF
GOLF – MAINTENANCE BUILDING	29,000	GF
STORMWATER – HGMP PROGRAM	2,000,000	LOAN /FEMA
CAP PROJECTS – 5 TH STREET BRIDGE	1,920,000	2021 LOAN
CAP PROJECTS – BARRACUDA BRIDGE	3,000,000	2021 LOAN
CAP PROJECTS – SMITH ST RELOCATION	550,000	2021 LOAN
CAP PROJECTS – SMITH ST SOLAR	300,000	LOAN
CAP PROJECTS – GATEWAY I-95	40,000	GF
CAP PROJECTS – BASKETBALL GOAL	10,000	GF

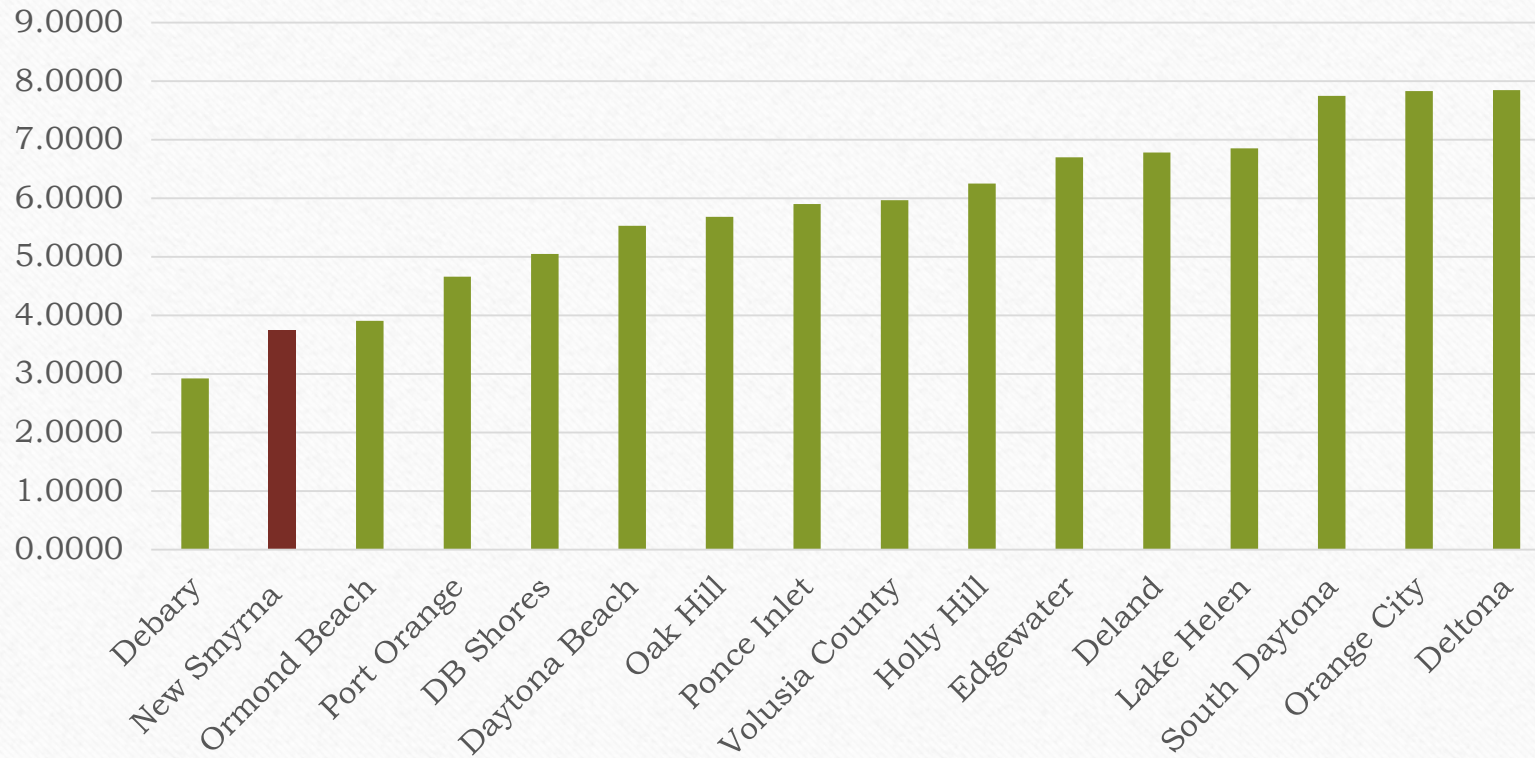


CAPITAL OUTLAY REQUESTS, FUNDED

DESCRIPTION BY FUND & DEPARTMENT	2021-2022 BUDGET	FUNDING
CAP PROJECTS – BARRACUDA BLVD.	250,000	2021 LOAN
CAP PROJECTS – WOMEN’S CLUB	600,000	LOAN / GRANT
CAP PROJECTS – OLD FORT WALL	900,000	GRANT
MARINA – BATHROOM	120,000	MARINA
MARINA – DOCK REPAIRS	300,000	MARINA
TOTAL CAPITAL OUTLAY	10,032,450	
TOTAL OF ALL PROPOSED FUNDED CAPITAL	\$ 12,363,670	



COMPARISON OF CURRENT MILLAGE RATE



SUMMARY

- ❖ GENERAL FUND PROPOSED MILLAGE 3.8199
- ❖ DEBT SERVICE MILLAGE 0.2522 & 0.1319
- ❖ AUGUST 4TH : TRIM NOTICE
- ❖ AUGUST 19TH 9AM: BUDGET WORKSHOP
- ❖ SEPTEMBER 15TH 5:30PM: PUBLIC HEARINGS
- ❖ SEPTEMBER 28TH 6:30PM: PUBLIC HEARINGS

