



City of Palm Coast Agenda City Council Special Business Meeting - Tentative Budget

City Hall
160 Lake Avenue
Palm Coast, FL 32164
www.palmcoastgov.com

Mayor David Alfin
Vice Mayor Ed Danko
Council Member Nick Klufas
Council Member Theresa Pontieri

Thursday, September 5, 2024

5:15 P.M.

City Hall - Community Wing

City Staff

Lauren Johnston, Acting City Manager

Marcus Duffy, City Attorney

Kaley Cook, City Clerk

- Public Participation shall be in accordance with Section 286.0114 Florida Statutes.
- Other matters of concern may be discussed as determined by City Council.
- If you wish to obtain more information regarding the City Council's agenda, please contact the City Clerk's Office at 386-986-3713.
- In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a reasonable accommodation to participate in any of these proceedings or meeting should contact the City Clerk at 386-986-3713, at least 48 hours prior to the meeting.
- City Council Meetings are streamed live on YouTube at <https://www.youtube.com/user/PalmCoastGovTV/live>.
- It is proper meeting etiquette to silence all electronic devices, including cell phones while Council is in session.
- Any person who decides to appeal any decision of the City Council with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose, may need to hire a court reporter to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE TO THE FLAG AND A MOMENT OF SILENCE

C. ROLL CALL

D. PUBLIC PARTICIPATION

Public Participation shall be held in accordance with Section 286.0114 Florida Statutes. And pursuant to the City Council's Meeting Policies and Procedures:

- (1) Each speaker shall at the podium, provide their name and may speak for up to 3 minutes.
- (2) The Public may provide comments to the City Council relative to matters not on the agenda at the times indicated in this Agenda. Following any comments from the public,

there may be discussion by the City Council.

(3) When addressing the City Council on specific, enumerated Agenda items, speakers shall:

(a) direct all comments to the Mayor;

(b) make their comments concise and to the point;

(c) not speak more than once on the same subject;

(d) not, by speech or otherwise, delay or interrupt the proceedings or the peace of the City Council;

(e) obey the orders of the Mayor or the City Council; and

(f) not make any irrelevant, impertinent or slanderous comments while addressing the City Council; which pursuant to Council rules, shall be considered disorderly.

(4) Any person who becomes disorderly or who fails to confine his or her comments to the identified subject or business, shall be cautioned by the Mayor and thereafter must conclude his or her remarks on the subject within the remaining designated time limit.

Any speaker failing to comply, as cautioned, shall be barred from making any additional comments during the meeting and may be removed, as necessary, for the remainder of the meeting.

Members of the public may make comments during the public comment portion of the meeting. Please be advised that public comment will only be permitted during the public comment portions of the agenda at the times indicated by the Chair during the meeting.

E. PRESENTATIONS

- 1. PRESENTATION - FINAL PROPOSED FISCAL YEAR 2024-2025 BUDGET AND REVISED FISCAL YEAR 2023-2024 BUDGET**

RECESS CITY COUNCIL AND CONVENE THE SR 100 CORRIDOR CRA BOARD

F. SR 100 CORRIDOR CRA RESOLUTIONS

- 2. STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY (SR100 CRA) RESOLUTION 2024-XX ADOPTING THE SR 100 CORRIDOR CRA TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025 AND AMENDING THE STATE ROAD 100 CORRIDOR CRA BUDGET FOR FISCAL YEAR 2023-2024**

ADJOURN THE SR 100 CORRIDOR CRA BOARD AND RECONVENE CITY COUNCIL

G. CITY RESOLUTIONS

- 3. RESOLUTION 2024-XX APPROVING SETTING THE TENTATIVE MILLAGE RATE (TRIM) FOR THE FISCAL YEAR 2024-2025**
- 4. RESOLUTION 2024-XX ESTABLISHES THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2024-2025 AND AMENDS THE FISCAL YEAR 2023-2024 BUDGET**

H. PUBLIC PARTICIPATION

Remainder of Public Comments is limited to three (3) minutes each.

I. DISCUSSION BY CITY COUNCIL OF MATTERS NOT ON THE AGENDA

J. DISCUSSION BY CITY ATTORNEY OF MATTERS NOT ON THE AGENDA

K. DISCUSSION BY CITY MANAGER OF MATTERS NOT ON THE AGENDA

L. ADJOURNMENT

AGENDA WORKSHEET AND CALENDAR

City of Palm Coast, Florida

Agenda Item

Agenda Date: September 5, 2024

Department	FINANCIAL SERVICES	Amount
Division		Account #
Subject: PRESENTATION - PROPOSED FISCAL YEAR 2024-2025 BUDGET AND REVISED FISCAL YEAR 2023-2024 BUDGET		
Presenter: Helena Alves, Director of Financial Services		
Attachments: 1. Presentation		
Background: City Council adopted the Fiscal Year 2024 Budget on the 20 th day of September 2023, in the amount of \$357,748,234 – Resolution 2023-110. At the April 23, 2024, Special Budget Workshop, City Council was presented with the Year-to-Date Budget results for operating department budgets, for Fiscal Year 2024 October through March. On June 25, 2024, City Council was presented with an overview of the revenue restrictions and of the process for adopting the Property Tax (TRIM) rate to prepare the Fiscal Year 2025 TRIM rate in September. On July 9, 2024, City Council was presented the Fiscal Year 2025 General Fund, IT Operations, and Facilities Budget, and an overview of the TRIM rate options. As discussed, staff is proposing a maximum millage rate of 4.2570 mills, which is an 8.29% increase from the rolled-back rate of 3.9457 mills, and the first budget hearing to be held at 5:15 p.m. on Thursday, September 5, 2024, at the Palm Coast City Hall Community Wing, located at 160 Lake Ave, Palm Coast. Local governments must conform to the maximum millage limitation requirements as outlined in Section 200.065(5), F.S. within 35 days of the certification of value, the City of Palm Coast must inform the property appraiser of the current year's proposed millage rate and the first budget hearing date and location which will be advertised on the Notice of Proposed Property Taxes (TRIM notice) that the property appraiser mails. On July 16, 2024, Council adopted Resolution 2024-107 setting the Proposed Maximum Millage Rate for Fiscal Year 2025 at 4.2154 and setting the date, time, and location for the Tentative Budget Hearing for September 5, 2023, at 5:15 PM at the Palm Coast City Hall Community Wing, 160 Lake Ave, Palm Coast, Florida. On July 23, 2024, City Council was presented the Proprietary Funds Budget for Fiscal Year 2025.		

On August 13, 2024, staff presented to City Council the Capital, Internal Services, Special Revenue Funds, & Proposed Budget for All Remaining Funds for Fiscal Year 2025.

On August 27, 2024, the Final Proposed Fiscal Year 2025 Budget for all appropriated funds was presented to City Council by staff.

City Council will now be presented with the proposed Fiscal Year 2024-2025 Budget for all appropriated funds.

Recommended Action:
FOR PRESENTATION ONLY

City of Palm Coast, Florida

Agenda Item

Agenda Date: September 5, 2024

Department	FINANCIAL SERVICES	Amount
Division		Account #
Subject: STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY (SR100 CRA) RESOLUTION 2024-XX ADOPTING THE SR 100 CORRIDOR CRA TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025 AND AMENDING THE STATE ROAD 100 CORRIDOR CRA BUDGET FOR FISCAL YEAR 2023-2024		
Presenter: Helena Alves, Director of Financial Services		
Attachments: 1. Resolution 2. Budget Summary Attachment		
Background: The attached Resolution proposes the adoption of the tentative budget for Fiscal Year 2024-2025 for the SR 100 Corridor Community Redevelopment Agency (SR 100 Corridor CRA) at a total amount of \$3,581,603. The Resolution also amends the Fiscal Year 2023-2024 budget as discussed during a series of budget workshops which included the SR 100 Corridor CRA. The total revised SR 100 Corridor CRA budget for Fiscal Year 2023-2024 will be \$3,603,412 compared to the approved budget of \$2,912,077. The effect of this current amendment will result in a total increase of \$691,335 from the budget adopted for Fiscal Year 2023-2024.		
Recommended Action: ADOPT STATE ROAD 100 CORRIDOR COMMUNITY REDEVELOPMENT AGENCY RESOLUTION 2024-XX ADOPTING THE SR 100 CORRIDOR CRA TENTATIVE BUDGET FOR THE FISCAL YEAR 2024-2025 AND AMENDING THE STATE ROAD 100 CORRIDOR CRA BUDGET FOR THE FISCAL YEAR 2023-2024		

City of Palm Coast, Florida

Agenda Item

Agenda Date: September 5, 2024

Department FINANCIAL SERVICES Division	Amount Account #
Subject: RESOLUTION 2024-XX APPROVING SETTING THE TENTATIVE MILLAGE RATE (TRIM) FOR THE FISCAL YEAR 2024-2025	
Presenter: Helena Alves, Director of Financial Services	
Attachments: 1. Resolution	
Background: Within 80 days of certification of value, but not earlier than 65 days after certification, State law requires local government taxing authorities to hold a public hearing on the tentative millage rate and budget. This hearing was publicized via the TRIM Notice mailed out by the Property Appraiser. At this hearing, the taxing authority will: 1. Discuss the percentage increase in millage over the rolled-back rate, if any, and the specific purposes for which the ad valorem tax revenues are being increased. 2. Allow the general public to speak and ask questions. 3. Adopt a tentative millage and budget. 4. Within 15 days following the tentative budget hearing, the taxing authority shall advertise its intent to adopt a final millage and budget. The following outlines the required format and exact wording, according to Section 200.065(2)(e)1., Florida Statutes, for the adoption of the tentative millage rate and the tentative budget for the City: Adopt Proposed Millage Rate: STEP ONE: <u>ACTION: INTRODUCE THE TAX ISSUE:</u> MAYOR ANNOUNCES: "The City of Palm Coast proposes to levy a millage rate of 4.1893 mills. This is an increase of 4.83% from the rolled-back rate of 3.9961 mills." STEP TWO: <u>ACTION: HEAR PUBLIC COMMENT ON THE PROPOSED MILLAGE RATE:</u> Hear public comments regarding the proposed millage rate. The general public must be allowed to speak and ask questions prior to the adoption of any measure by the governing body.	

STEP THREE: ACTION: ADOPT THE TENTATIVE MILLAGE RATE RESOLUTION:

MAYOR ANNOUNCES:

"The City of Palm Coast proposes to adopt a millage rate of 4.1893 mills."

Recommended Action:

ADOPT RESOLUTION 2024-XX APPROVING SETTING THE TENTATIVE MILLAGE RATE (TRIM) FOR FISCAL YEAR 2024-2025

City of Palm Coast, Florida

Agenda Item

Agenda Date: September 5, 2024

Department FINANCIAL SERVICES Division	Amount Account #
Subject: RESOLUTION 2024-XX ESTABLISHES THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2024-2025 AND AMENDS THE FISCAL YEAR 2023-2024 BUDGET	
Presenter: Helena Alves, Director of Financial Services	
Attachments: 1. Resolution 2. Budget Summary Attachments	
Background: The attached resolution proposes the adoption of the tentative budget at a total amount of \$421,551,721. The attached exhibits provide the breakdown by fund in the Fiscal Year 2024-2025 column. This resolution also amends the Fiscal Year 2023-2024 budget as discussed during the budget workshops. The total revised budget for Fiscal year 2023-2024 will be \$309,699,522 compared to the original budget of \$357,748,234. The effect on the 2023-2024 budget is a decrease of \$48,048,712 for the fiscal year. The breakdown by fund is shown in the Fiscal Year 2023-2024 Revised Budget column of the attached exhibits. Within 80 days of certification of value, but not earlier than 65 days after certification, State law requires local government taxing authorities to hold a public hearing on the tentative millage rate and budget. This hearing was publicized via the TRIM Notice mailed out by the Property Appraiser. At this hearing, the taxing authority will: 1. Discuss the percentage increase in millage from the rolled-back rate, if any, and the specific purposes for which the ad valorem tax revenues are being increased. 2. Allow the general public to speak and ask questions. 3. Adopt a tentative millage and budget. 4. Within 15 days following the tentative budget hearing, the taxing authority shall advertise its intent to adopt a final millage and budget. The following outlines the required format and exact wording, according to Section 200.065(2)(e)1., Florida Statutes, for the adoption of the tentative millage rate and the tentative budget for the City:	

THE FOLLOWING STEPS MUST BE COMPLETED ONLY AFTER ADOPTING THE TENTATIVE MILLAGE:

Adoption of the Tentative Budget:

STEP ONE: INTRODUCE THE TENTATIVE BUDGET:

ACTION: MAYOR ANNOUNCES:

"The City of Palm Coast proposes to adopt a budget with total appropriated expenditures and reserves of \$421,551,721."

STEP TWO:

ACTION: HEAR PUBLIC COMMENT ON THE TENTATIVE BUDGET:

Hear public comments regarding the tentative budget. The general public must be allowed to speak and to ask questions prior to the adoption of any measure by the governing body.

STEP THREE:

ACTION: ADOPT THE TENTATIVE BUDGET RESOLUTION:

ACTION MAYOR ANNOUNCES:

"The City of Palm Coast proposes to adopt a tentative budget of \$421,551,721."

STEP FOUR:

ACTION: (After Resolution if Adopted) ANNOUNCE PUBLIC HEARING:

ACTION ANNOUNCES:

"The Public Hearing to adopt the final millage rate and budget is scheduled for September 18, 2024, at 5:15 p.m., at the Palm Coast City Hall, Community Wing." "

Recommended Action:

ADOPT RESOLUTION 2024-XX ESTABLISHING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025 AND AMENDING THE FISCAL YEAR 2023-2024 BUDGET.