

City of South Daytona

Office of the City Manager / Department of Finance

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MEMORANDUM

To: James L. Gillis Jr., City Manager

From: Jason E. Oliva, Finance Director

Re: FY 2023-2024 Mid-Year Budget Amendment

Date: April 3, 2024

The annual Adopted Budget is a financial plan predicated on the best information available at the time it is prepared. As with any budget, however, changing conditions create the need to modify the original plan. Through its budget policies, the City Council has designated mid-year as the appropriate time to perform a comprehensive review of the current year's budget, and the mid-year budget amendment as the appropriate vehicle for consideration of any revisions to the budget. This mid-year budget amendment complies with that policy. It contains a comprehensive review of the status of the City's 2023-2024 Operating and Capital Budgets as potentially modified through March 2024.

Attached for City Council consideration is Resolution #2024-09 amending Fiscal Year 2023-2024 revenue and expenditure budgets. The mid-year budget review process provides an assessment of the City's budget condition in the current fiscal year as compared to the 2023-2024 Modified Budget based on actual performance during the first six months of 2023-2024.

Fiscal Year 2023-2024 Outlook

Other than some major adjustments to keep investing in the infrastructure of the City, overall performance through the first half of the fiscal year is meeting budgeted expectations. The largest addition that needs to be recognized at this time is the legislative appropriations grant in the amount of \$750,000 awarded to continue our sewer lining project which is expected to be received in July. The other large expense that needs to be identified is that we are trending high on our sewer usage, and we need to increase our expenditure to the City of Daytona Beach by an additional \$450,000 to ensure we have adequate funds in that account. The two increases to our budget go hand-in-hand. One identifies a problem, high sewer usage, and the other helps to resolve the issue, the rehabilitation of our sewer mains.

The following tables present the proposed mid-year budget adjustments by fund showing which expenses needed to be increased with an explanation for the adjustments. The corresponding revenue sources needed to allow the increased expenses are also presented along with an explanation for the revenue adjustment.

All Funds

The total city-wide budget is proposed to increase by \$2,167,167 or 5.61%.

	FY 2023-2024	FY 2023-2024	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
General Fund	\$ 11,698,159	\$ 12,028,159	\$ 330,000	2.82%
Police Confiscated Fund	10,000	10,000	-	0.00%
Permits and Inspections Fund	332,935	342,935	10,000	3.00%
Recreational Development Impact Fee Trust Fund	-	15,000	15,000	N/A
Fire Impact Fee Trust Fund	-	7,000	7,000	N/A
Police Impact Fee Trust Fund	-	13,000	13,000	N/A
Redevelopment Trust Fund	3,478,697	3,478,697	-	0.00%
Transportation Fund	2,267,078	2,387,518	120,440	5.31%
Transportation Impact Fee Trust Fund	-	15,000	15,000	N/A
Capital Project Fund	6,925,226	7,775,226	850,000	12.27%
Water Sewer Fund	8,779,082	9,265,309	486,227	5.54%
Stormwater Fund	2,255,260	2,455,260	200,000	8.87%
Solid Waste Fund	2,592,400	2,682,400	90,000	3.47%
Water System Impact Fee Trust Fund	-	10,000	10,000	N/A
Water Impact Fee Trust Fund	-	10,000	10,000	N/A
Interservice Fund	239,670	250,170	10,500	4.38%
Community Trust Fund	20,000	20,000	-	0.00%
Total	\$ 38,598,507	\$ 40,765,674	\$ 2,167,167	5.61%

	FY 2023-2024	FY 2023-2024	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 437,396	\$ 625,196	187,800	42.94%
Personal Services	10,611,866	10,727,266	115,400	1.09%
Operating Expenses	12,106,694	12,889,334	782,640	6.46%
Disaster Recovery	-	20,827	20,827	N/A
Capital Outlay	12,909,777	13,721,777	812,000	6.29%
Debt Service	1,186,919	1,186,919	-	0.00%
Economic Development Grants	140,000	140,000	-	0.00%
Non-Operating	1,095,855	1,127,855	32,000	2.92%
Transfer to Reserves	110,000	326,500	216,500	196.82%
Total	\$ 38,598,507	\$ 40,765,674	\$ 2,167,167	5.61%

The additional sewer purchases are operating expenses and have been added in the table above. The legislative appropriation for additional sewer lining is part of our capital outlay and is reflected above as well. Contingency was increased for street resurfacing and the completion of projects in the Capital Projects Funds. Transfers to reserves have been increased to recognize interest earnings in the General Fund and year to date impact fees received.

	FY 2023-2024	FY 2023-2024	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 11,471,300	\$ 11,569,300	\$ 98,000	0.85%
Licenses / Permits	489,655	489,655	-	0.00%
Intergovernmental	2,451,870	2,451,870	-	0.00%
Grants	3,389,593	4,357,593	968,000	28.56%
Disaster Recovery Grants	-	18,225	18,225	N/A
Charges for Services	11,864,647	11,916,647	52,000	0.44%
Fines	52,750	87,750	35,000	66.35%
Impact Fees	-	70,000	70,000	N/A
Miscellaneous	179,095	458,735	279,640	156.14%
Other Sources	2,841,425	2,883,925	42,500	1.50%
Transfer from Reserves	5,858,172	6,461,974	603,802	10.31%
Total	\$ 38,598,507	\$ 40,765,674	\$ 2,167,167	5.61%

As can be seen in the table, City-wide proposed budgeted revenues also increased \$2,167,167 or 5.61% over the current budget. Grant revenue increase as mentioned earlier is to recognize grant funding for additional sewer lining. Miscellaneous increases mainly represent increases in interest earnings. Other revenue adjustments are discussed in detail in the individual fund analysis.

General Fund

The proposed increases to the General Fund by expense activity are presented in the table below. The total proposed increase of \$330,000 is a 2.82% increase on the current budget.

GENERAL FUND EXPENSE ACTIVITY	CURRENT BUDGET	AMENDED BUDGET	Increase (Decrease)	Increase (Decrease)
Contingency	\$ 137,179	\$ 137,179	\$ -	0.00%
Personal Services	6,879,988	6,879,988	-	0.00%
Operating Expenses	2,988,308	3,129,808	141,500	4.74%
Capital Outlay	1,297,666	1,339,666	42,000	3.24%
Debt Service	43,799	43,799	-	0.00%
Transfer to Reserves	100,000	246,500	146,500	N/A
Total	\$ 11,698,159	\$ 12,028,159	\$ 330,000	2.82%

- Budgeted operating expenditures increased by \$141,500, or 4.7%. Some of the significant increases in operating expenditures are as follows:
 - Building maintenance for City Hall has been increased by \$65,400.
 - Parks maintenance has been increased by \$30,000 for parking lot improvements at Reed Canal Park.
 - Other Professional Services for Code Compliance was increased by \$12,000 for abatement services. (Funded by increase in charges for services – lot clearing)
- Budgeted capital outlay increased by \$42,000. The increase to capital are comprised of the following:
 - A pick-up truck for code compliance has been added in the amount of \$35,000 to replace vehicle #409 which was beyond its service life. (Funded by an increase to revenues for code enforcement fines)
 - A camera security system at Magnolia Park has been budgeted in the amount of \$7,000 to protect our new assets there.
- Budgeted transfers to reserve have been increased by \$146,500. This transfer is comprised of interest earnings that will be set aside for projects to be identified by the City Council in future budgets.

As can be seen below, General Fund proposed budgeted revenues also increased \$330,000 or 2.82% over the current budget.

	FY 2023-2024	FY 2023-2024	\$	%
GENERAL FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 7,655,403	\$ 7,753,403	\$ 98,000	1.28%
Licenses/Permits	176,720	176,720	-	0.00%
Intergovernmental	2,284,374	2,284,374	-	0.00%
Grants	484,430	502,430	18,000	3.72%
Charges for Services	131,805	143,805	12,000	9.10%
Fines and Forfeitures	42,750	77,750	35,000	81.87%
Miscellaneous	135,095	302,095	167,000	123.62%
Other Sources	381,636	381,636	-	0.00%
Transfer from Reserves	405,946	405,946	-	0.00%
Total	\$ 11,698,159	\$ 12,028,159	\$ 330,000	2.82%

- Taxes increased by \$98,000 to reflect the increase in FPL franchise fees and franchise taxes that have increased due to increases in FPL rates.
- Grants increased \$18,000 for a grant received in the Fire Department for safety equipment (\$8,000) and disaster recovery grants (\$10,000) for grant monitoring reimbursement.
- Budgeted revenues in Charges for Services increased by \$12,000. This adjustment for lot mowing will allow for additional Code abatements to be performed.
- Fines and forfeitures have been increased by \$35,000 to recognize pending code enforcement fine revenue. This additional revenue will be used to purchase a new truck for code enforcement.
- Miscellaneous revenues were increased by \$167,000. This adjustment recognizes a gain on disposals of old fixed assets (\$13,000) and an increase in investment earnings (\$154,000).

Transportation Fund

Budgeted Transportation Fund expenses increased \$120,440 or 5.31% over the original budget.

	FY 2023-2024	FY 2023-2024	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 294	\$ 108,094	\$ 107,800	36667%
Personal Services	258,100	258,100	-	0.00%
Operating Expenses	562,799	575,439	12,640	2.25%
Capital Outlay	1,445,885	1,445,885	-	0.00%
Total	\$ 2,267,078	\$ 2,387,518	\$ 120,440	5.31%

- Contingency has been increased for the Transportation Fund for additional street resurfacing projects to be completed within the current fiscal year. Any unused contingency will remain with the Transportation Fund and will allow for resurfacing in future fiscal years.
- Operating expenses were increased for damage caused to a guardrail from an automobile accident. Proceeds from insurance have been recognized to allow the completed repairs to be added to the budget.

As can be seen below, Transportation Fund proposed budgeted revenues also increased \$120,440 or 5.31% over the original budget.

	FY 2023-2024	FY 2023-2024	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
1 - 6 Cent Local Option Fuel Tax	\$ 195,600	\$ 195,600	\$ -	0.00%
1 - 5 Cent Local Option Fuel Tax	141,600	141,600	-	0.00%
Intergovernmental	167,496	167,496	-	0.00%
Grants	905,163	905,163	-	0.00%
Miscellaneous	-	12,640	12,640	N/A
Other Sources	782,219	814,219	32,000	4.09%
Transfer from Reserves	75,000	150,800	75,800	101.07%
Total	\$ 2,267,078	\$ 2,387,518	\$ 120,440	5.31%

Miscellaneous revenue was increased to recognize insurance proceeds received during the fiscal year.

Other sources have increased by \$32,000. This represents an increase in the transfer from the Solid Waste Fund for street resurfacing.

Transfers from reserves have increased by \$75,800 to allow money restricted for transportation at the end of the previous fiscal year to be used in the current fiscal

year. Any unused contingency will remain with the Transportation Fund and will allow for resurfacing in future fiscal years.

Capital Projects Fund Cell Tower

As can be seen in the charts below, the Capital Projects Fund for the cell tower miscellaneous revenues have been increased to recognize investment earnings.

	FY 2023-2024	FY 2023-2024	\$	%
CAPITAL PROJECTS FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Miscellaneous	\$ -	\$ 20,000	\$ 20,000	N/A
Transfer from Reserves	325,226	325,226	-	0.00%
Total	\$ 325,226	\$ 345,226	\$ 20,000	6.15%

	FY 2023-2024	FY 2023-2024	\$	%
CAPITAL PROJECTS FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Capital Outlay	\$ 325,226	\$ 345,226	\$ 20,000	6.15%
Total	\$ 325,226	\$ 345,226	\$ 20,000	6.15%

The investment earnings have been budgeted for capital projects in the parks department that are being completed in the current fiscal year. The Cell Tower Capital Project Fund balance will remain at \$2,292,117. Any unused budget will be added to the Capital Projects Fund Cell Tower Fund balance for future projects to be determined by the City Council.

Capital Projects Fund ARPA

As can be seen in the charts below, the Capital Projects Fund for ARPA increased grant revenues for sewer lining and miscellaneous revenues have been increased to recognize investment earnings.

	FY 2023-2024	FY 2023-2024	\$	%
CAPITAL PROJECTS FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Grants	\$ 2,000,000	\$ 2,750,000	\$ 750,000	37.50%
Miscellaneous	-	80,000	80,000	N/A
Transfer from Reserves	4,600,000	4,600,000	-	0.00%
Total	\$ 6,600,000	\$ 7,430,000	\$ 830,000	12.58%

	FY 2023-2024	FY 2023-2024	\$	%
CAPITAL PROJECTS FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 80,000	\$ 80,000	N/A
Capital Outlay	6,600,000	7,350,000	750,000	11.36%
Total	\$ 6,600,000	\$ 7,430,000	\$ 830,000	12.58%

Capital outlay has been increased to allow for more sewer lining in the current fiscal year. Any unused contingency will remain with the Capital Projects Fund and will allow for additional sewer lining in future fiscal years.

Water and Sewer Fund

As shown below, Water and Sewer Fund budgeted expenses increased \$486,227, or 5.54%, over the original budget.

	FY 2023-2024	FY 2023-2024	\$	%
WATER AND SEWER	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 115,626	\$ 115,626	\$ -	0.00%
Personal Services	1,814,278	1,854,678	40,400	2.23%
Operating Expenses	5,320,931	5,745,931	425,000	7.99%
Disaster Recovery	-	20,827	20,827	N/A
Capital Outlay	1,075,000	1,075,000	-	0.00%
Debt Service	218,020	218,020	-	0.00%
Non-Operating	235,227	235,227	-	0.00%
Total	\$ 8,779,082	\$ 9,265,309	\$ 486,227	5.54%

- Personal services have been increased \$40,400 to recognize the increased amount of pension expense that will need to be recognized in enterprise funds

due to Government Accounting Standard Board (GASB) reporting requirements.

- Operating expenses have been increased by \$425,000 to increase projected year-end sewer purchase totals. The total amount of sewer gallons being treated by the City of Daytona Beach is trending much higher than in past years. The process of cleaning the sewer pipes to televise and line combined with months with heavy rainfall have contributed to a larger than normal number of sewer gallons treated. Staff are diligently monitoring the flows and will continue to prioritize sewer lining to quickly reduce the number of gallons of groundwater being treated.
- Disaster recovery has been increased to recognize a FEMA eligible repair that was completed during the current fiscal year.

As can be seen below, Water and Sewer Fund proposed budgeted revenues also increased \$486,227 or 5.54% over the original budget.

	FY 2023-2024	FY 2023-2024	\$	%
WATER AND SEWER	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Disaster Recovery Grants	\$ -	\$ 18,225	\$ 18,225	N/A
Charges for Services	7,873,582	7,873,582	-	0.00%
Miscellaneous	24,000	24,000	-	0.00%
Other Sources	881,500	881,500	-	0.00%
Transfer from Reserves	-	468,002	468,002	N/A
Total	\$ 8,779,082	\$ 9,265,309	\$ 486,227	5.54%

The increase of disaster recovery grants is the combined federal and state portion of disaster recovery that the City will be reimbursed for damages repaired in the current fiscal year.

The transfer from reserves is comprised of \$146,117 of net position that was restricted for debt service. The remaining \$321,885 transfer will be from unrestricted net position. The Water and Sewer Fund will have approximately \$1 million of unrestricted net position remaining after this transfer.

Stormwater Fund

As shown below, Stormwater Fund budgeted expenses increased \$200,000, or 8.87%, over the original budget.

	FY 2023-2024	FY 2023-2024	\$	%
STORMWATER FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 16,385	\$ 16,385	\$ -	0.00%
Personal Services	527,132	602,132	75,000	14.23%
Operating Expenses	934,454	1,059,454	125,000	13.38%
Capital Outlay	374,000	374,000	-	0.00%
Debt Service	314,880	314,880	-	0.00%
Non-Operating	78,409	78,409	-	0.00%
Transfer to Reserves	10,000	10,000	-	100.00%
Total	\$ 2,255,260	\$ 2,455,260	\$ 200,000	8.87%

- Personal services have been increased \$75,000 to recognize the increased amount of pension expense and other post-employment benefits that will need to be recognized in enterprise funds due to Government Accounting Standard Board (GASB) reporting requirements.
- Operating expenses have been increased by \$125,000 to recognize an allowance for uncollectable accounts in accordance with accounting standards and recommendations from the auditor.

Stormwater proposed budgeted revenues also increased \$200,000 or 8.87% over the original budget.

	FY 2023-2024	FY 2023-2024	\$	%
STORMWATER FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Grants	\$ -	\$ 200,000	\$ 200,000	N/A
Charges for Services	1,336,860	1,336,860	-	0.00%
Other Sources	556,400	556,400	-	-
Transfer from Reserves	362,000	362,000	-	-
Total	\$ 2,255,260	\$ 2,455,260	\$ 200,000	8.87%

Grant revenue increased \$200,000 to recognize grants received to install stormwater pumps. The grants were not part of the original budget but the grants have been extended and the City will be reimbursed for the installation of the stormwater pumps.

Other Funds

All adjustments made were to recognize year to date activity in the respective funds.

Permits and Inspections Fund

PERMITS AND INSPECTIONS FUND EXPENSE ACTIVITY	FY 2023-2024 CURRENT BUDGET	FY 2023-2024 AMENDED BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 284,929	\$ 284,929	\$ -	0%
Operating Expenses	48,006	58,006	10,000	21%
Total	\$ 332,935	\$ 342,935	\$ 10,000	3%

PERMITS AND INSPECTIONS FUND REVENUE SOURCE	FY 2023-2024 CURRENT BUDGET	FY 2023-2024 AMENDED BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
Permits	\$ 312,935	\$ 312,935	\$ -	0%
Transfer from Reserves	20,000	30,000	10,000	50%
Total	\$ 332,935	\$ 342,935	\$ 10,000	3%

The increases in the operating expenses for permits and inspections have been budgeted as a contingency. All revenues received from permits are restricted for inspection activities.

Recreational Development Impact Fee Trust Fund

RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND REVENUE SOURCE	FY 2023-2024 CURRENT BUDGET	FY 2023-2024 AMENDED BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
Special Assessment / Impact Fees	\$ -	\$ 15,000	\$ 15,000	N/A
Total	\$ -	\$ 15,000	\$ 15,000	N/A

RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND EXPENSE ACTIVITY	FY 2023-2024 CURRENT BUDGET	FY 2023-2024 AMENDED BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
Transfer to Reserves	\$ -	\$ 15,000	\$ 15,000	N/A
Total	\$ -	\$ 15,000	\$ 15,000	N/A

Fire Impact Fee Trust Fund

	FY 2023-2024	FY 2023-2024	\$	%
FIRE IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 7,000	\$ 7,000	100.00%
Total	\$ -	\$ 7,000	\$ 7,000	100.00%

	FY 2023-2024	FY 2023-2024	\$	%
FIRE IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 7,000	\$ 7,000	100.00%
Total	\$ -	\$ 7,000	\$ 7,000	100.00%

Police System Impact Fee Trust Fund

	FY 2023-2024	FY 2023-2024	\$	%
POLICE SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 13,000	\$ 13,000	100.00%
Total	\$ -	\$ 13,000	\$ 13,000	100.00%

	FY 2023-2024	FY 2023-2024	\$	%
POLICE SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 13,000	\$ 13,000	100.00%
Total	\$ -	\$ 13,000	\$ 13,000	100.00%

Transportation Impact Fee Trust Fund

	FY 2023-2024	FY 2023-2024	\$	%
TRANSPORTATION IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 15,000	\$ 15,000	N/A
Total	\$ -	\$ 15,000	\$ 15,000	100.00%

	FY 2023-2024	FY 2023-2024	\$	%
TRANSPORTATION IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 15,000	\$ 15,000	N/A
Total	\$ -	\$ 15,000	\$ 15,000	100.00%

Water System Impact Fee Trust Fund

	FY 2023-2024	FY 2023-2024	\$	%
WATER SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 10,000	\$ 10,000	100.00%
Total	\$ -	\$ 10,000	\$ 10,000	100.00%

	FY 2023-2024	FY 2023-2024	\$	%
WATER SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 10,000	\$ 10,000	100.00%
Total	\$ -	\$ 10,000	\$ 10,000	100.00%

Wastewater System Impact Fee Trust Fund

	FY 2023-2024	FY 2023-2024	\$	%
WASTEWATER SYSTEM IMPACT FEE FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 10,000	\$ 10,000	100.00%
Total	\$ -	\$ 10,000	\$ 10,000	100.00%

	FY 2023-2024	FY 2023-2024	\$	%
WASTEWATER SYSTEM IMPACT FEE FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 10,000	\$ 10,000	100.00%
Total	\$ -	\$ 10,000	\$ 10,000	100.00%

Mid-Year Personal Services Updates

No changes are being submitted for approval as part of the mid-year budget amendment.

Attached to this memorandum for consideration is Resolution No. 2024-09 which amends our budget, as presented in Resolution No. 2024-02, to account for the mid-year budget adjustments as described. If the Resolution is approved, it will ensure that we recognize the additional revenues to be received along with the associated expenditures necessary to complete operations for the rest of our fiscal year.

RESOLUTION NO. 2024-09

A RESOLUTION OF THE CITY OF SOUTH DAYTONA, FLORIDA, AMENDING RESOLUTION NO. 2024-02, SETTING FORTH APPROPRIATION FOR CURRENT EXPENSES AND CAPITAL OUTLAY FOR THE FOLLOWING FUNDS: GENERAL FUND, PERMITS AND INSPECTIONS FUND, RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND, FIRE IMPACT FEE TRUST FUND, POLICE SYSTEM IMPACT FEE TRUST FUND, TRANSPORTATION FUND, TRANSPORTATION IMPACT FEE TRUST FUND, CAPITAL PROJECT (CELL TOWER) FUND, CAPITAL PROJECT (ARPA) FUND, WATER SEWER FUND, STORMWATER FUND, WATER SYSTEM IMPACT FEE TRUST FUND, WASTEWATER IMPACT FEE TRUST FUND, SOLID WASTE FUND AND INTERNAL SERVICE FUND, AS REQUIRED BY THE CITY OF SOUTH DAYTONA, FLORIDA, DURING AND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE CITY OF SOUTH DAYTONA; PROVIDING FOR SEVERANCE; PROVIDING FOR CONFLICTING RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

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 provided 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, 2023, and ending September 30, 2024, pursuant to Section 200.065(2)(d), Florida Statutes, and hereby adopted as the budget for the City of South Daytona, Florida.

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

Section 3. That all resolutions made in conflict with this Resolution are hereby repealed.

Section 4. That this Resolution shall become effective immediately upon its adoption.

PASSED upon first and only reading at the regular meeting of the City Council held in the City of South Daytona, Florida, on the 9TH day of April 2024.

CITY OF SOUTH DAYTONA, FLORIDA

William C. Hall, Mayor

ATTEST: _____
James L. Gillis Jr, City Manager

APPROVED AS TO FORM AND LEGALITY:

Wade Vose, City Attorney

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		Current Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)	
GENERAL FUND REVENUES						
<u>Taxes</u>						
	Ad Valorem Tax	1311	\$ 4,900,505	\$ 4,900,505	\$ -	0.00%
	Franchise Fees	1313	928,376	973,376	45,000	4.85%
	Utility Service Taxes	1314	1,381,862	1,434,862	53,000	3.84%
	Communication Services Tax	1315	444,660	444,660	-	0.00%
	Sub-Total		7,655,403	7,753,403	98,000	1.28%
<u>Licenses and Permits</u>						
	Business Tax Receipts	1321	175,185	175,185	-	0.00%
	Other Licenses, Fees, and Permits	1329	1,535	1,535	-	0.00%
	Sub-Total		176,720	176,720	-	0.00%
<u>Grants</u>						
	Federal Grants	1331	378,000	388,000	10,000	2.65%
	Grants-Other Local Units	1337	106,430	114,430	8,000	7.52%
	Sub-Total		484,430	502,430	18,000	3.72%
<u>Intergovernmental</u>						
	State Shared Revenues	1335	1,443,450	1,443,450	-	0.00%
	Shared Revenues-Other Local Units	1338	12,000	12,000	-	0.00%
	Payment in Lieu of Taxes	1339	828,924	828,924	-	0.00%
	Sub-Total		2,284,374	2,284,374	-	0.00%
<u>Charges for Services</u>						
	General Government	1341	9,480	9,480	-	0.00%
	Public Safety	1342	22,750	22,750	-	0.00%
	Physical Environment	1343	12,000	24,000	12,000	100.00%
	Culture/Recreation	1347	87,575	87,575	-	0.00%
	Sub-Total		131,805	143,805	12,000	9.10%
<u>Fines and Forfeitures</u>						
	Judgements and Fines	1351	32,400	32,400	-	0.00%
	Violations of Local Ordinances	1354	10,350	45,350	35,000	338.16%
	Sub-Total		42,750	77,750	35,000	81.87%
<u>Miscellaneous</u>						
	Interest Earnings	1361	88,435	242,435	154,000	174.14%
	Disposition of Fixed Assets	1364	-	13,000	13,000	N/A
	Contributions and Donations	1366	9,500	9,500	-	0.00%
	Other Miscellaneous Revenue	1369	37,160	37,160	-	0.00%
	Sub-Total		135,095	302,095	167,000	123.62%
<u>Other Sources</u>						
	Transfer from Police Impact Fee Fund	1381	68,000	68,000	-	0.00%
	Contributions from Enterprise Fund	1382	313,636	313,636	-	0.00%
	Sub-Total		381,636	381,636	-	0.00%
<u>Non-Operating Sources</u>						
	Transfer from Reserves	1389	42,000	42,000	-	0.00%
	Prior Year Appropriation	1389	363,946	363,946	-	0.00%
	Sub-Total		405,946	405,946	-	0.00%
TOTAL GENERAL FUND REVENUES			\$ 11,698,159	\$ 12,028,159	\$ 330,000	2.82%

		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)	
GENERAL FUND EXPENDITURES						
<u>Contingency</u>						
	Operating Contingency	1429	137,179	137,179	-	0.00%
	Sub-Total		137,179	137,179	-	0.00%
<u>General Government</u>						
	Legislative	1511	161,481	161,481	-	0.00%
	Executive	1512	438,593	438,593	-	0.00%
	Financial and Administrative	1513	444,093	444,093	-	0.00%
	Legal Counsel	1514	155,100	155,100	-	0.00%
	Comprehensive Planning	1515	394,615	441,615	47,000	11.91%
	Information Technology	1516	195,348	202,348	7,000	3.58%
	Other General Government	1519	676,313	763,413	87,100	12.88%
	Sub-Total		2,465,543	2,606,643	\$ 141,100	5.72%

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<u>Public Safety</u>					
Law Enforcement	1521	4,588,280	4,592,680	\$ 4,400	0.10%
Fire Control	1522	2,184,168	2,192,168	8,000	0.37%
Sub-Total		6,772,448	6,784,848	\$ 12,400	0.18%
<u>Culture/Recreation</u>					
Parks and Recreation	1572	1,197,378	1,227,378	30,000	2.51%
Community Center	1573	209,511	209,511	-	0.00%
Special Events	1574	164,098	164,098	-	0.00%
Recreation Programs	1579	400,783	400,783	-	0.00%
Sub-Total		1,971,770	2,001,770	30,000	1.52%
<u>Interfund Transfers Out</u>					
Transfer to Transportation Fund	1581	251,219	251,219	-	0.00%
<u>Transfer to Reserves</u>					
Transfer to Reserves	1581	100,000	246,500	146,500	146.50%
TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS		\$ 11,698,159	\$ 12,028,159	\$ 330,000	2.82%
POLICE CONFISCATED FUND REVENUES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Fines and Forfeitures</u>					
Other Fines and Forfeitures	15359	\$ 10,000	\$ 10,000	\$ -	0.00%
TOTAL POLICE CONFISCATED FUND REVENUES		\$ 10,000	\$ 10,000	\$ -	0.00%
POLICE CONFISCATED FUND EXPENDITURES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Public Safety</u>					
Law Enforcement	15521	\$ 10,000	\$ 10,000	\$ -	0.00%
TOTAL POLICE CONFISCATED FUND EXPENDITURES		\$ 10,000	\$ 10,000	\$ -	0.00%
PERMITS AND INSPECTIONS FUND REVENUES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Business Tax Receipts and Permits</u>					
Building Permits	322	\$ 312,935	\$ 312,935	\$ -	0.00%
<u>Non-Operating</u>					
Transfer from Reserves	389	20,000	30,000	\$ 10,000	50.00%
TOTAL PERMIT AND INSPECTIONS FUND REVENUES		\$ 332,935	\$ 342,935	\$ -	0.00%
PERMITS AND INSPECTIONS FUND EXPENDITURES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>General Government</u>					
Comprehensive Planning	515	\$ 332,935	\$ 342,935	\$ 10,000	3.00%
TOTAL PERMITS AND INSPECTION FUND EXPENDITURES		\$ 332,935	\$ 342,935	\$ 10,000	3.00%
RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)
<u>Other Sources</u>					
Special Assessment / Impact Fees	19363	\$ -	\$ 15,000	\$ 15,000	N/A
TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND REVENUES		\$ -	\$ 15,000	\$ 15,000	N/A
RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Non-Operating</u>					
Transfer to Reserves	19581	-	15,000	15,000	N/A

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TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND EXPENDITURES					\$ -	\$ 15,000	\$ 15,000	N/A
					Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
FIRE IMPACT FEE TRUST FUND								
<u>Other Sources</u>								
	Special Assessment / Impact Fees	19363	\$ -	\$ 7,000	\$ 7,000		N/A	
TOTAL FIRE IMPACT FEE TRUST FUND REVENUES					\$ -	\$ 7,000	\$ 7,000	N/A
					Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
FIRE IMPACT FEE TRUST FUND								
<u>Non-Operating</u>								
	Transfer to Reserves	19581	-	7,000	7,000		N/A	
TOTAL FIRE IMPACT FEE TRUST FUND EXPENDITURES					\$ -	\$ 7,000	\$ 7,000	N/A
					Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
POLICE SYSTEM IMPACT FEE TRUST FUND								
<u>Other Sources</u>								
	Special Assessment / Impact Fees	19363	\$ -	\$ 13,000	\$ 13,000		N/A	
TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND REVENUES					\$ -	\$ 13,000	\$ 13,000	N/A
					Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
POLICE SYSTEM IMPACT FEE TRUST FUND								
<u>Non-Operating</u>								
	Transfer to Reserves	19581	-	13,000	13,000		N/A	
TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND EXPENDITURES					\$ -	\$ 13,000	\$ 13,000	N/A
					Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
REDEVELOPMENT TRUST FUND REVENUES								
<u>Taxes</u>								
	Ad Valorem	12311	\$ 3,478,697	\$ 3,478,697	\$ -	0.00%		
TOTAL REDEVELOPMENT TRUST FUND REVENUES					\$ 3,478,697	\$ 3,478,697	\$ -	0.00%
					Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
REDEVELOPMENT TRUST FUND EXPENDITURES								
<u>Contingency</u>								
	Reserve Contingency		\$ 129	\$ 129	\$ -	0.00%		
	Operating Contingency	12429	153,163	153,163	-	0.00%		
			153,292	153,292	-	0.00%		
<u>General Government</u>								
	Executive	12512	78,487	78,487	-	0.00%		
	Financial and Administrative	12513	59,359	59,359	-	0.00%		
	Comprehensive Planning	12515	2,860,755	2,860,755	-	0.00%		
			2,998,601	2,998,601	-	0.00%		
<u>Public Safety</u>								
	Law Enforcement	12521	25,959	25,959	-	0.00%		
<u>Physical Environment</u>								
	Transportation		160,845	160,845	-	0.00%		
<u>Economic Environment</u>								
	Other Economic Environment	12559	140,000	140,000	-	0.00%		

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TOTAL REDEVELOPMENT TRUST FUND EXPENDITURES		\$ 3,478,697	\$ 3,478,697	\$ -	0.00%
TRANSPORTATION FUND REVENUES		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)
Taxes					
Local Option Fuel Taxes	14312	\$ 337,200	\$ 337,200	\$ -	0.00%
Intergovernmental					
State Grants	14334	959,099	959,099	-	0.00%
Grants	14335	5,200	5,200	-	0.00%
State Shared Revenues	14335	108,360	108,360	-	0.00%
Sub-Total		1,072,659	1,072,659	-	0.00%
Miscellaneous					
Other Miscellaneous Income	14369	-	12,640	12,640	N/A
Sub-Total		-	12,640	12,640	100.00%
Other Sources					
Transfer from General Fund	14381	251,219	251,219	-	0.00%
Contribution from Enterprise Fund	14382	531,000	563,000	32,000	6.03%
Sub-Total		782,219	814,219	32,000	4.09%
Non-Operating					
Transfer from Reserves	14389	75,000	150,800	75,800	101.07%
Prior Year Appropriation					
TOTAL TRANSPORTATION FUND REVENUES		\$ 2,267,078	2,387,518	\$ 120,440	5.31%
TRANSPORTATION FUND EXPENDITURES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contingency					
Reserve Contingency	14249	\$ 294	\$ 108,094	\$ 107,800	36666.67%
Physical Environment					
Road and Street Facilities	14541	2,266,784	2,279,424	12,640	0.56%
TOTAL TRANSPORTATION FUND EXPENDITURES		\$ 2,267,078	\$ 2,387,518	\$ 120,440	5.31%
TRANSPORTATION IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Sources					
Special Assessment / Impact Fees	19363	\$ -	\$ 15,000	\$ 15,000	N/A
TOTAL TRANSPORTATION IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 15,000	\$ 15,000	N/A
TRANSPORTATION IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
Non-Operating					
Transfer to Reserves	19581	-	15,000	15,000	N/A
TOTAL TRANSPORTATION IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 15,000	\$ 15,000	N/A
CAPITAL PROJECT (CELL TOWER) FUND REVENUES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
Miscellaneous					
Interest Earnings	31364	-	20,000	20,000	100.00%
Non-Operating					
Transfer from Reserves	31389	325,226	325,226	-	0.00%
TOTAL CAPITAL PROJECT (CELL TOWER) FUND REVENUES		\$ 325,226	\$ 345,226	\$ 20,000	6.15%
CAPITAL PROJECT (CELL TOWER) FUND EXPENDITURES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)

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<u>Physical Environment</u>						
Parks and Recreation	31572	\$ 325,226	\$ 345,226	\$ 20,000	6.15%	
TOTAL CAPITAL PROJECT (CELL TOWER) FUND EXPENDITURES		\$ 325,226	\$ 345,226	\$ 20,000	6.15%	
<u>CAPITAL PROJECT (ARPA) FUND REVENUES</u>						
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)	
<u>Intergovernmental</u>						
State Grants	31334	\$ 2,000,000	\$ 2,750,000	\$ 750,000	37.50%	
<u>Miscellaneous</u>						
Interest Earnings	31364	-	80,000	80,000	100.00%	
<u>Non-Operating</u>						
Prior Year Appropriation	32389	600,000	600,000	-		
Transfer from Reserves	32389	4,000,000	4,000,000	-	0.00%	
		4,600,000	4,600,000	-		
TOTAL CAPITAL PROJECT (ARPA) FUND REVENUES		\$ 6,600,000	\$ 7,430,000	\$ 830,000	12.58%	
<u>CAPITAL PROJECT (ARPA) FUND EXPENDITURES</u>						
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)	
<u>Contingency</u>						
Reserve Contingency	32429	\$ -	\$ 80,000	\$ 80,000	N/A	
<u>Physical Environment</u>						
Public Works	32536	5,000,000	5,750,000	750,000	15.00%	
Utility Billing	32539	1,600,000	1,600,000	-	0.00%	
		6,600,000	7,350,000	750,000	11.36%	
TOTAL CAPITAL PROJECT (ARPA) FUND EXPENDITURES		\$ 6,600,000	\$ 7,430,000	\$ 830,000	12.58%	
<u>WATER AND SEWER FUND REVENUES</u>						
		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)	
<u>Intergovernmental</u>						
Federal Grants	40331	\$ -	\$ 15,621	\$ 15,621	N/A	
State Grants	40334	-	2,604	2,604	N/A	
Sub-Total		-	18,225	18,225	N/A	
<u>Charges for Services</u>						
Water Utility Revenue	40343	3,369,260	3,369,260	-	0.00%	
Wastewater Utility Revenue	40343	4,504,322	4,504,322	-	0.00%	
Sub-Total		7,873,582	7,873,582	-	0.00%	
<u>Miscellaneous</u>						
Interest Earned	40361	24,000	24,000	-	0.00%	
<u>Non-Operating</u>						
Transfer from Reserves	40389	-	468,002	468,002	N/A	
Prior Year Appropriation	40389	295,000	295,000	-	0.00%	
Budgetary Transfer-Depreciation/Amortization	40389	586,500	586,500	-	0.00%	
Sub-Total		881,500	1,349,502	468,002	53.09%	
TOTAL WATER AND SEWER FUND REVENUES		\$ 8,779,082	\$ 9,265,309	\$ 486,227	5.54%	

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER AND FUND EXPENSES</u>					
<u>Contingency</u>					
Reserve Contingency	40429	\$ 157	\$ 157	-	0.00%
Operating Contingency	40429	100,000	100,000	-	0.00%
		100,157	100,157	-	0.00%
<u>Physical Environment</u>					
Legislative	40511	69,581	69,581	-	0.00%
Executive	40512	114,237	114,237	-	0.00%
Financial and Administrative	40513	272,670	272,670	-	0.00%
Community Development	40515	25,349	25,349	-	0.00%
Information Technology	40516	221,746	221,746	-	0.00%
Debt Service	40517	218,020	218,020	-	0.00%
Water and Sewer Combination Services	40536	6,934,007	7,420,234	486,227	7.01%
Utility Billing	40539	574,373	574,373	-	0.00%
Administration	40541	-	-	-	-
Sub-Total		8,429,983	8,916,210	486,227	5.77%
<u>Interfund Transfers Out</u>					
Transfer to General Fund	40581	235,227	235,227	-	0.00%
Transfer to Stormwater Fund	40581	-	-	-	-
Amortization Expense	40581	13,715	13,715	-	0.00%
Sub-Total		248,942	248,942	-	0.00%
TOTAL WATER AND SEWER FUND EXPENSES		\$ 8,779,082	\$ 9,265,309	\$ 486,227	5.54%
<u>STORMWATER FUND REVENUES</u>					
<u>Grants</u>					
Federal Grants	41331	\$ -	\$ 200,000	\$ 200,000	N/A
State Grants	41334	-	-	-	N/A
		-	200,000	200,000	N/A
<u>Charges for Services</u>					
Stormwater Fees	41349	1,336,860	1,336,860	-	0.00%
<u>Non-Operating</u>					
Prior Year Appropriation	41389	362,000	362,000	-	0.00%
Budgetary Transfer-Depreciation/Amortization	41389	556,400	556,400	-	0.00%
		918,400	918,400	-	0.00%
TOTAL STORMWATER FUND REVENUES		\$ 2,255,260	\$ 2,455,260	\$ 200,000	8.87%
<u>STORMWATER FUND EXPENDITURES</u>					
<u>Contingency</u>					
Reserve Contingency	41429	4,753	4,753	-	0.00%
<u>Physical Environment</u>					
Legislative	41511	17,690	17,690	-	0.00%
Executive	41512	27,673	27,673	-	0.00%
Financial and Administrative	41513	59,359	59,359	-	0.00%
Debt Service	40517	314,880	314,880	-	0.00%
Flood Control / Stormwater Management	41538	1,706,826	1,906,826	200,000	11.72%
Utility Billing	41539	35,670	35,670	-	0.00%
		2,162,098	2,362,098	200,000	9.25%
<u>Interfund Transfers Out</u>					
Transfer to General Fund	41581	78,409	78,409	-	0.00%
<u>Non-Operating</u>					
Transfer to Reserves		10,000	10,000	-	0.00%
TOTAL STORMWATER FUND EXPENDITURES		\$ 2,255,260	\$ 2,455,260	\$ 200,000	8.87%

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WATER SYSTEM IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)
<u>Other Sources</u>					
Special Assessment / Impact Fees	42363	\$ -	\$ 10,000	\$ 10,000	N/A
TOTAL WATER SYSTEM IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 10,000	\$ 10,000	N/A
WATER SYSTEM IMPACT FEE TRUST FUND					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Non-Operating</u>					
Transfer to Reserves	42581	-	10,000	10,000	N/A
TOTAL WATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 10,000	\$ 10,000	N/A
WASTEWATER SYSTEM IMPACT FEE TRUST FUND					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Other Sources</u>					
Special Assessment / Impact Fees	42363	\$ -	\$ 10,000	\$ 10,000	N/A
TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 10,000	\$ 10,000	N/A
WASTEWATER SYSTEM IMPACT FEE TRUST FUND					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Non-Operating</u>					
Transfer to Reserves	42581	-	10,000	10,000	N/A
TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 10,000	\$ 10,000	N/A
SOLID WASTE FUND REVENUES					
		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)
<u>Charges for Services</u>					
Charges for services - Physical Environment	47343	\$ 2,522,400	\$ 2,562,400	\$ 40,000	1.59%
<u>Non-Operating</u>					
Transfer from Reserves	47389	70,000	120,000	50,000	71.43%
TOTAL SOLID WASTE FUND REVENUES		\$ 2,592,400	\$ 2,682,400	\$ 90,000	N/A
SOLID WASTE FUND EXPENDITURES					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Physical Environment</u>					
Financial and Administrative	41513	57,390	57,390	-	0.00%
Sanitation	47534	1,959,866	2,017,866	58,000	2.96%
Utility Billing	47539	44,144	44,144	-	0.00%
		2,061,400	2,119,400	58,000	2.81%
<u>Interfund Transfers Out</u>					
Transfer to Transportation Fund	47581	531,000	563,000	32,000	6.03%
TOTAL SOLID WASTE FUND EXPENDITURES		\$ 2,592,400	\$ 2,682,400	\$ 90,000	3.47%

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<u>INTERNAL SERVICE FUND REVENUES</u>		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
<u>Charges for Services</u>					
General Government	51342	\$ 239,670	\$ 250,170	\$ 10,500	4.38%
TOTAL INTERNAL SERVICE FUND REVENUES		\$ 239,670	\$ 250,170	\$ 10,500	4.38%
<u>INTERNAL SERVICE FUND EXPENSES</u>		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>Contingency</u>					
Reserve Contingency	51429	\$ 13,143	\$ 13,143	-	0.00%
<u>Physical Environment</u>					
Other Physical Environment-Equipment Maintenance	51539	226,527	237,027	10,500.00	4.64%
TOTAL INTERNAL SERVICE FUND EXPENSES		\$ 239,670	\$ 250,170	\$ 10,500	4.38%
<u>COMMUNITY TRUST FUND REVENUES</u>		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>Miscellaneous</u>					
Contributions and donations	1366	20,000	20,000	-	0.00%
TOTAL COMMUNITY TRUST FUND REVENUES		\$ 20,000	\$ 20,000	\$ -	0.00%
<u>COMMUNITY TRUST FUND EXPENSES</u>		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>General Government</u>					
Comprehensive Planning	61515	\$ 10,000	\$ 10,000	-	0.00%
<u>Culture/Recreation</u>					
Parks and Recreation	61572	10,000	10,000	\$ -	0.00%
TOTAL COMMUNITY TRUST FUND EXPENSES		\$ 20,000	\$ 20,000	\$ -	0.00%
		\$ 38,598,507	\$ 40,765,674	\$ 2,167,167	5.61%