

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 2022-2023 Mid-Year Budget Amendment

Date: April 3, 2023

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 2022-2023 Operating and Capital Budgets as potentially modified through March 2023.

Attached for City Council consideration is Resolution No. 2023-08 amending Fiscal Year 2022-2023 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 2022-2023 Modified Budget based on actual performance during the first six months of 2022-2023. Most of the budget revisions are directly related to Hurricane Ian.

Fiscal Year 2022-2023 Outlook

Other than disaster recovery efforts, adjusting Redevelopment Tax revenue estimates to actual amounts received, and recognizing grants, overall performance through the first half of the fiscal year is generally meeting budgeted expectations.

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 proposed. The corresponding revenue sources needed to allow the increased expenses are also presented along with an explanation for the revenue adjustment.

All Funds

	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
General Fund	\$ 11,104,349	\$ 13,542,082	\$ 2,437,733	21.95%
Police Confiscated Fund	10,000	29,980	19,980	199.80%
Permits and Inspections Fund	326,635	326,635	-	0.00%
Trust Fund	-	1,555	1,555	N/A
Fire Impact Fee Trust Fund	-	665	665	N/A
Police Impact Fee Trust Fund	-	1,205	1,205	N/A
Redevelopment Trust Fund	3,197,936	3,516,020	318,084	9.95%
Transportation Fund	1,603,777	1,700,249	96,472	6.02%
Transportation Impact Fee Trust Fund	-	1,472	1,472	N/A
Capital Project Fund	4,090,000	4,090,000	-	0.00%
Water Sewer Fund	8,867,655	8,896,814	29,159	0.33%
Stormwater Fund	1,995,440	2,574,910	579,470	29.04%
Solid Waste Fund	2,386,128	2,386,128	-	0.00%
Water System Impact Fee Trust Fund	-	3,980	3,980	N/A
Water Impact Fee Trust Fund	-	3,980	3,980	N/A
Interservice Fund	254,729	254,729	-	0.00%
Community Trust Fund	20,000	20,000	-	0.00%
Total	\$ 33,856,649	\$ 37,350,404	\$ 3,493,755	10.32%

Total City-wide expenses are proposed to increase by \$3,493,755 or 10.32%. Approximately 80% of this increase is due to Hurricane Ian. Proposed transfers to reserves increased 122% mainly due to adjusting the tax revenue received in the Redevelopment Trust Fund. Capital Outlay was increased by \$224,156 mainly to recognize grants in the Stormwater Fund to allow for installation of pumps. As seen in the following chart other adjustments made were less than 1% of the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 366,766	\$ 366,766	-	0.00%
Personal Services	9,660,096	9,741,732	81,636	0.85%
Operating Expenses	11,090,850	11,164,514	73,664	0.66%
Disaster Recovery	-	2,706,358	2,706,358	N/A
Capital Outlay	8,321,794	8,545,950	224,156	2.69%
Debt Service	3,076,367	3,076,367	-	0.00%
Aid to Private Organizations	52,000	52,000	-	0.00%
Non-Operating	953,776	953,776	-	0.00%
Transfer to Reserves	335,000	742,941	407,941	121.77%
Total	\$ 33,856,649	\$ 37,350,404	\$ 3,493,755	10.32%

	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 10,144,541	\$ 10,603,425	\$ 458,884	4.52%
Licenses / Permits	482,125	482,125	-	0.00%
Intergovernmental	2,297,502	2,297,502	-	0.00%
Grants	1,311,618	1,516,794	205,176	15.64%
Disaster Recovery Grants	-	2,559,147	2,559,147	N/A
Charges for Services	11,519,043	11,531,043	12,000	0.10%
Fines	55,450	60,450	5,000	9.02%
Impact Fees	-	12,857	12,857	N/A
Miscellaneous	85,950	164,450	78,500	91.33%
Other Sources	1,323,631	1,323,631	-	0.00%
Transfer from Reserves	6,636,789	6,651,769	14,980	0.23%
Transfer from Disaster Reserve	-	147,211	147,211	N/A
Total	\$ 33,856,649	\$ 37,350,404	\$ 3,493,755	10.32%

As can be seen in the table, City-wide proposed budgeted revenues also increased \$3,493,755 or 10.32% over the current budget. As was the case with expenses, most of the changes in revenue can be attributed to disaster recovery. **Federal and state grants for disaster recovery are budgeted at \$2,559,147. The City portion for disaster recovery is budgeted at \$147,211.** 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 \$2,437,733 is a 21.95% increase of the

current budget. Most of the increases are related to Hurricane Ian. All debris removal expenses were recorded in the General Fund.

	FY 2022-2023	FY 2022-2023	\$	%
GENERAL FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 111,887	\$ 111,887	\$ -	0.00%
Personal Services	6,422,706	6,504,342	81,636	1.27%
Operating Expenses	2,542,921	2,615,585	72,664	2.86%
Disaster Recovery	-	2,201,257	2,201,257	N/A
Capital Outlay	1,433,852	1,439,028	5,176	0.36%
Debt Service	517,685	517,685	-	0.00%
Non-Operating	75,298	75,298	-	0.00%
Transfer to Reserves	-	77,000	77,000	N/A
Total	\$ 11,104,349	\$ 13,542,082	\$ 2,437,733	21.95%

- Budgeted personal services in the Fire Department increased by \$81,636, or 1.27% to cover the following:
 - Personal Leave Payout for retiring Fire Chief.
 - Cover two payroll cycles of having 2 Fire Chief salaries.
 - Addition of Staff Assistant for the remainder of the fiscal year.

- Budgeted operating expenditures increased by \$72,664, or 1.27%. Some of the significant increases in operating expenditures are as follows:
 - Building maintenance for the Piggote Center renovation has been increased by \$10,000.
 - Other Contractual Services in the Parks Department has increased by \$47,664 for mowing of 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 \$5,176. The increase to capital is for grant funded extraction gear that Fire Department received in the first half of the fiscal year.

- Budgeted transfers to reserve increased \$77,000. This transfer for reserves will allow the City to begin replenishing the disaster recovery reserve.

As can be seen below, General Fund proposed budgeted revenues also increased \$2,437,733 or 21.95% over the current budget. Most of the change can be attributed to increases in disaster recovery grants.

	FY 2022-2023	FY 2022-2023	\$	%
GENERAL FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 7,047,202	\$ 7,188,002	\$ 140,800	2.00%
Licenses/Permits	178,990	178,990	-	0.00%
Intergovernmental	2,138,438	2,138,438	-	0.00%
Grants	407,286	412,462	5,176	1.27%
Disaster Recovery Grants	-	2,117,184	2,117,184	N/A
Charges for Services	107,305	119,305	12,000	11.18%
Fines and Forfeitures	45,450	45,450	-	0.00%
Miscellaneous	62,450	140,950	78,500	125.70%
Other Sources	333,604	333,604	-	0.00%
Transfer from Reserves	783,624	783,624	-	0.00%
Transfer from Disaster Reserve	-	84,073	84,073	N/A
Total	\$ 11,104,349	\$ 13,542,082	\$ 2,437,733	21.95%

- Taxes increased by \$140,800 to reflect the increase in FPL franchise fees and franchise taxes that have increased due to increases in FPL rates.
- Grants increased \$5,176 for a grant received in the Fire Department.
- Disaster recovery grants is the combined federal and state portion of disaster recovery that the City will be reimbursed for damages and clean up after Hurricane Ian.
- Budgeted revenues in Charges for Services increased by \$12,000. This adjustment for lot mowing will allow for additional Code abatements to be performed.
- Miscellaneous revenues were increased by \$77,000. This adjustment recognizes public safety donations received and an increase in investment earnings.
- Transfer from disaster reserves increased \$84,073. This amount represents the City portion of disaster recovery costs in the General Fund. The General Fund had \$1,375,000 committed for disaster recovery as of September 30,

2022. The total amount paid to the debris removal contractor and the debris monitor for Hurricane Ian was \$1,507,832. 100% of this debris removal will be reimbursed to the City.

Redevelopment Trust Fund

Budgeted expenses in the Redevelopment Trust Fund increased by \$318,084 or 9.95%.

	FY 2022-2023	FY 2022-2023	\$	%
REDEVELOPMENT TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 125,919	\$ 125,919	\$ -	0.00%
Personal Services	543,216	543,216	-	0.00%
Operating Expenses	129,915	129,915	-	0.00%
Capital Outlay	856,369	856,369	-	0.00%
Debt Service	1,490,517	1,490,517	-	0.00%
Aid to Private Organizations	52,000	52,000	-	0.00%
Transfer to Reserves	-	318,084	318,084	N/A
Total	\$ 3,197,936	\$ 3,516,020	\$ 318,084	9.95%

- Budgeted transfer to reserves will allow for additional undergrounding of utilities and other streetscape improvements in next year’s budget.

As can be seen below, Redevelopment Trust Fund proposed budgeted revenues also increased \$318,084 or 9.95% over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
REDEVELOPMENT TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 2,760,139	\$ 3,078,223	\$ 318,084	11.52%
Transfer from Reserves	437,797	437,797	-	0.00%
Total	\$ 3,197,936	\$ 3,516,020	\$ 318,084	9.95%

- Budgeted tax revenue increased by \$318,084. The tax increment payment from applicable city and county taxing authorities had an increase of \$318,084 as Volusia County and other county-related taxing authorities adopted slightly higher operating millage rates than originally expected combined with the final taxable value of this area being higher than the preliminary valuation.

Transportation Fund

Budgeted Transportation Fund expenses increased \$96,472 or 6.02% over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 2,554	\$ 2,554	\$ -	0.00%
Personal Services	257,365	257,365	-	0.00%
Operating Expenses	519,163	519,163	-	0.00%
Disaster Recovery	-	96,472	96,472	N/A
Capital Outlay	798,569	798,569	-	0.00%
Debt Service	26,126	26,126	-	0.00%
Total	\$ 1,603,777	\$ 1,700,249	\$ 96,472	6.02%

- Disaster recovery recorded in the Transportation Fund are for streets and sidewalks that were damaged during the storm and during debris removal.

As can be seen below, Transportation Fund proposed budgeted revenues also increased \$96,472 or 6.02% over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
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	159,064	159,064	-	0.00%
Grants	522,215	522,215	-	0.00%
Disaster Recovery Grants	-	84,413	84,413	N/A
Other Sources	510,298	510,298	-	0.00%
Transfer from Reserves	75,000	75,000	-	0.00%
Transfer from Reserves -Disaster	-	12,059	12,059	N/A
Total	\$ 1,603,777	\$ 1,700,249	\$ 96,472	6.02%

The increase of disaster recovery grants is the combined federal and state portion of disaster recovery that the City will be reimbursed for damages. The transfer from

reserves for disaster recovery represents the City portion of damages recorded in the Transportation Fund.

Water and Sewer Fund

As shown below, Water and Sewer Fund budgeted expenses increased \$29,159, or .33%, over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
WATER AND SEWER	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 100,058	\$ 100,058	\$ -	0.00%
Personal Services	1,453,763	1,453,763	-	0.00%
Operating Expenses	5,013,916	5,013,916	-	0.00%
Disaster Recovery	-	29,159	29,159	N/A
Capital Outlay	887,785	887,785	-	0.00%
Debt Service	720,806	720,806	-	0.00%
Non-Operating	366,327	366,327	-	0.00%
Transfer to Reserves	325,000	325,000	-	100.00%
Total	\$ 8,867,655	\$ 8,896,814	\$ 29,159	0.33%

- Disaster recovery was increased by \$29,159. Disaster recovery in the Water and Sewer Fund was repairing damaged pumps and generators and overtime for staff working during the storm.

As can be seen below, Water and Sewer Fund proposed budgeted revenues also increased \$29,159 or .33% over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
WATER AND SEWER	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Grants	\$ 75,000	\$ 75,000	\$ -	0.00%
Disaster Recovery Grants	\$ -	\$ 25,514	25,514	N/A
Charges for Services	7,713,070	7,713,070	-	0.00%
Miscellaneous	3,500	3,500	-	0.00%
Other Sources	75,000	75,000	-	0.00%
Transfer from Reserves	1,001,085	1,001,085	-	0.00%
Transfer from Reserves -Disaster	-	3,645	3,645	N/A
Total	\$ 8,867,655	\$ 8,896,814	\$ 29,159	0.33%

The increase of disaster recovery grants is the combined federal and state portion of disaster recovery that the City will be reimbursed for damages. The transfer from reserves for disaster recovery represents the City portion of damages recorded in the Water and Sewer Fund.

Stormwater Fund

As shown below, Stormwater Fund budgeted expenses increased \$579,470, or 29.04%, over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
STORMWATER FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 11,973	\$ 11,973	\$ -	0.00%
Personal Services	522,287	522,287	-	0.00%
Operating Expenses	890,796	890,796	-	0.00%
Disaster Recovery	-	379,470	379,470	N/A
Capital Outlay	162,000	362,000	200,000	123.46%
Debt Service	321,233	321,233	-	0.00%
Non-Operating	77,151	77,151	-	0.00%
Transfer to Reserves	10,000	10,000	-	100.00%
Total	\$ 1,995,440	\$ 2,574,910	\$ 579,470	29.04%

- Disaster recovery was increased by \$379,470. Disaster recovery in the Stormwater Fund was for pumps, generators, repairs to equipment and overtime for staff working during the storm.
- Capital Outlay was increased to recognize grant related expenditures to install pumps at Reed Canal Park and at the Harborside Stormwater Pond.

Stormwater proposed budgeted revenues also increased \$579,470 or 29.04% over the original budget.

	FY 2022-2023	FY 2022-2023	\$	%
STORMWATER FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Grants	\$ -	\$ 200,000	\$ 200,000	N/A
Disaster Recovery Grants	-	332,036	332,036	N/A
Charges for Services	1,289,040	1,289,040	-	0.00%
Other Sources	150,000	150,000	-	-
Transfer from Reserves	556,400	556,400	-	-
Transfer from Reserves -Disaster	-	47,434	47,434	N/A
Total	\$ 1,995,440	\$ 2,574,910	\$ 579,470	29.04%

Grant revenue increased \$200,000 to recognize grants received to install stormwater pumps.

The increase of disaster recovery grants is the combined federal and state portion of disaster recovery that the City will be reimbursed for damages. The transfer from reserves for disaster recovery represents the City portion of damages recorded in the Stormwater Fund.

Other Funds

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

Police Confiscated Fund

	FY 2022-2023	FY 2022-2023	\$	%
POLICE CONFISCATED FUND	ORIGINAL	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Fines and Forfeitures	10,000	15,000	5,000	50.00%
Transfer from Reserves	-	14,980	14,980	N/A
Total	10,000	29,980	19,980	199.80%

	FY 2022-2023	FY 2022-2023	\$	%
POLICE CONFISCATED FUND	ORIGINAL	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Operating Expenses	10,000	11,000	1,000	10.00%
Capital Expenses	-	18,980	18,980	N/A
Total	10,000	29,980	19,980	199.80%

The increases in the Police Confiscated Fund are related to an evidence incinerator installed during the fiscal year.

Recreational Development Impact Fee Trust Fund

RECREATIONAL DEVELOPMENT	FY 2022-2023	FY 2022-2023	\$	%
IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 1,555	\$ 1,555	N/A
Total	\$ -	\$ 1,555	\$ 1,555	N/A

RECREATIONAL DEVELOPMENT	FY 2022-2023	FY 2022-2023	\$	%
IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 1,555	\$ 1,555	N/A
Total	\$ -	\$ 1,555	\$ 1,555	N/A

Fire Impact Fee Trust Fund

	FY 2022-2023	FY 2022-2023	\$	%
FIRE IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 665	\$ 665	100.00%
Total	\$ -	\$ 665	\$ 665	100.00%

	FY 2022-2023	FY 2022-2023	\$	%
FIRE IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 665	\$ 665	100.00%
Total	\$ -	\$ 665	\$ 665	100.00%

Police System Impact Fee Trust Fund

	FY 2022-2023	FY 2022-2023	\$	%
POLICE SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 1,205	\$ 1,205	100.00%
Total	\$ -	\$ 1,205	\$ 1,205	100.00%

	FY 2022-2023	FY 2022-2023	\$	%
POLICE SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 1,205	\$ 1,205	100.00%
Total	\$ -	\$ 1,205	\$ 1,205	100.00%

Transportation Impact Fee Trust Fund

TRANSPORTATION IMPACT FEE TRUST FUND	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 1,472	\$ 1,472	N/A
Total	\$ -	\$ 1,472	\$ 1,472	100.00%

TRANSPORTATION IMPACT FEE TRUST FUND	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 1,472	\$ 1,472	N/A
Total	\$ -	\$ 1,472	\$ 1,472	100.00%

Water System Impact Fee Trust Fund

WATER SYSTEM IMPACT FEE TRUST FUND	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 3,980	\$ 3,980	100.00%
Total	\$ -	\$ 3,980	\$ 3,980	100.00%

WATER SYSTEM IMPACT FEE TRUST FUND	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 3,980	\$ 3,980	100.00%
Total	\$ -	\$ 3,980	\$ 3,980	100.00%

Wastewater System Impact Fee Trust Fund

WASTEWATER SYSTEM IMPACT FEE TRUST FUND	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 3,980	\$ 3,980	100.00%
Total	\$ -	\$ 3,980	\$ 3,980	100.00%

WASTEWATER SYSTEM IMPACT FEE TRUST FUND	FY 2022-2023	FY 2022-2023	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 3,980	\$ 3,980	100.00%
Total	\$ -	\$ 3,980	\$ 3,980	100.00%

Mid-Year Personal Services Updates

The following changes are being submitted for approval as part of the mid-year budget amendment:

Addition of one Code Compliance Officer. Vacancies in the department allow this position to have no increase to the current department budget.

Addition of one Staff Assistant I in Fire Department. Increase to budget of \$24,500.

Addition of one Utility Billing Clerk. Vacancies in the Finance department allow this position to have no increase to the current department budget.

Addition of one Assistant Public Works Director. Savings identified in the department allow this position to have no increase to the current department budget.

Reclass Staff Assistant II – Police Administration from Salary Grade 3 to Salary Grade 8 Accreditation Manager. No fiscal impact.

Reclass Redevelopment Director from Salary Grade 14 to Salary Grade 13 Economic Development Director. No fiscal impact.

RESOLUTION NO. 2023-08

A RESOLUTION OF THE CITY OF SOUTH DAYTONA, FLORIDA, AMENDING RESOLUTION NO. 2022-31, SETTING FORTH APPROPRIATION FOR CURRENT EXPENSES AND CAPITAL OUTLAY FOR THE FOLLOWING FUNDS: GENERAL FUND, POLICE CONFISCATED FUND, RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND, FIRE IMPACT FEE TRUST FUND, POLICE SYSTEM IMPACT FEE TRUST FUND, REDEVELOPMENT TRUST FUND, TRANSPORTATION FUND, TRANSPORTATION IMPACT FEE TRUST FUND, WATER SEWER FUND, STORMWATER FUND, WATER SYSTEM IMPACT FEE TRUST FUND AND WASTEWATER IMPACT FEE TRUST FUND, AS REQUIRED BY THE CITY OF SOUTH DAYTONA, FLORIDA, DURING AND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; 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, 2022, and ending September 30, 2023, 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 11TH day of April 2023.

CITY OF SOUTH DAYTONA, FLORIDA

William C. Hall, Mayor

ATTEST: _____
James L. Gillis Jr, City Manager

APPROVED AS TO FORM AND LEGALITY:

Wade C. Vose, City Attorney

RESOLUTION NO. 2023-08
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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES					
<u>Taxes</u>					
Ad Valorem Tax	1311	\$ 4,487,090	\$ 4,487,090	\$ -	0.00%
Franchise Fees	1313	813,026	905,026	92,000	11.32%
Utility Service Taxes	1314	1,302,456	1,351,256	48,800	3.75%
Communication Services Tax	1315	444,630	444,630	-	0.00%
Sub-Total		7,047,202	7,188,002	140,800	2.00%
<u>Licenses and Permits</u>					
Business Tax Receipts	1321	175,000	175,000	-	0.00%
Other Licenses, Fees, and Permits	1329	3,990	3,990	-	0.00%
Sub-Total		178,990	178,990	-	0.00%
<u>Grants</u>					
Federal Grants	1331	317,460	2,355,748	2,038,288	642.06%
State Grants	1334	-	84,072	84,072	N/A
Grants-Other Local Units	1337	89,826	89,826	-	0.00%
Sub-Total		407,286	2,529,646	2,122,360	521.10%
<u>Intergovernmental</u>					
State Shared Revenues	1335	1,316,822	1,316,822	-	0.00%
Shared Revenues-Other Local Units	1338	12,000	12,000	-	0.00%
Payment in Lieu of Taxes	1339	809,616	809,616	-	0.00%
Sub-Total		2,138,438	2,138,438	-	0.00%
<u>Charges for Services</u>					
General Government	1341	13,480	13,480	-	0.00%
Public Safety	1342	250	250	-	0.00%
Physical Environment	1343	6,000	18,000	12,000	200.00%
Culture/Recreation	1347	87,575	87,575	-	0.00%
Sub-Total		107,305	119,305	12,000	11.18%
<u>Fines and Forfeitures</u>					
Judgements and Fines	1351	35,100	35,100	-	0.00%
Violations of Local Ordinances	1354	10,350	10,350	-	0.00%
Sub-Total		45,450	45,450	-	0.00%
<u>Miscellaneous</u>					
Interest Earnings	1361	11,400	87,400	76,000	666.67%
Contributions and Donations	1366	8,000	10,500	2,500	31.25%
Other Miscellaneous Revenue	1369	43,050	43,050	-	0.00%
Sub-Total		62,450	140,950	78,500	125.70%
<u>Other Sources</u>					
Transfer from Police Impact Fee Fund	1381	25,000	25,000	-	0.00%
Contributions from Enterprise Fund	1382	308,604	308,604	-	0.00%
Sub-Total		333,604	333,604	-	0.00%
<u>Non-Operating Sources</u>					
Transfer from Reserves	1389	205,200	289,273	84,073	40.97%
Prior Year Appropriation	1389	578,424	578,424	-	0.00%
Sub-Total		783,624	867,697	84,073	10.73%
TOTAL GENERAL FUND REVENUES		\$ 11,104,349	\$ 13,542,082	\$ 2,437,733	21.95%

		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND EXPENDITURES					
<u>Contingency</u>					
Reserve Contingency	1429	\$ 11,887	\$ 11,887	\$ -	0.00%
Operating Contingency	1429	100,000	100,000	-	0.00%
Sub-Total		111,887	111,887	-	0.00%
<u>General Government</u>					
Legislative	1511	149,051	149,051	-	0.00%
Executive	1512	442,178	442,178	-	0.00%
Financial and Administrative	1513	428,707	435,057	6,350	1.48%
Legal Counsel	1514	157,600	157,600	-	0.00%
Comprehensive Planning	1515	378,123	390,382	12,259	3.24%
Information Technology	1516	207,488	211,617	4,129	1.99%
Debt Service Payments	1517	473,887	473,887	-	0.00%
Other General Government	1519	699,367	2,344,110	1,644,743	235.18%
Sub-Total		2,936,401	4,603,882	\$ 1,667,481	56.79%

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<u>Public Safety</u>					
Law Enforcement	1521	4,364,593	4,375,537	\$ 10,944	0.25%
Fire Control	1522	1,814,243	1,916,284	102,041	5.62%
Sub-Total		6,178,836	6,291,821	\$ 112,985	1.83%
<u>Culture/Recreation</u>					
Parks and Recreation	1572	1,167,916	1,738,183	570,267	48.83%
Community Center	1573	122,749	132,749	10,000	8.15%
Special Events	1574	154,941	154,941	-	0.00%
Recreation Programs	1579	356,321	356,321	-	0.00%
Sub-Total		1,801,927	2,382,194	580,267	32.20%
<u>Interfund Transfers Out</u>					
Transfer to Transportation Fund	1581	75,298	75,298	-	0.00%
<u>Transfer to Reserves</u>					
Transfer to Reserves	1581	-	77,000	77,000	N/A
TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS		\$ 11,104,349	\$ 13,542,082	\$ 2,437,733	21.95%
<u>POLICE CONFISCATED FUND REVENUES</u>					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Fines and Forfeitures</u>					
Other Fines and Forfeitures	15359	\$ 10,000	\$ 15,000	\$ 5,000	50.00%
<u>Non-Operating</u>					
Transfer from Reserves	15389	-	14,980	14,980	N/A
TOTAL POLICE CONFISCATED FUND REVENUES		\$ 10,000	\$ 29,980	\$ 19,980	199.80%
<u>POLICE CONFISCATED FUND EXPENDITURES</u>					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Public Safety</u>					
Law Enforcement	15521	\$ 10,000	\$ 29,980	\$ 19,980	199.80%
TOTAL POLICE CONFISCATED FUND EXPENDITURES		\$ 10,000	\$ 29,980	\$ 19,980	199.80%
<u>PERMITS AND INSPECTIONS FUND REVENUES</u>					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Business Tax Receipts and Permits</u>					
Building Permits	322	\$ 303,135	\$ 303,135	\$ -	0.00%
<u>Charges for Services</u>					
Public Safety	342	23,500	23,500	\$ -	0.00%
TOTAL PERMIT AND INSPECTIONS FUND REVENUES		\$ 326,635	\$ 326,635	\$ -	0.00%
<u>PERMITS AND INSPECTIONS FUND EXPENDITURES</u>					
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>General Government</u>					
Comprehensive Planning	515	\$ 326,635	\$ 326,635	\$ -	0.00%
TOTAL PERMITS AND INSPECTIONS FUND EXPENDITURES		\$ 326,635	\$ 326,635	\$ -	0.00%
<u>RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND</u>					
		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)
<u>Other Sources</u>					
Special Assessment / Impact Fees	19363	\$ -	\$ 1,555	\$ 1,555	N/A
TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND REVENUES		\$ -	\$ 1,555	\$ 1,555	N/A

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND					
Non-Operating					
Transfer to Reserves	19581	-	1,555	1,555	N/A
TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND EXPENDITURES	\$ -	\$ -	\$ 1,555	\$ 1,555	N/A
FIRE IMPACT FEE TRUST FUND					
Other Sources					
Special Assessment / Impact Fees	19363	\$ -	\$ 665	\$ 665	N/A
TOTAL FIRE IMPACT FEE TRUST FUND REVENUES	\$ -	\$ -	\$ 665	\$ 665	N/A
FIRE IMPACT FEE TRUST FUND					
Non-Operating					
Transfer to Reserves	19581	-	665	665	N/A
TOTAL FIRE IMPACT FEE TRUST FUND EXPENDITURES	\$ -	\$ -	\$ 665	\$ 665	N/A
POLICE SYSTEM IMPACT FEE TRUST FUND					
Other Sources					
Special Assessment / Impact Fees	19363	\$ -	\$ 1,205	\$ 1,205	N/A
TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND REVENUES	\$ -	\$ -	\$ 1,205	\$ 1,205	N/A
POLICE SYSTEM IMPACT FEE TRUST FUND					
General Government					
Other General Government		\$ -	\$ 1,205	\$ 1,205	N/A
Non-Operating					
Transfer to Reserves	19581	-	-	-	N/A
TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND EXPENDITURES	\$ -	\$ -	\$ 1,205	\$ 1,205	N/A
REDEVELOPMENT TRUST FUND REVENUES					
Taxes					
Ad Valorem	12311	\$ 2,760,139	\$ 3,078,223	\$ 318,084	11.52%
Non-Operating					
Transfer from Reserves	12389	317,824	317,824	-	0.00%
Prior Year Appropriation	12389	119,973	119,973	-	0.00%
		437,797	437,797	-	
TOTAL REDEVELOPMENT TRUST FUND REVENUES	\$ -	\$ 3,197,936	\$ 3,516,020	\$ 318,084	9.95%
REDEVELOPMENT TRUST FUND EXPENDITURES					
Contingency					
Reserve Contingency		\$ 5,815	\$ 5,815	\$ -	0.00%
Operating Contingency	12429	120,104	120,104	-	0.00%
		125,919	125,919	-	0.00%
General Government					
Executive	12512	51,214	51,214	-	0.00%
Financial and Administrative	12513	42,778	42,778	-	0.00%
Comprehensive Planning	12515	2,875,692	2,875,692	-	0.00%
		2,969,684	2,969,684	-	0.00%

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<u>Public Safety</u>						
Law Enforcement	12521	19,815	19,815	-	0.00%	
<u>Physical Environment</u>						
Transportation		30,518	30,518	-	0.00%	
<u>Economic Environment</u>						
Other Economic Environment	12559	52,000	52,000	-	0.00%	
<u>Non-Operating</u>						
Transfer to Reserves	12581	-	318,084	318,084	N/A	
TOTAL REDEVELOPMENT TRUST FUND EXPENDITURES		\$ 3,197,936	\$ 3,516,020	\$ 318,084	9.95%	

TRANSPORTATION FUND REVENUES		Adopted Budget	Amended Budget	Increase (Decrease)	Increase (Decrease)
<u>Taxes</u>					
Local Option Fuel Taxes	14312	\$ 337,200	\$ 337,200	\$ -	0.00%
<u>Intergovernmental</u>					
State Grants	14334	576,151	648,505	72,354	12.56%
Grants	14335	-	12,059	12,059	N/A
State Shared Revenues	14335	105,128	105,128	-	0.00%
Sub-Total		681,279	765,692	84,413	12.39%
<u>Other Sources</u>					
Transfer from General Fund	14381	75,298	75,298	-	0.00%
Contribution from Enterprise Fund	14382	435,000	435,000	-	0.00%
Sub-Total		510,298	510,298	-	0.00%
<u>Non-Operating</u>					
Transfer from Reserves	14389	75,000	87,059	12,059	16.08%
Prior Year Appropriation					
TOTAL TRANSPORTATION FUND REVENUES		\$ 1,603,777	\$ 1,700,249	\$ 96,472	6.02%

TRANSPORTATION FUND EXPENDITURES		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Contingency</u>					
Reserve Contingency	14249	\$ 2,554	\$ 2,554	\$ -	0.00%
<u>Physical Environment</u>					
Road and Street Facilities	14541	1,601,223	1,697,695	96,472	6.02%
TOTAL TRANSPORTATION FUND EXPENDITURES		\$ 1,603,777	\$ 1,700,249	\$ 96,472	6.02%

TRANSPORTATION IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Other Sources</u>					
Special Assessment / Impact Fees	19363	\$ -	\$ 1,472	\$ 1,472	N/A
TOTAL TRANSPORTATION IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 1,472	\$ 1,472	N/A

TRANSPORTATION IMPACT FEE TRUST FUND		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Non-Operating</u>					
Transfer to Reserves	19581	-	1,472	1,472	N/A
TOTAL TRANSPORTATION IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 1,472	\$ 1,472	N/A

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		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>CAPITAL PROJECT (CELL TOWER) FUND REVENUES</u>					
<i><u>Intergovernmental</u></i>					
Federal Grants	31331	\$ 307,117	\$ 307,117	\$ -	0.00%
<i><u>Non-Operating</u></i>					
Transfer from Reserves	31389	432,883	432,883	-	0.00%
TOTAL CAPITAL PROJECT (CELL TOWER) FUND REVENUES		\$ 740,000	\$ 740,000	\$ -	0.00%
<u>CAPITAL PROJECT (CELL TOWER) FUND EXPENDITURES</u>					
<i><u>Physical Environment</u></i>					
Parks and Recreation	31572	\$ 740,000	\$ 740,000	\$ -	0.00%
TOTAL CAPITAL PROJECT (CELL TOWER) FUND EXPENDITURES		\$ 740,000	\$ 740,000	\$ -	0.00%
<u>CAPITAL PROJECT (ARPA) FUND REVENUES</u>					
<i><u>Non-Operating</u></i>					
Transfer from Reserves	32389	3,350,000	3,350,000	-	0.00%
TOTAL CAPITAL PROJECT (ARPA) FUND REVENUES		\$ 3,350,000	\$ 3,350,000	\$ -	0.00%
<u>CAPITAL PROJECT (ARPA) FUND EXPENDITURES</u>					
<i><u>Physical Environment</u></i>					
Public Works	32536	\$ 1,750,000	\$ 1,750,000	\$ -	0.00%
Utility Billing	32539	1,600,000	1,600,000	-	0.00%
		3,350,000	3,350,000	-	0.00%
TOTAL CAPITAL PROJECT (ARPA) FUND EXPENDITURES		\$ 3,350,000	\$ 3,350,000	\$ -	N/A
<u>WATER AND SEWER FUND REVENUES</u>					
<i><u>Intergovernmental</u></i>					
Federal Grants	40331	\$ 75,000	\$ 96,869	\$ 21,869	29.16%
State Grants	40334	-	3,645	3,645	N/A
Sub-Total		75,000	100,514	25,514	34.02%
<i><u>Charges for Services</u></i>					
Water Utility Revenue	40343	3,311,600	3,311,600	-	0.00%
Wastewater Utility Revenue	40343	4,401,470	4,401,470	-	0.00%
Sub-Total		7,713,070	7,713,070	-	0.00%
<i><u>Miscellaneous</u></i>					
Interest Earned	40361	3,500	3,500	-	0.00%
<i><u>Non-Operating</u></i>					
Transfer from Wastewater System Impact Fee Fund	40389	75,000	75,000	-	0.00%
Transfer from Reserves	40389	-	3,645	3,645	N/A
Prior Year Appropriation	40389	408,785	408,785	-	0.00%
Budgetary Transfer-Depreciation/Amortization	40389	592,300	592,300	-	0.00%
Sub-Total		1,076,085	1,079,730	3,645	0.34%
TOTAL WATER AND SEWER FUND REVENUES		\$ 8,867,655	\$ 8,896,814	\$ 29,159	0.33%

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER AND FUND EXPENSES</u>					
<u>Contingency</u>					
Reserve Contingency	40429	\$ 58	\$ 58	0	0.00%
Operating Contingency	40429	100,000	100,000	0	0.00%
		100,058	100,058	-	0.00%
<u>Physical Environment</u>					
Legislative	40511	69,167	69,167	-	0.00%
Executive	40512	76,813	76,813	-	0.00%
Financial and Administrative	40513	237,872	237,872	-	0.00%
Community Development	40515	23,643	23,643	-	0.00%
Information Technology	40516	182,691	182,691	-	0.00%
Debt Service	40517	720,806	720,806	-	0.00%
Water and Sewer Combination Services	40536	6,283,639	6,312,798	29,159	0.46%
Utility Billing	40539	426,190	426,190	-	0.00%
Administration	40541	30,449	30,449	-	0.00%
Sub-Total		8,051,270	8,080,429	29,159	0.36%
<u>Interfund Transfers Out</u>					
Transfer to General Fund	40581	231,453	231,453	-	0.00%
Transfer to Stormwater Fund	40581	150,000	150,000	-	0.00%
Amortization Expense	40581	9,874	9,874	-	0.00%
Sub-Total		391,327	391,327	-	0.00%
<u>Non-Operating</u>					
Transfer to Reserves	40581	325,000	325,000	-	N/A
TOTAL WATER AND SEWER FUND EXPENSES		\$ 8,867,655	\$ 8,896,814	\$ 29,159	0.33%
<u>STORMWATER FUND REVENUES</u>					
<u>Grants</u>					
Federal Grants		\$ -	\$ 484,602	\$ 484,602	N/A
State Grants		-	47,434	47,434	N/A
		-	532,036	532,036	N/A
<u>Charges for Services</u>					
Stormwater Fees	41349	1,289,040	1,289,040	-	0.00%
<u>Non-Operating</u>					
Transfer from Water and Sewer Fund	41382	150,000	150,000	-	0.00%
Transfer from Reserves	41389	-	47,434	47,434	N/A
Budgetary Transfer-Depreciation/Amortization	41389	556,400	556,400	-	0.00%
		706,400	753,834	47,434	6.71%
TOTAL STORMWATER FUND REVENUES		\$ 1,995,440	\$ 2,527,476	\$ 579,470	29.04%
<u>STORMWATER FUND EXPENDITURES</u>					
<u>Contingency</u>					
Reserve Contingency	41429	11,973	11,973	-	0.00%
<u>Physical Environment</u>					
Legislative	41511	17,344	17,344	-	0.00%
Executive	41512	25,615	25,615	-	0.00%
Financial and Administrative	41513	42,778	42,778	-	0.00%
Community Development	41515	15,763	15,763	-	0.00%
Debt Service	40517	321,233	321,233	-	0.00%
Flood Control / Stormwater Management	41538	1,428,391	2,007,861	579,470	40.57%
Utility Billing	41539	45,192	45,192	-	0.00%
		1,896,316	2,475,786	579,470	30.56%
<u>Interfund Transfers Out</u>					
Transfer to General Fund	41581	77,151	77,151	-	0.00%
<u>Non-Operating</u>					
Transfer to Reserves		10,000	10,000	-	0.00%
TOTAL STORMWATER FUND EXPENDITURES		\$ 1,995,440	\$ 2,574,910	\$ 579,470	29.04%

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<u>WATER SYSTEM IMPACT FEE TRUST FUND</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
<i>Other Sources</i>				
Special Assessment / Impact Fees	42363	\$ -	\$ 3,980	\$ 3,980
TOTAL WATER SYSTEM IMPACT FEE TRUST FUND REVENUES	\$ -	\$ 3,980	\$ 3,980	N/A
<u>WATER SYSTEM IMPACT FEE TRUST FUND</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<i>Non-Operating</i>				
Transfer to Reserves	42581	-	3,980	3,980
TOTAL WATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES	\$ -	\$ 3,980	\$ 3,980	N/A
<u>WASTEWATER SYSTEM IMPACT FEE TRUST FUND</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<i>Other Sources</i>				
Special Assessment / Impact Fees	42363	\$ -	\$ 3,980	\$ 3,980
TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND REVENUES	\$ -	\$ 3,980	\$ 3,980	N/A
<u>WASTEWATER SYSTEM IMPACT FEE TRUST FUND</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<i>Non-Operating</i>				
Transfer to Reserves	42581	-	3,980	3,980
TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES	\$ -	\$ 3,980	\$ 3,980	N/A
<u>SOLID WASTE FUND REVENUES</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
<i>Charges for Services</i>				
Charges for services - Physical Environment	47343	\$ 2,386,128	\$ 2,386,128	\$ -
TOTAL SOLID WASTE FUND REVENUES	\$ 2,386,128	\$ 2,386,128	\$ -	N/A
<u>SOLID WASTE FUND EXPENDITURES</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<i>Physical Environment</i>				
Financial and Administrative	41513	42,039	42,039	-
Sanitation	47534	1,852,350	1,852,350	-
Utility Billing	47539	56,739	56,739	-
		1,951,128	1,951,128	-
<i>Interfund Transfers Out</i>				
Transfer to Transportation Fund	47581	435,000	435,000	-
TOTAL SOLID WASTE FUND EXPENDITURES	\$ 2,386,128	\$ 2,386,128	\$ -	0.00%
<u>INTERNAL SERVICE FUND REVENUES</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
<i>Charges for Services</i>				
General Government	51342	\$ 226,510	\$ 226,510	\$ -
TOTAL INTERNAL SERVICE FUND REVENUES	\$ 226,510	\$ 226,510	\$ -	0.00%
<u>INTERNAL SERVICE FUND EXPENSES</u>	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<i>Contingency</i>				
Reserve Contingency	51429	\$ 14,375	\$ 14,375	-
<i>Physical Environment</i>				
Other Physical Environment-Equipment Maintenance	51539	240,354	240,354	-
TOTAL INTERNAL SERVICE FUND EXPENSES	\$ 254,729	\$ 254,729	\$ -	0.00%

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<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	-	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	-	0.00%
<u>Culture/Recreation</u>				
Parks and Recreation	61572	10,000	\$ -	0.00%
TOTAL COMMUNITY TRUST FUND EXPENSES	\$ 20,000	\$ 20,000	\$ -	0.00%
	\$ 33,856,649	\$ 37,350,404	\$ 3,493,755	10.32%