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COMMUNITY CONVERSATION

Spring, 2016

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Community Conversation Meeting

AGENDA

I. Budget Overview

II. Round Table Discussions

III. Wrap up

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Budget Timeline

Preliminary Property Values – June 1st
Preliminary Budget Workshops – June

Final Property Values – July 1st
City Manager Proposed Budget Workshops – July
"Not-to-Exceed" Millage Rate Discussion – July

Budget Workshops as needed – August

Public Hearings – September
Budget Adoption – September

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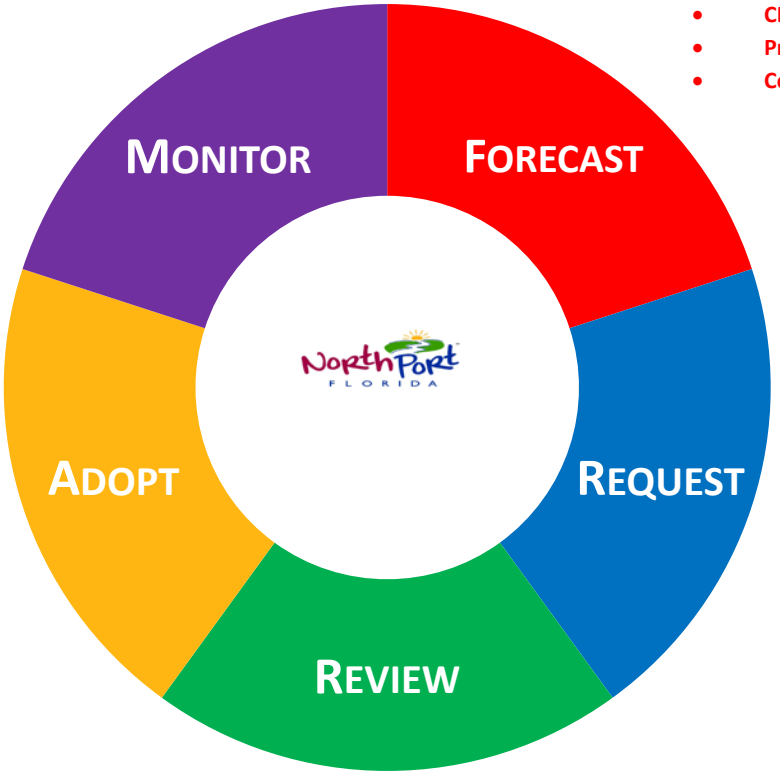
Budget Cycle

October – September

- Occurs Year Round
- Transmit Adopted Millage
- TRIM Compliance Package sent to Department of Revenue
- Review Requisitions
- Commission Agendas
- Budget Amendments
- Monthly Financial Reports

January – March

- Beginning Step In Budget Process
- Budget Assumptions are determined
- CIP Process Begins
- Prepare General Fund Forecast
- Commission Workshops



July – September

- Final Step in Budget Process
- City Manager Proposed Budget
- Tentative Adoption
- TRIM Notice
- Public Hearings
- TRIM Advertisement
- Final Adoption of Budget

February – June

- Train Staff
- Position Changes
- Payroll Projections
- Department Requests
- Departmental Goals & Objectives
- Revenue Projections
- Preliminary Taxable Value received from Property Appraiser

March – September

- City Manager Review
- Executive Management Meetings
- CIP reviewed and presented to Commission
- Final Certification of Taxable Value

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QUESTION:

How would you define fiscal sustainability?

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Major Revenues & Allowable Uses

1% Infrastructure Surtax & Impact Fees	Build or improve roads, utility systems, parks, fire stations, etc.
Gas Taxes	Public transportation operations, maintenance, bridges, etc.
Property Taxes (operating) Sales Taxes (State Shared) FP&L Franchise Fees	General operating costs for police, EMS, health & human services, parks, etc.
District Assessments	Used only for operational costs associated with a specific district – Road & Drainage, Fire, Solid Waste

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Major Revenues

	FY 10-11 Actual Revenue	FY 11-12 Actual Revenue	FY 12-13 Actual Revenues	FY 13-14 Actual Revenue	FY 14-15 Actual Revenue	FY 15-16 Adopted Revenue	Difference (FY 2011 to FY 2016)	
Property Taxes (City)	$ 8,035,010	$ 7,850,463	$ 8,071,414	$ 8,102,022	$ 9,228,706	$ 10,108,770	$ 2,073,760	*25.81%*
Communications Services Tax	2,026,549	2,032,026	1,952,550	1,886,925	1,863,757	1,847,240	(179,309)	*-8.85%*
FP & L Franchise Fee	2,654,895	2,521,691	2,549,869	2,810,119	2,918,342	3,100,000	445,105	*16.77%*
Half-Cent Sales Tax	3,620,781	3,908,879	4,235,193	4,598,533	5,028,895	5,425,390	1,804,609	*49.84%*
State Revenue Sharing	897,465	1,020,354	1,416,813	1,660,627	1,923,208	1,963,200	1,065,735	*118.75%*
District Assessments	23,565,989	23,265,364	25,055,136	25,198,813	25,073,694	25,956,870	2,390,881	*10.15%*
Gas Taxes	2,453,271	2,519,605	2,575,867	2,648,684	2,722,094	2,781,870	328,599	*13.39%*
Impact Fees	496,305	503,022	298,944	434,019	1,183,833	2,239,220	1,742,915	*351.18%*
Infrastructure Sales Surtax	5,801,652	6,097,183	6,883,376	7,424,336	8,172,571	8,139,640	2,337,988	*40.30%*
TOTALS	**$ 49,551,917**	**$ 49,718,587**	**$53,039,162**	**$54,764,078**	**$ 58,115,100**	**$ 61,562,200**	**$ 12,010,283**	***24.24%***

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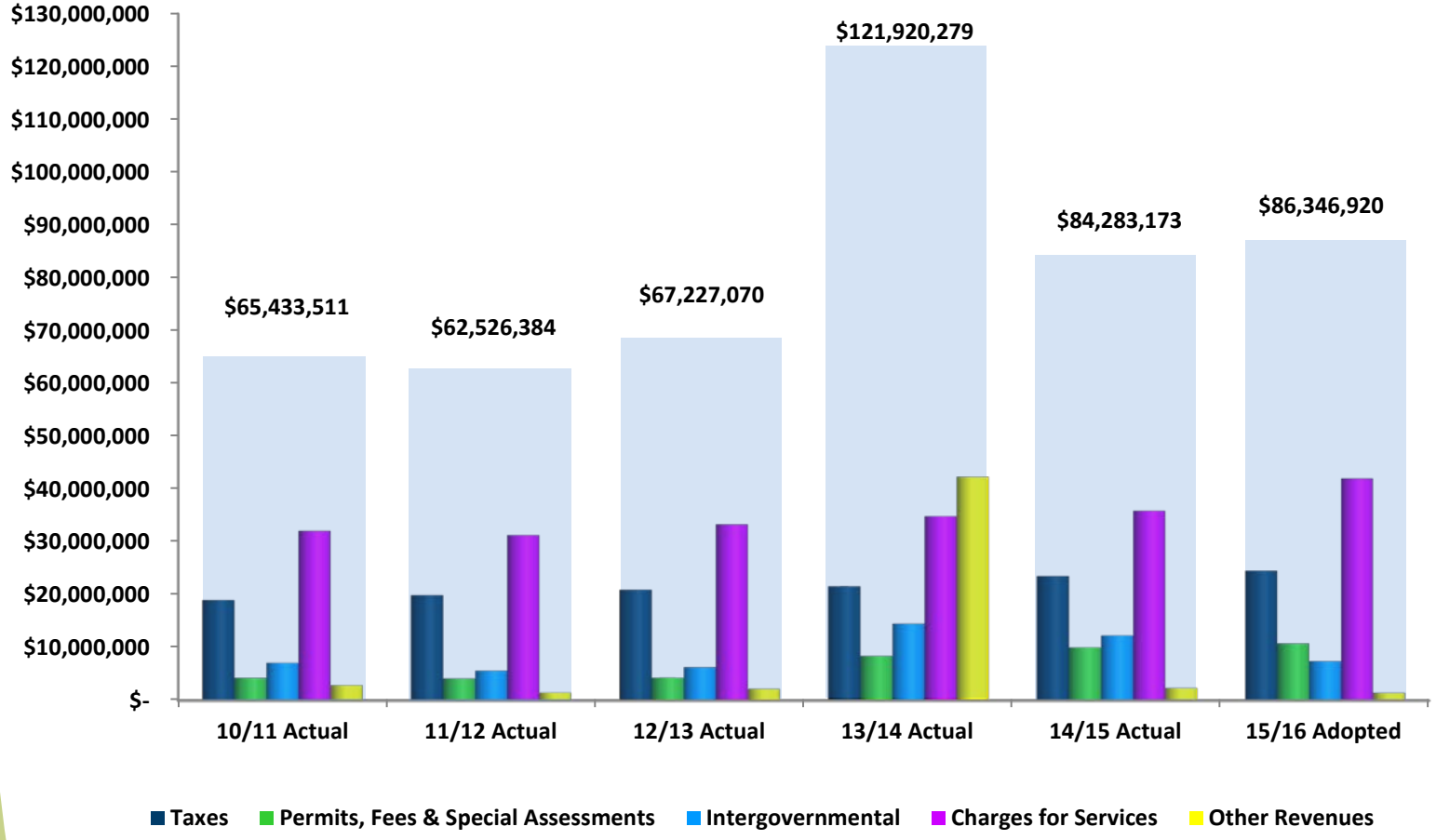
REVENUES BY CATEGORY



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Major Revenue: Sales Taxes

Taxable Sales

5.5 cents goes to State of Florida
0.5 cents goes to State of Florida, but remitted to local governments (*Half-Cent Sales Tax)*
1.0 cent goes to local governments for *Infrastructure Surtax
7.0 cents in taxes on every taxable sale

* Only applies to purchases up to $5,000

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Population Breakdown

Office of Economic & Demographic Research

County/Municipality	April 1, 2015 Total Population	April 1, 2014 Total Population	Percent of Total
Longboat Key (part)	4,467	4,454	1.15%
North Port	62,235	60,295	15.57%
Sarasota	52,899	52,578	13.58%
Venice	21,418	21,188	5.47%
Unincorporated County	251,065	248,619	64.22%
Sarasota County	**392,084**	**387,134**	**100.00%**

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Population Based Revenue Allocations

Infrastructure Surtax

INFRASTRUCTURE SURTAX Department of Revenue FY 2016 Estimates	% of Total	% of Non-School Board 75%	DOR FY 2016 Estimated Amount
Longboat Key (part)	0.86%	1.16%	$ 616,749
North Port	11.53%	15.37%	8,139,636
Sarasota	10.26%	13.68%	7,240,622
Venice	4.11%	5.48%	2,901,938
Unicorporated County	48.23%	64.31%	34,048,607
Sub-total:	**75.00%**	**100.00%**	**$ 52,947,552**
School Board	25.00%		17,649,184
Total	**100.00%**		**$ 70,596,736**

- Collected and distributed by Department of Revenue (DOR)
- Updated based on population
- School board is fixed at 25%

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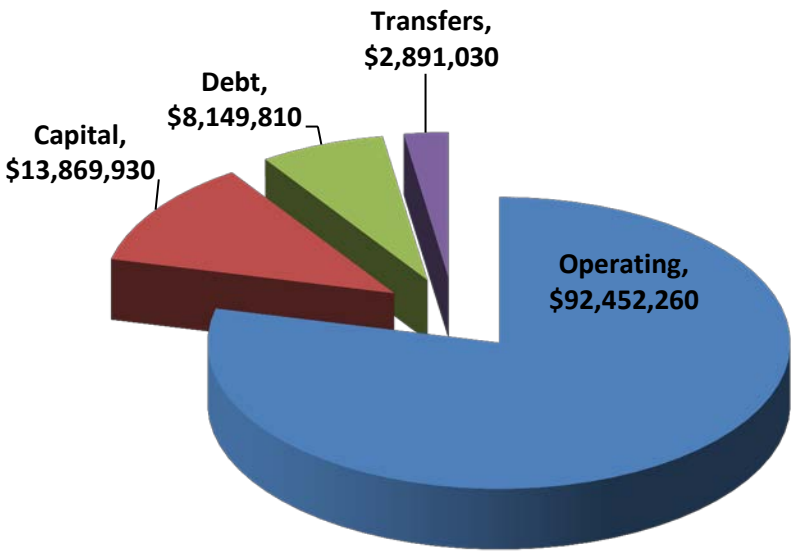
FY 2016 Adopted Budget
$ 117,363,030



FY 2016 Budget Includes

- 563 FTEs (employees)
- 31 Funds
- 70 Active Capital Improvement Projects

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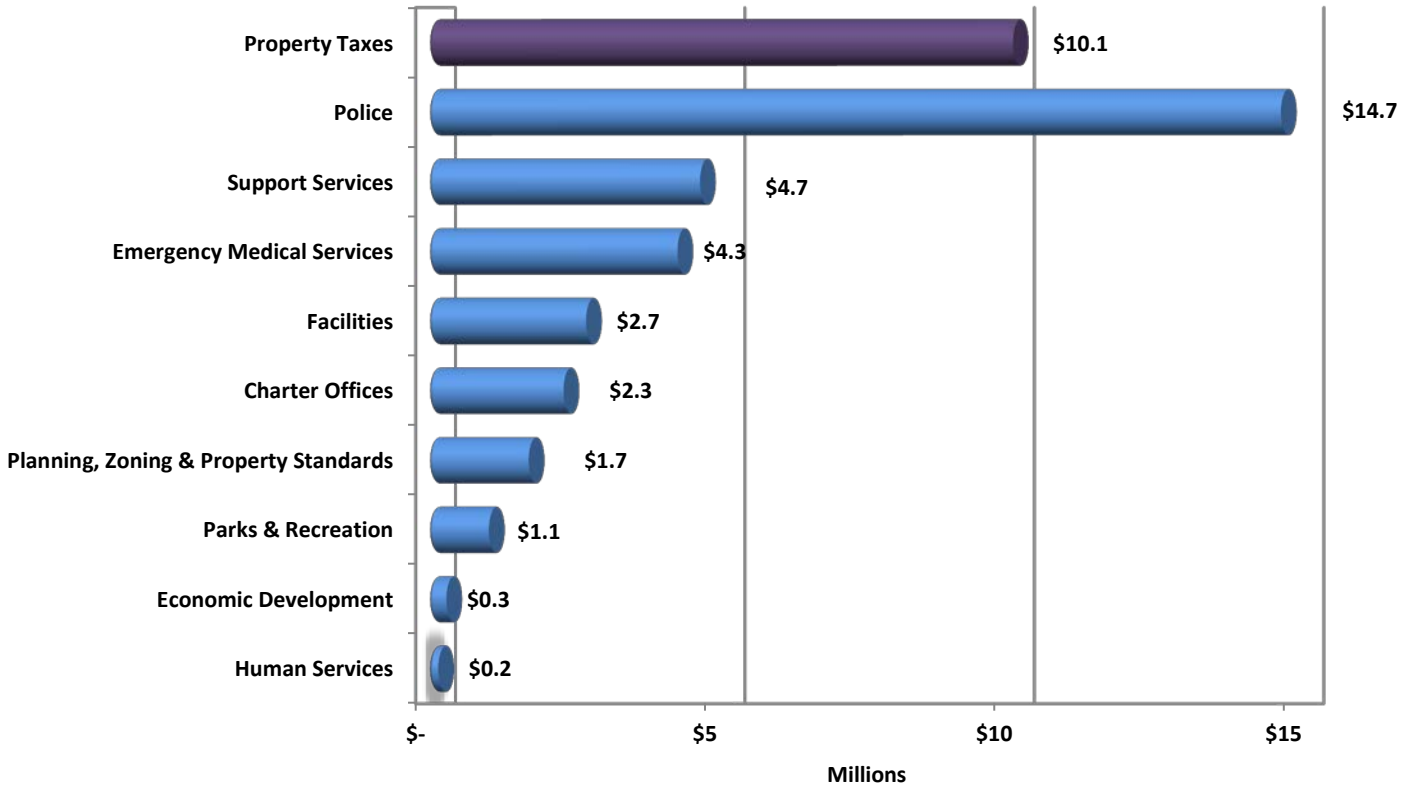
FY 2016 Adopted General Fund - $32,149,790



- Support Services include Human Resources, Information Technology, Finance, and Community Outreach
- Charter Offices include City Commission, City Clerk, City Attorney, and City Manager

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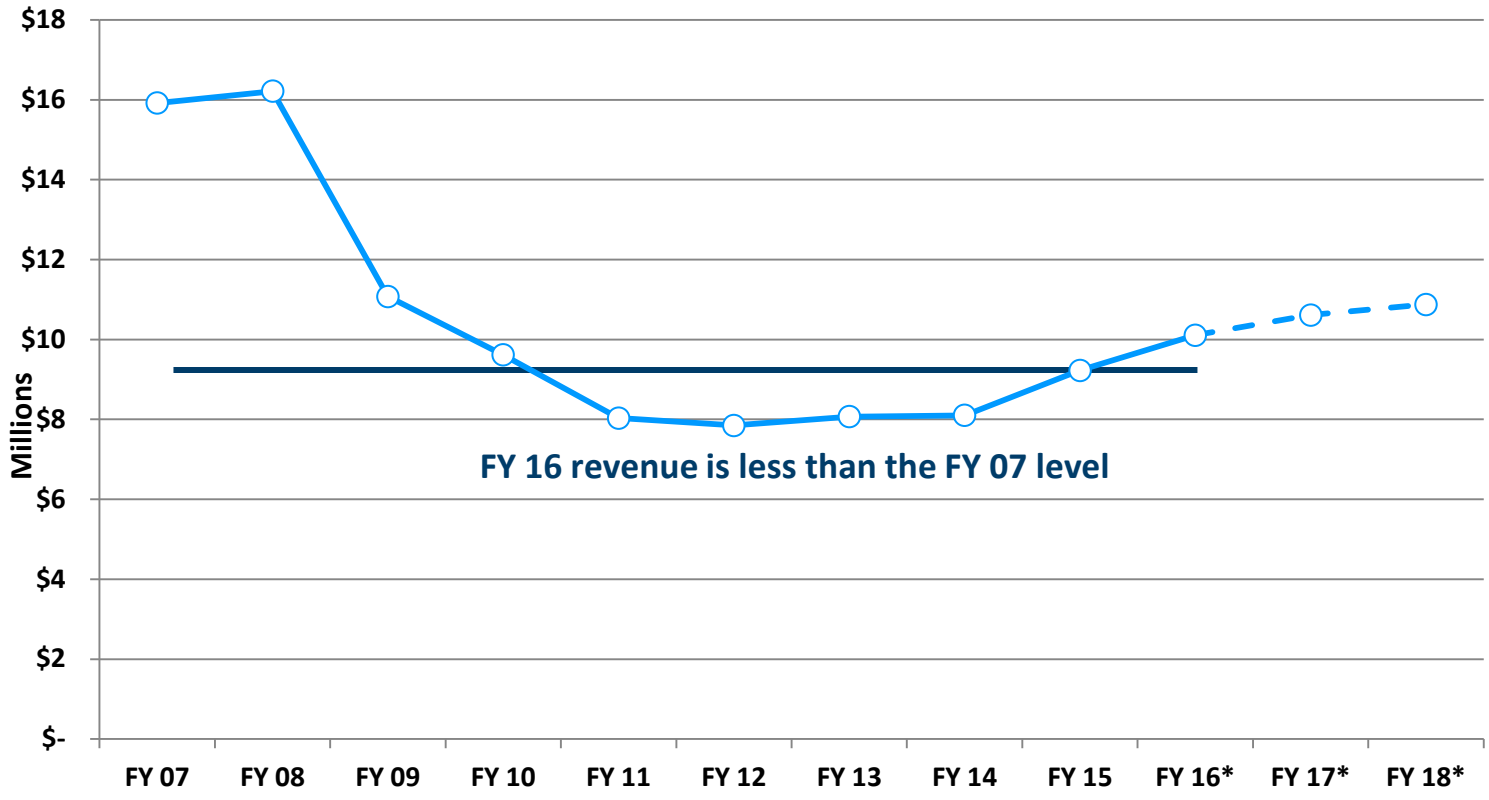
General Fund Ad Valorem Revenue - *Property Taxes*



*Estimated

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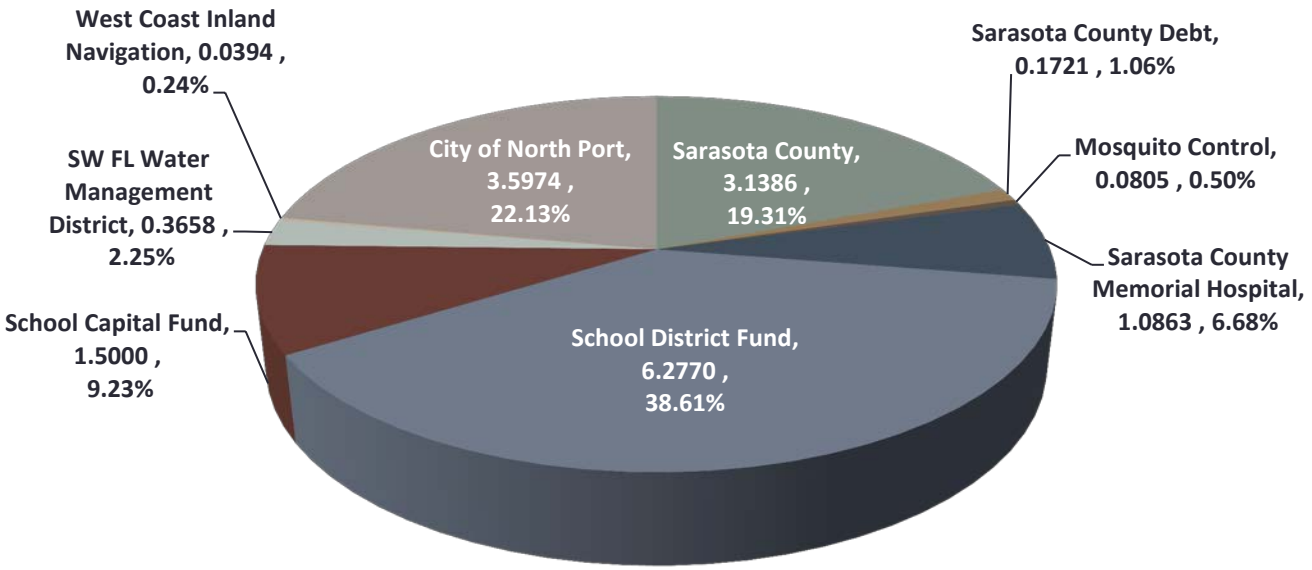
A Typical North Port FY 2016 Property Tax Breakdown



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City of North Port Property Tax Breakdown

TAXING AUTHORITY TAX INFORMATION		
Taxing Authority	**Rate**	
Sarasota County	3.1386	27.54%
Sarasota County Debt	0.1721	
Mosquito Control	0.0805	
Sarasota County Memorial Hospital	1.0863	
School District Fund	6.2770	47.84%
School Capital Fund	1.5000	
SW FL Water Management District	0.3658	2.49%
West Coast Inland Navigation	0.0394	
City of North Port	3.5974	22.13%
TOTAL	**16.2571**	**100.00%**

NOTE: For every $1.00 spent on property taxes $0.22 comes to North Port

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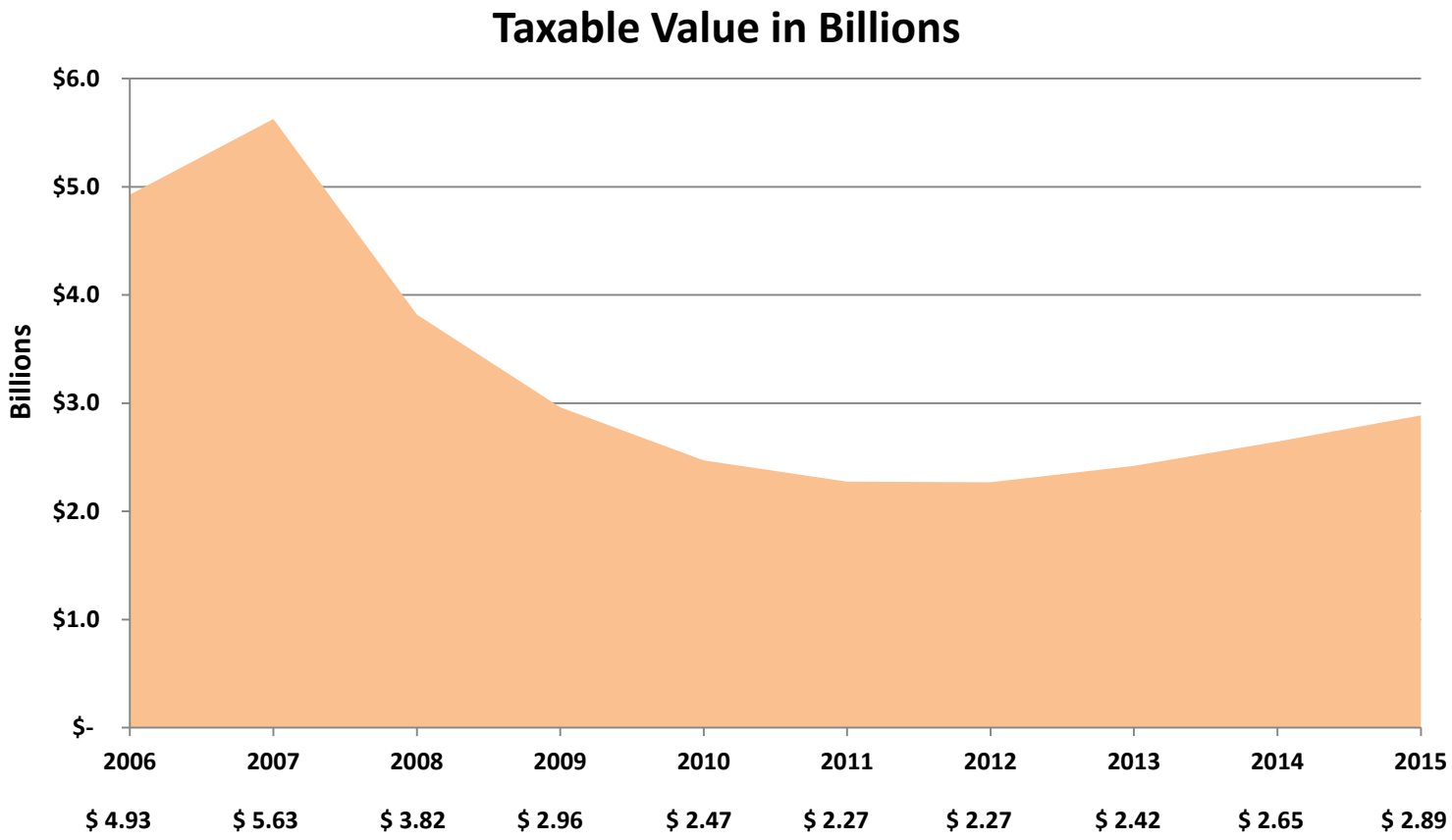
Ten Year Taxable Value History



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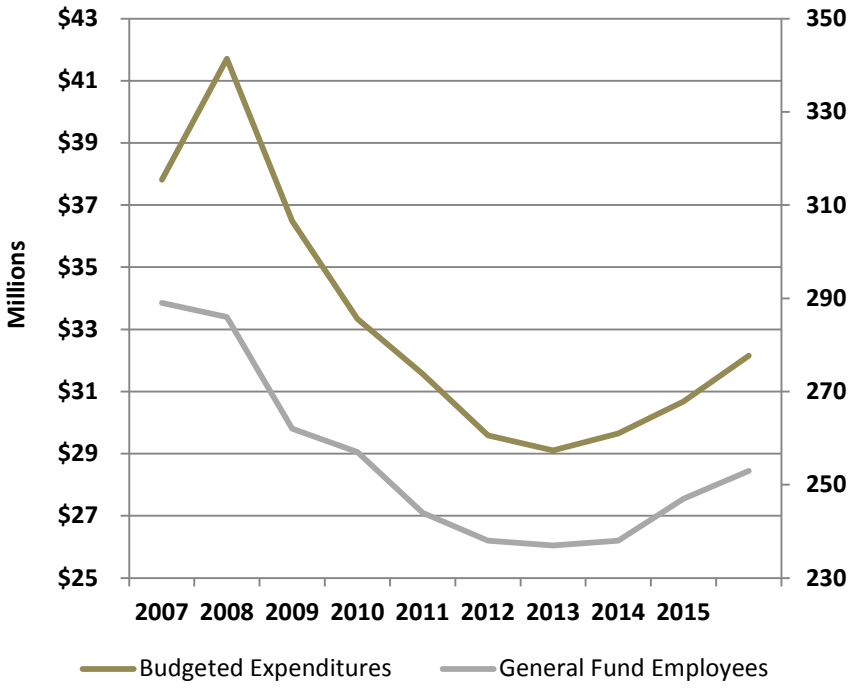
General Fund Information

Fiscal Year	Employees	Budget
2007	289	$ 37,813,047
2008	286	$ 41,712,304
2009	262	$ 36,486,664
2010	257	$ 33,339,605
2011	244	$ 31,561,776
2012	238	$ 29,583,838
2013	237	$ 29,102,925
2014	238	$ 29,649,280
2015	247	$ 30,680,865
2016	253	$ 32,149,790



- **General Fund workforce has been reduced by 13% since FY 2007**

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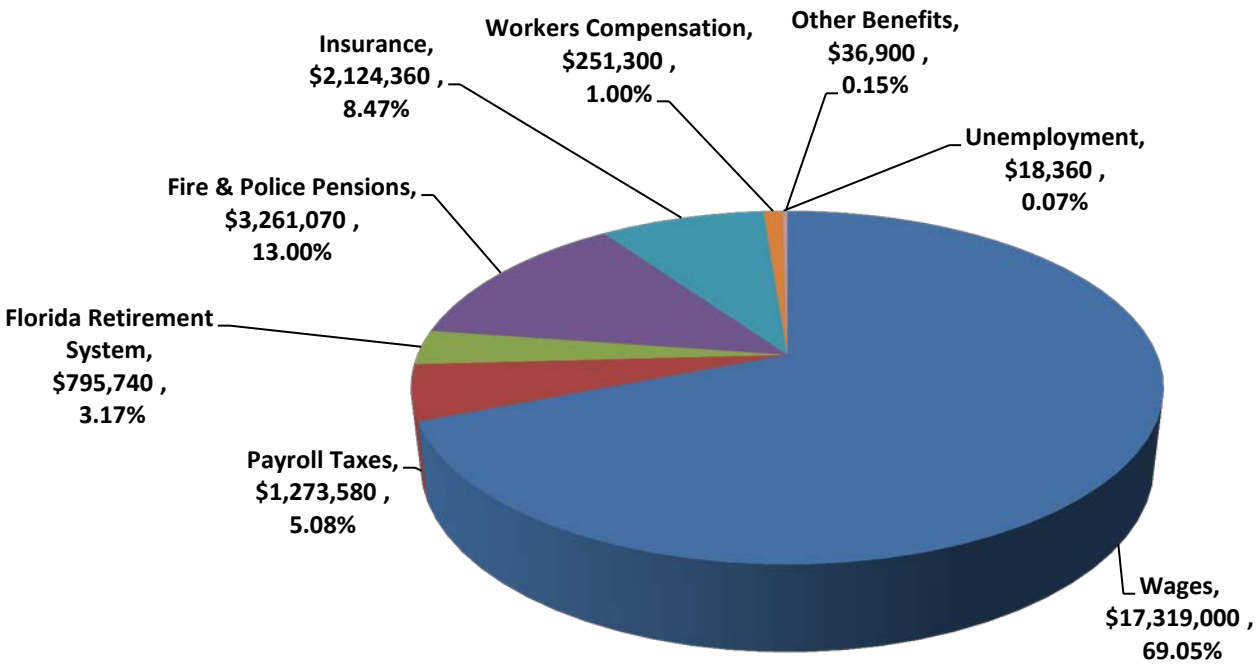
General Fund Personnel Costs FY 2016



Personnel cost are $25,080,310 or 78% of the General Fund Adopted Budget

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Pension Costs All Funds

Fiscal Year	Florida Retirement System	Police	Fire	Total
2016	$ 1,582,149 (379)	$ 2,602,520 (103)	$ 1,775,030 (84)	$ 5,959,699
2015	$ 1,438,783 (369)	$ 2,715,615 (101)	$ 1,502,084 (84)	$ 5,656,482
2014	$ 1,457,166 (353)	$ 2,557,298 (102)	$ 1,635,304 (84)	$ 5,649,768
2013	$ 747,399 (348)	$ 2,398,275 (102)	$ 1,478,313 (84)	$ 4,623,987
2012	$ 820,103 (348)	$ 2,236,601 (102)	$ 1,721,215 (84)	$ 4,777,919
2011	$ 1,690,553 (350)	$ 1,814,427 (103)	$ 1,420,741 (84)	$ 4,925,721
2010	$ 1,975,708 (359)	$ 1,490,251 (103)	$ 1,350,028 (85)	$ 4,815,986
2009	$ 1,740,504 (355)	$ 1,132,531 (103)	$ 1,107,866 (85)	$ 3,980,901

- Number in ( ) is the number of authorized positions for that year.
- FY 2009 thru FY 2015 are actual City contribution costs. FY 2016 is the budgeted City contribution costs.
- In FY 2012 the State legislature requires FRS covered employees to contribute 3% of earnings to their individual pension and the City's contribution rate is significantly reduced.
- In FY 2013 the State legislature made significant changes to the rates to the membership plans and class.

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Round Table Discussion

Question:

What do you think we are doing well?

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Question:

What do you think we could be doing better?

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Question:

How do we continue to improve the economic health of North Port?

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Question:

What services do you believe are essential to the quality of life of our Community?

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Question:

How can the city fund the services you've defined as important to you?

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Closing Remarks