


City of South Daytona

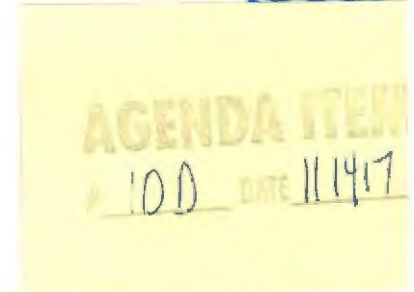
Office of the City Manager / Department of Finance

Post Office Box 214960 • South Daytona, FL 32121 • 386/322-3060 • FAX 386/322-3099



MEMORANDUM

To: Joseph W. Yarbrough, City Manager
From: Kevin T. Lewis, Finance Director 
Re: FY 2016-2017 Year-end Budget Amendment
Date: November 8, 2017



Attached for City Council consideration is Emergency Ordinance #17-11 amending Fiscal Year 2016-2017 revenue and expenditure budgets. Under normal circumstances, this ordinance would have been brought in front of the Council for two readings, one in October and one in November. However, staff is requesting this particular ordinance to be considered an emergency ordinance due to the circumstances created at the end of the fiscal year due to Hurricane Irma.

The timing of Hurricane Irma created a hardship on all City Departments in terms of year-end preparation. Typically, all outstanding invoices for the previous fiscal year would be received and processed in October of any given year. Due to the impacts of Hurricane Irma, it was not possible to receive or process all prior year invoices in a timely fashion. In fact, some direct Hurricane Irma expenses from the prior year are still unknown with staff using estimates for the preparation of this ordinance. In the future, staff intends to utilize resolutions rather than ordinances when bringing budget related items to Council in order to simplify the budget process.

The year-end review of the City's budgetary and financial position is necessary to ensure any deviations from the budget are addressed prior to preparing the City's Comprehensive Annual Financial Report. The City continues to move forward with replenishing and maintaining reserves as required per City policy. Hurricane Irma impacted those efforts, however steps taken early in the year to stabilize reserves have become even more important in light of Hurricane Irma. The following illustrates the City's progress toward replenishing these reserves.

Anticipated reserve balances as of the end of each year in the General Fund are as follows:

9/30/15 (actual)	\$906,312
9/30/16 including 2016 loan proceeds not received until 2017	647,442
9/30/17 (6/30/17 quarterly projection)	907,991
9/30/17 (current projection)	711,066
9/30/18 (estimated)	\$1,111,066

The minimum reserve requirements under resolution 2012-09 are as follows:

9/30/15 (actual)	\$1,012,638
9/30/16 (actual)	\$1,229,504
9/30/17 (actual)	\$1,024,764
9/30/18 (estimated)	\$1,024,764

The previously reported fund balance projection of \$907,991 will not be realized in FY 2017. This is due to necessary corrections in the budgeted amount for the transfer to the Transportation Fund for the payoff of the grant anticipation loan in the amount of \$245,000 as well as correction of the pension liability booked in prior years in the Internal Service Fund in the amount of \$54,555. Both of these items were previously discussed in the June 30, 2017 quarterly financial report. In addition, the impact of Hurricane Irma negatively affected fund balance. Staff still anticipates obtaining the policy minimum of 10% by the end of FY 2018 with the budgeted transfer to reserves of \$400,000.

The following presents the year-end budget adjustments by fund by revenue source and expense activity.

General Fund

As can be seen below, General Fund budget revenues increased \$710,200 or 4.65% over the amended mid-year budget.

Revenue Source	Mid-Year Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Taxes	\$ 5,368,147	\$5,451,047	\$82,900	1.54%
Licenses and Permits	350,724	369,634	18,910	5.39%
Intergovernmental	3,287,653	3,707,053	419,400	12.76%
Charges for Services	2,157,790	2,184,480	26,690	1.24%
Fines and Forfeitures	27,744	73,444	45,700	164.72%
Miscellaneous	241,830	267,930	26,100	10.79%
Other Sources	3,844,672	3,935,172	90,500	2.35%
Total	\$15,278,560	\$15,988,760	\$710,200	4.65%

■ Budgeted taxes increased by \$82,900 or 1.54%. This increase is due to an increase in collections of delinquent property taxes.

■ Budgeted licenses and permits increased \$18,910 or 5.39% attributable primarily to an increase in building permits.

■ Budgeted intergovernmental revenue increased \$419,400 or 12.76%. The reason for this increase is two-fold. First, recognizing additional grant funding related to Hurricane Matthew of \$79,750 and initial estimated grant funding related to Hurricane Irma of \$309,600. Second, State Revenue Sharing revenues were up by \$23,900.

■ Budgeted charges for services increased \$26,690 or 1.24% primarily due to revenues received higher than anticipated for both public safety and commercial garbage collection.

■ Budgeted fines and forfeitures increased \$45,700 or 164.72% due to collection of several large code enforcement fines.

■ Budgeted miscellaneous revenue increased \$26,100 or 10.79%. \$10,000 of this was attributable to the donation received to the build RoboBoat boat launch pads at Reed Canal Park as discussed in the transmittal memo for the June 30, 2017 financial statements. The majority of the remainder of the increase is due to insurance proceeds related to Hurricane Matthew.

■ Budgeted revenues from other sources increased \$90,500 or 2.35% attributable to transfers in from the Redevelopment Trust Fund and the Transportation Fund. These increases are the result of a review of the methodology used for all interfund transfers taking into account allocations for personnel and debt as discussed in the FY 2017-2018 Budget Message.

As with budgeted revenues, General Fund budgeted expense increased \$710,200 or 4.65% over the amended mid-year budget

Expense Activity	Mid-Year Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$7,067,414	\$7,067,414	\$ - 0 -	0.00%
Operating expenses	4,893,426	5,227,626	334,200	6.83%
Capital Outlay	38,224	48,224	10,000	26.16%
Debt Service	2,603,195	2,603,195	- 0 -	0.00%
Non-Operating	676,301	1,042,301	366,000	54.12%
Total	\$15,278,560	\$15,988,760	\$710,200	4.65%

■ Budgeted personal services remain unchanged.

■ Budgeted operating expenses increased by \$334,200 or 6.83% due to expenses related to Hurricanes Matthew and Irma in addition to significant unanticipated legal expenses for items such as the cell tower leases and a wrongful termination lawsuit in which the City prevailed.

■ Budgeted capital outlay increased \$10,000 or 26.16% due to the construction of the RoboBoat boat launch pads at Reed Canal Park. As previously discussed, a donation was received for full funding of the project.

■ Budgeted debt service payments remain unchanged.

■ Budgeted non-operating expenses increased \$366,000 or 54.12% due to increased transfers to the Internal Service Fund and the Transportation Fund. The increased transfer to the Internal Service Fund is needed to cover the General Fund's pro-rata share of prior year costs of implementing GASB 68 that was not calculated into the year-end true-up transfer. The increased transfer to the Transportation Fund is needed to cover the General Fund's portion of the Grant Anticipation Note of \$1,800,000 which was paid off in May, 2017. Both of these transfers were discussed in the transmittal memo for the June 30, 2017 financial statements.

Police Confiscated Fund

Budgeted Police Confiscated Fund revenues remain unchanged.

In total, Police Confiscated Fund budgeted expenses remain unchanged.

- Budgeted donations increased by \$2,000 due to donations to Citizen’s Alert and to Florida FBI National Academy, both of which were unbudgeted.
- Budgeted transfers to reserves decreased by \$2,000 to off-set the donations expense.

Transportation Fund

Budgeted Transportation Fund revenues increased \$340,550 or 8.49% over the amended mid-year budget.

Revenue Source	Original Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Taxes	\$339,037	\$339,037	\$ - 0 -	0.00%
Intergovernmental	1,390,224	1,390,224	- 0 -	0.00%
Miscellaneous	5,676	35,676	30,000	528.54%
Other Sources	1,018,207	1,328,757	310,550	30.50%
Non-operating	1,256,529	1,256,529	- 0 -	0.00%
Fund Total	\$4,009,673	\$4,350,223	\$340,550	8.49%

- Budgeted tax revenue, intergovernmental revenue and non-operating revenue all remain unchanged.
- Miscellaneous revenue increased by \$30,000 or 528.54% due to revenue received by Volusia County for its share of the tree removal needed along Reed Canal Road for FPL to relocate utility lines from the south side of the road to the north side.
- Budgeted revenue from other sources increased by \$310,550 or 30.50%. This is primarily attributable to the increased transfer from the General Fund as discussed above in the General Fund section.

As with budgeted revenues, Transportation Fund budgeted expense increased \$340,550 or 8.49% over the amended mid-year budget.

Expense Activity	Original Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$106,899	\$106,899	\$ - 0 -	0.00%
Operating Expenses	450,099	459,468	9,369	2.08%
Capital Outlay	1,577,482	1,579,982	2,500	.016%
Debt Service	1,570,000	1,848,810	278,810	17.76%
Other Non-Operating	305,193	355,064	49,871	16.34%
Fund Total	\$4,009,673	\$4,350,223	\$340,550	8.49%

- Budgeted personal services remain unchanged.
- Budgeted operating expenses increased by \$9,369 or 2.08%. This is a result of increased temporary labor used while City staff was pulled from daily duties to work on issues with the Jones Street drainage pond as well as increased vehicle maintenance costs due to the City's aging fleet.
- Budgeted capital outlay increased by \$2,500 or .016% in order to align the budget for the Lantern Park Bridge project to the actual expenditures.
- Budgeted debt service increased by \$278,810. This was due to the budgetary shortfall needed to pay off the Grant Anticipation Note in the amount of \$1,800,000 as discussed in the General Fund expense section.
- Budgeted non-operating expenditures increased by \$49,871 or 16.34%. This is attributable to an increase in the transfers to the General Fund and the Internal Service Fund. The increased transfer to the General Fund is a result of a review of the methodology used for all interfund transfers taking into account allocations for personnel, operating expenses and debt. The increase to the Internal Service Fund is needed to cover the Transportation Funds' pro-rata share of prior year costs of implementing GASB 68 that was not calculated into the year-end true-up transfer.

Utility Service Fund

As shown below, Utility Service Fund budgeted revenues increased \$117,567 or 1.33% over the amended mid-year budget.

Revenue Source	Original Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Intergovernmental	\$532,168	\$631,968	\$99,800	18.75%
Charges for Services	7,324,973	7,324,973	- 0 -	0.00%
Miscellaneous	14,420	32,187	17,767	123.21%
Other Sources	304,469	304,469	- 0 -	0.00%
Other Non-Operating	660,119	660,119	- 0 -	0.00%
Fund Total	\$8,836,149	\$8,953,716	\$117,567	1.33%

- Budgeted intergovernmental revenue increased \$99,800 or 18.75% primarily due to receipt of grant funding for the Jones Street drainage project.
- Budgeted miscellaneous revenue increased \$17,767 or 123.21% primarily due to receipt of an insurance payment related to Hurricane Matthew.
- Budgeted charges for services, other sources of revenue and non-operating revenues remain unchanged.

As with revenues, Utility Service Fund budgeted expenditures increased \$117,567 or 1.33% over the amended mid-year budget.

Expense Activity	Original Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$530,666	\$530,666	\$ - 0 -	0.00%
Operating Expenses	4,218,586	4,218,586	- 0 -	0.00%
Capital Outlay	1,033,681	1,033,681	- 0 -	0.00%
Debt Service	958,253	1,048,253	90,000	9.39%
Other Non-Operating	2,094,963	2,122,530	27,567	1.32%
Fund Total	\$8,836,149	\$8,953,716	\$117,567	1.33%

- Budgeted personal services, operating expenses and capital outlay remain unchanged.
- Budgeted debt service increased by \$90,000 or 9.39% due to interest payments not reflected in the mid-year budget amendment.
- Budgeted non-operating expenses increased by \$27,567 or 1.32% primarily due to increases in transfers to the Internal Service Fund and the Transportation Fund. The increased transfer to the Internal Service Fund is needed to cover the Transportation Funds' pro-rata share of prior year costs of implementing GASB 68 that was not calculated into the year-end true-up transfer. The increased transfer to the Transportation Fund is needed to cover the General Fund's portion of the Grant Anticipation Note of \$1,800,000 which was paid off in May, 2017. Both of these transfers were discussed in the transmittal memo for the June 30, 2017 financial statements.

InterService Fund

Budgeted InterService Fund revenue increased by \$97,668 from \$165,836 to \$263,504, or 58.89% over the amended mid-year budget.

This fund is funded by the General Fund, Transportation Fund and Utility Service Fund and provides a mechanism for tracking the Fleet Services operations of the City. As previously discussed, the primary reason for the increase is to cover the prior year costs of implementing GASB 68 that was not calculated into the prior year-end true-up transfer.

Budgeted InterService Fund expenses increased \$97,668 or 58.89% over the amended mid-year budget. This is primarily attributable to prior year costs of implementing GASB 68 as well as anticipated costs for GASB 68 in the FY 2016-2017.

Fiscal Year 2017-2018 Outlook

While revenues continue to show some positive rebound from the economic downturn, the fiscal realities of maintaining current levels of service with revenue amounts equivalent to those received approximately a decade ago continues to be quite an undertaking.

With the adoption of a 7.80 millage rate for FY 2017-2018, we believe the City will be better positioned to absorb the impact of scheduled debt service increases and a scheduled balloon debt payment over the next several years. Staff continues to remain focused on cost saving and cost reduction measures and intends to defer capital projects and capital equipment acquisitions that are not 100% funded with outside resources.

Careful attention continues to be given to ensure continuation of core services to the public with as little disruption as possible with the understanding that some service cuts are simply unavoidable. Balancing the service needs of the City's residents and businesses with their ability to afford taxes along with other revenue restraints will continue to be of importance as we focus on replenishing reserve balances.

It is important to note that near the end of the fiscal year 2017-2018 budget process, the City was struck by Hurricane Irma. As a result, no Hurricane Irma related expenditures appear in the adopted FY 2017-2018 budget. The full extent of the financial impacts of Hurricane Irma are as yet unknown. A budget amendment addressing the financial impacts will be prepared and presented to the Council at a later date.

EMERGENCY
ORDINANCE NO.17-11

AN EMERGENCY ORDINANCE OF THE CITY OF SOUTH DAYTONA, FLORIDA, AMENDING ORDINANCE 17-04, SETTING FORTH APPROPRIATION FOR REVENUES, EXPENSES AND CAPITAL OUTLAY FOR THE FOLLOWING FUNDS: GENERAL FUND, POLICE CONFISCATED FUND, TRANSPORTATION FUND, UTILITY SERVICE FUND AND INTERSERVICE FUND, AS REQUIRED BY THE CITY OF SOUTH DAYTONA, FLORIDA, DURING AND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE CITY OF SOUTH DAYTONA; PROVIDING FOR SEVERANCE; PROVIDING FOR CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 10, 2017 Hurricane Irma made landfall in Volusia County; and

WHEREAS, Florida Statute 166.241 (4) allows the governing body of each municipality at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year; and

WHEREAS, as a result of Hurricane Irma, time was not available to prepare and present two readings of Ordinance 17-11; and

WHEREAS, Florida Statute 166.041 (3)(b) allows the governing body of a municipality to, by a two-thirds vote, to enact an emergency ordinance; and

WHEREAS, the City of South Daytona has prepared an emergency ordinance requiring only one reading; and

WHEREAS, in the future, the City of South Daytona will adopt the annual budget and budget amendments by Resolution.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, AS FOLLOWS:

SECTION 1. That the following sums of money as presented in Attachment "A" be and the same are hereby appropriated sources of revenues of the City to the corporate purposes herein specified for the fiscal year beginning October 1, 2016, and ending September 30, 2017, pursuant to Section 200.065(2)(d), Florida Statutes, and hereby adopted as the budget for the City of South Daytona, Florida.

Section 2. Severance. If any section, subsection, sentence, clause, phrase, or portion of the Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion or application shall be deemed separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of the application hereof.

Section 3. Repealer. All Ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This Ordinance is effective immediately upon its adoption.

PASSED AND ADPOTED upon first and only reading at the regular meeting of the City Council held in the City of South Daytona, Florida, on the 14th _____ day of October, 2017.

Signed: The City Council of the
City of South Daytona, Florida

The Honorable William C. Hall, Mayor

Attest:

Joseph W. Yarbrough, City Manager

Approved as to form and legality:

Scott Simpson, City Attorney

ATTACHMENT A
City of South Daytona
Emergency Ordinance # 17-11

<u>GENERAL FUND REVENUES</u>		Mid-Year Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Taxes</u>					
Ad Valorem Tax	01311	\$ 3,005,000	3,087,900	\$ 82,900	2.76%
Franchise Fees	01313	741,933	741,933	-	0.00%
Utility Service Taxes	01314	1,249,214	1,249,214	-	0.00%
Communication Services Tax	01315	372,000	372,000	-	0.00%
Sub-Total		5,368,147	5,451,047	82,900	1.54%
<u>Business Tax Receipts and Permits</u>					
Business Tax Receipts	01321	182,280	188,890	6,610	3.63%
Building Permits	01322	159,064	171,364	12,300	7.73%
Other Fees and Permits	01329	9,380	9,380	-	0.00%
Sub-Total		350,724	369,634	18,910	5.39%
<u>Intergovernmental</u>					
Federal Grants	01331	1,312,320	1,652,270	339,950	25.90%
State Grants	01334	139,855	191,405	51,550	36.86%
State Shared Revenues	01335	1,168,828	1,196,728	27,900	2.39%
Grants-Other Local Units	01337	59,500	59,500	-	0.00%
Shared Revenues-Other Local Units	01338	11,500	11,500	-	0.00%
Payment in Lieu of Taxes	01339	595,650	595,650	-	0.00%
Sub-Total		3,287,653	3,707,053	419,400	12.76%
<u>Charges for Services</u>					
General Government	01341	1,000	1,000	-	0.00%
Public Safety	01342	56,065	66,055	9,990	17.82%
Physical Environment	01343	1,903,525	1,920,225	16,700	0.88%
Culture/Recreation	01347	183,650	183,650	-	0.00%
Other Charges for Services	01349	13,550	13,550	-	0.00%
Sub-Total		2,157,790	2,184,480	26,690	1.24%
<u>Fines and Forfeitures</u>					
Judgements and Fines	01351	20,836	27,536	6,700	32.16%
Violations of Local Ordinances	01354	6,758	45,758	39,000	577.09%
Other Fines and Forfeitures	01359	150	150	-	0.00%
Sub-Total		27,744	73,444	45,700	164.72%
<u>Miscellaneous</u>					
Interest Earnings	01361	2	2	-	0.00%
Special Assessment/Impact Fees	01363	-	-	-	0.00%
Disposition of Fixed Assets	01364	-	-	-	0.00%
Sale of Surplus Materials and Scrap	01365	-	-	-	0.00%
Contributions and Donations	01366	14,000	27,600	13,600	97.14%
Gain or Loss on Sale of Investment	01367	-	-	-	0.00%
Other Miscellaneous Revenue	01369	227,828	240,328	12,500	5.49%
Sub-Total		241,830	267,930	26,100	10.79%

ATTACHMENT A
City of South Daytona
Emergency Ordinance # 17-11

Other Sources

Interfund Transfers In	01381	951,304	1,041,804	90,500	9.51%
Contributions from Enterprise Fund	01382	1,393,368	1,393,368	-	0.00%
Installment Proceeds	01383	-	-	-	0.00%
Loan Proceeds	01384	1,500,000	1,500,000	-	0.00%
Sub-Total		3,844,672	3,935,172	90,500	2.35%

Non-Operating Sources

Transfer from Reserves	01389	-	-	-	0.00%
Transfer from Tree Replacement Reserves	01389	-	-	-	0.00%
Prior Year Appropriation	01389	-	-	-	0.00%
Accrued Benefit Transfer	01389	-	-	-	0.00%
Budgetary Transfer-Depreciation	01389	-	-	-	0.00%
Sub-Total		-	-	-	0.00%

TOTAL GENERAL FUND REVENUES		\$ 15,278,560	15,988,760	\$ 710,200	4.65%
------------------------------------	--	----------------------	-------------------	-------------------	--------------

<u>GENERAL FUND EXPENDITURES</u>		<u>Mid-Year</u>	<u>Amended</u>	<u>\$</u>	<u>%</u>
		<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Increase</u>
				<u>(Decrease)</u>	<u>(Decrease)</u>

General Government

Legislative	01511	\$ 209,417	209,417	\$ -	0.00%
Executive	01512	672,715	672,715	-	0.00%
Financial and Administrative	01513	935,944	935,944	-	0.00%
Legal Counsel	01514	182,132	264,332	82,200	45.13%
Comprehensive Planning	01515	837,936	837,936	-	0.00%
Debt Service Payments	01517	2,521,436	2,521,436	-	0.00%
Other General Government	01519	71,840	71,840	-	0.00%
Sub-Total		5,431,420	5,513,620	82,200	1.51%

Public Safety

Law Enforcement	01521	2,998,645	3,015,645	17,000	0.57%
Fire Control	01522	1,339,326	1,339,326	-	0.00%
Sub-Total		4,337,971	4,354,971	17,000	0.39%

Physical Environment

Solid Waste Control Services	01534	1,387,498	1,397,498	10,000	0.72%
Public Works - Administration	01541	1,916,374	2,141,374	225,000	11.74%
Sub-Total		3,303,872	3,538,872	235,000	7.11%

Culture/Recreation

Parks and Recreation	01572	1,182,685	1,192,685	10,000	0.85%
Community Center	01573	65,467	65,467	-	0.00%
Special Events	01574	54,700	54,700	-	0.00%
Special Recreational Facilities	01575	-	-	-	0.00%
Summer/Spring Day Camp	01578	50,799	50,799	-	0.00%
Recreation Programs	01579	175,345	175,345	-	0.00%
Sub-Total		1,528,996	1,538,996	10,000	0.65%

ATTACHMENT A
City of South Daytona
Emergency Ordinance # 17-11

Interfund Transfers Out

Transfer to Special Revenue Funds	01581	-	-	-	0.00%
Transfer to Capital Project Fund	01581	-	-	-	0.00%
Transfer to Internal Service Fund	01581	99,502	158,102	58,600	58.89%
Transfer to Police Confiscated Fund	01581	-	-	-	0.00%
Transfer to Transportation Fund	01581	576,799	884,199	307,400	
Transfer to Reserves	01581	-	-	-	0.00%
Sub-Total		676,301	1,042,301	366,000	54.12%
Transfer to Reserves-Public Safety Impact Fees	01581	-	-	-	0.00%
Transfer to Reserves	01581	-	-	-	0.00%
Sub-Total		-	-	-	0.00%

TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS		\$ 15,278,560	15,988,760	\$ 710,200	4.65%
--	--	----------------------	-------------------	-------------------	--------------

		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>POLICE CONFISCATED FUND REVENUES</u>					
<u>Intergovernmental</u>					
Other Fines/Forfeitures	15359	\$ 10,000	10,000	\$ -	0.00%
<u>Other Sources</u>					
Transfer from General Fund	15381	-	-	-	0.00%
TOTAL POLICE CONFISCATED FUND REVENUES		\$ 10,000	10,000	\$ -	0.00%

		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>POLICE CONFISCATED FUND EXPENDITURES</u>					
<u>Public Safety</u>					
Law Enforcement	15521	\$ -	2,000	\$ 2,000	0.00%
<u>Other Sources</u>					
Transfer to Reserves	15581	\$ 10,000	8,000	\$ (2,000)	-20.00%
TOTAL POLICE CONFISCATED FUND EXPENDITURES		\$ 10,000	10,000	\$ -	0.00%

		<u>Mid-Year Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>TRANSPORTATION FUND REVENUES</u>					
<u>Taxes</u>					
Local Option Fuel Taxes	14312	\$ 339,037	339,037	\$ -	0.00%
<u>Intergovernmental</u>					
Federal Grants	14331	11,445	11,445	-	0.00%
State Grants	14334	1,322,399	1,322,399	-	0.00%
State Shared Revenues	14335	6,380	6,380	-	0.00%
Grants-Other Local Units	14337	50,000	50,000	-	0.00%
Sub-Total		1,390,224	1,390,224	-	0.00%

ATTACHMENT A
City of South Daytona
Emergency Ordinance # 17-11

Miscellaneous

Special Assessments/Impact Fees	14363	436	436	-	0.00%
Disposition of Fixed Assets	14364	-	-	-	0.00%
Other Miscellaneous Income	14369	<u>5,240</u>	<u>35,240</u>	<u>30,000</u>	<u>572.52%</u>
Sub-Total		5,676	35,676	30,000	528.54%

Other Sources

Transfer from General Fund	14381	576,799	884,199	307,400	53.29%
Transfer from Redevelopment Trust Fund	14381	30,190	30,190	-	0.00%
Transfer from Capital Project Fund	14381	100,000	100,000	-	0.00%
Contribution from Enterprise Fund	14382	311,218	314,368	3,150	1.01%
Installment Proceeds	14383	-	-	-	0.00%
Loan Proceeds	14384	-	-	-	0.00%
Sub-Total		1,018,207	1,328,757	310,550	30.50%

Non-Operating

Transfer from Reserves	14389	1,256,529	1,256,529	-	---
------------------------	-------	-----------	-----------	---	-----

TOTAL TRANSPORTATION FUND REVENUES		\$ 4,009,673	4,350,223	\$ 340,550	8.49%
---	--	---------------------	------------------	-------------------	--------------

<u>TRANSPORTATION FUND EXPENDITURES</u>		<u>Mid-Year Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
--	--	-------------------------------	------------------------------	--------------------------------------	-------------------------------------

Physical Environment

Road and Street Facilities	14541	\$ 3,704,480	3,995,159	\$ 290,679	7.85%
----------------------------	-------	--------------	-----------	------------	-------

Interfund Transfers Out

Transfer to General Fund	14581	279,882	315,102	35,220	12.58%
Transfer to Internal Service Fund	14581	<u>24,875</u>	<u>39,526</u>	<u>14,651</u>	<u>58.90%</u>
Sub-Total		304,757	354,628	49,871	16.36%
Transfer to Reserves	14581	436	436	-	0.00%

TOTAL TRANSPORTATION FUND EXPENDITURES		\$ 4,009,673	4,350,223	\$ 340,550	8.49%
---	--	---------------------	------------------	-------------------	--------------

<u>UTILITY SERVICE FUND REVENUES</u>		<u>Mid-Year Budget</u>	<u>Amended Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
---	--	-------------------------------	------------------------------	-----------------------------------	-----------------------------------

Intergovernmental

Federal Grants	40331	\$ 48,000	48,000	\$ -	0.00%
State Grants	40334	208,000	307,800	99,800	47.98%
Grants-Other Local Units	40337	<u>276,168</u>	<u>276,168</u>	<u>-</u>	<u>0.00%</u>
Sub-Total		532,168	631,968	99,800	18.75%

Charges for Services

Water Utility Revenue	40343	3,066,850	3,066,850	-	0.00%
Wastewater Utility Revenue	40343	3,192,638	3,192,638	-	0.00%
Stormwater Management Fees	40349	<u>1,065,485</u>	<u>1,065,485</u>	<u>-</u>	<u>0.00%</u>
Sub-Total		7,324,973	7,324,973	-	0.00%

ATTACHMENT A
City of South Daytona
Emergency Ordinance # 17-11

Miscellaneous

Interest Eamed	40361	(1,242)	(1,242)	-	0.00%
Special Assessments/Impact Fees	40363	6,000	6,000	-	0.00%
Disposition of Fixed Assets	40364	-	-	-	0.00%
Sale of Surplus Materials and Scrap	40365	-	-	-	0.00%
Gain or Loss on Sale of Investment	40367	-	-	-	0.00%
Other Miscellaneous Revenue	40369	9,662	27,429	17,767	183.89%
Sub-Total		14,420	32,187	17,767	123.21%

Inter-fund Transfers In

Transfer from Redevelopment Trust Fund	40381	-	-	-	0.00%
Sub-Total		-	-	-	0.00%

Other Sources

Installment Proceeds	40383	304,469	304,469	-	0.00%
Loan Proceeds	40384	-	-	-	0.00%
Refunding Bond Proceeds	40385	-	-	-	0.00%
Sub-Total		304,469	304,469	-	0.00%

Non-Operating

Contribution from Other Public Source	40389	-	-	-	0.00%
Transfer from Reserves	40389	660,119	660,119	-	0.00%
Prior Year Appropriation	40389	-	-	-	0.00%
Accrued Benefit Transfer	40389	-	-	-	0.00%
Budgetary Transfer-Depreciation/Amortization	40389	-	-	-	0.00%
Sub-Total		660,119	660,119	-	0.00%

TOTAL UTILITY SERVICE FUND REVENUES		\$ 8,836,149	8,953,716	\$ 117,567	1.33%
--	--	---------------------	------------------	-------------------	--------------

UTILITY SERVICE FUND EXPENSES	Mid-Year Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
--------------------------------------	------------------------	-----------------------	-------------------------------	------------------------------

Physical Environment

Renewal and Replacement	40533	\$ -	-	\$ -	0.00%
Debt Service	40534	958,253	1,048,253	90,000	9.39%
Water and Sewer Combination Services	40536	4,174,716	4,174,716	-	0.00%
Flood Control / Stormwater Management	40538	1,196,420	1,196,420	-	0.00%
Utility Billing	40539	411,797	411,797	-	0.00%
Sub-Total		6,741,186	6,831,186	90,000	1.34%

Interfund Transfers Out

Transfer to General Fund	40581	1,393,368	1,393,368	-	0.00%
Transfer to Transportation Fund	40581	311,218	314,368	3,150	1.01%
Transfer to Capital Project Fund	40581	-	-	-	0.00%
Transfer to Internal Service Fund	40581	41,459	65,876	24,417	58.89%
Amortization Expense	40581	20,067	20,067	-	0.00%
Sub-Total		1,766,112	1,793,679	27,567	1.56%

Non-Operating

Transfer to Reserves		328,851	328,851	-	0.00%
----------------------	--	---------	---------	---	-------

TOTAL UTILITY SERVICE FUND EXPENSES		\$ 8,836,149	8,953,716	\$ 117,567	1.33%
--	--	---------------------	------------------	-------------------	--------------

ATTACHMENT A
City of South Daytona
Emergency Ordinance # 17-11

<u>INTERNAL SERVICE FUND REVENUES</u>		<u>Mid-Year Budget</u>	<u>Amended Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
<i><u>Other Sources</u></i>					
Transfer from General Fund	51381	\$ 99,502	\$ 158,102	\$ 58,600	58.89%
Transfer from Transportation Fund	51381	24,875	39,526	14,651	58.90%
Contribution from Enterprise Fund	51382	41,459	65,876	24,417	58.89%
Intallment Proceeds	51383	-	-	-	0.00%
TOTAL INTERNAL SERVICE FUND REVENUES		\$ 165,836	\$ 263,504	\$ 97,668	58.89%

<u>INTERNAL SERVICE FUND EXPENSES</u>		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<i><u>Physical Environment</u></i>					
Other Physical Environment-Equipment Maintenance	51519	\$ 165,836	\$ 178,086	\$ 12,250	7.39%
<i><u>Non-Operating</u></i>					
Transfer to Reserves	51581	-	85,418	85,418	0.00%
TOTAL INTERNAL SERVICE FUND EXPENSES		\$ 165,836	\$ 263,504	\$ 97,668	58.89%