

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 2021-2022 Mid-Year Budget Amendment

Date: April 7, 2022

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 2021-2022 Operating and Capital Budgets as potentially modified through March 2022.

Attached for City Council consideration is Resolution No. 2022-08 amending Fiscal Year 2021-2022 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 2021-2022 Modified Budget based on actual performance during the first six months of 2021-2022. Based on this analysis, budget revisions are recommended for the following: address an urgent need for new public safety radios, budget for unanticipated personal leave separation payouts, implement required actions to align existing revenue estimates and expenditure budgets with the most current information, implement an expansion of the planned improvements to the Piggotte Community Center, reallocate funding based on updated needs, implement a number adjustments between revenue categories and expenditure appropriations (for example the parks department summer camp being run by Volusia County), and to account for new or adjusted grants and miscellaneous income, such as the American Rescue Plan Act (ARPA), and the sale of the city owned cellular tower.

Fiscal Year 2021-2022 Outlook

Other than ARPA and cell tower sale related adjustments, overall performance through the first half of the fiscal year is generally meeting budgeted expectations, but there are pockets of variability in several City funds that need to be addressed to keep the budget in alignment through the end of the fiscal year, and to put the City in as good of a position as possible for the upcoming 2022-2023 Proposed Budget process.

The fiscal year 2021-2022 proposed mid-year budget amendment will continue to adhere to its original goals and objectives of increasing reserves and decreasing debt. There are sufficient revenues, cash, and fund balances to support the following proposed adjustments.

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 2021-2022	FY 2021-2022	\$	%
	CURRENT	AD MENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
General Fund	\$ 12,767,504	\$ 13,265,972	\$ 498,468	3.90%
Police Confiscated Fund	14,605	14,605	-	0.00%
ADA Advisory Fund	-	-	-	N/A
Permits and Inspections Fund	302,497	302,497	-	0.00%
Recreational Development Impact Fee Trust Fund	-	705	705	N/A
Fire Impact Fee Trust Fund	-	299	299	N/A
Police System Impact Fee Trust Fund	-	540	540	N/A
Redevelopment Trust Fund	2,207,912	2,332,699	124,787	5.65%
Transportation Fund	1,384,237	1,400,897	16,660	1.20%
Transportation Impact Fee Trust Fund	-	668	668	N/A
Capital Project Fund	2,748,254	9,276,166	6,527,912	237.53%
Utility Service Fund	10,189,066	10,282,832	93,766	0.92%
Water System Impact Fee Trust Fund	-	771	771	N/A
Wastewater System Impact Fee Trust Fund	-	1,436	1,436	N/A
Interservice Fund	196,400	196,400	-	0.00%
Community Trust Fund	20,000	20,000	-	0.00%
Total	\$ 29,830,475	\$ 37,096,487	\$ 7,266,012	24.36%

Total City-wide expenses are proposed to increase by \$7,266,012 or 24.36%. Most of this increase is due to the anticipated receipt of the second ARPA payment in this current fiscal year and the sale of the cell tower. The entire ARPA payment amount of \$3,275,583 along with the \$2,725,000 cellular tower proceeds are budgeted as a transfer to reserves as the City does not anticipate spending this money during this fiscal year. ARPA funds also caused an increase to capital outlay as the money that was received last fiscal year is being added to capital this year to begin council approved infrastructure projects. Proposed operating expenses has an increase of \$624,914 or 6.05% over the current budget. Most of this increase is due to the need to purchase approximately \$300,000 in public safety radios. Further discussion of each fund operating expenses is detailed in the individual fund analysis.

	FY 2021-2022	FY 2021-2022	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 256,593	\$ 288,456	31,863	12.42%
Personal Services	9,106,826	9,206,344	99,518	1.09%
Operating Expenses	10,322,763	10,947,677	624,914	6.05%
Capital Outlay	6,358,205	6,843,861	485,656	7.64%
Debt Service	2,954,311	3,023,370	69,059	2.34%
Aid to Private Organizations	32,000	32,000	-	0.00%
Non-Operating	554,777	554,777	-	0.00%
Transfer to Reserves	245,000	6,200,002	5,955,002	2430.61%
Total	\$ 29,830,475	\$ 37,096,487	\$ 7,266,012	24.36%

	FY 2021-2022	FY 2021-2022	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 8,946,933	\$ 9,086,606	\$ 139,673	1.56%
Licenses / Permits	349,075	349,075	-	0.00%
Intergovernmental	2,000,708	2,185,578	184,870	9.24%
Grants	2,749,781	4,757,168	2,007,387	73.00%
Charges for Services	10,825,536	10,967,590	142,054	1.31%
Fines	70,450	70,450	-	0.00%
Impact Fees	-	4,419	4,419	N/A
Miscellaneous	204,885	2,879,338	2,674,453	1305.34%
Other Sources	1,984,279	1,984,279	-	0.00%
Transfer from Reserves	2,698,828	4,811,984	2,113,156	78.30%
Total	\$ 29,830,475	\$ 37,096,487	\$ 7,266,012	24.36%

As can be seen in the table, City-wide proposed budgeted revenues also increased \$7,266,012 or 24.36% over the current budget. As was the case with expenses, most of the changes in revenue can be attributed to ARPA (Grants) and the sale of the cellular tower (Miscellaneous). Transfer from reserves increase by \$2,113,156 or 78.3%. Of this increase, \$1,901,456 was transferring money received from ARPA funds last year into capital outlay this year to begin the council approved infrastructure projects. Grants increased by \$2,007,387, mostly due the anticipated receipt of the second payment of ARPA funds. 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 498,468 is a 3.9% increase of the current budget. Most of the increases are to account for known personal leave separation payouts and needed replacement of public safety radios.

	FY 2021-2022	FY 2021-2022	\$	%
GENERAL FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 103,063	\$ 113,063	\$ 10,000	9.70%
Personal Services	6,164,877	6,267,624	102,747	1.67%
Operating Expenses	4,340,754	4,808,364	467,610	10.77%
Capital Outlay	1,233,867	1,186,094	(47,773)	-3.87%
Debt Service	874,943	890,827	15,884	1.82%
Non-Operating	-	-	-	N/A
Transfer to Reserves	50,000	-	(50,000)	-100.00%
Total	\$ 12,767,504	\$ 13,265,972	\$ 498,468	3.9%

- Budgeted contingency increased by \$10,000. This contingency has been added to allow for vehicle or equipment repairs that are reimbursed by insurance proceeds. If an incident occurs that the City will receive insurance reimbursement, the amount needed would be transferred to the appropriate department vehicle maintenance account.
- Budgeted personal services increased by \$102,747, or 1.67%.
 - \$55,554 was increased due to known personal leave separation payouts.
 - Police Department personal services was increased by \$44,703. Overtime was increased \$10,000 to correspond with the overtime

reimbursement by a department of transportation grant secured during the fiscal year. The remaining amount is to increase for negotiated increases to incentive pay and cycle overtime pay.

- Budgeted operating expenditures increased by \$467,610, or 10.77%. Some of the significant increases in operating expenditures are as follows:
 - \$299,308 – public safety radios. Volusia County is in the process of upgrading the emergency radios to cell tower antenna, rendering the current radios obsolete. The City will be taking advantage of discounted pricing by placing an order before June 30, 2022.
 - Building maintenance for the Piggotte Center renovation has been increased by \$50,000.
 - Sanitation (commercial garbage) has been increased by \$43,500 to update annual expense estimates.
- Budgeted Capital Outlay decreased by \$47,773 or 3.87%. The decrease to capital is primarily due to anticipated repairs to Reed Canal Bridge being eliminated from the budget at this time so future studies can be conducted to assess necessary repair items and associated costs.
- Budgeted debt service expenditures increased by \$15,884 or 1.82%. This amount is for an additional principal sent in December 2021 to retire debt early.
- Budgeted transfers to reserve decreased \$50,000. This transfer for reserves was restricted for future cell tower maintenance expenses. The City sold its cell tower during the fiscal year and this reserve no longer needs to be funded.

As can be seen on the next page, General Fund proposed budgeted revenues also increased \$498,468 or 3.9% over the current budget. Most of the changes can be attributed to increases in transfer from reserves, intergovernmental revenues, and charges for services.

	FY 2021-2022	FY 2021-2022	\$	%
GENERAL FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 6,582,384	\$ 6,597,270	\$ 14,886	0.23%
Licenses/Permits	194,240	194,240	-	0.00%
Intergovernmental	1,895,580	2,063,790	168,210	8.87%
Grants	183,702	271,753	88,051	47.93%
Charges for Services	2,297,686	2,363,854	66,168	2.88%
Fines and Forfeitures	60,450	60,450	-	0.00%
Miscellaneous	181,385	130,838	(50,547)	-27.87%
Other Sources	544,903	544,903	-	0.00%
Transfer from Reserves	827,174	1,038,874	211,700	25.59%
Total	\$ 12,767,504	\$ 13,265,972	\$ 498,468	3.9%

- Taxes increased by \$14,886 to reflect the Florida Department of Revenue revised estimates published in December 2021.
- Budgeted intergovernmental revenue increased by \$168,210 mostly attributed to the Florida Department of Revenue revising their revenue estimates in December 2021.
- Grants were increased by \$88,051. The police department secured an \$18,000 speed control grant. The City also recognized \$31,434 in grant revenues associated with reimbursements received during the fiscal year for a Covid-19 grant in the police department. Community Development Block grant revenue was increased for awards to help fund the Riverfront Memorial Park pavilion improvements and the James Street Park baseball playground.
- Budgeted revenues in Charges for Services increased by \$66,138. Charges for services were increased for environmental service (sanitation) by \$148,708. Charges for services were decreased for culture and recreation activity revenues by \$82,540. The decrease in culture and recreation are due to the outsourcing of the summer camp program and adjusting other activity revenues estimates.
- Miscellaneous revenues were decreased by \$50,547. Cell tower revenue was decreased by \$60,547 because of the sale of the cellular tower. Insurance reimbursements were increased by \$10,000 to allow for vehicle repairs funded by insurance proceeds.

- Transfer from reserves increased \$211,700. This amount is comprised of a transfer from funds designated for debt service in the amount of \$17,700. This amount was used to help pay of Wells Fargo Note #117 early. Another \$150,000 was transferred from reserves designated for cell tower maintenance to help fund the purchase of public safety radios. The remaining \$44,000 transfer from reserves designated for capital also helped to fund the need to replace public safety radios.

Redevelopment Trust Fund

Budgeted expenses in the Redevelopment Trust Fund increased by \$124,787 or 5.65%.

	FY 2021-2022	FY 2021-2022	\$	%
REDEVELOPMENT TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 47,528	\$ 69,391	\$ 21,863	46.00%
Personal Services	569,642	569,642	-	0.00%
Operating Expenses	119,010	168,759	49,749	41.80%
Capital Outlay	460,863	460,863	-	0.00%
Debt Service	978,869	1,032,044	53,175	5.43%
Aid to Private Organizations	32,000	32,000	-	0.00%
Total	\$ 2,207,912	\$ 2,332,699	\$ 124,787	5.65%

- Budgeted contingency increased by \$21,863, or 46%. This amount represents the remaining balance of additional revenue over expenditures. It has been added to contingency to allow the funds to be expended if an additional project is identified during the second half of FY 2021-2022.
- Operating expenses increased by \$49,749 or 41.8%. This increase is attributed to costs incurred to procure equipment and services for the maintenance of the US1 streetscape.
- Debt service has been increased to recognize the Redevelopment Trust Funds portion of the debt that was retired early during the current fiscal year.

As can be seen below, Redevelopment Trust Fund proposed budgeted revenues also increased \$124,787 or 5.65% over the original budget.

	FY 2021-2022	FY 2021-2022	\$	%
REDEVELOPMENT TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 2,019,549	\$ 2,144,336	\$ 124,787	6.18%
Grants	94,087	94,087	-	0.00%
Other sources	94,276	94,276	-	0.00%
Total	\$ 2,207,912	\$ 2,332,699	\$ 124,787	5.65%

- Budgeted tax revenue increased by \$124,787. The tax increment payment from applicable city and county taxing authorities had an increase of \$124,787 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 \$16,600 or 1.2% over the original budget.

	FY 2021-2022	FY 2021-2022	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 354	\$ 354	\$ -	0.00%
Personal Services	122,816	122,816	-	0.00%
Operating Expenses	215,718	226,278	10,560	4.90%
Capital Outlay	988,929	995,029	6,100	0.62%
Debt Service	56,420	56,420	-	0.00%
Total	\$ 1,384,237	\$ 1,400,897	\$ 16,660	1.20%

- Operating expenses were increased by \$10,500. Of this amount, \$4,760 was increased for maintenance of equipment and \$5,800 was for additional street signs.
- Capital outlay was increased \$6,100 to allow for increase to the cost resurfacing Oriole Lane.

As can be seen below, Transportation Fund proposed budgeted revenues also increased \$16,600 or 1.20% over the original budget.

	FY 2021-2022	FY 2021-2022	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
1 - 6 Cent Local Option Fuel Tax	\$ 198,000	\$ 198,000	\$ -	0.00%
1 - 5 Cent Local Option Fuel Tax	147,000	147,000	-	0.00%
Intergovernmental	105,128	121,788	16,660	15.85%
Grants	922,865	922,865	-	N/A
Transfer from Reserves	11,244	11,244	-	0.00%
Total	\$ 1,384,237	\$ 1,400,897	\$ 16,660	1.20%

The increase of \$16,600 in intergovernmental revenue is the Transportation Funds proportionate share of State Shared Revenue that was increased to match the Florida Department of Revenue revised revenue estimates.

Capital Projects Fund

Budgeted Capital Projects Fund expenses and revenues both increased \$6,527,912 over the original budget.

The City received a direct allocation from the State of Florida from the Coronavirus Local Fiscal Recovery Fund (CLFRF) as provided for by the American Rescue Plan Act (ARPA). The estimated CLFRF funding allocated to the City will be provided in two equal allotments (approximately \$3.28 million each) per the ARPA. The first portion was received in September 2021. The second portion should be available to the City 12 months after the date on which the first allotment was received.

During the fiscal year, Council approved Resolution No. 2021-30 declaring the cellular tower as surplus and approving the sale of the cellular tower to American Tower Corporation in the amount of \$2,725,000. The proceeds from the sale have been recorded as miscellaneous revenue in the Capital Projects Fund and will be spent on council approved projects in the next fiscal year budget.

	FY 2021-2022	FY 2021-2022	\$	%
CAPITAL PROJECTS FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Grants	\$ 1,374,127	\$ 3,275,583	\$ 1,901,456	138.38%
Miscellaneous	-	\$ 2,725,000	2,725,000	N/A
Transfer from Reserves	1,374,127	3,275,583	1,901,456	138.38%
Total	\$ 2,748,254	\$ 9,276,166	\$ 6,527,912	237.53%

Increasing the line item “capital outlay” to the mid-year budget amendment will allow the City to spend money on the council approved ARPA funded projects from funds received in FY 2021.

	FY 2021-2022	FY 2021-2022	\$	%
CAPITAL PROJECTS FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Capital Outlay	\$ 2,748,254	\$ 3,275,583	\$ 527,329	19.19%
Transfer to Reserves	-	6,000,583	6,000,583	N/A
Total	\$ 2,748,254	\$ 9,276,166	\$ 6,527,912	237.53%

Utility Service Fund

As shown below, Utility Service Fund budgeted expenses increased \$93,766, or .92%, over the original budget.

	FY 2021-2022	FY 2021-2022	\$	%
UTILITY SERVICE FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 102,638	\$ 102,638	\$ -	0.00%
Personal Services	1,878,517	1,875,288	(3,229)	-0.17%
Operating Expenses	5,536,272	5,633,267	96,995	1.75%
Capital Outlay	877,783	877,783	-	0.00%
Debt Service	1,044,079	1,044,079	-	0.00%
Non-Operating	554,777	554,777	-	0.00%
Transfer to Reserves	195,000	195,000	-	100.00%
Total	\$ 10,189,066	\$ 10,282,832	\$ 93,766	0.92%

- Budgeted operating expenditures increased by \$96,995, or 1.75%.
 - \$15,035 increase in other contractual services for the SCADA as a service.
 - \$55,000 increase in water and sewer purchases to match year to date activity.
 - \$12,327 increase in building maintenance for the remodel of the Utility Billing Office.

- \$10,925 in other charges for Visa/Master Card expenses to reflect the increased number of payments being processed electronically.

As can be seen below, Utility Service Fund proposed budgeted revenues also increased \$93,766 or .92% over the original budget.

	FY 2021-2022	FY 2021-2022	\$	%
UTILITY SERVICE FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Grants	\$ 175,000	\$ 192,880	\$ 17,880	10.22%
Charges for Services	8,504,350	8,580,236	75,886	0.89%
Miscellaneous	3,500	3,500	-	0.00%
Other Sources	1,148,700	1,148,700	-	0.00%
Transfer from Reserves	357,516	357,516	-	0.00%
Total	\$ 10,189,066	\$ 10,282,832	\$ 93,766	0.92%

- Grant revenue increased by \$17,880 to recognize the roll-forward of grant funds available on the FDEP grant to fund additional septic to sewer conversion projects.
- Charges for services in the Utility Service Fund have been increased by \$75,886 at mid-year. The updated revenue projections of this mid-year budget reflect actual charges for services for the first half of the fiscal year. Recognizing this additional revenue allows the fund to increase budgeted sewer purchases to match year to date activity.

Impact Fee Funds

In late fiscal year 2021, the State of Florida adopted a bill modifying Section 163.31801 (4b). Florida Statutes, which require impact fees be recorded in a separate accounting fund. To comply with the new requirements and to satisfy the audit recommendation received during the previous Annual Comprehensive Financial Report, the City has moved impact revenues to separate funds.

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

Recreational Development Impact Fee Trust Fund

RECREATIONAL DEVELOPMENT	FY 2021-2022	FY 2021-2022	\$	%
IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 705	\$ 705	100.00%
Total	\$ -	\$ 705	\$ 705	100.00%

RECREATIONAL DEVELOPMENT	FY 2021-2022	FY 2021-2022	\$	%
IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 705	\$ 705	100.00%
Total	\$ -	\$ 705	\$ 705	100.00%

Fire Impact Fee Trust Fund

FIRE IMPACT FEE TRUST FUND	FY 2021-2022	FY 2021-2022	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 299	\$ 299	100.00%
Total	\$ -	\$ 299	\$ 299	100.00%

FIRE IMPACT FEE TRUST FUND	FY 2021-2022	FY 2021-2022	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 299	\$ 299	100.00%
Total	\$ -	\$ 299	\$ 299	100.00%

Police System Impact Fee Trust Fund

POLICE SYSTEM IMPACT FEE TRUST FUND	FY 2021-2022	FY 2021-2022	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 540	\$ 540	100.00%
Total	\$ -	\$ 540	\$ 540	100.00%

POLICE SYSTEM IMPACT FEE TRUST FUND	FY 2021-2022	FY 2021-2022	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 540	\$ 540	100.00%
Total	\$ -	\$ 540	\$ 540	100.00%

Transportation Impact Fee Trust Fund

	FY 2021-2022	FY 2021-2022	\$	%
TRANSPORTATION IMPACT FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 668	\$ 668	100.00%
Total	\$ -	\$ 668	\$ 668	100.00%

	FY 2021-2022	FY 2021-2022	\$	%
TRANSPORTATION IMPACT FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 668	\$ 668	100.00%
Total	\$ -	\$ 668	\$ 668	100.00%

Water System Impact Fee Trust Fund

	FY 2021-2022	FY 2021-2022	\$	%
WATER SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 771	\$ 771	100.00%
Total	\$ -	\$ 771	\$ 771	100.00%

	FY 2021-2022	FY 2021-2022	\$	%
WATER SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 771	\$ 771	100.00%
Total	\$ -	\$ 771	\$ 771	100.00%

Wastewater System Impact Fee Trust Fund

	FY 2021-2022	FY 2021-2022	\$	%
WASTEWATER SYSTEM IMPACT FEE FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 1,436	\$ 1,436	100.00%
Total	\$ -	\$ 1,436	\$ 1,436	100.00%

	FY 2021-2022	FY 2021-2022	\$	%
WASTEWATER SYSTEM IMPACT FEE FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 1,436	\$ 1,436	100.00%
Total	\$ -	\$ 1,436	\$ 1,436	100.00%

Next Year's Budget (FY 2022-2023)

The process of recovering from poor financial standing has left the City with many challenges including reduced revenues, deferred maintenance, and deferred capital improvements.

An additional pressure that the City now faces is Amendment 2 that was passed in November 2020. The job market is shifting due to the impending \$15 minimum wage that must be in place by October 1, 2026. To offer a competitive wage to attract and retain employees, the City may need to adjust the current pay plan to reflect the current market more accurately.

It is imperative that the General Fund maintains its improved position while the Utility Service Fund needs to improve its poor financial conditions. Each budget passed during this recovery must continue to aid a long-range plan of replenishing these funds. We must stay the course until our funds and fiscal solvency are again healthy, which will take a few more years.

The content of this long-term plan revolves around ad-valorem millage rates and water and sewer rates as follows:

- General Fund - the ad-valorem millage rate needs to be set at an amount that allows the City to replace capital and maintain reserves. The City should see some much-needed growth on FY 22-23 tax roll that will aid its efforts.
- Utility Service Fund – water and sewer rates need to follow the rate study to properly fund our utility. **The stormwater rate needs to be reviewed and potentially adjusted annually by the consumer price index.** The rate has been \$9.00 per Equivalent Residential Unit since adopted by Resolution No. 2008-04 on March 25, 2008.
- Debt –continue to dedicate an additional .4 mills for debt service until all debt held the City is paid in full.

RESOLUTION NO. 2022-08

A RESOLUTION OF THE CITY OF SOUTH DAYTONA, FLORIDA, AMENDING RESOLUTION NO. 2021-33, SETTING FORTH APPROPRIATION FOR CURRENT EXPENSES AND CAPITAL OUTLAY FOR THE FOLLOWING FUNDS: GENERAL 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, CAPITAL PROJECTS FUND, UTILITY SERVICE 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, 2021 AND ENDING SEPTEMBER 30, 2022; 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, 2021, and ending September 30, 2022, 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 10TH day of May 2022.

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

Resolution 2022-08, Page 1

RESOLUTION NO. 2022-08
Attachment A

			Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES</u>						
<u>Taxes</u>						
Ad Valorem Tax	1311	\$	4,114,304	\$ 4,114,304	\$ -	0.00%
Franchise Fees	1313		777,218	777,218	-	0.00%
Utility Service Taxes	1314		1,300,862	1,300,862	-	0.00%
Communication Services Tax	1315		390,000	404,886	14,886	3.82%
Sub-Total			6,582,384	6,597,270	14,886	0.23%
<u>Licenses and Permits</u>						
Business Tax Receipts	1321		188,000	188,000	-	0.00%
Building Permits	1322		2,500	2,500	-	0.00%
Other Licenses, Fees, and Permits	1329		3,740	3,740	-	0.00%
Sub-Total			194,240	194,240	-	0.00%
<u>Grants</u>						
Federal Grants	1331		2,460	51,894	49,434	2009.51%
Grants-Other Local Units	1337		181,242	219,859	38,617	21.31%
Sub-Total			183,702	271,753	88,051	47.93%
<u>Intergovernmental</u>						
State Shared Revenues	1335		1,118,196	1,286,406	168,210	15.04%
Shared Revenues-Other Local Units	1338		12,000	12,000	-	0.00%
Payment in Lieu of Taxes	1339		765,384	765,384	-	0.00%
Sub-Total			1,895,580	2,063,790	168,210	8.87%
<u>Charges for Services</u>						
General Government	1341		9,480	9,480	-	0.00%
Public Safety	1342		500	500	-	0.00%
Physical Environment	1343		2,129,256	2,277,964	148,708	6.98%
Culture/Recreation	1347		158,450	75,910	(82,540)	-52.09%
Sub-Total			2,297,686	2,363,854	66,168	2.88%
<u>Fines and Forfeitures</u>						
Judgements and Fines	1351		35,100	35,100	-	0.00%
Violations of Local Ordinances	1354		25,350	25,350	-	0.00%
Sub-Total			60,450	60,450	-	0.00%

RESOLUTION NO. 2022-08
Attachment A

Miscellaneous

Interest Earnings	1361	9,600	9,600	-	0.00%
Special Assessments / Impact Fees	1363	150	150	-	0.00%
Contributions and Donations	1366	8,000	8,000	-	0.00%
Other Miscellaneous Revenue	1369	163,635	113,088	(50,547)	-30.89%
Sub-Total		<u>181,385</u>	<u>130,838</u>	<u>(50,547)</u>	<u>-27.87%</u>

Other Sources

Contributions from Enterprise Fund	1382	544,903	544,903	-	0.00%
Sub-Total		<u>544,903</u>	<u>544,903</u>	<u>-</u>	<u>0.00%</u>

Non-Operating Sources

Transfer from Reserves	1389	301,500	513,200	211,700	70.22%
Prior Year Appropriation	1389	525,674	525,674	-	0.00%
Sub-Total		<u>827,174</u>	<u>1,038,874</u>	<u>211,700</u>	<u>25.59%</u>

TOTAL GENERAL FUND REVENUES		\$ 12,767,504	\$ 13,265,972	\$ 498,468	3.90%
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RESOLUTION NO. 2022-08
Attachment A

		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES</u>					
<u>Contingency</u>					
Reserve Contingency	1429	\$ 3,063	\$ 13,063	\$ 10,000	326.48%
Operating Contingency	1429	100,000	100,000	-	0.00%
Sub-Total		103,063	113,063	10,000	9.70%
<u>General Government</u>					
Legislative	1511	139,970	146,470	6,500	4.64%
Executive	1512	415,000	415,000	-	0.00%
Financial and Administrative	1513	377,471	377,471	-	0.00%
Legal Counsel	1514	167,000	157,000	(10,000)	-5.99%
Comprehensive Planning	1515	381,003	394,567	13,564	3.56%
Information Technology	1516	162,768	162,768	-	0.00%
Debt Service Payments	1517	831,143	847,027	15,884	1.91%
Other General Government	1519	384,432	414,392	29,960	7.79%
Sub-Total		2,858,787	2,914,695	\$ 55,908	1.96%
<u>Public Safety</u>					
Law Enforcement	1521	3,988,594	4,249,775	\$ 261,181	6.55%
Fire Control	1522	1,818,498	1,909,241	90,743	4.99%
Sub-Total		5,807,092	6,159,016	\$ 351,924	6.06%
<u>Physical Environment</u>					
Solid Waste Control Services	1534	1,657,639	1,701,139	43,500	2.62%
Public Works	1541	218,601	271,979	53,378	24.42%
Transportation	1549	527,207	477,207	(50,000)	-9.48%
Sub-Total		2,403,447	2,450,325	46,878	1.95%
<u>Culture/Recreation</u>					
Parks and Recreation	1572	761,995	803,170	41,175	5.40%
Community Center	1573	229,675	312,075	82,400	35.88%
Special Events	1574	140,913	140,913	-	0.00%
Summer/Spring Day Camp	1578	57,583	-	(57,583)	-100.00%
Recreation Programs	1579	354,949	372,715	17,766	5.01%
Sub-Total		1,545,115	1,628,873	83,758	5.42%
<u>Transfer to Reserves</u>					
Transfer to Reserves	1581	50,000	-	(50,000)	-100.00%
Sub-Total		50,000	-	(50,000)	-100.00%
TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS		\$ 12,767,504	\$ 13,265,972	\$ 498,468	3.90%

RESOLUTION NO. 2022-08
Attachment A

			<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>POLICE CONFISCATED FUND REVENUES</u>						
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	15359	\$	10,000	\$ 10,000	\$ -	0.00%
<u>Non-Operating</u>						
Transfer from Reserves	15389		4,605	4,605	-	0.00%
TOTAL POLICE CONFISCATED FUND REVENUES			\$ 14,605	\$ 14,605	\$ -	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	\$	14,605	\$ 14,605	\$ -	0.00%
TOTAL POLICE CONFISCATED FUND EXPENDITURES			\$ 14,605	\$ 14,605	\$ -	0.00%

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PERMITS AND INSPECTIONS FUND REVENUES</u>					
<u>Business Tax Receipts and Permits</u>					
Building Permits	322	\$ 154,835	\$ 154,835	\$ -	0.00%
<u>Charges for Services</u>					
Public Safety	342	23,500	23,500	\$ -	0.00%
<u>Non-Operating</u>					
Transfer from Reserves	389	124,162	124,162	\$ -	0.00%
TOTAL PERMIT AND INSPECTIONS FUND REVENUES		\$ 302,497	\$ 302,497	\$ -	0.00%
		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PERMITS AND INSPECTIONS FUND EXPENDITURES</u>					
<u>General Government</u>					
Comprehensive Planning	515	\$ 302,497	\$ 302,497	\$ -	0.00%
TOTAL PERMITS AND INSPECTION FUND EXPENDITURES		\$ 302,497	\$ 302,497	\$ -	0.00%

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<u>RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND</u>				<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	
<u>Other Sources</u>								
Special Assessment / Impact Fees	19363	\$	-	\$	705	\$	705	N/A
TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND REVENUES				\$	-	\$	705	N/A

<u>RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND</u>				<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	
<u>Non-Operating</u>								
Transfer to Reserves	19581		-		705		705	N/A
TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND EXPENDITURES				\$	-	\$	705	N/A

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				Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE IMPACT FEE TRUST FUND</u>							
<u>Other Sources</u>							
	Special Assessment / Impact Fees	19363	\$	-	\$ 299	\$ 299	N/A
TOTAL FIRE IMPACT FEE TRUST FUND REVENUES				\$ -	\$ 299	\$ 299	N/A
<u>FIRE IMPACT FEE TRUST FUND</u>							
<u>Non-Operating</u>							
	Transfer to Reserves	19581		-	299	299	N/A
TOTAL FIRE IMPACT FEE TRUST FUND EXPENDITURES				\$ -	\$ 299	\$ 299	N/A

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				Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>POLICE SYSTEM IMPACT FEE TRUST FUND</u>							
<u>Other Sources</u>							
	Special Assessment / Impact Fees	19363	\$	-	\$ 540	\$ 540	N/A
TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND REVENUES				\$ -	\$ 540	\$ 540	N/A
<u>POLICE SYSTEM IMPACT FEE TRUST FUND</u>							
<u>General Government</u>							
	Other General Government		\$	-	\$ -	\$ -	#DIV/0!
<u>Non-Operating</u>							
	Transfer to Reserves	19581		-	540	540	N/A
TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND EXPENDITURES				\$ -	\$ 540	\$ 540	N/A

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				Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REDEVELOPMENT TRUST FUND REVENUES</u>							
<u>Taxes</u>							
	Ad Valorem	12311		\$ 2,019,549	\$ 2,144,336	\$ 124,787	6.18%
<u>Intergovernmental</u>							
	Federal Grants	12331		94,087	94,087	-	0.00%
	Sub-Total			94,087	94,087	-	0.00%
<u>Non-Operating</u>							
	Transfer from Reserves	12389		94,276	94,276	-	0.00%
TOTAL REDEVELOPMENT TRUST FUND REVENUES				\$ 2,207,912	\$ 2,332,699	\$ 124,787	5.65%
				Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REDEVELOPMENT TRUST FUND EXPENDITURES</u>							
<u>Contingency</u>							
	Reserve Contingency			\$ 3,028	\$ 24,891	\$ 21,863	722.03%
	Operating Contingency	12429		44,500	44,500	-	0.00%
				47,528	69,391	\$ 21,863	46.00%
<u>General Government</u>							
	Comprehensive Planning	12515		2,128,384	2,231,308	102,924	4.84%
<u>Economic Environment</u>							
	Other Economic Environment	12559		32,000	32,000	-	0.00%
TOTAL REDEVELOPMENT TRUST FUND EXPENDITURES				\$ 2,207,912	\$ 2,332,699	\$ 124,787	5.65%

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		<u>Adopted 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	\$ 345,000	\$ 345,000	\$ -	0.00%
<u>Intergovernmental</u>					
Grants	14335	922,865	922,865	-	0.00%
State Shared Revenues	14337	105,128	121,788	16,660	15.85%
Sub-Total		<u>1,027,993</u>	<u>1,044,653</u>	<u>16,660</u>	<u>1.62%</u>
<u>Non-Operating</u>					
Transfer from Reserves	14389	<u>11,244</u>	<u>11,244</u>	<u>-</u>	<u>0.00%</u>
TOTAL TRANSPORTATION FUND REVENUES		\$ 1,384,237	\$ 1,400,897	\$ 16,660	1.20%
<u>TRANSPORTATION FUND EXPENDITURES</u>					
<u>Contingency</u>					
Reserve Contingency	14249	\$ 354	\$ 354	\$ -	0.00%
<u>Physical Environment</u>					
Road and Street Facilities	14541	<u>1,383,883</u>	<u>1,400,543</u>	<u>16,660</u>	<u>1.20%</u>
TOTAL TRANSPORTATION FUND EXPENDITURES		\$ 1,384,237	\$ 1,400,897	\$ 16,660	1.20%
<u>TRANSPORTATION IMPACT FEE TRUST FUND</u>					
<u>Other Sources</u>					
Special Assessment / Impact Fees	19363	\$ -	\$ 668	\$ 668	N/A
TOTAL TRANSPORTATION IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 668	\$ 668	N/A

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		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>TRANSPORTATION IMPACT FEE TRUST FUND</u>					
<u>Non-Operating</u>					
Transfer to Reserves	19581	-	668	668	N/A
TOTAL TRANSPORTATION IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 668	\$ 668	N/A

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			Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CAPITAL PROJECT FUND REVENUES</u>						
<u>Intergovernmental</u>						
	Federal Grants	31331	\$ 1,374,127	\$ 3,275,583	\$ 1,901,456	138.38%
<u>Miscellaneous</u>						
	Gain (Loss) on Fixed Asset Disposal	31364	-	2,725,000	2,725,000	100.00%
<u>Non-Operating</u>						
	Transfer from Reserves	31389	1,374,127	3,275,583	1,901,456	138.38%
TOTAL CAPITAL PROJECT FUND REVENUES			\$ 2,748,254	\$ 9,276,166	\$ 6,527,912	237.53%
			Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CAPITAL PROJECT FUND EXPENDITURES</u>						
<u>Physical Environment</u>						
	Public Works	31541	\$ 2,748,254	\$ 3,275,583	\$ 527,329	19.19%
<u>Interfund Transfers Out</u>						
	Transfer to Reserves		-	6,000,583	6,000,583	N/A
TOTAL CAPITAL PROJECT FUND EXPENDITURES			\$ 2,748,254	\$ 9,276,166	\$ 6,527,912	N/A

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>UTILITY SERVICE FUND REVENUES</u>					
<u>Intergovernmental</u>					
Federal Grants	40331	\$ 75,000	\$ 75,000	\$ -	0.00%
State Grants	40334	100,000	117,880	17,880	N/A
Sub-Total		<u>175,000</u>	<u>192,880</u>	<u>17,880</u>	<u>10.22%</u>
<u>Charges for Services</u>					
Water Utility Revenue	40343	3,222,800	3,214,322	(8,478)	-0.26%
Wastewater Utility Revenue	40343	4,196,150	4,253,152	57,002	1.36%
Other Charges for Services	40349	1,085,400	1,112,762	27,362	2.52%
Sub-Total		<u>8,504,350</u>	<u>8,580,236</u>	<u>75,886</u>	<u>0.89%</u>
<u>Miscellaneous</u>					
Interest Earned	40361	3,500	3,500	-	0.00%
Sub-Total		<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>0.00%</u>
<u>Non-Operating</u>					
Transfer from General Fund	40389	-	-	-	N/A
Transfer from Reserves	40389	120,000	120,000	-	0.00%
Prior Year Appropriation	40389	237,516	237,516	-	0.00%
Budgetary Transfer-Depreciation/Amortization	40389	1,148,700	1,148,700	-	0.00%
Sub-Total		<u>1,506,216</u>	<u>1,506,216</u>	<u>-</u>	<u>0.00%</u>
TOTAL UTILITY SERVICE FUND REVENUES		\$ 10,189,066	\$ 10,282,832	\$ 93,766	0.92%

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>UTILITY SERVICE FUND EXPENSES</u>					
<u>Contingency</u>					
Reserve Contingency	40429	\$ 2,638	\$ 2,638	0	0.00%
Operating Contingency	40429	100,000	100,000	0	0.00%
		<u>102,638</u>	<u>102,638</u>	<u>-</u>	<u>0.00%</u>
<u>Physical Environment</u>					
Debt Service	40517	1,044,079	1,044,079	-	0.00%
Information Technology	40518	122,760	122,760	-	0.00%
Water and Sewer Combination Services	40536	6,184,325	6,264,066	79,741	1.29%
Flood Control / Stormwater Management	40538	1,177,690	1,183,695	6,005	0.51%
Utility Billing	40539	807,797	815,817	8,020	0.99%
Sub-Total		<u>9,336,651</u>	<u>9,430,417</u>	<u>93,766</u>	<u>1.00%</u>
<u>Interfund Transfers Out</u>					
Transfer to General Fund	40581	544,903	544,903	-	0.00%
Amortization Expense	40581	9,874	9,874	-	0.00%
Sub-Total		<u>554,777</u>	<u>554,777</u>	<u>-</u>	<u>0.00%</u>
<u>Non-Operating</u>					
Transfer to Reserves	40581	<u>195,000</u>	<u>195,000</u>	<u>-</u>	<u>N/A</u>
TOTAL UTILITY SERVICE FUND EXPENSES		\$ 10,189,066	\$ 10,282,832	\$ 93,766	0.92%

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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>
<u>Other Sources</u>					
Special Assessment / Impact Fees	42363	\$ -	\$ 771	\$ 771	N/A
TOTAL WATER SYSTEM IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 771	\$ 771	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>
<u>Non-Operating</u>					
Transfer to Reserves	42581	-	771	771	N/A
TOTAL WATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 771	\$ 771	N/A

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		Adopted Budget	Amended Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WASTEWATER SYSTEM IMPACT FEE TRUST FUND</u>					
<u>Other Sources</u>					
Special Assessment / Impact Fees	42363	\$ -	\$ 1,436	\$ 1,436	N/A
TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND REVENUES		\$ -	\$ 1,436	\$ 1,436	N/A
<u>WASTEWATER SYSTEM IMPACT FEE TRUST FUND</u>					
<u>General Government</u>					
Other General Government		\$ -	\$ -	\$ -	#DIV/0!
<u>Non-Operating</u>					
Transfer to Reserves	42581	-	1,436	1,436	N/A
TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES		\$ -	\$ 1,436	\$ 1,436	N/A
<u>INTERNAL SERVICE FUND REVENUES</u>					
<u>Charges for Services</u>					
General Government	51342	\$ 196,400	\$ 196,400	\$ -	0.00%

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TOTAL INTERNAL SERVICE FUND REVENUES		\$ 196,400	\$ 196,400	\$ -	0.00%
<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	\$ 16,325	\$ 16,325	-	0.00%
<u>Physical Environment</u>					
Other Physical Environment-Equipment Maintenance	51539	180,075	180,075	-	0.00%
TOTAL INTERNAL SERVICE FUND EXPENSES		\$ 196,400	\$ 196,400	\$ -	0.00%

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		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>COMMUNITY TRUST FUND REVENUES</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>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>COMMUNITY TRUST FUND EXPENSES</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%
		\$ 29,830,475	\$ 37,096,487	\$ 7,266,012	24.36%