

# City of Mexico Beach Financial Status

Presented by City Clerk Adrian Welle





# Financial Accounts

- ▶ The City of Mexico Beach has a total of 39 cash accounts that must be balanced and reconciled monthly. All accounts will have activity monthly.
- ▶ Of these 39 Cash Accounts, 18 of them are held in 1 account known as the Pooled Cash Account.
- ▶ 8 accounts are considered pass through accounts and are used for all payments leaving the City. The accounts are broken down into 2 checking accounts known as the Invoice Clearing Account (4 accounts) and Payroll Account (4 accounts). These are the only accounts that can physically write checks and protects the City from theft as they are separate from the City's cash.
- ▶ 5 accounts each have their own bank accounts known as the Impact Fee Accounts.
- ▶ 6 accounts are debt service accounts, where all debt payments are kept throughout the year.
- ▶ 1 account holds City Investments.
- ▶ The remaining account is the LEE Fund (Revenue from Police Citations)



# Main Financial Accounts

The City of Mexico Beach has 4 main funds, or departments that pay all of the City Expenses. Most of the Expenses are paid by the General Fund, but the City also operates 3 separate “business” activities known as Enterprise Funds. Enterprise Funds must be self sufficient and not use tax pay funds or tax dollars. They are entirely funded by user fees.

- General Fund
  
- Enterprise Funds
  - Water Fund
  - Sanitation Fund
  - Sewer Fund



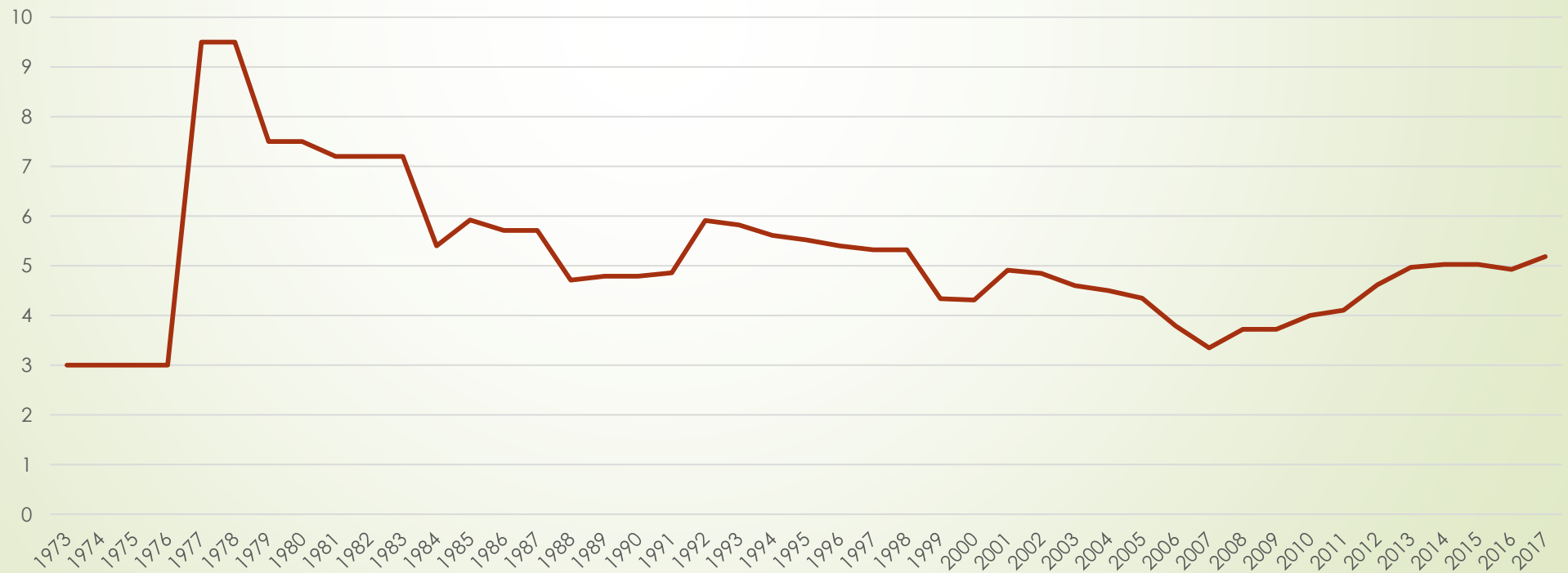
# General Fund- Revenue Sources

- Ad Valorem Taxes
- State Revenue Sharing
- Half Cent Sales Tax
- Infrastructure Surtax
- Local Option Gas Tax
- Mobile Home Tax
- Utility Taxes
- Communications Service Tax
- Miscellaneous Revenue Sources

# Ad Valorem Taxes (Property Taxes)

- The largest source of revenue in the General Fund is the ad valorem tax on all taxable property located in the City of Mexico Beach. Current rate is 5.184.
- Lowest Millage was 1973-1976
- Highest Millage was immediately following in 1977 and 1978

Historic Millage Rate 1973-Current





# What is the Millage Rate?


- ▶ City Tax Rate is known as the City Millage Rate
  - ▶ 1 Mill= \$1.00 of tax per \$1,000 of valuation
  - ▶ Maximum allowed by state of Florida is 9.5 Mills
  - ▶ Roll Back rate refers to the rate the City will need to charge to have the same revenue as the previous year.
  - ▶ Current Millage rate in the City of Mexico Beach is 5.184 Mills (\$5.184 per \$1,000 of property tax valuation)

# Calculating your tax bill

- ▶ The County Property Appraiser has given your property a taxable value of what they believe your property is worth. Traditionally the taxable value is always a little behind whether a strong or weak economy. During the downturn people were angry at their appraised value as they felt it was too high and today, no one seems to complain that it is under valued with the economic come back, because who wants to pay higher taxes?
- ▶ Homestead Exemption: Designed to protect the value of the homes of full time residents from certain devastating circumstances. You must occupy the property full time as your home. Maximum exemption is \$50,000
- ▶ Example: An appraised home of \$163,625 that is eligible for homestead exemption will be taxed at \$589.03. ( $\$163,625 - \$50,000 = \$113,625$ .  $\$113,625$  at 5.184 mills =  $113.625 * 5.184 = \$589.30$ )
- ▶ But why is my tax bill \$2041.88? Your tax bill does not only show Mexico Beach taxes but you also pay taxes to the county, school, mosquito control and water management district. Of the \$2,041.88 you pay in taxes, only \$589.03 is going to the City.



# TOP 10 Tax Payers



▶ St. Joe Paper Co.	3.80% of City Wide Property Value
▶ Baxter Realty	1.86% of City Wide Property Value
▶ Corry Coastal Properties, INC	1.28% of City Wide Property Value
▶ Tranquil Harbour Holdings, LLC	1.15% of City Wide Property Value
▶ Duke Energy Center	0.52% of City Wide Property Value
▶ Driftwood Properties, LLP	0.49% of City Wide Property Value
▶ Brinkmeier, Stephen and Lillian	0.45% of City Wide Property Value
▶ Mediacom Communications	0.45% of City Wide Property Value
▶ Toucans Restaurant, LLC	0.44% of City Wide Property Value
▶ Sullivan, H Perry	0.41% of City Wide Property Value



# 2003-Current Tax Revenue

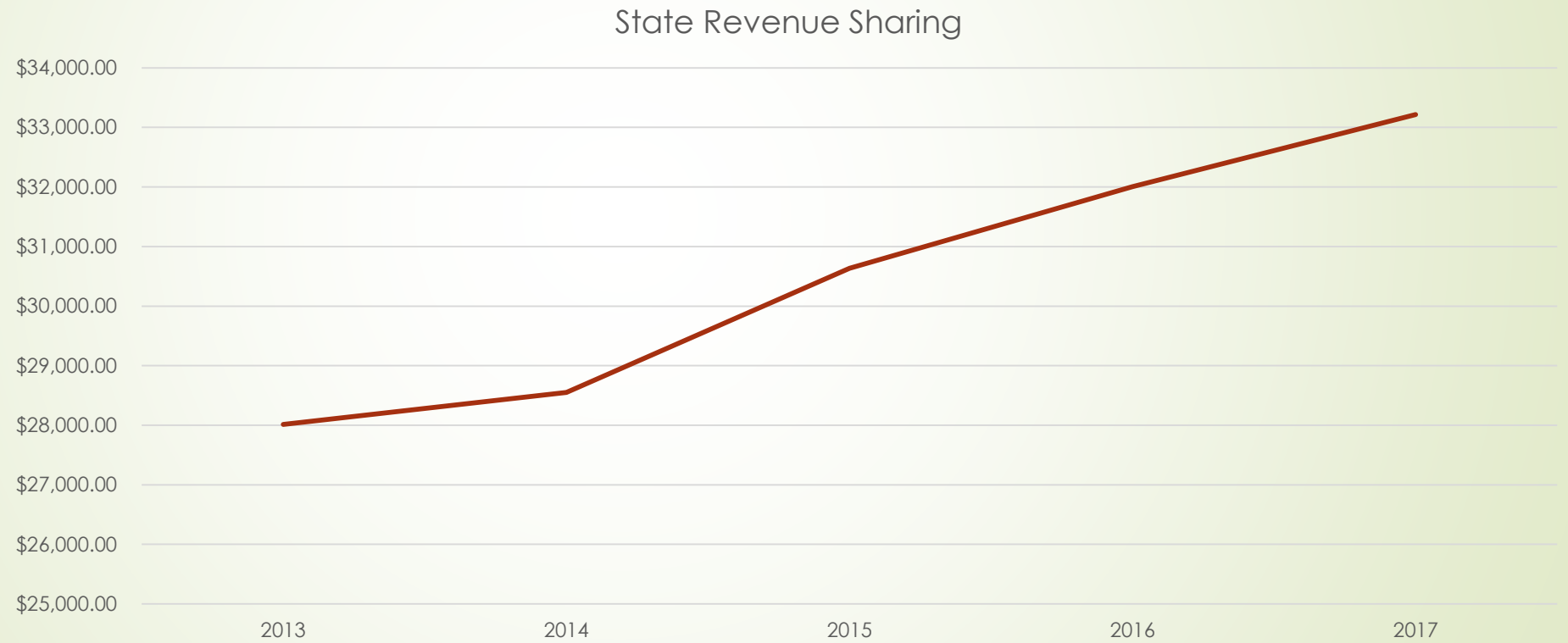




# State Revenue Sharing

- ▶ 1972 attempt of the legislature to ensure a minimum level of revenue equality across local government.
- ▶ Funded by: 1.3653% of sales tax collected (76.2%) and 1-cent fuel tax (23.8%)
- ▶ Municipality must have satisfied a number of statutory requirements. Such as a minimum adjustment factor and apportionment factor (complex formula)
- ▶ Formula for allocation.....are you ready for this?
  - ▶ Population times an adjustment factor (depends on City size, Mexico Beach is 1.0)
  - ▶ Apportionment factor = (Proportion of adjusted municipal population + Proportion of derived municipal sales tax collections+ Proportion of Municipality's relative ability to raise revenue) / 3

# State Revenue Sharing 2013-Current





# Half Cent Sales Tax

- ▶ Authorized in 1982, this program generates the largest amount of revenue for local governments among the state-shared revenue sources the legislature currently authorizes.
- ▶ Distributes a portion of state sales tax revenue via three separate distributions to eligible governments.
  - ▶ Ordinary distribution: 8.9744 percent of net sales tax proceeds
  - ▶ Emergency and supplemental distribution: .0966 percent of net sales tax proceeds, for counties with fiscal-related eligibility or an inmate population of more than 7% of total county population
  - ▶ Fiscally constrained county: A county that is entirely rural area of opportunity as designated by the Governor, or counties where 1 mill will raise no more than \$5 million in revenue.
- ▶ Primary purpose is to provide relief from ad valorem and utility taxes in addition to providing municipalities with revenues for local programs.

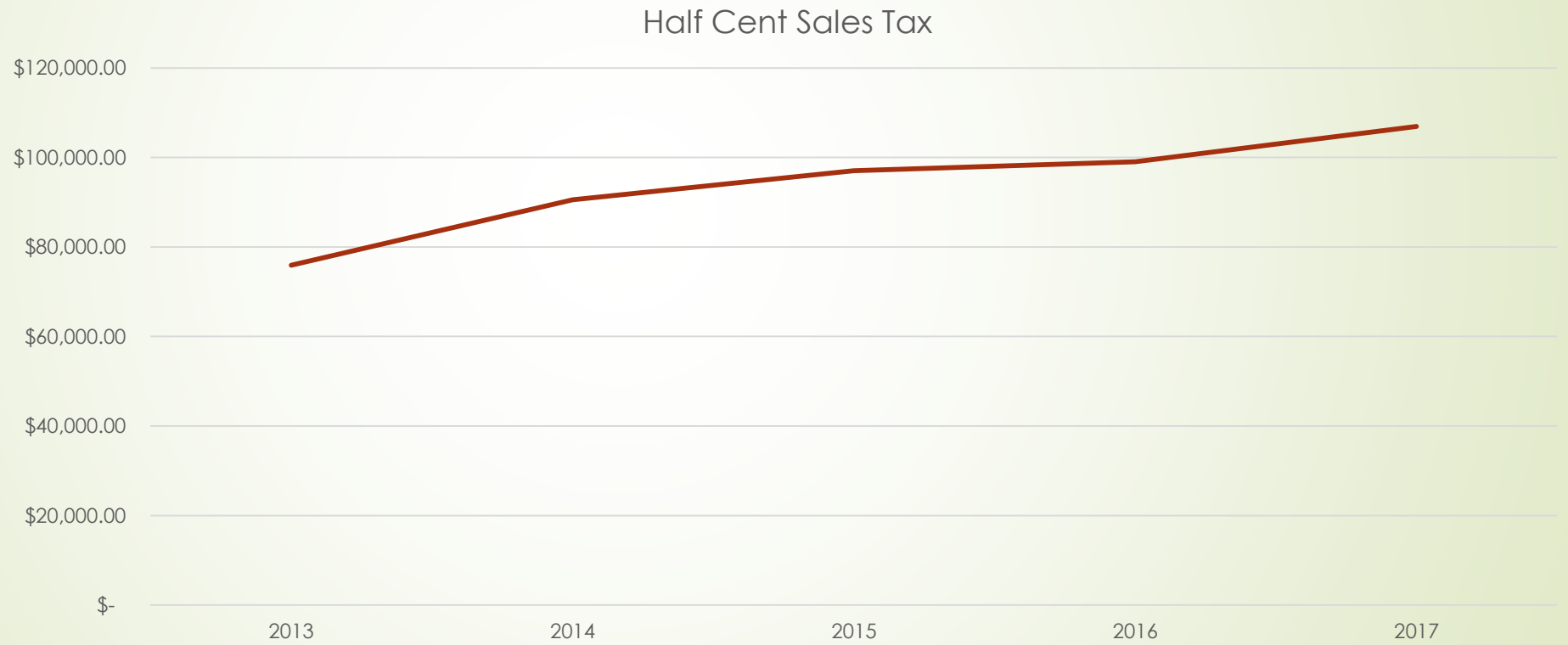


# Half Cent Sales Tax (continued)

- ▶ Calculation:

- ▶ Divide the sum of the county's unincorporated area population plus two-thirds of the county's incorporated area by the sum of the county's total population plus two-thirds of the county's incorporated population. This will give you the allocation factor for the county. Multiply this number by the state allocation
- ▶ Then, determine the city allocation factor. Divide the municipal population by the sum of the county's total population plus two-thirds of the county's incorporated population. Multiply the City allocation factor by the total earmarked for the county.
- ▶ For FY 2017 the allocation the City of Mexico Beach will receive is \$106,961.

# Half Cent Sales Tax 2013-Current

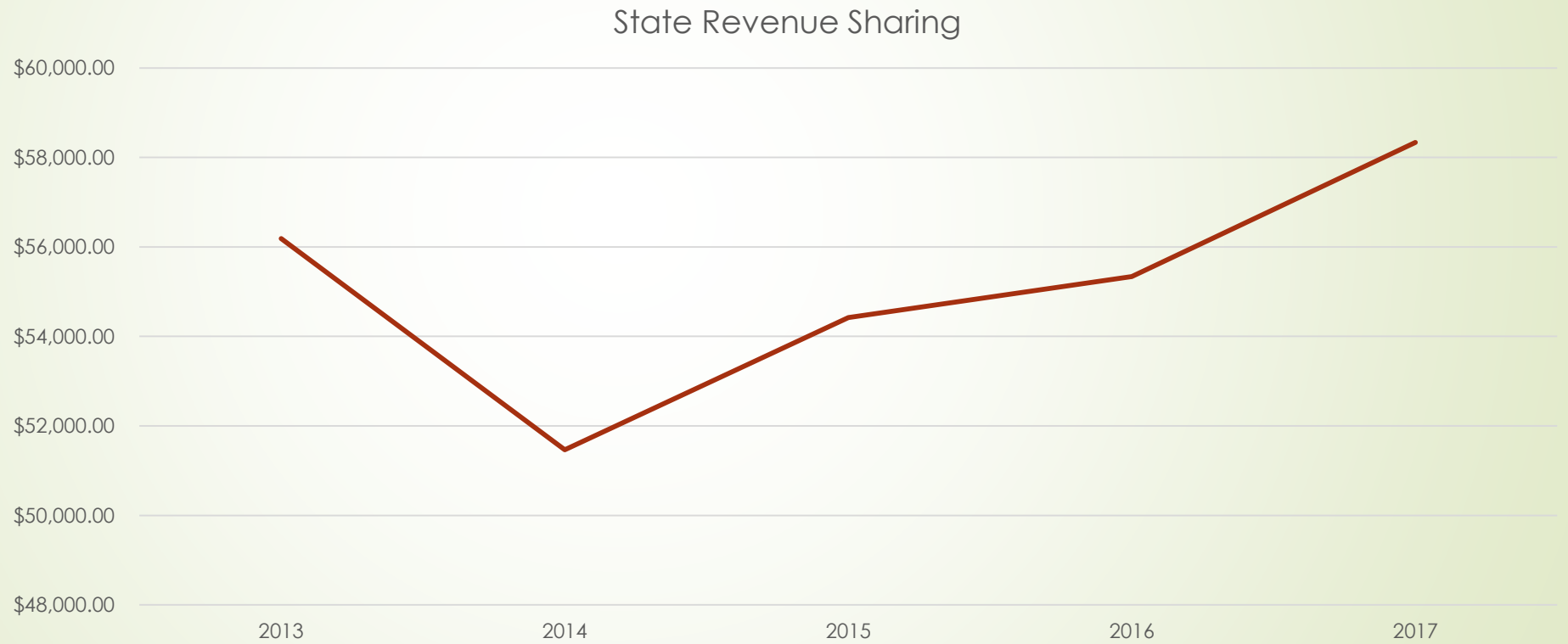




# Local Option Gas Tax

- ▶ \$.06 tax on Motor Fuel
- ▶ \$.06 tax on Diesel Fuel
- ▶ Estimated that Bay County sells 100,959,711 gallons of motor fuel in FY 2017
- ▶ Based on population allocation Mexico Beach will receive .915% of the Fuel Tax revenue generated
- ▶ Mexico Beach estimate for revenue for 2017 is \$58,334

# Local Option Fuel Tax 2013-Current



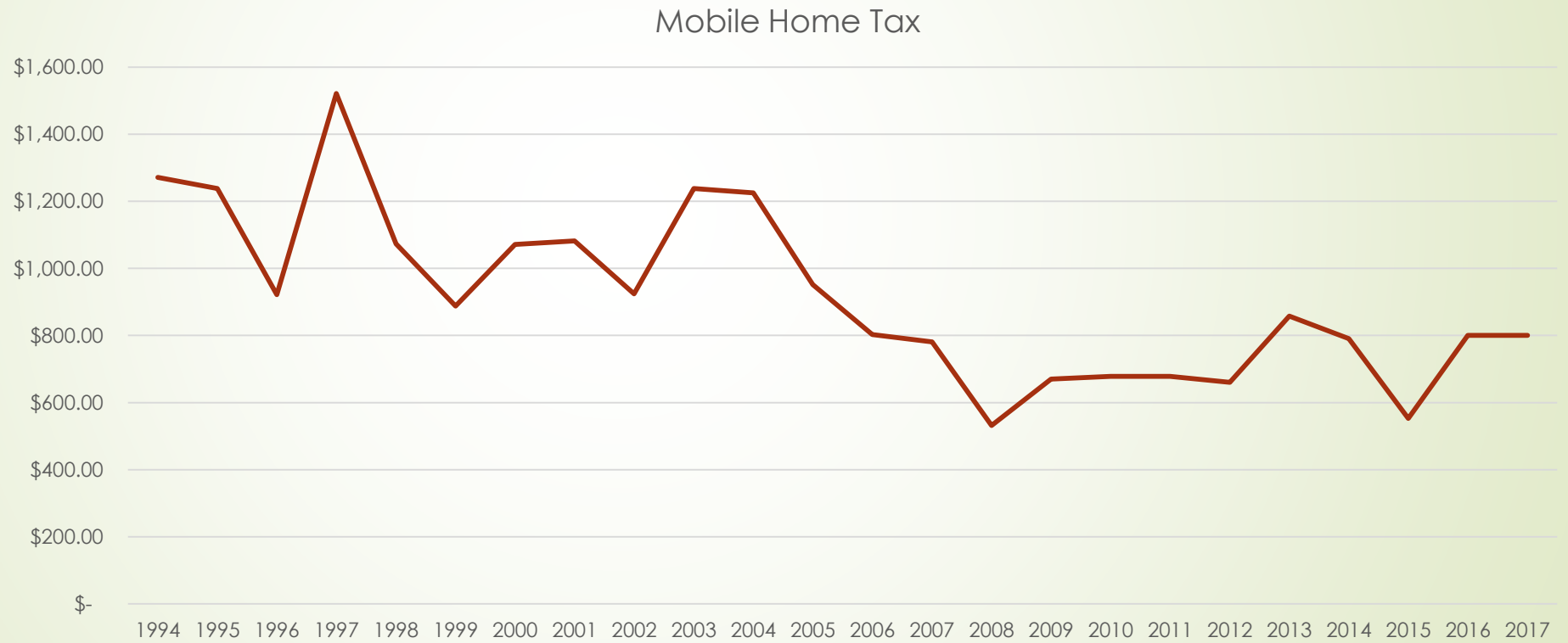




# Mobile Home Tax

- Proceeds from annual license tax levied on all mobile homes and park trailers exceeding 35 feet in body length.
- Tax ranges from \$20-\$80 depending on vehicle type and length.
- Half of the net proceeds are remitted to the district school board.
- Half is distributed to the City depending on the location of the units.
- Use is at the discretion of the City Council

# Mobile Home Tax 1994-Current





# Infrastructure Surcharge

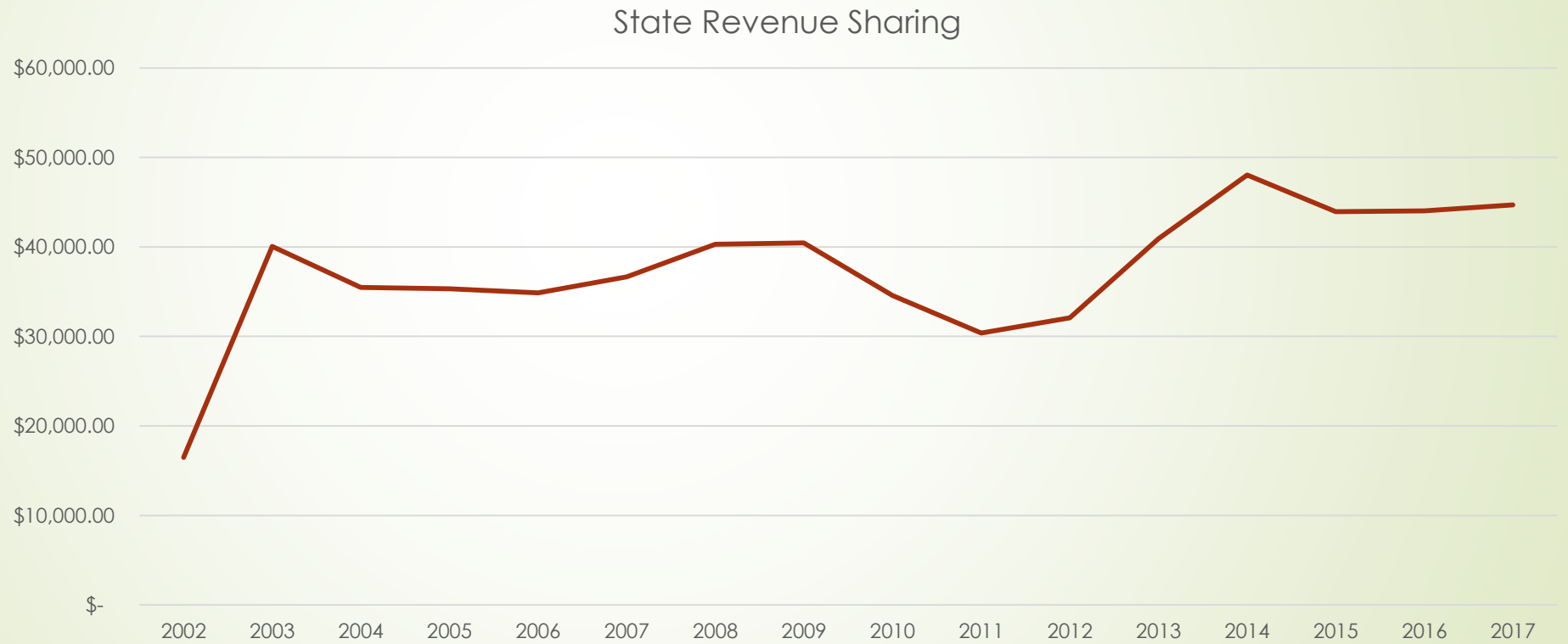
- ▶ New in 2017.
- ▶ Voter approved in 2016.
- ▶ Half Cent county wide sales tax.
- ▶ Dedicated to repair infrastructure throughout Bay County and Mexico Beach
- ▶ Estimated first year revenue for Mexico Beach is slightly over \$100K



# Communications Service Tax

- ▶ Applies to telecommunications, video, satellite and related services. This is the tax you see sometimes abbreviated to CST on your Cell-Phone Bill.
- ▶ 2 parts: State Communications Services Tax and Local Communications Services Tax
- ▶ State money is distributed by the same formula as sales tax.
- ▶ Local tax depends on Municipal rate
- ▶ Current Bay County Rates:
  - ▶ Callaway- 5.220%
  - ▶ Lynn Haven- 5.220%
  - ▶ Mexico Beach- 2.880%
  - ▶ Panama City- 5.220%
  - ▶ Panama City Beach- 5.220%
  - ▶ Parker- 5.220%
  - ▶ Springfield- 5.220%

# Communications Services Tax 2002- Current

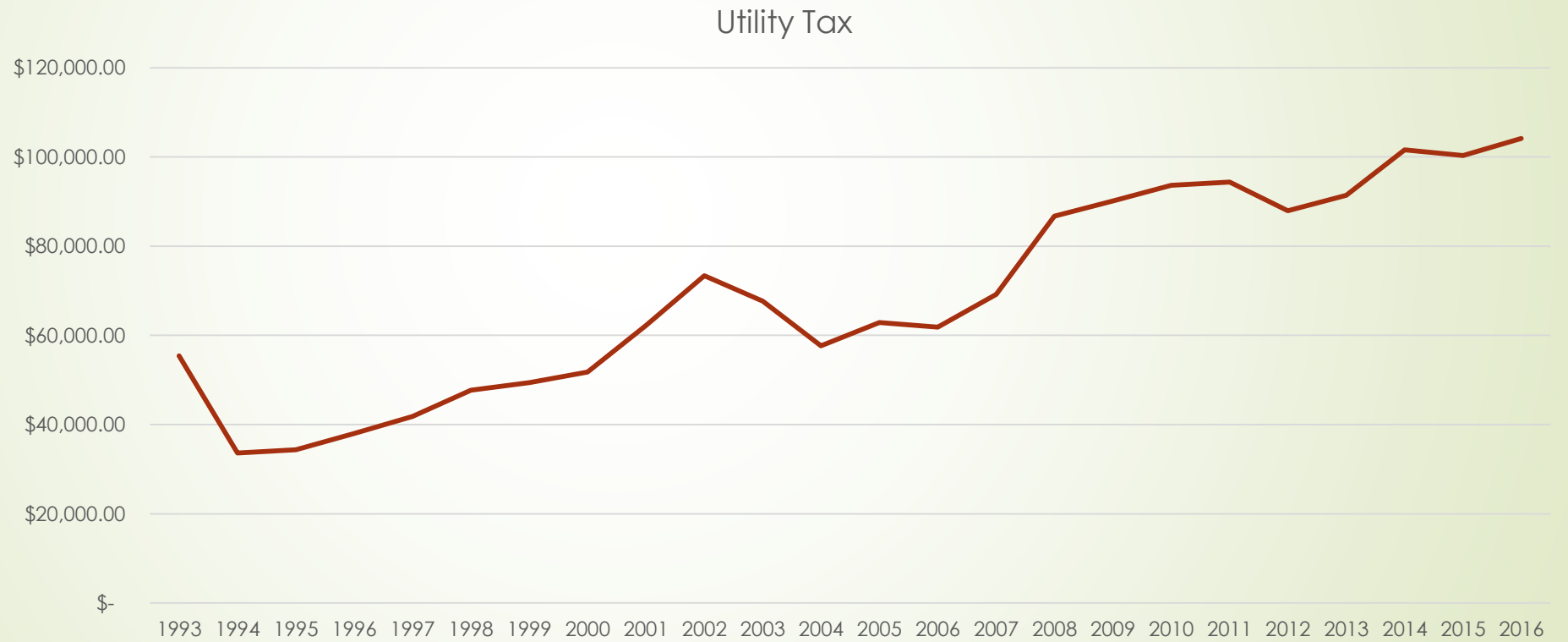




# Utility Tax

- ▶ Utility Tax Funds the Utility Tax Fund which is held in the Pooled Cash Account
- ▶ Utility Tax Funds must be expended as set forth by City Council by Ordinance
- ▶ City Implemented Tax on:
  - ▶ Water
  - ▶ Gas
  - ▶ Electricity

# Utility Tax Fund 1993-2016





# General Fund Expense

- ▶ All aspects of City Government are run through the General Fund Expenses EXCEPT Water, Sewer and Sanitation
- ▶ The General Fund has 17 Expense Accounts
- ▶ All items that are purchased or debt payments that are made must be expensed from the budget out of one of these accounts.
- ▶ Unlike the enterprise funds, debt payments are paid directly from the expense account of the Budget.
- ▶ Let's take a look at the options to expense costs to the city in the next few slides.





# General Fund Expense

- ▶ 511- City Council: this includes all 5 council members salaries and any expense that the council has (Travel, Training, etc)
- ▶ 512- City Administrator: this is the expense of the City Administrator and includes 40% of Mell's salary.
- ▶ 513- City Clerk: this is the expense of the City Clerk and includes 40% of Adrian's salary
- ▶ 514- Legal: Attorney Fees
- ▶ 515- Planning and Zoning: Expenses of variances and plan reviews including City Planner
- ▶ 519- General Government- Office staff and Philip expenses and expenses for good of the City. A portion of office staff and Philip's salaries.
- ▶ 521- Police: All Police Department Expenses
- ▶ 522- Fire and ESU: All Fire/ESU Expenses including building and salaries
- ▶ 524- Code Enforcement: All Code Expenses and Ken's Salary



# General Fund Expense

- ▶ 539-General Maintenance: Tommy and RD salaries and general maintenance expenses for the city
- ▶ 541- Road and Street: Andy, Ricky and Jonathan salaries and expenses to upkeep roads, streets and right of ways
- ▶ 543- Canal: Ben, Nic and 50% of Troy's salary. To maintain the canal
- ▶ 549- Vehicle Maintenance: 50% of Troy's Salary
- ▶ 554-CDBG Grant Expense
- ▶ 572- Parks and Rec: Pam and Bill and Parks and Rec Expenses
- ▶ 584- Debt
- ▶ 590-Transfers: This is any money in the pooled cash account that has specific dedicated purpose. Again, excluding enterprise accounts.



# GRANT FUNDS

- ▶ Currently the City of Mexico Beach has \$6,861,048 in grant funds coming through the City.
- ▶ The City administers these grants most often on a reimbursement basis, this is why the City uses a pooled cash account as talked about earlier.
- ▶ By using our own funds via Pooled cash, the City does not have to take out loans and pay interest just to have the cash on hand to cash flow these large projects.
- ▶ Let's take a look at grants that have happened in the past year or are in the process of completion.....



# General Fund Grants

- ▶ 15<sup>th</sup> Street Storm Water- NFWFMD
- ▶ MBARA- FWC
- ▶ Parker Park- County, FRDAP
- ▶ 7<sup>th</sup> Street Park- FRDAP
- ▶ Canal- NRDA, Florida Boater Improvement
- ▶ Municipal Park- FRDAP
- ▶ Alternate Water Source- DEP
- ▶ Housing Rehabilitation- CDBG
- ▶ MBARA- NRDA
- ▶ Beach Renourishment
- ▶ Sea Grant
- ▶ Fire Department- AFG



# 15th Street Storm Water

- ▶ Completed and closed out on 2/29/2016
- ▶ Provided for Storm Water improvements along 15<sup>th</sup> Street
- ▶ City was awarded a grant of \$474,542.90 from the Northwest Florida Water Management District to put towards the completion of this project.
- ▶ In total the project cost a total of \$468,206.20.
- ▶ This particular project was completed with ZERO City Expense.
- ▶ Mexico Beach only left \$6,336.70 of the grant dollars unspent




# MBARA Grant

- ▶ The Mexico Beach Artificial Reef Association applies for grants annually. All that they ask for from the City is for the City to serve as the fiscal agent to assist in leveraging cash to pay for the project on a reimbursement basis.
- ▶ Grant amount was \$60,000 with a match of \$25,000.
- ▶ Grant was completed and closed out in May of 2016.
- ▶ MBARA also pays for all advertising expense incurred by the City for the bid process.
- ▶ Total spent on this project was \$85,000.
- ▶ Again, ZERO cost to the City.



# Parker Park

- At the end of Mayor Al Cathey's term in 2015 he submitted a request to Bay County for funds to begin development of Parker Park.
- Bay County awarded \$100,000 from the County Parks and Rec Impact Fee account.
- The grant was completed and closed on February 6, 2017 with the \$100,000 received as a reimbursement.
- Total project cost of phase 1 of Parker Park was \$277,412.20.
- Mexico Beach used Parks and Rec Impact fees and Surplus Funds to pay the remaining expense of \$177,412.20
- A \$50,000 FRDAP has also been awarded and the City is currently exploring playground equipment and/or Adult Exercise Equipment



# Under the Palms Park (7<sup>th</sup> and Maryland)

- ▶ FRDAP Grant was received for \$50,000 for a walking path and playground equipment at the renovated park.
- ▶ Grant was completed and closed out in 2016.
- ▶ Total cost of the project was \$51,106.11
- ▶ The additional \$1,106.11 was paid for by the City of Mexico Beach Parks and Recreation Operating budget.






# Canal Project

- ▶ The City was awarded a \$1,763,554 NRDA grant to fund canal improvements.
- ▶ The City also obtained a \$750,000 Florida Boater Improvement Grant using NRDA funds as a match for the project.
- ▶ This project is in the stages of completion and a final total cost will be released as soon as the project is closed out.
- ▶ City Funds that have been used were obtained from the City Canal Fund Reserves. This fund had just short of \$1 Million on hand due to planning and saving by councils over the past 10 years in anticipation of this project.
- ▶ The new canal facility provides for the ability of more day docking and boat slips. With the updated completed project, the City has raised it's slip rental to be more in line with neighboring communities.



# Municipal Park (City Hall)

- ▶ The City also has a \$50,000 FRDAP Grant to provide for playground equipment at the municipal park near City Hall.
  - ▶ Planning and design are ongoing at this time to complete this project by the end of this fiscal year.
  - ▶ The project was delayed due to the construction of City Hall
  - ▶ Council and staff are considering playground equipment and/or warm up stations for adult exercise for the pickle ball players.
  - ▶ Stay tuned for these upgrades in the very near future.
- 




# Alternate Water Source

- ▶ The City was awarded a \$1,592,309 grant from DEP for the development and research to obtain an alternate water source for the City in the event of disaster.
- ▶ The City has been having delays due to the lack of property for well sites to determine a reliable source for water.
- ▶ The City has applied for its second extension to complete this project and has to date only spent \$4,800 of the grant funds.




# Housing Rehabilitation

- ▶ The Department of Economic Development awarded the City a \$600,000 grant to assist in the rehabilitation of homes for low income families.
  - ▶ This project is ongoing and being administered by Summit Professional Services.
  - ▶ This grant will assist in the upgrading or replacement of approximately 10 homes in Mexico Beach.
  - ▶ This project is at no cost to the City and should be completed sometime during the winter of FY 18
- 



# MBARA

- ▶ As previously stated the MBARA is very active in achieving grants for artificial reefs in the Gulf of Mexico of the coast of Mexico Beach.
  - ▶ Along with the FWC grant, MBARA also obtained a \$1,374,185.28 grant from NRDA to provide further reefs.
  - ▶ Again, no cost to the City. City only serves to administer the grant and serves as the projects fiscal agent. This project was completed in May 2017.
  - ▶ Another FWC Grant is in the works to continue in the mission of the Mexico Beach Artificial Reef Association.
- 



# Beach Renourishment

- ▶ The City has received a grant for beach renourishment and assist in the prevention of further beach erosion in the amount of \$621,000 with a match from the City of \$155,250.
- ▶ The match is being paid for jointly by the City of Mexico Beach and the Mexico Beach CDC.
- ▶ This project is in the beginning planning stages and will begin in the coming months of 2017.



# Sea Grant

- ▶ A \$60,000 Sea Grant has also been obtained to assist the City with the placement of channel markers at the canal
- ▶ This project has a \$30,000 match that will be paid for by the City Canal Fund Reserve
- ▶ Completion is set for sometime in the summer of 2017.



# Fire Department

- ▶ The Mexico Beach Fire Department applied for an Assistance to Firefighters Grant (AFG) in the amount of \$580,000 to assist in the construction of a new Fire Hall.
- ▶ The City was unsuccessful in this grant attempt at this time.
- ▶ The City as well as the Mexico Beach Volunteer Fire Department continue to explore and research options to fund this project.
- ▶ Grant funds are limited when it comes to buildings and discussion has also occurred to consider a Fire Assessment (which would be a separate tax millage) to fund this project.
- ▶ At this time the search continues to prevent an increase on property taxes.





# Impact Fees

- ▶ The City charges impact fees on new construction within the City. These funds are placed in dedicated cash funds and may ONLY be used to fund expansion of services due to growth of the City.
- ▶ The current Impact fees and accounts are:
  - ▶ Water \$1,225
  - ▶ Sewer \$2,125
  - ▶ Police \$103
  - ▶ Fire/ESU \$202
  - ▶ Parks and Recreation \$900
- ▶ Previous expenses from these accounts include, additional Fire/ESU vehicles, Parker Park, IT infrastructure for the Police Department, Sewer Lift Station Rehabilitation



# ENTERPRISE FUNDS

- ▶ Now, I will be discussion the enterprise funds, also known as the City business activities which includes:
  - ▶ Water
  - ▶ Sewer
  - ▶ Sanitation



# WATER FUND

- ▶ The Water Fund is used to fund the service of providing water to the City of Mexico Beach customers.
- ▶ Revenue is obtained through our water rates and water tap fees.
- ▶ Current Water Tap Fees are: \$450
- ▶ Impact Fee: \$1,225
- ▶ A new water meter connection will cost \$1,675



# Water Fund Rates

- ▶ The current water rate in the City of Mexico Beach is \$35.85 for 4,000 gallons of water and \$3.24/1,000 gallons over 4,000.
- ▶ Since 2007 the City water rates have increased a total of \$2.76/4,000 gallons.
- ▶ Since 2007, the wholesale rate (cost to buy the water from Bay County) has gone up \$3.96/4,000 gallons
- ▶ City rates have not kept up with wholesale rates which means the City is operating the Water Fund on \$1.20/month per customer LESS than it had in 2007.
- ▶ Using the number of 2,000 customers average per month over the last 10 years, this is a decrease of \$28,800/year in revenue that we would have, had the City been passing on the increase every year.

# Water Rate 2007-Current





# Water Fund Expenses

- ▶ The Water Fund pays for all aspects of the water you receive in your home.
- ▶ The Department has 2 Fulltime employees and also pays a portion of the salaries for City Hall staff.
- ▶ The Water Fund also has Debt schedules which pay for debt due to capital improvements that have happened in Previous years.
- ▶ The Water Fund has 5 different accounts:
  - ▶ Operating
  - ▶ Reserves
  - ▶ Impact Fees
  - ▶ SRF (Debt)
  - ▶ USDA (Debt)



# Water Fund Dollars

- ▶ The operating account is the fund you see during the budget process
- ▶ The reserve account has a balance of \$415,000 to pay for emergency expenses
- ▶ The Impact fee account has a balance of approx. \$190,000 to be used only for expansion of City services due to impact of growth
- ▶ SRF and USDA Funds are bond required funds that are used to pay down the Debt of different loans. These funds receive operating dollars monthly to guarantee payment can be made when the debt payment is due.



# 2009 Gulf Breeze Bond

- ▶ 2009 Gulf Breeze Bond was a refinancing that occurred in 2009 of other debt
  - ▶ Annual Payment \$267,731
  - ▶ Annual Interest Rate is 4.48%
  - ▶ Debt retires in the FY 2021 with final payment of \$54,621
  - ▶ Water is responsible for 39% of this payment
    - ▶ 2018 Payment responsibility to water is \$104,415.09
    - ▶ With \$12,336.09 of that payment to interest





# 2009 Capital Improvement Bond

- ▶ 2009 Capital Improvement Bond was also part of the refinancing that occurred in 2009 of other debt
  - ▶ Annual Payment \$89,951
  - ▶ Annual Interest Rate is 4.48%
  - ▶ Debt also retires in the FY 2021 with final payment of \$26,942
  - ▶ Water is responsible for 39% of this payment
    - ▶ 2018 Payment responsibility to water is \$35,080.89
    - ▶ With \$4,278.69 of that payment to interest



# 2013 USDA Bonds

- ▶ 2013 USDA Bond was part of the large water project that happened in 2013, also had a significant grant portion
  - ▶ Annual Payment for 2018 is \$88,126.18
  - ▶ This is a graduated payment schedule that increases annually
  - ▶ Debt retires on September 30, 2052 with final payment of \$94,015.58
  - ▶ Water is responsible for 100% of this payment
    - ▶ 2018 \$33,000 to Principal
    - ▶ With \$55,268.18 of that payment to interest



# State Revolving Fund Loan (SRF)

- ▶ SRF Loan has 2 payments per year
  - ▶ Annual Payment for 2018 is \$174,428.78
  - ▶ Debt retires on July 1, 2022 with final payment of \$86,915.33
  - ▶ Water is responsible for 100% of this payment
    - ▶ 2018 \$150,928.78 to Principal
    - ▶ With \$23,500 of that payment to interest



# SEWER FUND

- ▶ The Sewer Fund is used to fund the service of providing sewer to the City of Mexico Beach customers.
- ▶ Revenue is obtained through our sewer rates and sewer tap fees.
- ▶ Current Sewer Tap Fees are: \$490
- ▶ Impact Fee: \$2,125



# Sewer Fund Rates

- ▶ The current sewer rate in the City of Mexico Beach is \$45.21 for 4,000 gallons of water and \$3.61/1,000 gallons over 4,000.
- ▶ Since 2007 the City sewer rates have increased a total of \$3.16/4,000 gallons.
- ▶ Since 2007, the wholesale rate (cost to send sewer to Bay County) has gone up \$3.76/4,000 gallons
- ▶ City rates have not kept up with wholesale rates which means the City is operating the Water Fund on \$.60/month per customer LESS than it had in 2007.
- ▶ Using the number of 2,000 customers average per month over the last 10 years, this is a decrease of \$14,400/year in revenue that we would have, had the City been passing on the full increase every year.

# Sewer Rate 2007-Current





# Sewer Fund Expenses

- ▶ The Sewer Fund pays for all aspects of the sewer you receive in your home.
- ▶ The Department has 2 Fulltime employees and also pays a portion of the salaries for City Hall staff.
- ▶ The Sewer Fund also has Debt schedules which pay for debt due to capital improvements that have happened in Previous years.
- ▶ The Sewer Fund has 4 different accounts:
  - ▶ Operating
  - ▶ Reserves
  - ▶ Impact Fees
  - ▶ Sewer Sinking Fund



# Sewer Fund Dollars

- ▶ The operating account is the fund you see during the budget process
- ▶ The reserve account has a balance of \$280,000 to pay for emergency expenses
- ▶ The Impact fee account has a balance of approx. \$935,000 to be used only for expansion of City services due to impact of growth
- ▶ Debt Funds are bond required funds that are used to pay down the Debt of different loans. These funds receive operating dollars monthly to guarantee payment can be made when the debt payment is due.





# 2009 Gulf Breeze Bond

- ▶ 2009 Gulf Breeze Bond was a refinancing that occurred in 2009 of other debt
  - ▶ Annual Payment \$267,731
  - ▶ Annual Interest Rate is 4.48%
  - ▶ Debt retires in the FY 2021 with final payment of \$54,621
  - ▶ Sewer is responsible for 44% of this payment
    - ▶ 2018 Payment responsibility to sewer is \$117,801.64
    - ▶ With \$13,917.64 of that payment to interest



# 2009 Capital Improvement Bond

- ▶ 2009 Capital Improvement Bond was also part of the refinancing that occurred in 2009 of other debt
  - ▶ Annual Payment \$89,951
  - ▶ Annual Interest Rate is 4.48%
  - ▶ Debt also retires in the FY 2021 with final payment of \$26,942
  - ▶ Sewer is responsible for 44% of this payment
    - ▶ 2018 Payment responsibility to sewer is \$39,578.44
    - ▶ With \$4,827.24 of that payment to interest



# Sewer System Lien Bonds

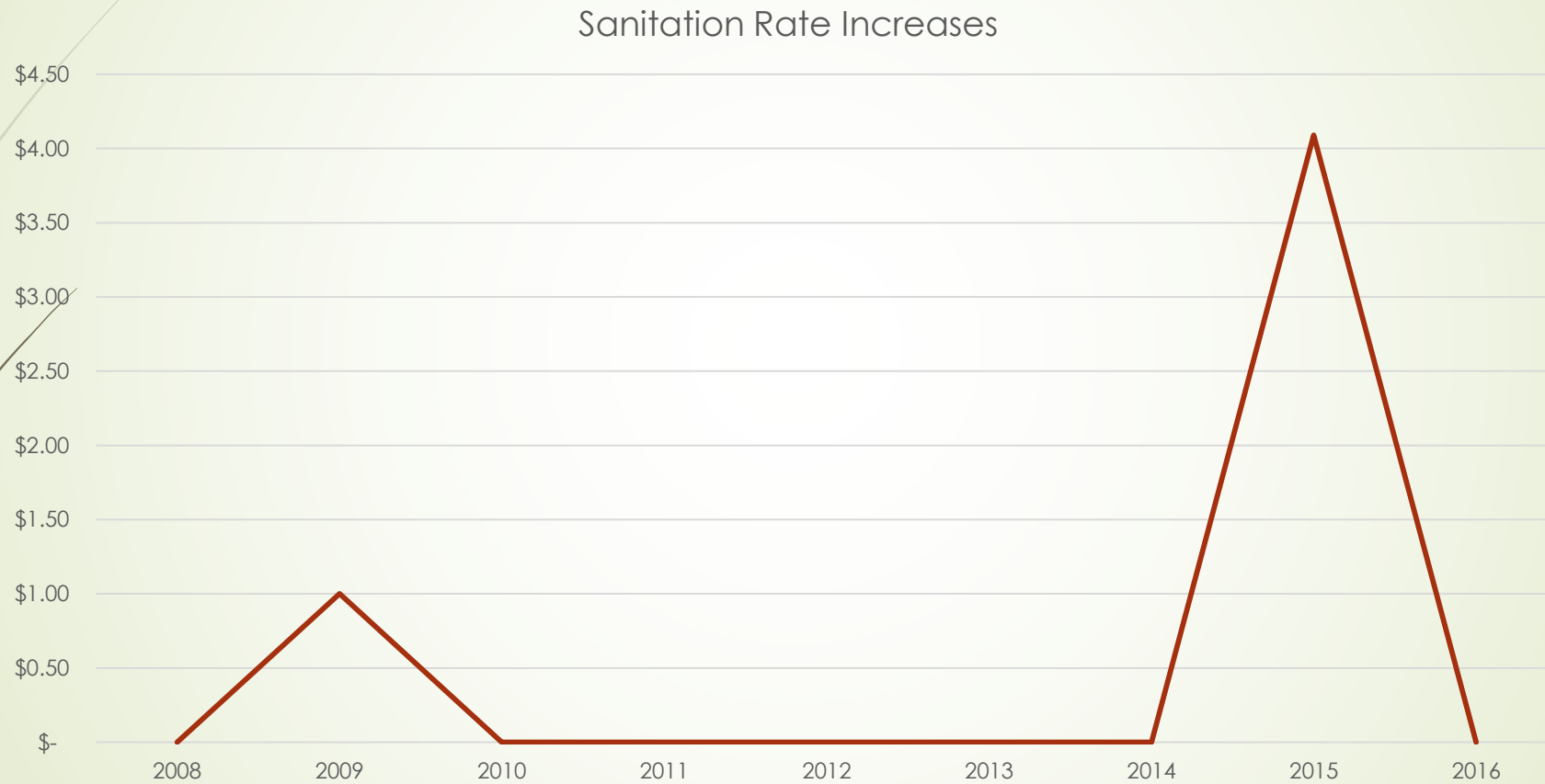
- ▶ Sewer System Lien Bond was the debt service for the installation of the City sewer system
  - ▶ Annual Payment \$134,228
  - ▶ Debt retires in the FY 2038 with final payment of \$86,788
  - ▶ Sewer is responsible for 100% of this payment
    - ▶ 2018 Payment responsibility to sewer is \$134,228
    - ▶ With \$85,108 of that payment to interest



# SANITATION FUND

- ▶ The Sanitation Fund is used to fund the service of providing sanitation to the City of Mexico Beach customers.
- ▶ Revenue is obtained through our sanitation rates.
- ▶ Customers receive 2 pick ups per week
- ▶ The current sanitation rate is \$26.86

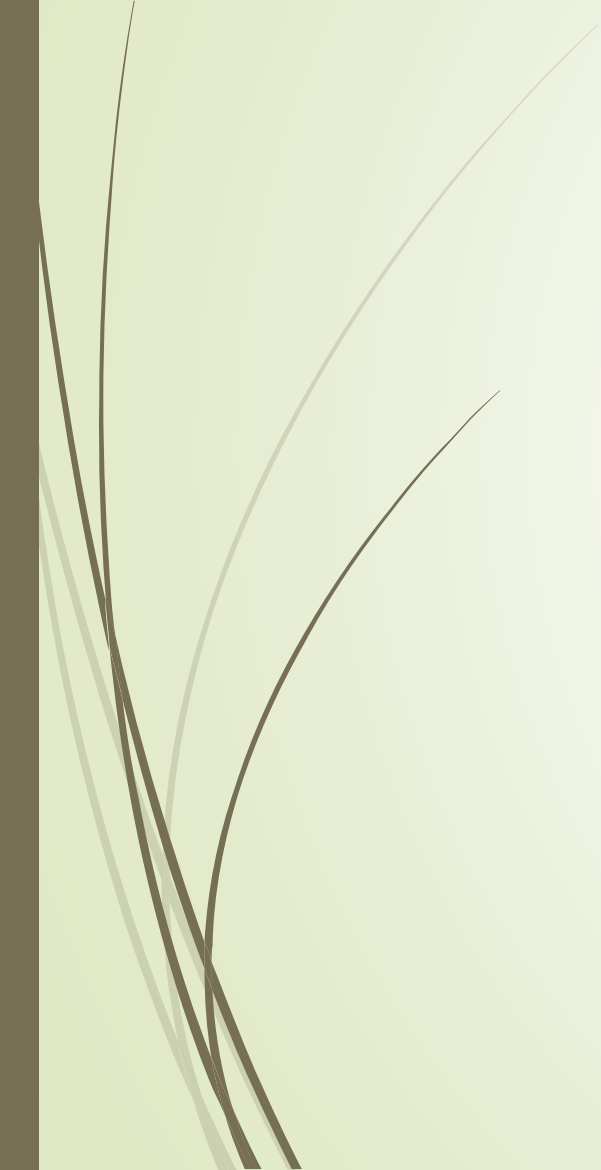
# Sanitation Rate 2007-Current





# Sanitation Fund Expenses

- ▶ The Sanitation Fund pays for all aspects of the sanitation service you receive at your home.
- ▶ The Department has 6 Fulltime employees and also pays a portion of the salaries for City Hall staff.
- ▶ The Sanitation Fund does not have any Debt schedules.
- ▶ The Sanitation Fund has 1 account which is the operating account
- ▶ The Sanitation Fund has no debt but also has ZERO reserves.
- ▶ The City is continually looking for ways to cut costs to this service as the revenue is no longer strong enough to support future capital purchases.





Financial Questions?



# City of Mexico Beach City Clerk Updates

Presented by City Clerk Adrian Welle





# Records Management



- ▶ With the move to City Hall we are now continuing our work on records management and records retention
- ▶ If you haven't already seen, the City has a new stackable filing system which saves space and allows for a records management center.
- ▶ Administrative Assistant Sharon Harrell has been spearheading the records management
- ▶ Moving forward, we are developing a centralized filing system.
- ▶ The City has adopted the State of Florida Retention Schedule for all City Records



# Records Request

- ▶ Following the Florida Records Law almost everything the City handles is public record.
- ▶ If you wish to request specific records you may do so on the City website under the City Clerk tab.
- ▶ The City will charge a fee per copy and will ALSO charge a fee based on the staff time it takes to fill the request.
- ▶ Florida Law does not give a specific amount of time to comply in filling the request, but simply states “reasonable amount of time”
- ▶ Depending on the request “reasonable amount of time” can be a significant amount of time and also expense.
- ▶ City staff completes requests as fast as possible, but unfortunately this can take time as we do not have an employee dedicated to filling this request and other aspects of their jobs will take precedence at times.



# Human Resources

- ▶ As city Clerk, not only does records management and financial duties fall in my office, so does Human Resources and Risk Management
- ▶ The City of Mexico Beach has had a significant turnover rate, specifically in departments such as the Police Department
- ▶ We as a City have worked to change the starting pay for Officers to try and increase our retention.
- ▶ The City of Mexico Beach currently employees 35 Fulltime employees and 1 Part-time permanent employee, with 4 seasonal positions.
- ▶ The City also has a number of volunteer's (ESU/FIRE) and reserves in the Police Department



# Staff Training

- ▶ I have been working with the City's insurance provider to offer more training to our staff at no cost.
- ▶ The City has partnered with Target Solutions to offer a full series of online self paced courses for all staff.
- ▶ These classes include anything from Microsoft Applications all the way to Emergency Vehicle Operations.
- ▶ I am also trying to develop an orientation program for all new employees to go over City policies instead of simply handing them a copy of our Personnel Policy



# Retention

- ▶ In an effort to increase retention we continue to look for benefit options to provide to City Staff with minimal cost to the City. Many of our employees leave Mexico Beach to neighboring communities with more competitive benefits
- ▶ Currently the City offers:
  - ▶ Health insurance 75% paid by the City
  - ▶ Dental Insurance 100% employee cost
  - ▶ Florida Retirement System (Contribution vary by position and law)
  - ▶ Aflac
  - ▶ TransAmerica (Newly Added effective June 1, 2017)
  - ▶ Vacation, Sick and Holiday pay
  - ▶ Life Insurance



# Benefits-How Do We Compare?



## Health Insurance:

- ▶ City of Mexico Beach: 75% employer paid for employee, 75% employer paid for dependents with \$1500 deductible
- ▶ City of Parker: 100% employer paid for employee and 0% employer paid for dependents with \$500 deductible
- ▶ City of Springfield: Employee pays \$90/month, 0% employer paid for dependents with a \$5,000 deductible
- ▶ City of Lynn Haven: 70% employer paid for employee, 60% employer paid for dependents with a tiered coverage of \$500-\$5,000 deductible
- ▶ City of Panama City: 100% employer paid for employee and 80% employer paid for dependents with a \$1,250 deductible
- ▶ City of Callaway: Offers a tier plan with the lowest plan free. Deductible ranges from \$500-\$3,000
- ▶ City of Panama City Beach: 100% employer paid for employee and 0% employer paid for dependent coverage with a \$500 deductible



# Benefits Continued

- ▶ Dental Insurance:

- ▶ City of Mexico Beach: Employer pays nothing towards any coverage.
- ▶ City of Parker: 100% employer paid for employee and 0% employer paid for dependents.
- ▶ City of Springfield: 100% employer paid for employee and 0% employer paid for dependents.
- ▶ City of Lynn Haven: 70% employer paid for employee, 60% employer paid for dependents.
- ▶ City of Panama City: 100% employer paid for employee and 0% employer paid for dependents.
- ▶ City of Callaway: Employer pays nothing towards any coverage.
- ▶ City of Panama City Beach: 100% employer paid for employee and 0% employer paid for dependents.





# Benefits Continued

- ▶ Life Insurance:
  - ▶ City of Mexico Beach: \$50,000
  - ▶ City of Parker: \$15,000
  - ▶ City of Springfield: \$25,000
  - ▶ City of Lynn Haven: \$25,000
  - ▶ City of Panama City: \$50,000
  - ▶ City of Callaway: \$15,000
  - ▶ City of Panama City Beach: \$15,000



# Benefits Continued

- ▶ Tuition
  - ▶ 3 Cities offer some form of tuition reimbursement: Lynn Haven, Panama City and Callaway
- ▶ Vacation/Sick Holiday # of days per year in year 1:
  - ▶ City of Mexico Beach: 5 days/9 days/12 days, 26 days total
  - ▶ City of Parker: 13 days/13 days/10 days, 36 days total
  - ▶ City of Springfield: 10 days/13 days/12 days: 35 days total
  - ▶ City of Lynn Haven: 12 days/12 days/10 days: 34 days total
  - ▶ City of Panama City: 11.7 days/11.7 days/11 days: 34.4 days total
  - ▶ City of Callaway: 6.5 days/13 days/10.5 days: 30 days total
  - ▶ City of Panama City Beach: 12 days/12 days/ 12 days: 36 days total



Any Questions?

City Clerk Adrian Welle