

# City of South Daytona

Office of the City Manager / Department of Finance

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



**August 28, 2023**

## **ANNUAL BUDGET MESSAGE**

**FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

**TO: THE HONORABLE MAYOR AND CITY COUNCIL**

In compliance with Article 7, Section 7.03(e) of the City Charter, staff is pleased to submit the tentative Annual Operating and Capital Improvement Budget for Fiscal Year, beginning on October 1, 2023, and ending September 30, 2024. The budgeting format is designed to afford you an easily readable and understandable budget with a detailed breakdown of revenues and expenditures for the various departments and funds.

The FY 2023-2024 comprehensive budget document for the City of South Daytona is a detailed description of revenues and expenditures of the City's nineteen active funds: General Fund, Police Confiscated Fund, ADA Advisory Committee Fund, Permits and Inspections Fund, Parks Improvement Fund, Redevelopment Trust Fund, Transportation Fund, Transportation Impact Fee Fund, Police Impact Fee Fund, Fire Impact Fee Fund, Capital Project Fund (Cell Tower), Capital Project Fund (ARPA), Water & Sewer Fund, Water Impact Fee Fund, Sewer Impact Fee Fund, Stormwater Fund, Solid Waste Fund, Internal Service Fund and Community Trust Fund.

This annual budget serves as a financial guide for the City and reflects the City Council's vision of responsible fiscal stewardship while still meeting the needs of our residents and business community. This FY 2023-2024 proposed budget includes \$36,724,372 in personnel, operating, and capital expenditures and is funded with a proposed millage rate of 7.7500 mills per \$1,000 of taxable valuation representing a 0.6265 or 8.79% increase above the rolled-back millage rate of 7.1235. Adoption of this millage rate will generate \$576,729 more in ad valorem tax levies when compared to the rolled-back rate. Including new construction, taxable values in the City increased \$82,617,102 or 9.88%.

The total budget appropriation for fiscal year 2023-2024 is \$36,724,732 representing a \$626,032 or 1.68% decrease from the previous year amended budget of \$37,350,404.

### **CITY WIDE TOTAL BUDGET BY FUND**

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
General Fund	\$ 12,674,272	\$ 13,542,082	\$ 11,334,213	\$(2,207,869)	-16.30%
Police Confiscated Fund	17,802	29,980	10,000	(19,980)	-66.64%
ADA Advisory Committee Fund	5,000	-	-	-	0.00%
Permits and Inspections Fund	239,373	326,635	332,935	6,300	1.93%
Impact Fee Fund	705	12,857	-	(12,857)	-100.00%
Redevelopment Trust Fund	2,238,420	3,516,020	3,478,697	(37,323)	-1.06%
Transportation Fund	876,670	1,700,249	2,044,115	343,866	20.22%
Capital Project Fund	2,725,000	740,000	-	(740,000)	-100.00%
Capital Project ARPA Fund	-	3,350,000	6,000,000	2,650,000	79.10%
Water & Sewer Fund	8,687,992	8,896,814	8,779,082	(117,732)	-1.32%
Stormwater Fund	-	2,574,910	1,893,260	(681,650)	-26.47%
Solid Waste Fund	-	2,386,128	2,592,400	206,272	8.64%
Interservice Fund	170,869	254,729	239,670	(15,059)	-5.91%
Community Trust Fund	19,682	20,000	20,000	-	0.00%
Total	\$ 27,655,785	\$ 37,350,404	\$ 36,724,372	\$ (626,032)	-1.68%

### **BUDGET HIGHLIGHTS**

The following list highlights some of the more significant items affecting the FY 2023-2024 budget. Additional significant highlights will be presented in the individual fund level discussions.

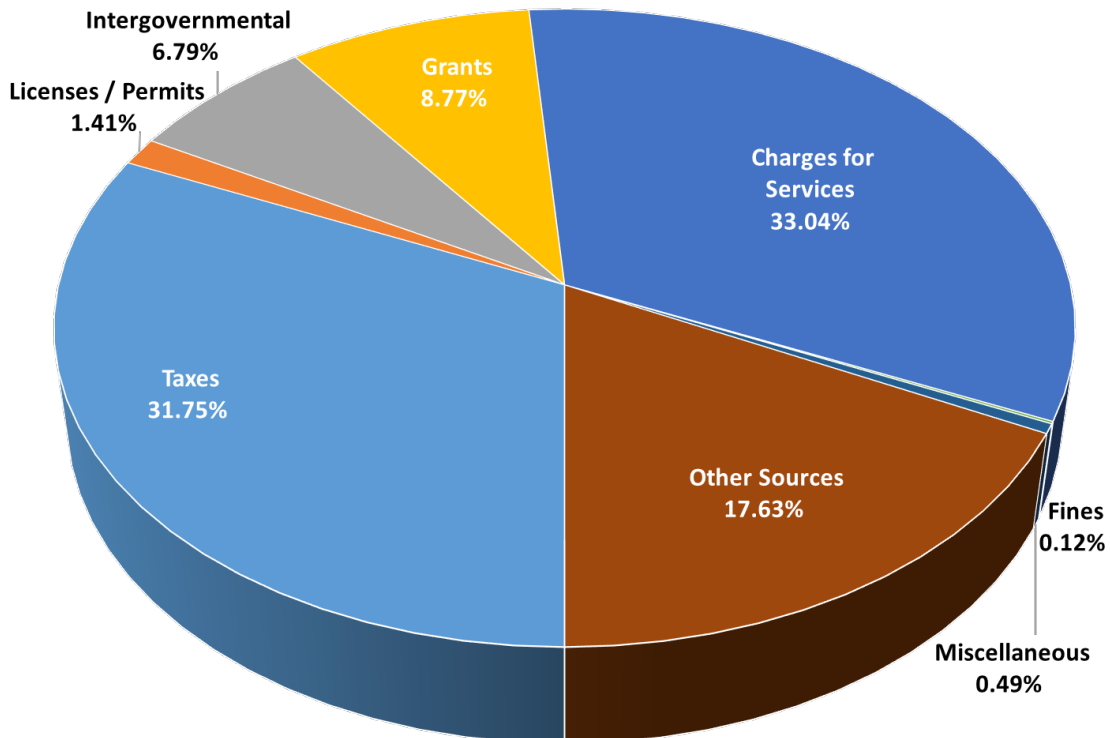
- The budget is balanced based on a proposed millage rate of 7.7500 mills per \$1,000 of taxable value representing an 8.79% increase above the rolled-back millage rate of 7.1235 mills as established by the Volusia County Property Appraiser.
- A reserve contingency of \$420,000 is being proposed. \$150,000 in the General Fund. \$100,000 in the Water & Sewer Fund. \$160,000 in Redevelopment Trust Fund. \$10,000 in the Stormwater Fund.
- \$92,323 in operating contingency funding for anticipated Personal Leave Termination Payouts.
- There are 104 positions funded in the FY 2023-2024 budget.
- Included in the budget is \$11,078,311 for capital outlay.

- To continue funding an annual street resurfacing program, .4000 mills of ad-valorem taxes will be transferred to the Transportation Fund which will allow for an additional \$251,219 of resurfacing in the FY 2023-2024 budget.

Below is a summary of the budget at the fund level followed by a summary of revenues by source and expenses by type on an entity-wide basis.

### **FY 23-24 PRELIMINARY BUDGET REVENUE BY SOURCE**

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 9,283,245	\$ 10,603,425	\$ 11,471,300	\$ 867,875	8.18%
Licenses / Permits	376,605	482,125	509,630	27,505	5.70%
Intergovernmental	2,403,437	2,243,566	2,451,870	208,304	9.28%
Grants	345,919	4,129,877	3,169,090	(960,787)	-23.26%
Charges for Services	11,032,769	11,531,043	11,934,647	403,604	3.50%
Fines	166,849	45,450	42,750	(2,700)	-5.94%
Miscellaneous	172,868	177,307	176,660	(647)	-0.36%
Other Sources	3,458,574	6,516,080	6,370,025	(146,055)	-2.24%
Transfer from Reserves		1,621,531	598,400	(1,023,131)	-63.10%
Total	\$ 27,240,266	\$ 37,350,404	\$ 36,724,372	\$ (626,032)	-1.68%

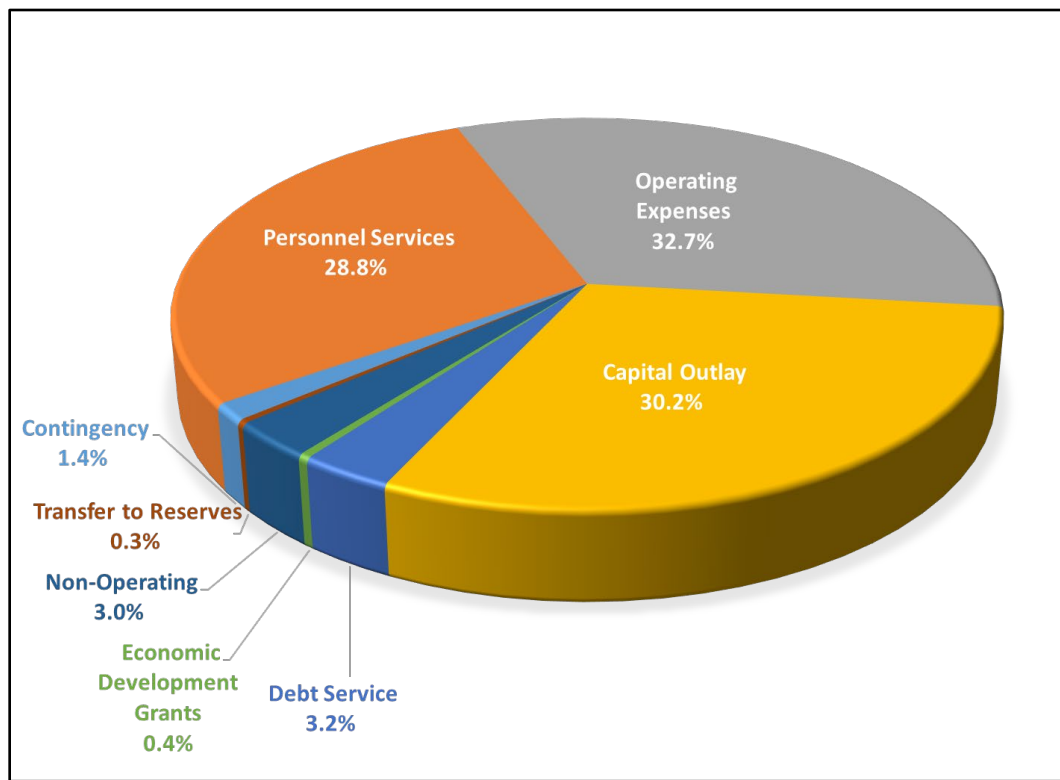


Charges for services are the largest source of revenue for the City. This represents the activities of the business type funds that include water, sewer, stormwater, and solid waste.

Taxes are the second largest source of revenue for the City. This represents ad-valorem, sales tax, and fuel taxes that the City receives. Taxes are recorded in the General Fund or special revenue funds such as the Redevelopment Trust Fund and the Transportation Fund.

### **FY 23-24 PRELIMINARY BUDGET EXPENDITURE BY FUNCTION**

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 334,480	\$ 512,323	177,843	53.17%
Personnel Services	8,621,836	9,762,819	10,582,993	820,174	8.40%
Operating Expenses	10,404,497	13,949,566	12,017,971	(1,931,595)	-13.85%
Capital Outlay	1,456,741	8,493,329	11,078,311	2,584,982	30.44%
Debt Service	2,999,807	3,076,367	1,186,919	(1,889,448)	-61.42%
Economic Development Grants	12,338	52,000	140,000	88,000	169.23%
Non-Operating	544,903	968,902	1,095,855	126,953	13.10%
Transfer to Reserves	-	712,941	110,000	(602,941)	-84.57%
Total	\$ 24,040,122	\$ 37,350,404	\$ 36,724,372	\$ (626,032)	-1.68%



The largest decrease to an expenditure function is a decrease of \$1,931,595 in operating expenditures. This is due to the cost of disaster recovery from Hurricane Ian being recorded as an operating expenditure in the prior year amended budget.

The second largest decrease in expenditure function to the budget City wide was \$1,889,448 decrease in debt service. The debt reduction plan that the City implemented during Fiscal Year 2018-2019 had the City paying additional debt service payments in the prior fiscal years. This plan has been successful, and the City is on track to be debt free in this proposed FY 2023-2024 budget.

Capital outlay increased by \$2,584,982 to total of \$11,078,311 which represents 30.2% of the total proposed budget. Capital represents the largest budgeted increase by expenditure function. Some of the major projects budgeted include: a grant funded generator for City Hall, improvements in the redevelopment corridor, street resurfacing, grant funded design of the sidewalk replacement on the Northside of Reed Canal Road, replacing multiple lift stations, continuing the smart meter replacement project, grant assisted sewer lining, and multiple additions and replacements of vehicles and equipment.

The second biggest budgeted increase by expenditure function is in personnel services. This increase is a combination of the mentioned wage changes, increases to the Florida Retirement System contribution rates, and increases to the cost of health insurance. Staff evaluated all positions in the budget to identify personnel reductions which were used to help offset the proposed increase. **After careful consideration, four vacant positions in the police department were not budgeted in the FY 2023-2024 budget.**

### **EMPLOYEES AND BENEFITS**

As part of this budget submission, the following personnel changes are being recommended:

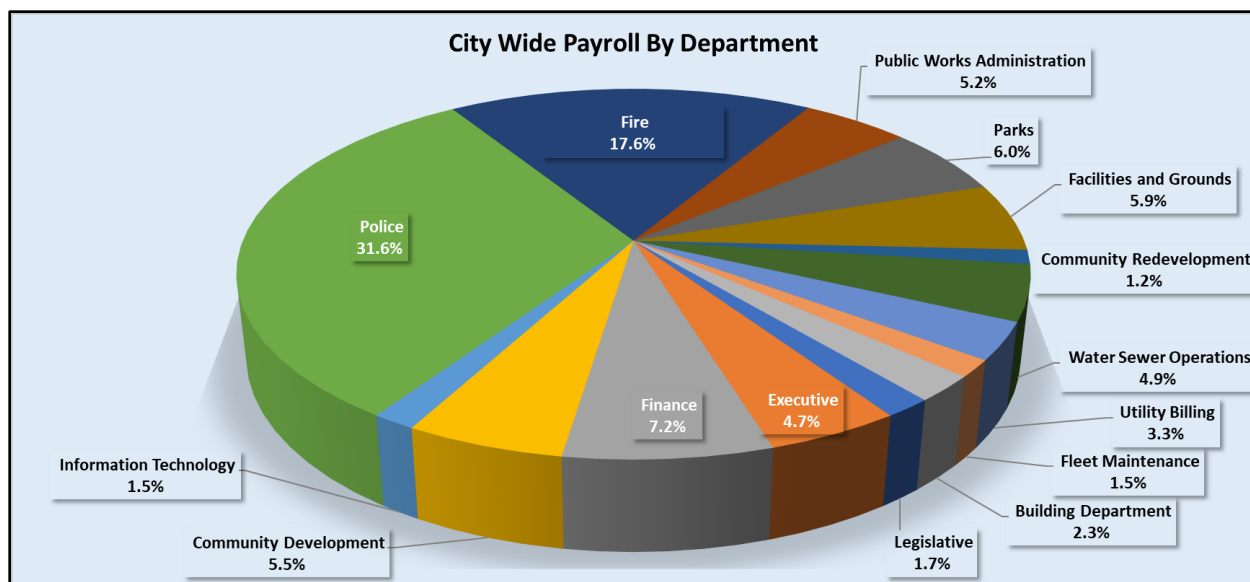
PROPOSED FY 2023-2024 W/ CHANGES			
	2023	2024	
	Mid-Year	Original	
	Positions	Positions	
Department	Budgeted	Budgeted	Positions Changed
Executive	3	3	
Finance	6	6	
Community Development	5	5	
Information Technology	1	1	

PROPOSED FY 2023-2024 W/ CHANGES

Department	2023	2024	Positions Changed
	Mid-Year Positions Budgeted	Original Positions Budgeted	
Other General Government	0	0	
Police	35	31	-1 Staff Asst. II, -1 Investigator, -2 Motors
Fire	16	16	
Parks and Recreation	9	9	
General Fund Total	75	71	
Permits & Inspections	2	2	
Community Redevelopment	3	1	-2 Maintenance Worker I
Streets Maintenance	4	5	+1 Maintenance Worker 1
Public Works - Administration	5	5	
Water and Sewer Operations	7	7	
Utility Billing	6	6	
Utility Service Fund Total	18	18	
Stormwater Maintenance	4	5	+1 Maintenance Worker 1
Internal Service Fund	2	2	
Totals	108	104	

Two maintenance workers were moved from Community Redevelopment to Facilities and Grounds. Facility and Grounds employee numbers are split evenly between Streets Maintenance and Stormwater Maintenance.

City Wide			
	Actual FY 22	Budget FY 23	Budget FY 24
Personnel Services			
General Fund	\$ 6,089,004	\$ 6,506,463	\$ 6,845,004
Redevelopment Trust Fund	559,739	543,216	589,950
Transportation Fund	100,996	259,217	280,931
Water Sewer Fund	1,809,719	1,468,930	1,814,278
Stormwater Fund	-	528,734	527,132
Solid Waste Fund	-	90,541	92,385
Internal Service Fund	110,262	121,475	156,208
Permits & Inspections	187,318	244,243	277,105
Total Department Personnel	\$ 8,857,038	\$ 9,762,819	\$ 10,582,993



Citywide personnel services cost has increased \$820,174 to a FY 2023-2024 total of \$10,582,993. The major causes for this increase were due to salary increases, increases in retirement contribution and health care rates, and increasing the personal leave payout (PLPO) from a maximum of 100 hours to a maximum of 200 hours. Of this increase, \$324,407 was a result of salary changes and the corresponding taxes and Workers' Compensation contributions. Total City contributions for the Florida Retirement System (FRS) are budgeted to increase \$284,016 or 19.3%, across all funds. PLPO for the Fiscal Year 2023-2024 budget is \$190,890. It is imperative that the City reduces the compensated absences balance and increasing the payout will help reduce the liability. Staff will also be bringing revisions to the personnel policy and union contracts to the Council that will limit the amount the City is obligated to pay to employees hired after the adoption of this budget.

All general employees had a pool for increases that was equal to five percent of the prior payroll. Per feedback from Council at the budget workshop, the minimum raise for general bargaining unit employees would be \$1.00 per hour. For non-bargaining unit employees, the increase is comprised of a three percent cost of living adjustment with additional merit-based compensation to be evaluated by senior management and the City Manager.

To attract a quality workforce in conjunction with the minimum wage mandate, the minimum and maximum amounts for each pay grade level were adjusted to implement a revised pay plan that makes the lowest salary grade pay \$15.00 per hour in FY 2022-2023. The pay plan for general employees has been increased by three percent to reflect changes in the consumer price index for wage earners. The revised

pay plan has been attached for your review.

The wages for police officers in Volusia County have continued to increase. To attract new officers and retain our current workforce, budgeted police wages are increased by \$2.00 per hour for each bargaining unit police officer. The proposed pay plan for a police officer has been revised to make the starting pay for an officer to be \$23.00 per hour which equals a salary of \$50,232 annually.

All bargaining unit fire fighters are budgeted to receive an additional \$1.00 per hour increase. Paramedic and other incentives have been increased to match other agencies in the County. The pay plan for bargaining unit firefighters is proposed to increase by five percent to remain competitive with other agencies in the County.

### **Florida Retirement System (FRS)**

FRS employer contribution amounts increased effective July 1, 2023. Total City contributions are budgeted to increase \$284,016 or 19.3%, across all funds based on budgeted wages and other earnings and employees expected to enter the DROP plan or leave employment with the City. Total FRS employer contributions are budgeted at \$1,768,786 for the 2023-2024 fiscal year, up from \$1,484,770 in the prior year amended budget. FRS rates increased as follows:

- Regular employees from 11.91% to 13.57%,
- Senior management from 31.57% to 34.52%,
- Special risk from 27.83% to 32.67%,
- Deferred Retirement Option Program (DROP) from 18.60% to 21.13%, and
- Elected Officials from 57.00% to 58.68%.

### **Workers' Compensation**

Workers' Compensation premiums are budgeted based on prior year actuals as the City has not received a revised experience modifier nor renewal premiums for the upcoming fiscal year. Total Workers' Compensation premiums for the upcoming fiscal year are budgeted at \$210,221.

The City provides an excellent benefit package which supplements the employees' salary. As the cost of the benefits package continues to increase, the City may need to evaluate the level of benefits offered to new employees to negate these increased costs in future budgets.



**Health Insurance****Monthly Premium**

HMO - Employee Premium – Base Plan	\$ 778.93
HMO - Employee Premium – Buy-up Plan	\$ 818.74
Triple Option - Employee Premium – Buy-up Plan	\$ 973.70

The City offers health insurance provided by Florida Health Care and the City pays 100% of employee premiums only for the base plan. Employees can “buy-up” to the upgraded plan and may provide coverage for dependents at employee cost via payroll deductions. Budgeted premiums for employees were increased by 7.5% over the prior year rates for a total cost of \$1,018,939.

**Dental Insurance****Monthly Premium**

MetLife - Employee	\$ 50.41
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The City pays 100% of employee only premiums. Employees may provide coverage for dependents at employee cost via payroll deductions.

**Life and AD&D Insurance**

The following term life insurance and accidental death and dismemberment insurance coverage is provided by the City at a cost of \$0.38 per \$1,000 of coverage:

<u>Position</u>	<u>Coverage</u>
Council Members	\$ 50,000
City Manager	Per Contract
Department Heads	\$ 100,000
Supervisor/Administrative	\$ 30,000
Regular Employee	\$ 30,000

This coverage includes an Employee Assistance Program (EAP) at no cost to all eligible employees. The EAP assists employees and their eligible dependents with personal or job-related concerns such as emotional well-being, family and relationships, legal and financial matters, healthy lifestyles and work and life transitions. The program offers access to EAP professionals 24 hours a day, seven days a week and three face-to-face sessions with a counselor (per household per calendar year).

**Disability Insurance**

Long-term and Short-Term disability is available to all employees at employee cost.

### **Deferred Compensation**

The City contributes \$195 per year per employee hired before October 1, 1992. The City also permits employee elected contributions up to the IRS limits.

### **Holidays**

The City of South Daytona observes eleven holidays of paid leave per year. These holidays include New Year's Day, Martin Luther King Jr. Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving (2 days), Christmas Day, and one floating holiday.

### **Personal Leave**

The City provides personal leave benefits to full-time employees based on their length of service ranging from 176 hours to 288 hours annually. The City allows for hours to be sold back at the end of the fiscal year to decrease the compensated absences liability. The Fiscal Year 2023-2024 budget allows for eligible employees to sell back up to two hundred hours of leave.

### **Educational Reimbursement**

The City of South Daytona provides an educational reimbursement program for job related courses and degree requirements. The employee must remain in the City's employment for three years after reimbursement.

## **GENERAL FUND HIGHLIGHTS**

### **General Fund Revenues**

The total preliminary estimated taxable value for FY 23/24 is \$920,556,276. This is an increase of \$82,617,102 or 9.8% and includes \$2,001,401 in new construction. Adoption of the rolled-back rate of 7.1235 would result in an increase of \$79,065 in the ad valorem tax. Adoption of the proposed rate of 7.7500 would result in an increase of \$655,793 over the prior year tax levy. This increase is the net result of increases in the taxable value of existing properties coupled with additional taxes generated from new construction. Adoption of either the rolled-back rate of 7.1235 or the proposed rate of 7.7500 would require a majority vote of the Council. Adoption of the proposed rate of 7.7500 would require the City to advertise a tax increase.

Adoption of the proposed rate of 7.7500 mills would result in an increase of ad valorem revenue in the amount of \$576,729 over the rolled-back rate. The average residential homesteaded parcel would see an increase of \$23.98, or \$2.00 per month, when compared to the taxes paid the previous year.

From an overall fiscal standpoint, adopting the proposed millage rate will assist the City in maintaining its undesignated general operating fund balance while eliminating all long-term debt obligations. Both are extremely important to the City. The Government Finance Officers Association (GFOA) recommends an unassigned fund balance-to-expense ratio to be at a minimum of two months of expenditures or 16.67%. It is important to note that unassigned reserves should primarily be used for emergency purposes. Appropriating unassigned reserves to meet annual recurring expenditures is a fiscally unsound policy that can lead to financial difficulties. General Fund unassigned reserves are projected to remain above 20% by the end of FY 2022-2023.

The dates for adoption of the tentative and final millage rates are Monday, September 11, 2023, and Tuesday, September 26, 2023, respectively.

While the home values have increased as evidenced in the property value increases, the economy remains unpredictable with inflation and wage increases pointing to a possible recession which can be seen in the General Fund revenue projections. Several revenue sources such as Electric Utility Taxes, Electric Franchise Fees, Communication Services Tax, State shared revenues and Sales Tax are budgeted with little or no increases. **This budget does not include the use of any unassigned reserves.**

### **General Fund Revenues**

Budgeted revenues in the general fund for FY 2023-2024 total \$11,334,213 which represents a decrease of \$2,207,869 from the amended FY 2022-2023 budget total of \$13,542,082.

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
GENERAL FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 6,807,439	\$ 7,188,002	\$ 7,655,403	\$ 467,401	6.50%
Licenses/Permits	161,455	178,990	176,695	(2,295)	-1.28%
Intergovernmental	2,269,425	2,138,438	2,284,374	145,936	6.82%
Grants	216,733	2,529,646	486,890	(2,042,756)	-80.75%
Charges for Services	2,380,906	119,305	131,805	12,500	10.48%
Fines	166,849	45,450	42,750	(2,700)	-5.94%
Miscellaneous	126,562	140,950	132,660	(8,290)	-5.88%
Other Sources	-	333,604	381,636	48,032	14.40%
Transfers from Reserves	544,903	867,697	42,000	(825,697)	-95.16%
Total	\$ 12,674,272	\$ 13,542,082	\$ 11,334,213	\$ (2,207,869)	-16.30%

Grant revenue in the General Fund decreased by \$2,042,756. The main reason for

this decrease is a result of federal and state disaster recovery grants from Hurricane Ian were recorded in the prior year budget.

Transfer from reserves decreased \$ 825,697. This decrease was a result of budgeted expenditures from FY 2021-2022 being rolled into the FY 2022-2023 amended budget. The reason for the expenditures being moved into a different fiscal year was due to continued delays in receiving budget capital outlay vehicles, equipment, and projects.

### **General Fund Expenditures**

General Fund expenditures are budgeted to decrease by \$2,207,869 or 16.3%.

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
GENERAL FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 114,601	\$ 181,549	\$ 66,948	58.42%
Personnel	6,088,887	6,506,463	6,845,004	\$ 338,541	5.20%
Operating Expenses	4,495,887	4,835,367	2,922,822	(1,912,545)	-39.55%
Capital Outlay	534,237	1,445,668	989,820	(455,848)	-31.53%
Debt Service	890,805	517,685	43,799	(473,886)	-91.54%
Non-Operating Transfers	-	75,298	251,219	175,921	233.63%
Transfer to Reserves	-	47,000	100,000	53,000	112.77%
Total	\$ 12,009,816	\$ 13,542,082	\$ 11,334,213	\$ (2,207,869)	-16.30%

### **Personal Services**

General Fund personal service costs are estimated to increase \$338,541 or 5.20% above the prior year amended budget due to the following:

- Pay adjustments for employees.
- Increased costs for FRS.
- Increasing the PLPO limit from 100 hours to 200 hours.

### **Operating Expenditures**

General Fund operating expenses are estimated to decrease \$1,912,545 or 39.55%.

- \$2,180,412 decrease in disaster recovery was in the prior year budget.
- Significant Operating items included in the General Fund:
- 6 Desktop computers greater than 10 years old (\$6,000)
  - Lease 8 unmarked police vehicles (\$57,000)
  - 4 Mobile computer for vehicles (\$12,000)
  - Fire Department storage lockers (\$10,000)
  - Additional Lighting at James Street Park (\$15,000)
  - Riverfront Park Pavilion Improvements (\$27,000)
  - Transfer to Transportation Fund for Roadway Resurfacing (\$251,219)

## **Capital Outlay**

Capital outlay has been budgeted in the General Fund for FY 2023-2024 as follows:

General Fund - Capital Outlay		
General Government		
Generator for City Hall (Grant Proceeds \$378,000)	\$	420,000
Police Department		
2 Handheld Speed Radars		7,000
7 Tasers		19,320
4 Patrol Vehicles		230,000
Tag Reader		25,000
Mobile Speed Sign		28,000
Fire Department		
Side By Side Vehicle for Special Events		15,000
Fire truck replacement		50,000
Parks Department		
Dump Trailer		25,000
John Deere Mower		11,000
Maintenance Truck		50,000
Mower Attachment		6,500
Box Trailer for Equipment		20,000
New Piggotte Center Sign (Grant Proceeds \$77,000)		83,000
Total	\$	989,820

## **Challenges/Opportunities**

Over the past decade, the City has tried to keep costs down for our residents. To do so we made significant cuts in personnel and operating costs. The commitment to a capital program continues. While departments have made significant personnel and capital requests to keep pace with demand and growth, this budget has funded the capital needs that have been deemed to be the most critical at this time. These investments in capital need to continue in the future to allow the City's equipment to be viable and in service to benefit the residents of the City.

The City will need to continue to make capital investments in future years. Consumer price index increases, fuel increases, and the adjustment for \$15 minimum wage will continue to make it difficult to balance operational needs with the desires and

outcomes our citizens want at a price we can all afford.

## **TRANSPORTATION FUND HIGHLIGHTS**

### **Transportation Fund Revenues**

Overall total revenue in the Transportation Fund is increasing \$343,866.

### **Fuel Taxes**

Fuel taxes in the Fiscal Year 2022-2023 are trending slightly under budget; therefore, no increases in gas taxes had been budgeted for next fiscal year.

### **Intergovernmental**

Intergovernmental revenue is increasing \$62,368. This increase reflects the portion of state revenue sharing that is derived from motor fuel taxes.

### **Grants**

Grants increased \$21,636 as the design of the Sun Trail project are complete and has been replaced with a different grant project for the design of the replacement of the sidewalk on the Northside of Reed Canal Road.

### **Other Sources**

Other sources increased \$271,921. Other Sources are transfers from the Solid Waste Fund that began with the Fiscal Year 2022-2023 budget. To help fund street resurfacing, the General Fund is transferring the value of .4000 mills dedicated to resurfacing. The value of .4000 mills for FY 2023-2024 is \$251,219.

### **Transportation Fund Expenditures**

Overall Transportation expenditures increased \$343,866 from the previous amended budget.

Capital Outlay increased \$390,922 for a total budget of \$1,209,491. The design portion of the Reed Canal Northside Sidewalk is \$758,000. Roadway resurfacing of Western Road, Northern Road, and Eastern Road is budgeted for a total cost of \$451,491.

## **CAPITAL PROJECTS (ARPA) FUND HIGHLIGHTS**

The capital fund includes the revenue received from the American Rescue Plan Act (ARPA) in response to the Coronavirus pandemic. Setting these revenue sources into separate funds allows staff and the City Council to track every expense to

comply with the assigned goal of maximizing our return on investment and “investing in us”.

Revenue in the ARPA Capital Projects Fund includes two grants that will help maximize the return on investment. The City received a grant for the replacement of Lift Station #5 which is located on Violet Street. Another grant was received in the amount of \$750,000 for City-wide sewer lining.

Capital expenditures for the ARPA Capital Projects Fund totals \$6,000,000 and include these projects:

Replace Lift Station #5 (Violet Street)	\$2,250,000
Replace Lift Station #1 (Palmetto Avenue)	2,000,000
Sewer Lining	750,000
AMI Meter Project	1,000,000

### **UTILITY SERVICE FUNDS HIGHLIGHTS**

The Utility Service Funds for the City of South Daytona are the Water & Sewer Fund, Stormwater Fund, and the Solid Waste Fund. All three of these funds are Enterprise or Proprietary Funds since they receive significant support from fees and charges. Budgeting these funds separately will assist in setting rates to cover services, allocate shared billing costs, and to plan and fund renewal and replacement.

#### **Water & Sewer Fund Revenues**

The Water and Sewer Fund operates as an enterprise fund and is the City’s second largest fund. Revenues are budgeted to decrease by \$117,732 or 1.3%. Charges for services make up 90% of the revenue for the fund.

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
WATER & SEWER FUND		AMENDED	PRELIMINARY	Increase	Increase
Revenues	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Intergovernmental Grants	\$ 35,100	\$ 100,514	\$ -	\$ (100,514)	-100.00%
Charges for Services	8,627,640	7,713,070	7,873,582	160,512	2.08%
Miscellaneous	25,252	3,500	24,000	20,500	585.71%
Other Sources	-	1,079,730	881,500	(198,230)	-18.36%
Total	\$ 8,687,992	\$ 8,896,814	\$ 8,779,082	\$ (117,732)	-1.32%

#### **Intergovernmental**

Intergovernmental revenue, grants, are budgeted to decrease \$100,514 or 100.0%.

The prior year budget had grants for sewer expansion and for federal and state disaster relief from Hurricane Ian.

## **Charges for Services**

### **Water and Sewer Combined Utility**

The revenue from water/sewer and miscellaneous service charges is budgeted at \$7,873,582 representing an increase of \$160,512 from the prior year amended budget. The most recent water and sewer rate study was implemented in September 2019. Water and sewer rates were planned to be increased by 3.5% in per the City's rate study; however, the City of Daytona Beach is increasing the rate of water and sewer by 5.71% in accordance with our contract for water and sewer services. As a result, revenues have been increased by 5.71% to match the increase in our water and sewer purchases. The water and sewer rates need to be adjusted each year to the calculated increase in Daytona Beach's rates, per the contract, to avoid lost revenue. The rate study expires at the conclusion of Fiscal Year 2023-2024 and a new rate study is budgeted for and will be completed during this fiscal budget.

## **Other Sources**

Overall, non-operating revenue sources, including transfers from reserves, decreased \$198,230 or 18.36%.

### **Transfers from Reserves**

Transfers from reserves represent the amount of restricted fund balance used in the following budget year. The prior year amended budget included additional budgeted transfer from prior year appropriation to fund expenses incurred during the fiscal year.

## **Water & Sewer Fund Expenditures**

Expenditures in the Utility Service Fund are budgeted to decrease by \$117,732 or 1.32%.

	FY 2021-2022	FY 2022-2023	FY 2023-2024	\$	%
WATER & SEWER FUND		AMENDED	PRELIMINARY	Increase	Increase
Expenditures	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 75,058	\$ 115,626	\$ 40,568	54.05%
Personnel Services	1,574,633	1,468,930	1,814,278	345,348	23.51%
Operating Expenses	5,471,707	5,093,193	5,320,931	227,738	4.47%
Capital Outlay	233,496	832,374	1,075,000	242,626	29.15%
Debt Service	1,020,737	720,806	218,020	(502,786)	-69.75%
Non-Operating	544,903	381,453	235,227	(146,226)	-38.33%
Transfer to Reserves	-	325,000	-	(325,000)	-100.00%
Total	\$ 8,845,476	\$ 8,896,814	\$ 8,779,082	\$ (117,732)	-1.32%



### **Water & Sewer Contingency**

A contingency amount of \$115,626 is included in the budget. Of this, \$15,626 is for funding of unanticipated personal leave termination payouts. The remainder is an operating contingency for unanticipated expenses in the amount of \$100,000.

### **Water & Sewer Personal Services**

Personal services are budgeted to increase \$345,348 or 23.51%. The budget includes the Citywide average 5% average wage adjustment, increased costs for FRS and health insurance. Another reason for the increase in salaries was an adjustment to the salary allocations that were being charged to the Stormwater and the Solid Waste Fund.

### **Water & Sewer Operating Expenditures**

Operating expenses are budgeted to increase by \$227,738 or 4.4%. Water and Sewer purchases are included in operating expenses. The increase in the wholesale purchase agreement is predicated on the consumer price index for June 2023 which is a 5.71% increase.

### **Water & Sewer Capital Outlay**

Capital outlay is budgeted to increase by \$242,626 or 29.15%.

The following Capital Outlay is included in the Utility Service Fund FY 2023-2024 budget:

Water & Sewer Operations		
LS #13 Replacement - Lantern Park	\$	165,000
LS #4 Replacement - Anastasia Drive		100,000
LS #6 Replacement - Valencia Road		300,000
LS #14 Replacement - Aspen Drive		130,000
F-350 Crane Truck		82,000
Utility Truck with Tommy Gate		60,000
F-250 4X2 Truck		52,000
F-250 Crew 4X4		48,000
Ditch Excavator		110,000
Utility Billing		
Utility Truck for Meter Reader		28,000
Total Budget Water & Sewer Fund Capital Outlay	\$	1,075,000

### **Water & Sewer Debt Service**

Debt service for the Water & Sewer Fund has decreased by \$502,786. This decrease is due to the retiring of debt per council direction. The Water and Sewer Fund will pay off all of its debt in this FY 2023-2024 budget.

### **Water & Sewer Non-Operating**

The transfer to the General Fund has been decreased due to the administrative charges being properly allocated into their separate funds.

### **Water & Sewer Transfer To Reserves**

Transfer to reserves has decreased by \$325,000. The Water & Sewer Fund budgeted a transfer to reserves of \$325,000 in FY 2022-2023. Budgeted transfers to reserves increase cash in the fund which will allow for future renewal and replacement of the utility's infrastructure. There is no budgeted transfer to reserves this year because the utility needed to spend capital now to replace four lift stations.

## **STORMWATER FUND HIGHLIGHTS**

City staff began identifying stormwater personnel costs separate from Water & Sewer personnel to assess if the rates charged for stormwater were sufficient to cover stormwater operations. Starting with the prior budget, all revenues and expenses related to flood control were moved to the Stormwater Fund. To make sure that the Stormwater Fund did not operate at a loss this year, the rate charged for stormwater fees needs to be increased by the consumer price index each year.

### **Stormwater Revenues**

The revenue budgeted from stormwater management fees is budgeted to increase \$47,820 from the prior year amended budget. This revenue projection is based on a \$11.10 per Equivalent Residential Unit (ERU). The annual CPI adjustment increased the rate from the prior rate of \$10.50 by 5.71%. Staff recommends that the stormwater rate should be adjusted annually by the CPI moving forward.

### **Stormwater Reserves**

In the current budget, \$314,880 is budgeted for Stormwater related debt service payments. All debt related to Stormwater projects will be eliminated in this FY 2023-2024 budget. In next year's budget, the Stormwater Fund can start to have cash on hand available to pay for capital improvements and for renewal and replacement.

### **SOLID WASTE FUND HIGHLIGHTS**

The profit from the Solid Waste Fund continues to be transferred to the Transportation Fund to help fund the needed street resurfacing from wear caused by the garbage trucks.

### **CONCLUSION**

In conclusion, this is the fifth year that I have submitted the budget for your consideration in accordance with the City Manager's duties prescribed in our Charter. The balanced budget is predicated on maintaining our existing millage rate which is an increase over the roll back millage rate. With the rising cost of supplies such as asphalt, concrete, pipe material and fuel, holding our millage rate at 7.75 is our best option to ensure our viability. This budget is proposed with conservative revenue projections and realistic expenditures that reflect your objectives of eliminating debt and increasing reserves while maintaining the same level of service to our residents. The direction provided by the Council has been a valuable part of preparing a budget that reflects what services the City can provide to the South Daytona residents.

Respectfully submitted,

James L. Gillis, Jr.  
City Manager



CITY OF SOUTH DAYTONA

PAY GRADE CHART

EFFECTIVE 10.01.2023



# CITY OF SOUTH DAYTONA

## Pay Grade Chart

		10/1/2023 Minimum	10/1/2023 Maximum
<b>Salary Grade 1</b>		\$32,136.00	\$49,810.80
Utility Billing Clerk/Cashier	1322	\$15.4500	\$23.9475
Maintenance Worker I:			
Facility & Grounds Maintenance	3207		
<del>Community Redevelopment</del>	<del>3221</del>		
Parks	7205		
Staff Assistant I:			
Fire	2220		
Parks	7224		
Field Preparation	7208		
<b>Salary Grade 2</b>		\$33,742.80	\$52,301.34
Maintenance Worker I:		\$16.2225	\$25.1449
Water / Sewer Operations	3217		
Utility Billing	3222		
Records Clerk	2109		
<b>Salary Grade 3</b>		\$35,429.94	\$54,916.41
Maintenance Worker II:		\$17.0336	\$26.4021
Facility & Grounds Maintenance	3206		
Utility Billing	3223		
Water / Sewer Operations	3216		
Staff Assistant II:			
Police (Records)	2108		



# CITY OF SOUTH DAYTONA

## Pay Grade Chart

		10/1/2023 Minimum	10/1/2023 Maximum
<b>Salary Grade 4</b>		\$37,201.44	\$57,662.23
<del>Community Service Officer</del>	<del>2116</del>	<del>\$17.8853</del>	<del>\$27.7222</del>
Staff Assistant III:			
Parks	7221		
Pump Station Mechanic	3213		
Mechanic	3231		
Senior Utility Billing Clerk	1321		
<b>Salary Grade 5</b>		\$39,061.51	\$60,545.34
Crew Leader:		\$18.7796	\$29.1083
Water / Sewer Operations	3212		
Facility & Grounds Maintenance	7204		
Parks	7206		
<b>Salary Grade 6</b>		\$41,014.58	\$63,572.61
Code Enforcement Officer	1503	\$19.7186	\$30.5638
Investigative Assistant	2110		
Water/Wastewater Inspector	3211		
Planning Technician	1515		
Permit Technician	1516		
Senior Accounting Clerk	1306		
<b>Salary Grade 7</b>		\$43,065.31	\$66,751.24
Executive Assistant	1203	\$20.7045	\$32.0919



# CITY OF SOUTH DAYTONA

## Pay Grade Chart

		10/1/2023 Minimum	10/1/2023 Maximum
<b>Salary Grade 8</b>		\$45,218.58	\$74,610.66
Supervisor:		\$21.7397	\$35.8705
<b>Recreation Supervisor</b>	<b>7202</b>		
Sports Program Coordinator	7203		
Fleet Maintenance	3230		
Pump Station Maintenance	3232		
Utility Maintenance Supervisor	3210		
Facility & Grounds Maintenance	7201		
Administrative Assistant:			
Police	2120		
Accreditation Manager - Police	2122		
Public Works Specialist	3220		
<b>Salary Grade 9</b>		\$49,740.44	\$82,071.72
Accountant	1305	\$23.9137	\$39.4576
Financial Services Coordinator	1304		
Electrician/Electronic Technician	3214		
<b>Salary Grade 10</b>		\$54,714.48	\$90,278.89
Superintendent of Operations	3208	\$26.3050	\$43.4033
Utility Billing Supervisor (Customer Service Mgr.)	1320		
<del>Code Compliance Manager</del>	<del>1514</del>		
<b>Salary Grade 11</b>		\$60,185.93	\$99,306.78
Deputy City Clerk	1202	\$28.9355	\$47.7436
<b>Salary Grade 12</b>		\$66,204.52	\$109,237.46
Assistant Finance Director	1302	\$31.8291	\$52.5180
Assistant Public Works Director	3201		
<b>Salary Grade 13</b>		\$72,824.97	\$120,161.21
Chief Building Official	1501	\$35.0120	\$57.7698
Economic Development Director	1507		
IT Director	1506		



# CITY OF SOUTH DAYTONA

## Pay Grade Chart

		10/1/2023 Minimum	10/1/2023 Maximum
<b>Salary Grade 14</b>		\$80,107.47	\$132,177.33
Human Resources Director	1303	\$38.5132	\$63.5468
Community Development Director	1500		
Fire Chief	2200		
Parks and Recreation Director	7200		
<b>Salary Grade 15</b>		\$88,118.22	\$145,395.06
Finance Director	1301	\$42.3645	\$69.9015
Police Chief	2100		
Public Works Director	3200		





# CITY OF SOUTH DAYTONA

## Pay Grade Chart

		10/1/2023 Minimum	10/1/2023 Maximum
<b>FIRE DEPARTMENT</b> (2756 HRS ANNUALLY)			
<b>Salary Grade F1</b>		\$43,856.41	\$63,591.79
Firefighter/EMT	2206	\$15.9131	\$23.0739
<b>Salary Grade F2</b>		\$46,049.23	\$66,771.38
Fire Driver-Engineer/EMT	2212	\$16.7087	\$24.2276
<b>Salary Grade F3</b>		\$51,750.56	\$75,038.31
Firefighter/Paramedic	2205	\$18.7774	\$27.2273
<b>Salary Grade F4</b>		\$54,338.09	\$78,790.23
Fire Driver-Engineer/Paramedic	2213	\$19.7163	\$28.5886
<b>Salary Grade F5</b>		\$55,259.07	\$80,125.66
Fire Lieutenant/EMT	2203	\$20.0505	\$29.0732
<b>Salary Grade F6</b>		\$65,205.71	\$94,548.27
Fire Lieutenant/Paramedic	2210	\$23.6595	\$34.3063
<b>FIRE DEPARTMENT</b> (2080 HRS ANNUALLY)			
<b>Salary Grade F7</b>		\$52,543.76	\$78,815.65
Fire Marshall	1508	\$25.2614	\$37.8921
<b>Salary Grade F8</b>		\$69,783.60	\$104,675.41
Fire Commander	2211	\$33.5498	\$50.3247



# CITY OF SOUTH DAYTONA

## Pay Grade Chart

		10/1/2023 Minimum	10/1/2023 Maximum
<b>POLICE DEPARTMENT</b> (2184 HRS ANNUALLY)			
<b>Salary Grade P1</b>		\$50,232.00	\$80,371.20
Police Officer:		\$23.0000	\$36.8000
Patrol	2106		
Criminal Investigation	2112		
<b>Salary Grade P2</b>		\$62,790.00	\$100,464.00
Police Sergeant:		\$28.7500	\$46.0000
Patrol	2104		
Criminal Investigation	2103		
<b>POLICE DEPARTMENT</b> (2080 HRS ANNUALLY)			
<b>Salary Grade P3</b>		\$68,770.00	\$110,032.00
Police Lieutenant:		\$33.0625	\$52.9000
Patrol	2102		
Special Services	2119		
<b>Salary Grade P4</b>		\$79,085.55	\$126,536.88
Police Captain	2101	\$38.0219	\$60.8350

## **RESOLUTION NO. 2023-29**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; SPECIFYING THE DATE, TIME, AND PLACE OF THE SECOND AND FINAL PUBLIC HEARING TO ADOPT A FINAL BUDGET; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, on July 25, 2023, the City Council established a proposed millage rate, computed a rolled-back rate, and established a date, time, and place for a public hearing to consider the proposed millage rate and tentative budget for Fiscal Year 2023-2024; and

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, a public hearing on the tentative budget has been conducted by the City Council on September 11, 2023, at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida; and

**WHEREAS**, the City of South Daytona has set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2023-2024; and

**WHEREAS**, a second and final public hearing to adopt a final budget will be conducted on September 26, 2023 at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida, immediately following the adoption of the Final Millage Rate Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA OF VOLUSIA COUNTY, FLORIDA:**

**SECTION 1.** The City Council of the City of South Daytona, Florida pursuant to the Charter of the City of South Daytona and Chapters 166 and 200, Florida Statutes, does hereby adopt the Tentative General, Enterprise, and all other related Fund Budgets, which are summarized and attached hereto as Exhibit "A" which may later be amended by the City Council.

**SECTION 2.** A second and final public hearing to adopt a final budget will be conducted on September 26, 2023 at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida, immediately following the adoption of the Final Millage Rate Resolution.

**SECTION 3. SEVERABILITY.** If any section subsection or portion of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption by the City Council.

PASSED upon first and final reading at a regular meeting of the City Council held in the City of South Daytona, Florida, on the 11<sup>TH</sup> day of September, 2023.

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

\_\_\_\_\_  
The Honorable William C. Hall, Mayor

Attest:

\_\_\_\_\_  
James L. Gillis, Jr., City Manager

Approved as to form and legality:

\_\_\_\_\_  
Wade C. Vose, City Attorney

**Resolution 2023-29**  
**Attachment "A"**

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project (Cell Tower) Fund Budget	Capital Project (ARPA) Fund Budget	Water & Sewer Enterprise Fund Budget	Stormwater Enterprise Fund Budget	Solid Waste Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
<b><u>REVENUES</u></b>													
<b><u>Taxes</u></b>													
Ad Valorem Tax	\$ 4,900,505	\$ -	\$ -	\$ 3,478,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,379,202
Local Option Fuel Taxes	-	-	-	-	337,200	-	-	-	-	-	-	-	337,200
Franchise Fees	928,376	-	-	-	-	-	-	-	-	-	-	-	928,376
Utility Service Taxes	1,381,862	-	-	-	-	-	-	-	-	-	-	-	1,381,862
Communication Services Tax	444,660	-	-	-	-	-	-	-	-	-	-	-	444,660
Sub-Total	7,655,403	-	-	3,478,697	337,200	-	-	-	-	-	-	-	11,471,300
<b><u>Business Tax Receipts and Permits</u></b>													
Business Tax Receipts	175,185	-	-	-	-	-	-	-	-	-	-	-	175,185
Building Permits	-	-	312,935	-	-	-	-	-	-	-	-	-	312,935
Other Fees and Permits	1,510	-	-	-	-	-	-	-	-	-	-	-	1,510
Sub-Total	176,695	-	312,935	-	-	-	-	-	-	-	-	-	489,630
<b><u>Intergovernmental</u></b>													
Federal Grants	380,460	-	-	-	-	-	-	-	-	-	-	-	380,460
State Grants	-	-	-	-	736,136	-	2,000,000	-	-	-	-	-	2,736,136
State Shared Revenues	1,443,450	-	-	-	113,560	-	-	-	-	-	-	-	1,557,010
Grants-Other Local Units	106,430	-	-	-	-	-	-	-	-	-	-	-	106,430
Shared Revenues-Other Local Units	12,000	-	-	-	-	-	-	-	-	-	-	-	12,000
Payment in Lieu of Taxes	828,924	-	-	-	-	-	-	-	-	-	-	-	828,924
Sub-Total	2,771,264	-	-	-	849,696	-	2,000,000	-	-	-	-	-	5,620,960
<b><u>Charges for Services</u></b>													
General Government	9,480	-	-	-	-	-	-	-	-	-	239,670	-	249,150
Public Safety	22,750	-	-	-	-	-	-	-	-	-	-	-	22,750
Physical Environment	12,000	-	-	-	-	-	-	-	-	2,522,400	-	-	2,534,400
Water Utility	-	-	-	-	-	-	-	3,369,260	-	-	-	-	3,369,260
Sewer Utility	-	-	-	-	-	-	-	4,504,322	-	-	-	-	4,504,322
Culture/Recreation	87,575	-	-	-	-	-	-	-	-	-	-	-	87,575
Stormwater Management	-	-	-	-	-	-	-	-	1,336,860	-	-	-	1,336,860
Sub-Total	131,805	-	-	-	-	-	-	7,873,582	1,336,860	2,522,400	239,670	-	12,104,317
<b><u>Fines and Forfeitures</u></b>													
Judgements and Fines	32,400	-	-	-	-	-	-	-	-	-	-	-	32,400
Violations of Local Ordinances	10,350	-	-	-	-	-	-	-	-	-	-	-	10,350
Other Fines and Forfeitures	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Sub-Total	42,750	10,000	-	-	-	-	-	-	-	-	-	-	52,750
<b><u>Miscellaneous</u></b>													
Interest Earnings	72,000	-	-	-	-	-	-	24,000	-	-	-	-	96,000
Special Assessment/Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations	9,500	-	-	-	-	-	-	-	-	-	-	20,000	29,500
Other Miscellaneous Revenue	51,160	-	-	-	-	-	-	-	-	-	-	-	51,160
Sub-Total	132,660	-	-	-	-	-	-	24,000	-	-	-	20,000	176,660
<b><u>Other Sources</u></b>													
Transfer from Police Impact Fee Fund	68,000	-	-	-	-	-	-	-	-	-	-	-	68,000
Contributions from Enterprise Fund	313,636	-	-	-	531,000	-	-	-	-	-	-	-	844,636
Transfers from General Fund	-	-	-	-	251,219	-	-	-	-	-	-	-	251,219
Sub-Total	381,636	-	-	-	782,219	-	-	-	-	-	-	-	1,163,855
<b><u>Non-Operating Sources</u></b>													
Transfer from Reserves	42,000	-	20,000	-	75,000	-	4,000,000	295,000	-	70,000	-	-	4,502,000
Budgetary Transfer-Depreciation	-	-	-	-	-	-	-	586,500	556,400	-	-	-	1,142,900
Sub-Total	42,000	-	20,000	-	75,000	-	4,000,000	881,500	556,400	70,000	-	-	5,644,900
<b>TOTAL REVENUES</b>	<b>\$ 11,334,213</b>	<b>\$ 10,000</b>	<b>\$ 332,935</b>	<b>\$ 3,478,697</b>	<b>\$ 2,044,115</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>	<b>\$ 8,779,082</b>	<b>\$ 1,893,260</b>	<b>\$ 2,592,400</b>	<b>\$ 239,670</b>	<b>\$ 20,000</b>	<b>\$ 36,724,372</b>

**Resolution 2023-29**  
**Attachment "A"**

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project (Cell Tower) Fund Budget	Capital Project (ARPA) Fund Budget	Water & Sewer Enterprise Fund Budget	Stormwater Enterprise Fund Budget	Solid Waste Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
<b><u>EXPENDITURES</u></b>													
<b><u>Contingency</u></b>													
Reserve Contingency	\$ 31,549	\$ -	\$ 6,824	\$ 11,025	\$ 6,294	\$ -	\$ -	\$ 15,626	\$ 6,385	\$ -	\$ 14,620	\$ -	\$ 92,323
Operating Contingency	150,000	-	-	160,000	-	-	-	100,000	10,000	-	-	-	420,000
Sub-Total	181,549	-	6,824	171,025	6,294	-	-	115,626	16,385	-	14,620	-	512,323
<b><u>General Government</u></b>													
Legislative	161,934	-	-	-	-	-	-	-	-	-	-	-	161,934
Executive	440,957	-	-	74,043	-	-	-	-	-	-	-	-	515,000
Financial and Administrative	441,697	-	-	57,390	-	-	-	-	-	-	-	-	499,087
Legal Counsel	155,100	-	-	-	-	-	-	-	-	-	-	-	155,100
Comprehensive Planning	394,458	-	326,111	2,239,518	-	-	-	-	-	-	-	10,000	2,970,087
Debt Service Payments	-	-	-	610,220	-	-	-	-	-	-	-	-	610,220
Information Technology	186,979	-	-	-	-	-	-	-	-	-	-	-	186,979
Other General Government	672,757	-	-	-	-	-	-	-	-	-	-	-	672,757
Sub-Total	2,453,882	-	326,111	2,981,171	-	-	-	-	-	-	-	10,000	5,771,164
<b><u>Public Safety</u></b>													
Law Enforcement	4,317,932	10,000	-	25,959	-	-	-	-	-	-	-	-	4,353,891
Fire Control	2,212,062	-	-	-	-	-	-	-	-	-	-	-	2,212,062
Sub-Total	6,529,994	10,000	-	25,959	-	-	-	-	-	-	-	-	6,565,953
<b><u>Physical Environment</u></b>													
Solid Waste Control Services	-	-	-	-	-	-	-	-	-	1,943,482	-	-	1,943,482
Debt Service Payments	-	-	-	-	-	-	-	218,020	314,880	-	-	-	532,900
Water and Sewer Service	-	-	-	-	-	-	5,000,000	7,629,986	-	-	-	-	12,629,986
Flood Control / Stormwater Management	-	-	-	-	-	-	-	-	1,342,895	-	-	-	1,342,895
Utility Billing	-	-	-	-	-	-	1,000,000	566,508	30,161	73,774	-	-	1,670,443
Public Works	-	-	-	-	-	-	-	-	100,530	44,144	-	-	144,674
Equipment Maintenance Service Fund	-	-	-	-	-	-	-	-	-	-	225,050	-	225,050
Roads and Streets	-	-	-	160,542	2,037,821	-	-	-	-	-	-	-	2,198,363
Sub-Total	-	-	-	160,542	2,037,821	-	6,000,000	8,414,514	1,788,466	2,061,400	225,050	-	20,687,793
<b><u>Economic Environment</u></b>													
Other Economic Environment	-	-	-	140,000	-	-	-	-	-	-	-	-	140,000
Sub-Total	-	-	-	140,000	-	-	-	-	-	-	-	-	140,000
<b><u>Culture/Recreation</u></b>													
Parks and Recreation	1,041,875	-	-	-	-	-	-	-	-	-	-	10,000	1,051,875
Community Center	208,611	-	-	-	-	-	-	-	-	-	-	-	208,611
Special Events	164,041	-	-	-	-	-	-	-	-	-	-	-	164,041
Summer/Spring Day Camp	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Programs	403,042	-	-	-	-	-	-	-	-	-	-	-	403,042
Sub-Total	1,817,569	-	-	-	-	-	-	-	-	-	-	10,000	1,827,569
<b><u>Interfund Transfers Out</u></b>													
Transfer to General Fund	-	-	-	-	-	-	-	235,227	78,409	-	-	-	313,636
Transfer to ADA Advisory Committee Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Police Confiscated Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Transportation Fund	251,219	-	-	-	-	-	-	-	-	531,000	-	-	782,219
Transfer to Internal Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization Expense	-	-	-	-	-	-	-	13,715	-	-	-	-	13,715
Transfer to Reserves	100,000	-	-	-	-	-	-	-	10,000	-	-	-	110,000
Sub-Total	351,219	-	-	-	-	-	-	248,942	88,409	531,000	-	-	1,219,570
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 11,334,213</b>	<b>\$ 10,000</b>	<b>\$ 332,935</b>	<b>\$ 3,478,697</b>	<b>\$ 2,044,115</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>	<b>\$ 8,779,082</b>	<b>\$ 1,893,260</b>	<b>\$ 2,592,400</b>	<b>\$ 239,670</b>	<b>\$ 20,000</b>	<b>\$ 36,724,372</b>