CITY OF HOLLY HILL, FLORIDA

CITY COMMISSION

AGENDA ● JULY 26, 2022

City Commission Chamber	Budget Workshop	5:00 PM

CITY HALL
1065 RIDGEWOOD AVENUE
HOLLY HILL, FL 32117

City Clerk's office: (386) 248-9441 - Fax: (386) 248-9448

City Commission Chamber
City Hall
1065 Ridgewood Avenue
Holly Hill, FL 32117

CITY COMMISSION MEMBERS

Mayor
Chris Via

District 1 - Commissioner
John Penny

District 3 - Commissioner
John C. Danio

District 2 - Commissioner
Penny Currie

District 4 - Commissioner
Roy Johnson

CITY MANAGER
Joseph Forte

CITY CLERK
Valerie Manning

1. CALL TO ORDER

a. Roll Call

2. GENERAL FUND & SPECIAL REVENUE FUNDS

1. General Fund & Special Revenue Funds Discussion / Presentation
   (Requested by Valerie Manning, City Clerk)

3. ADJOURNMENT

Website Address – www.hollyhillfl.org (City Clerk)

NOTICE – If any person decides to appeal any decision of the City Commission at this meeting, he/she will need a record of the proceedings and, for that purpose, he/she may need 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. The City does not prepare or provide such a record.

For special accommodations, please notify the City Clerk's Office at least 72 hours in advance. (386) 248-9441

Help for the hearing impaired is available through the Assistive Listening System. Receivers can be obtained from the City Clerk's Office.

In accordance with the Americans with Disabilities Act (ADA), persons needing a special accommodation to participate in the Commission proceedings should contact the City Clerk's Office no later than three (3) days prior to the proceedings.

City Commission
1065 Ridgewood Ave
Holly Hill, FL 32117

SCHEDULED

Meeting: 07/26/22 05:00 PM
Department: City Clerk
Category: Workshop Item
Prepared By: Valerie Manning
Initiator: Valerie Manning
Sponsors:
DOC ID: 3835

BUDGET WORKSHOP - AGENDA ITEMS (ID # 3835)

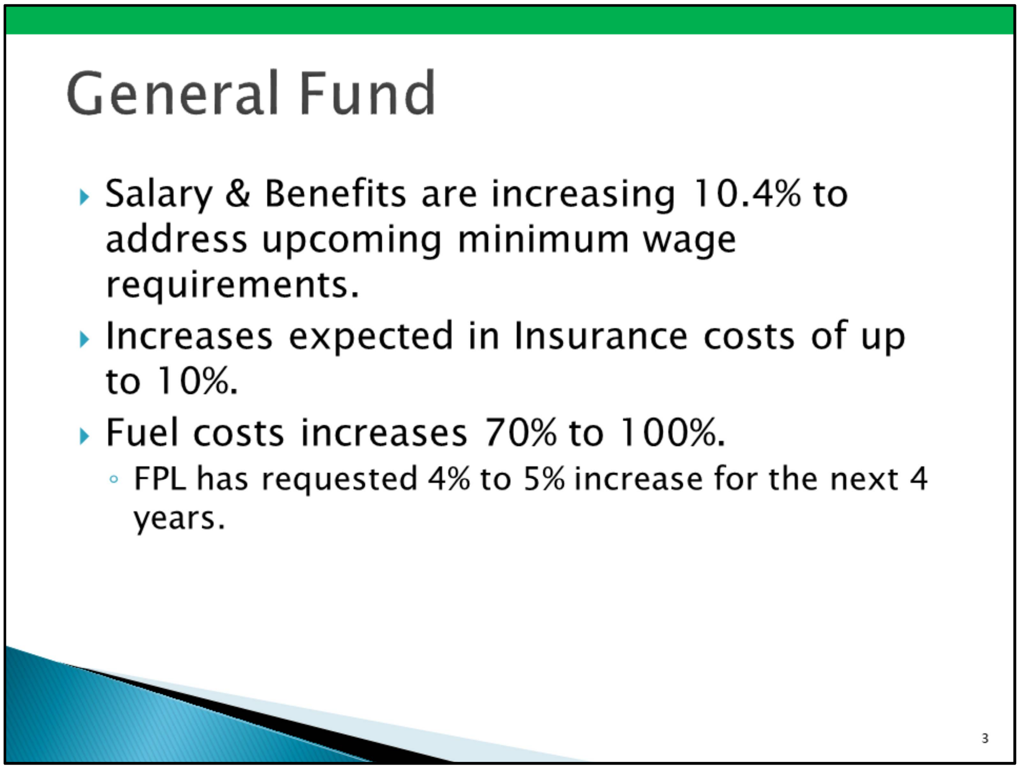
General Fund & Special Revenue Funds Discussion / Presentation


HOLLY HILL
FLORIDA
FY2023 Budget Workshop
Governmental & Special
Revenue Funds
July 26, 2022
1

Detail Budget worksheet example

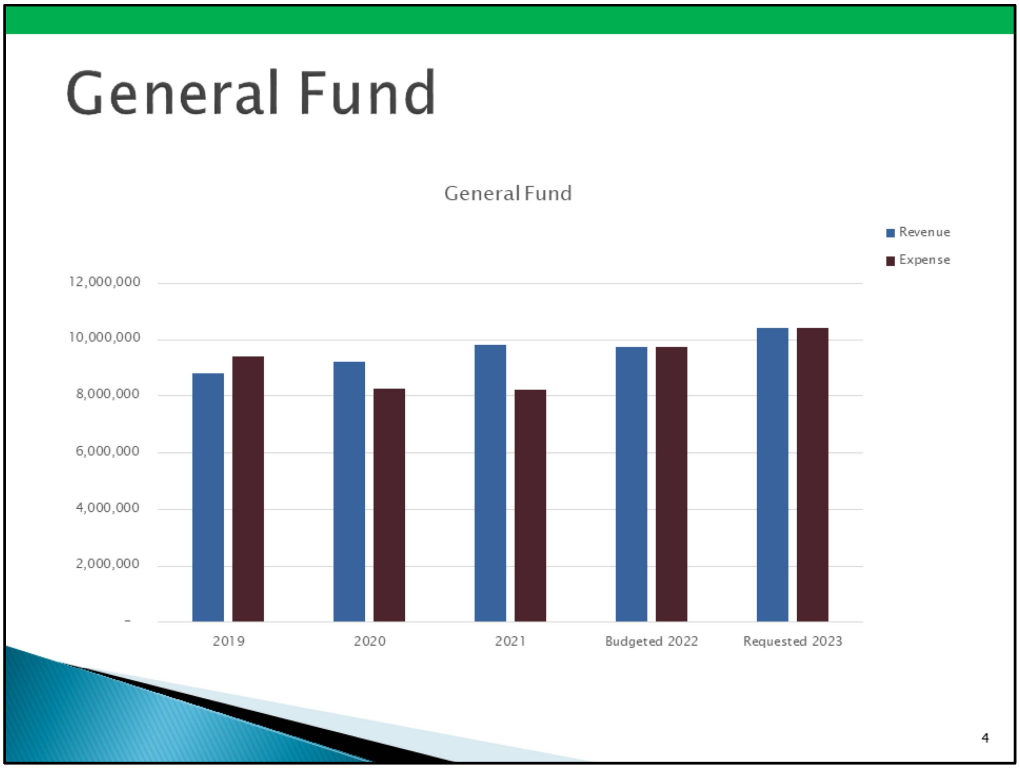
ACCOUNT NUMBER	DESCRIPTION	FY20 ACTUALS	FY21 ACTUALS	FY22 ACTUALS	FY22 BUDGET	FY23 REQUEST	Category
001-0000-311.10-00	CURRENT AD-VALOREM TAXES	2,639,028	2,870,074	2,889,668	3,090,236	3,402,424	Ad Valorem
001-0000-311.20-00	DELINQUENT AD-VALOREM TAX	218,370	163,615	16,106	5,000	5,000	Other taxes
001-0000-312.41-00	1ST LOCAL OPTION FUEL TAX	170,262	184,409	73,970	183,554	185,198	Other taxes
001-0000-312.51-00	FIRE INS/FIRE PENSION	44,151	46,520	-	44,151	48,566	Other taxes
001-0000-312.52-00	INS TAX/POLICE PENSION	139,910	138,114	-	139,910	153,901	Other taxes
001-0000-314.10-00	ELECTRICITY	1,059,792	1,106,502	538,237	1,050,000	1,080,000	Other taxes
001-0000-314.30-00	WATER UTILITY TAX	333,757	356,578	180,861	330,000	345,000	Other taxes
001-0000-314.40-00	NATURAL GAS UTILITY TAX	15,506	16,915	8,793	16,000	16,000	Other taxes
001-0000-314.80-00	PROPANE UTILITY TAX	14,315	16,943	10,289	16,000	17,000	Other taxes
001-0000-315.10-00	TELECOMMUNICATIONS	359,309	368,368	153,333	372,704	372,704	Other taxes
001-0000-316.00-00	LOCAL BUSINESS TAX	183,467	189,369	189,967	190,000	187,000	Other taxes
001-0000-323.10-00	ELECTRICITY	737,240	775,730	314,547	740,000	755,000	Permits, Fees & Fines
001-0000-323.40-00	GAS	21,124	25,883	10,318	23,000	23,000	Permits, Fees & Fines
001-0000-323.91-00	TOWING SERVICE	18,270	21,065	18,049	24,065	24,065	Permits, Fees & Fines
001-0000-329.10-00	OTHER PERMITS AND FEES	3,500	1,850	3,400	3,400	2,900	Permits, Fees & Fines
001-0000-329.10-10	GARAGE SALE PERMITS	735	1,005	625	1,000	900	Permits, Fees & Fines
001-0000-329.10-30	GOLF CART REGIST-RESIDE	-	-	25	-	-	Permits, Fees & Fines
001-0000-329.10-40	APPLICATION FEE-BTR(OL)	5,660	4,613	3,960	5,000	5,000	Permits, Fees & Fines
001-0000-329.10-50	FOOD TRUCK DAILY PERMIT	425	125	200	150	200	Permits, Fees & Fines
001-0000-329.20-00	FIRE INSPECTION FEES	26,184	28,962	29,349	28,000	27,000	Permits, Fees & Fines
001-0000-329.40-10	PROPERTY REGISTRATION FEE	11,936	8,944	8,000	10,000	10,000	Permits, Fees & Fines

2



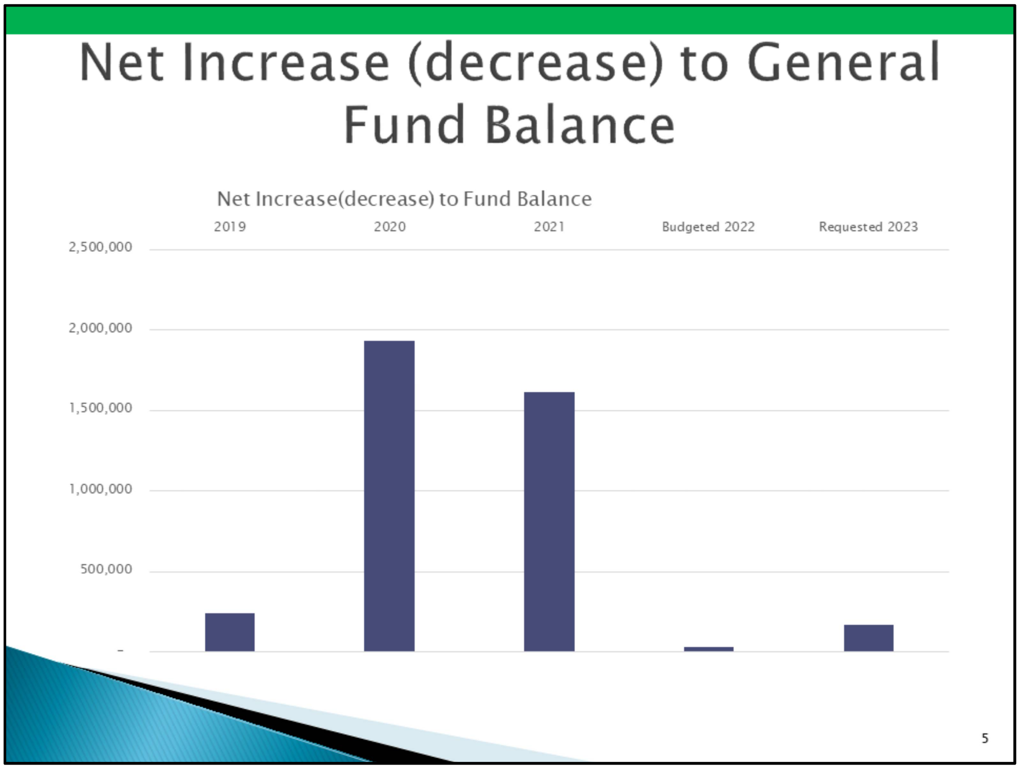
Salary & Benefits 11.4% greater that total for FY2021
Total increase:
All funds $680k
General fund appx $580k

Note new health contract doesn't start until 1/1/2022



FY2020 revenue included CARES Act funds of $429k and FEMA reimbursements of $1.5 million.
FY2021 project revenues & FY2022 requested revenues increased $556k ($180k FPL franchise fees, $126k utility taxes, Property tax $148k {from property value increases})
FY2023 project revenue are at 6.25 mills

FY2019 Expenses included $1.9 million transfer to capital project fund for Sunrise Park boat ramp and piers
FY2021 Expenses include capital projects of $951k funded from reserves (Sunrise park bridge, radio replacement, fire truck reserve, SICA Hall impv., PD body camera system, PD vehicles)
FY2022 Expense include $637k capital



Expenditures related to the hurricane revenue were expended in previous years
Resulted in over $2 million increase to fund balance
FY2023 increase of $166,021 is contingent of fuel costs and insurance.

FY2020 revenue included CARES Act funds of $429k and FEMA reimbursements of $1.5 million.
Expenditures related to the hurricane revenue were expended in previous years
Resulted in over $1.9 million increase to fund balance

FY 2023 Proposed General Fund Revenue Budget

Description	FY2022 Original	FY2023 Proposed
Ad Valorem	$ 3,090,236	$ 3,402,424
Other Taxes	$ 2,347,319	$ 2,410,369
Permits & Fees	$ 880,690	$ 906,165
State Share Revenues	$ 1,307,399	$ 1,411,614
Charge for Services	$ 1,543,516	$ 2,026,799
Other	$ 413,015	$ 265,814
Appropriated Equity	**$ 160,925**	**$**
Total	**$ 9,743,100**	**$ 10,423,185**

6

FY2023 revenues increased $608k

Total revenue increase net $481,956

Ad Valorem based on 6.25 millage rate
- Property tax $312k {from property value increases})
- Taxable value increased by 6.2%
- new construction which was $7,104,698

Other taxes $63k increase
- $46k utility taxes

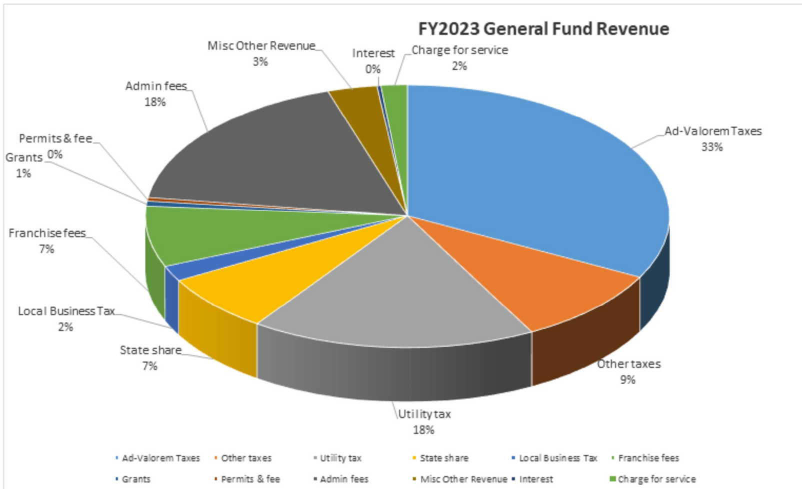
Permits & Fees $25K increase
- $15k FPL franchise fees

State share revenues increased $104k

Charge for services increased $483k (Direct Admin fee allocation)

Other revenue decreased $180k

FY2023 Proposed General Fund Revenue



7

City of Holly Hill

(Assumes property value increase of 6.2%)

FY 2022 Millage rate:	6.25	FY2023 proposed rate:	6.25

Typical Homestead Properties:

	FY2022 With $50,000 exemption		FY 2023 With $50,000 exemption			
Taxable Value	Tax	Monthly Amount	Taxable Value	Tax	Monthly Amount	Difference
50,000	-		53,100	19.38	1.61	1.61
75,000	156.25	13.02	79,650	185.31	15.44	2.42
100,000	312.50	26.04	106,200	351.25	29.27	3.23
150,000	625.00	52.08	159,300	683.13	56.93	4.84
200,000	937.50	78.13	212,400	1,015.00	84.58	6.46
250,000	1,250.00	104.17	265,500	1,346.88	112.24	8.07
300,000	1,562.50	130.21	318,600	1,678.75	139.90	9.69

Typical Non-Homestead/Commerical Properties:

Just Value:	Tax Amount	Monthly Amount	Taxable Value	Tax Amount	Monthly Amount	Difference
100,000	625.00	52.08	106,200	663.75	55.31	3.23
150,000	937.50	78.13	159,300	995.63	82.97	4.84
200,000	1,250.00	104.17	212,400	1,327.50	110.63	6.46
250,000	1,562.50	130.21	265,500	1,659.38	138.28	8.07
300,000	1,875.00	156.25	318,600	1,991.25	165.94	9.69
350,000	2,187.50	182.29	371,700	2,323.13	193.59	11.30
400,000	2,500.00	208.33	424,800	2,655.00	221.25	12.92
500,000	3,125.00	260.42	531,000	3,318.75	276.56	16.15

8

Taxable value increased by 6.2%
new construction which was $7,104,698

General Fund Expenses

DESCRIPTION	FY 2021 Actual	FY 2022 Original Budget	FY 2023 Proposed Budget
LEGISLATIVE	130,657	170,307	173,500
EXECUTIVE	394,043	499,957	563,113
FINANCE	508,294	757,442	749,062
CUSTOMER SERVICE	328,416	376,258	404,458
IT	442,877	450,023	508,667
HR	180,815	228,437	347,832
POLICE	2,473,134	2,764,944	2,933,729
FIRE	1,366,468	1,603,216	1,773,716
COMMUNITY DEVELOPMENT	256,878	346,858	337,483
ROADS & STREETS	379,976	320,577	459,492
FLEET	253,084	291,088	311,388
BUILDING & GROUNDS	993,650	1,065,882	1,227,717
NON-DEPARTMENTAL	638,826	808,111	633,028
TOTAL EXPENSE	**8,347,118**	**9,683,100**	**10,423,185**

9

- Increased salary and benefits 10.4%
- 5k decrease legislative health benefit

City Manger dept
- $7k salary & benefits
- $7k election exp

Finance
- $63k overall primarily salary & benefits retirement transition plan, leave payouts (recoup through project)

Customer Service
- $100k overall primarily credit card merchant fees (recoup through admin charges to enterprise funds)

HR $104k overall
- Salary & benefits 3mos overlap for transition & leave payouts

Police $298k overall
- Salary & benefits $256k (1 new officer $66k)
- Body camera system maintenance $16k
- Fuel $5k
- Training $5k
- $6k Eq CVSA

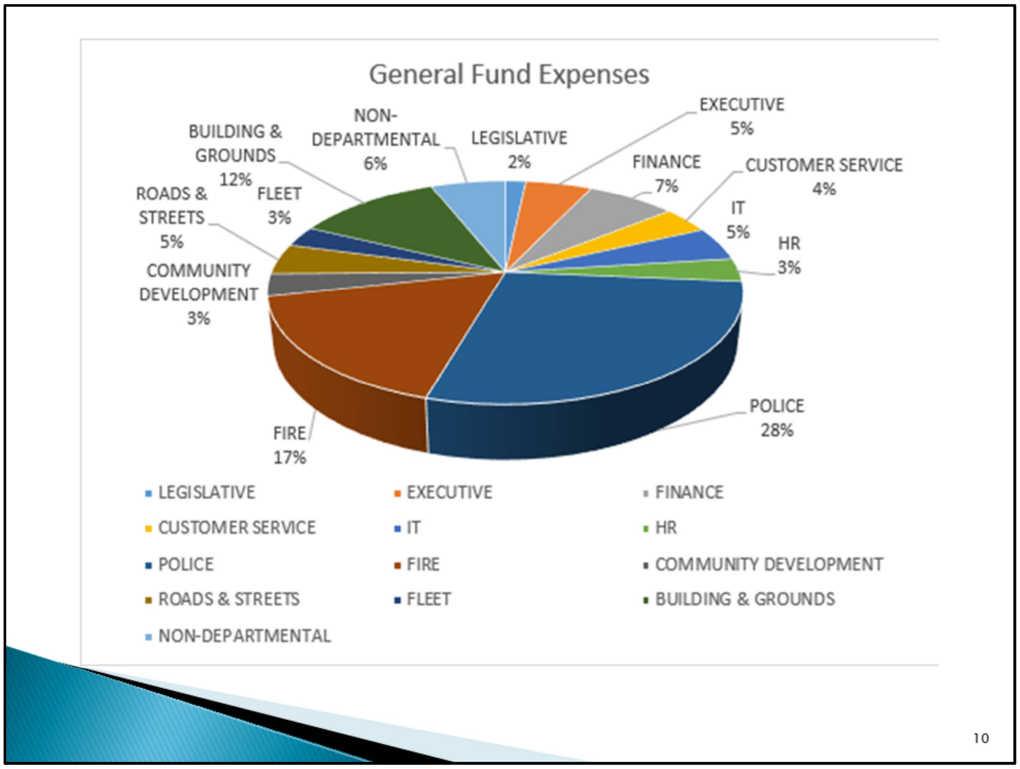
Fire $15k overall
- Salary and benefit cost increase
- Leave payout savings in current year
- Fleet charges $9k increase
- Fuel increase $1k

CD $50k increase
- $35k salary & benefits
- $4k code enf demo mowing, etc.
- $6k postage
- $2k special master
- $2k legal advertising

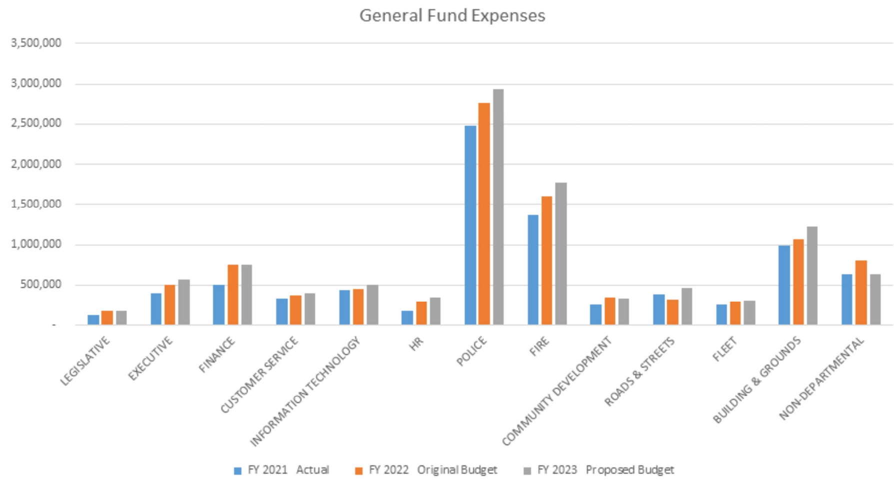
Streets $150k decrease
- $23k salary & benefits due to staff turnover

Building & Grounds $55k increase
- salary & benefits $40k
- $6k SIAC Hall Wifi and Fire alarm
- $9k utility costs

Non-Dept $2k change


General Fund Expenses
NON-DEPARTMENTAL 6%
LEGISLATIVE 2%
EXECUTIVE 5%
BUILDING & GROUNDS 12%
FINANCE 7%
CUSTOMER SERVICE 4%
ROADS & STREETS 5%
FLEET 3%
IT 5%
HR 3%
COMMUNITY DEVELOPMENT 3%
POLICE 28%
FIRE 17%
LEGISLATIVE
EXECUTIVE
FINANCE
CUSTOMER SERVICE
IT
HR
POLICE
FIRE
COMMUNITY DEVELOPMENT
ROADS & STREETS
FLEET
BUILDING & GROUNDS
NON-DEPARTMENTAL
10

FY 2023 Proposed General Fund Expense Budget



11

FY 2023 Fuel Tax Fund

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
Fuel Tax Fund (002)			
Revenue	$ 331,632	$ 331,185	$ 429,951
Expense	$ 64,292	$ 331,896	$ 429,951

12

Each year includes $200,000 mobility fee from the Solid Waste Fund
FY2021 Fuel tax surplus was carried forward to fund capital projects in FY 2022

FY2023 BuildingFund

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
Building Fund (004)			
Revenue Building Permits	$ 218,356	$175,217	$ 197,880
Other & transfer from General Fund	$ 67,147	$144,663	$180,105
Total Revenue	$ 285,503	$319,880	$ 377,985
Expenses			
Salary & Benefits	$ 268,737	$298,200	$ 353,500
Operating Expense	$ 19,505	$ 21,680	$ 24,485
Total Expenses	$ 288,242	$ 319,880	$ 377,985

13

Current year budget include leave payouts for retiring employee however actual expense occurred in FY2020

FY 2023 Other Governmental Funds

Description	FY2022 Original Budget	FY2023 Proposed Budget
Police Impact Fee	Fund (101)	
Revenue	$ 47,200	$ –
Expense	$ 47,200	$ –
Fire Impact Fee	Fund (102)	
Revenue	$ –	$ –
Expense	$ –	$ –
Road Impact Fee	Fund (103)	
Revenue	$ –	$ –
Expense	$ –	$ –
Park Impact Fee	Fund (104)	
Revenue	$ –	$ –
Expense	$ –	$ –

14

FY 2023 Police Trust & Police Explorers

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
Police Trust Fund (110)			
Revenue	$ 43	$ –	$ 15,900
Expense	$ –	$ –	$ 15,900
Police Explorers Fund (605)			
Revenue	$ 3,092	$ 4,400	$ 5,100
Expense	$ 671	$ 4,400	$ 5,100

15

CRAFund

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
Building Fund (130)			
Ad Valorem	$ 1,253,952	$1,292,387	$ 1,463,810
Intergovernmental	$ 1,367,409	$ 1,408,019	$ 1,476,996
Other & Appropriated Equity	$ 25,353	$ 14,148	$ 17,400
Total Revenue	$ 2,646,714	$ 2,714,554	$ 2,958,206
Expenses			
Police	$ 181,448	$ 279,208	$ 299,073
Code Enforcement	$ 24,020	$ 45,250	$ 43,570
Pictona	$ 138,295	$ 164,274	$ 168,774
CRA Admin	$ 306,423	$ 522,734	$ 701,580
Non-Departmental	$ 1,854,347	$ 1,703,088	$ 1,745,209
Total Expenses	$ 2,504,533	$ 2,714,554	$ 2,958,206

16

Increment value increased 3%

Reorganized to create Code dept
- ½ FTE Code Enforcement officer was shown as a transfer in Non-Department
- Other Code activities were shown in Admin dept

Pictona increased $27k primarily utility expenses ($3.5k monthly)

CRA Admin increased $48k
- $11k utility
- $10k bus benchs
- $27k Admin fee

Grant program includes:
- $100k property impv grants
- $25k painting grants
- $25k mural grants

Non-Departmental decrease $52K

FY 2023 CRA FOUNTAINHEAD INCENTIVE

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
CRA FOUNTAINHEAD Fund (135)			
Revenue	$ 22,530	$ -	$ -
Expense	$ 18,041	$ -	$ -

17

YTD expenses $18k

FY 2023 CRA Capital Projects

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
CRA Capital Projects Fund (139)			
Revenue	$ 1,000,000	$ 300,000	$ -
Expense	$ 53,716	$ 300,000	$ -

18

$1 million Pickleball project II FY2021 & 2022 budgets

FY 2023 Capital Projects

Description	FY2021 Actual	FY2022 Original Budget	FY2023 Proposed Budget
Capital Projects Fund (301)			
Revenue	$ 359,022	$ 374,956	$ 67,000
Expense	$ 1,265,085	$ 374,956	$ 67,000

19

Increased $57.8k (see next slide)

FY 2022 & 2023 Capital Projects

DESCPRIPTION	
F150 - Fleet	21,000
F350 - Fleet	37,000
Police Vehicles (3)	141,600
Police Ford Explorer	47,200
Ford Ranger - Code Enf	21,000
YMCA Roof Replacement	200,000
YMCA Generator Enclosure	10,500
FIRE Generator Enclosure	12,500
AC Replacements	40,000
Fire Truck Reserve	75,905
YMCA HVAC Replacements	30,000
	636,705

DESCPRIPTION	
Police Patrol Vehicles (2)	88,000
Police Traffic Vehicle (1)	47,000
Mule	7,500
AC Replacements	40,000
YMCA Air Conditioner	20,000
Dog Park Replacement Sign	7,000
Ford F-150 Pickup - Facilities	45,000
	254,500

Grand Total FY2022 $636,705

Grand Total FY2023 $254,500

20

$2.6 million includes projects not completed in FY2020 and carryover to FY2021
$235k radio reserve established in FY2021 within various operating funds

Look Ahead

- July 26th during regular meeting–adopt maximum millage & Public Hearing dates (must be within 35 days of the July 1st certification of property value)
- September 12th 1st Public Hearing at 6:00pm (must be after 5pm)
- September 27th Final Public Hearing at 6:00 pm

21

Questions?