



FY 2020 – 2021 Proposed Budget
City of South Daytona
City Council Budget Workshop
August 11, 2020



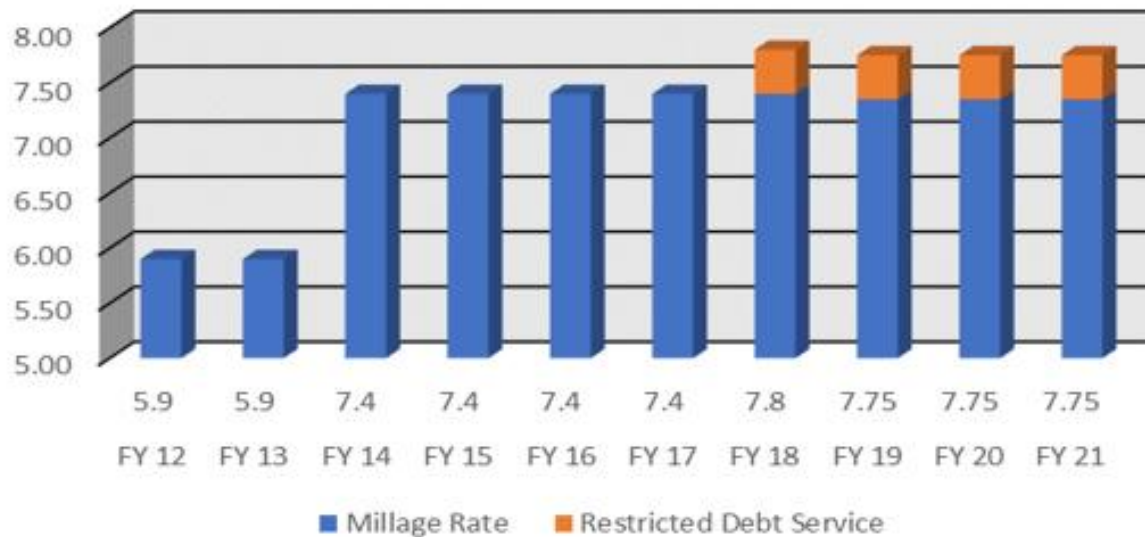
Principles Used in the Development of the FY 2020-21 Budget

Budget Emphasizes:

- Providing High Quality Municipal Services that Residents Expect
- Providing a Safe and Secure Neighborhood
- Keeping South Daytona Looking Great
- Maintaining a Prosperous, Fiscally Sustainable, and Economically Viable City

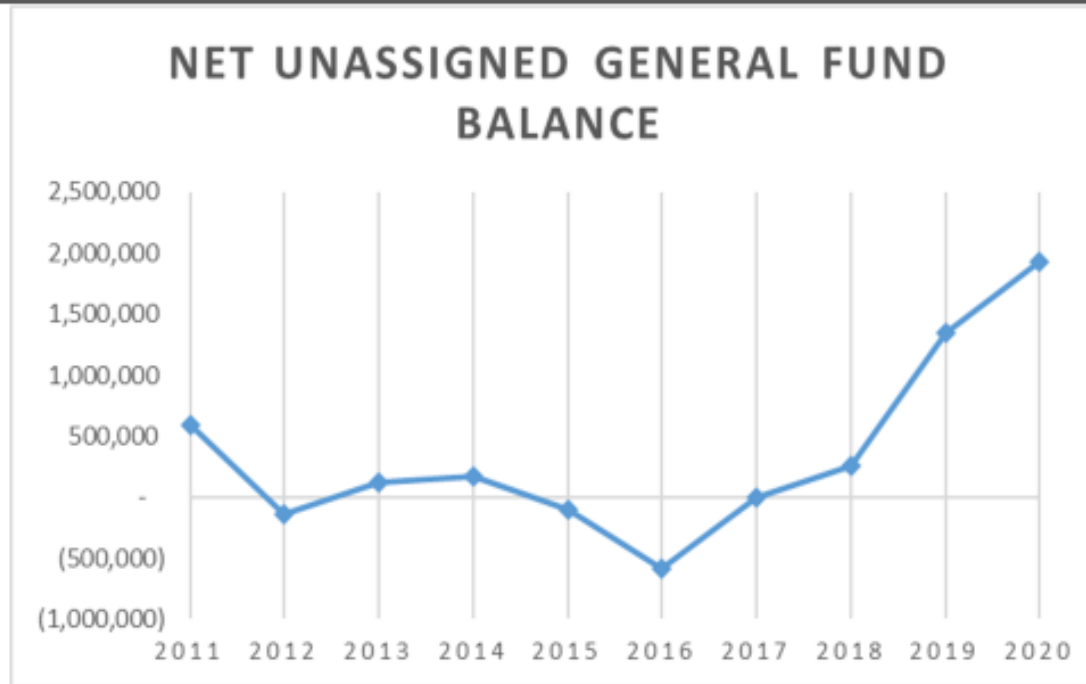


City Millage Rate Last Ten Years



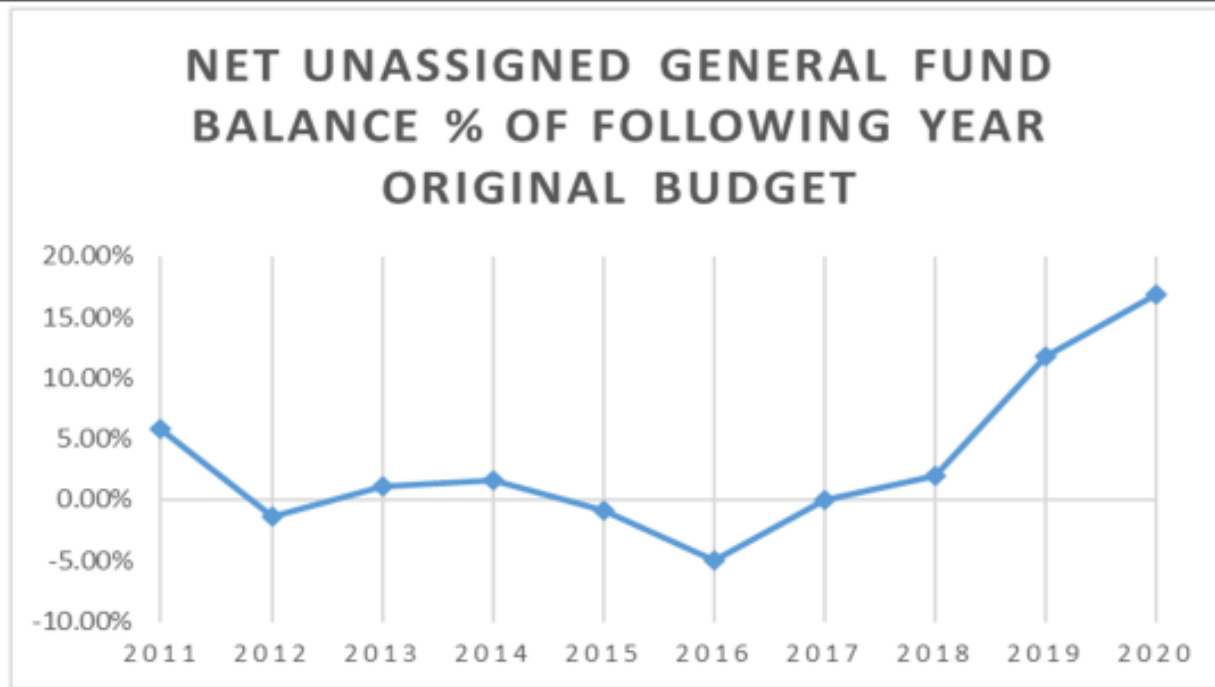
FY 2021 - 7.7500 MILLS IS THE PROPOSED MILLAGE RATE

CITY OF SOUTH DAYTONA FINANCIAL OVERVIEW



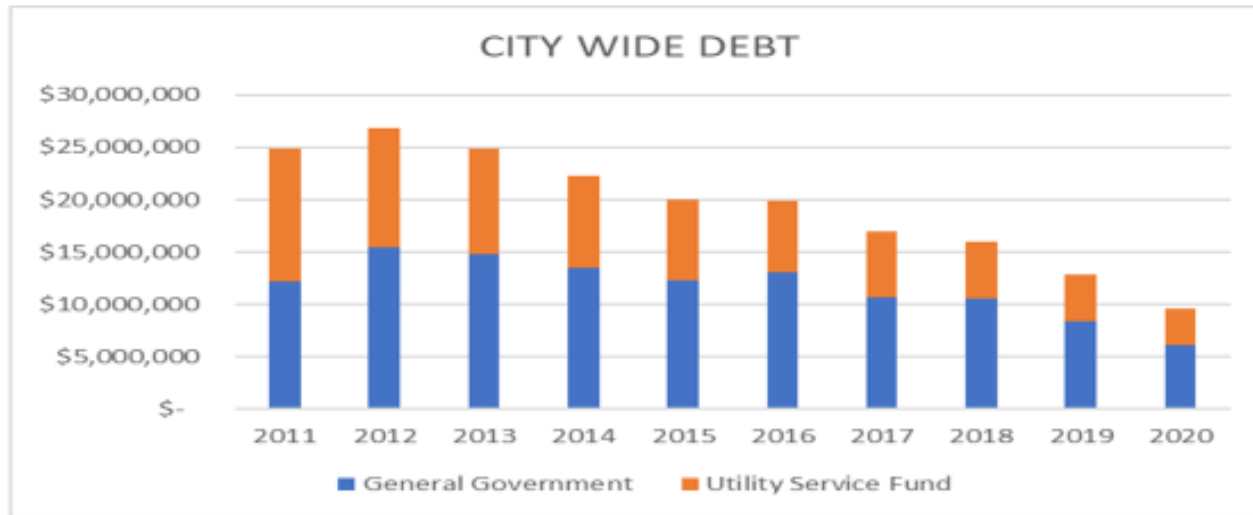
NET UNASSIGNED FUND BALANCE REPRESENTS BALANCES WITH THE ADVANCE FROM UTILITY SERVICE FUND CLASSIFIED AS NON-SPENDABLE AS IT WAS IN THE FISCAL YEAR 2019 AUDIT

CITY OF SOUTH DAYTONA FINANCIAL OVERVIEW



GFOA RECOMMENDATION IS FOR UNASSIGNED FUND BALANCE TO BE EQUAL TO 2 MONTHS OF BUDGETED EXPENDITURES WHICH EQUALS 16.67% OF BUDGET

CITY OF SOUTH DAYTONA FINANCIAL OVERVIEW



CITY OF SOUTH DAYTONA FINANCIAL OVERVIEW

CITY OF SOUTH DAYTONA



FISCAL YEAR 2020 – 2021

**PRELIMINARY
OPERATING AND CAPITAL
BUDGET HIGHLIGHTS**

FISCAL YEAR 2020-2021 BUDGET OVERVIEW



**Millage Rate and Tax Roll
Information**

SOUTH DAYTONA HISTORY OF ASSESSED VALUE OF TAXABLE PROPERTY

TAX YEAR	FISCAL YEAR	TAXABLE VALUE	MILLAGE RATE	TAX LEVY @ 100%
2020	2020-2021	\$ 658,024,478	7.75000	\$ 5,099,690
2020	2020-2021	658,024,478	7.29510	\$ 4,800,354
2019	2019-2020	609,030,039	7.75000	4,719,983
2018	2018-2019	575,458,984	7.75000	4,459,807
2017	2017-2018	535,122,852	7.80000	4,173,958

\$48,994,439 (8.04%) increase in taxable value

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

- ***Basic Millage Rate Options***
 - **Rolled-Back rate - 7.2951**
 - Ad Valorem Tax Levy 100% - \$4,800,354
 - \$80,372 or 1.70% more than prior year tax levy
 - General Fund Increase \$882
 - Community Redevelopment Agency Increase \$75,471
 - Majority vote to adopt; no tax increase advertisement required
 - **Current year rate – 7.7500**
 - Ad Valorem Tax Proceeds - \$5,099,690
 - \$379,707 or 8.04% more than prior year tax levy
 - General Fund Increase \$224,308
 - Community Redevelopment Agency Increase \$136,413
 - Majority vote to adopt; tax increase advertisement required – 6.24%

Note: Only 95% of Ad Valorem Tax is budgeted

SOUTH DAYTONA RESIDENTIAL PARCELS HISTORICAL TAX EFFECT

FYE 9/30	TAXABLE VALUE	PARCEL COUNT	AVERAGE PARCEL TAX VALUE	MILLAGE RATE	AVERAGE PARCEL TAX LEVY	INCR. / (DECR.) FROM PRIOR YEAR	MONTHLY INCR. / (DECR.)
2021	\$ 416,099,355	4,897	\$ 84,970	7.7500	\$ 658.52	\$ 45.03	\$ 3.75
2020	387,328,206	4,893	79,160	7.7500	613.49	31.71	2.64
2019	367,084,898	4,890	75,068	7.7500	581.78	54.04	4.50
2018	330,040,035	4,878	67,659	7.8000	527.74	64.49	5.37
2017	305,304,978	4,877	62,601	7.4000	463.25	30.94	2.58
2016	286,723,371	4,908	58,420	7.4000	432.31	28.32	2.36
2015	268,103,500	4,911	54,592	7.4000	403.98	11.95	1.00
2014	259,852,827	4,905	52,977	7.4000	392.03	77.97	6.50
2013	261,094,017	4,905	53,230	5.9000	314.06	(18.07)	(1.51)
2012	275,722,922	4,898	56,293	5.9000	332.13	(28.17)	N/A

FISCAL YEAR 2020-2021 BUDGET OVERVIEW



City-Wide Budget Highlights

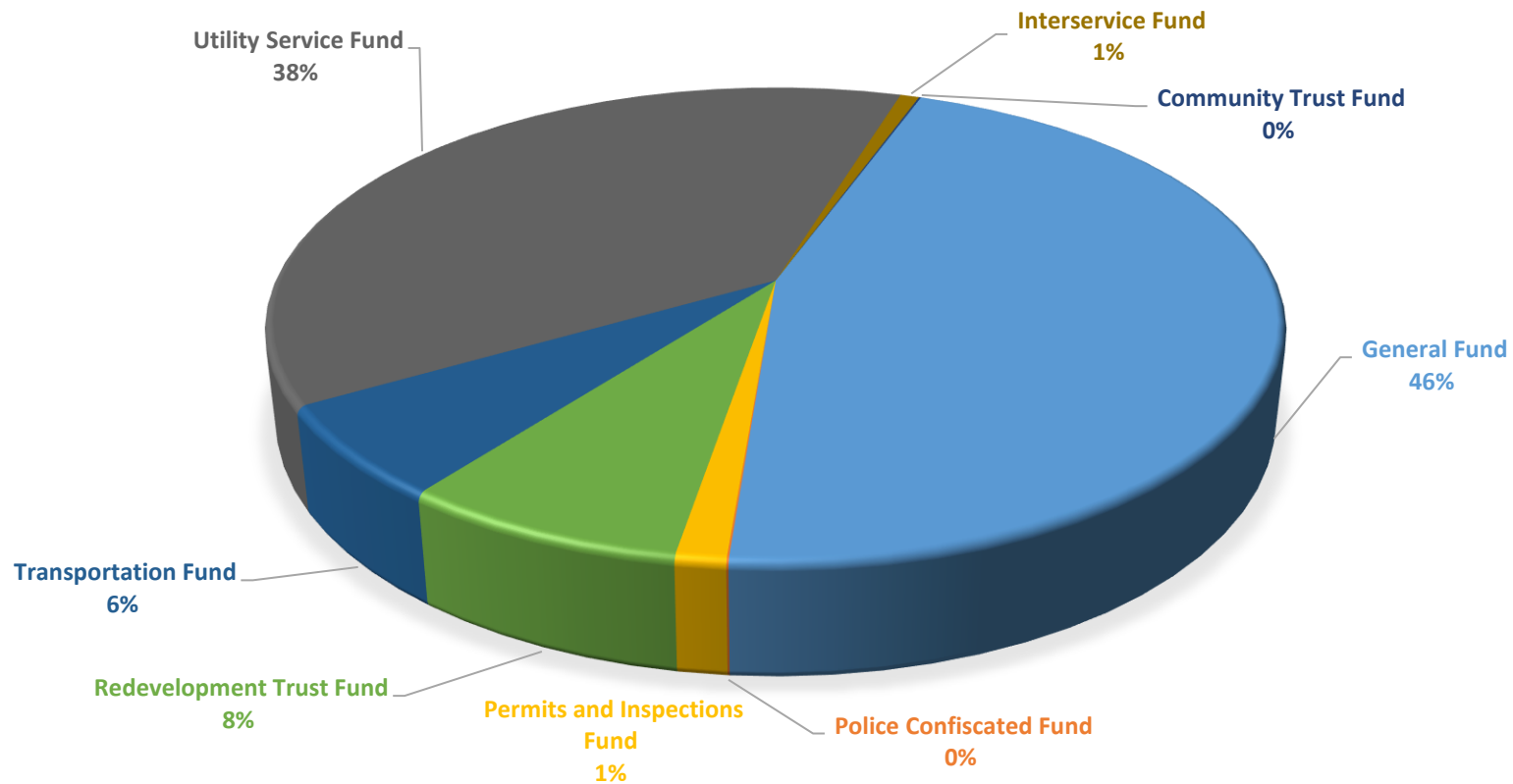
FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CITYWIDE TOTAL BUDGET BY FUND

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
General Fund	\$ 14,255,823	\$ 12,144,759	\$ 11,411,684	\$ (733,075)	-6.04%
Police Confiscated Fund	13,960	14,605	14,605	-	0.00%
ADA Advisory Committee Fund	-	5,000	-	(5,000)	N/A
Permits and Inspections Fund	-	298,605	340,716	42,111	N/A
Parks Improvement Fund	1,012	697	-	(697)	-100.00%
Redevelopment Trust Fund	1,534,641	1,973,196	1,940,249	(32,947)	-1.67%
Transportation Fund	873,915	405,803	1,559,593	1,153,790	284.32%
Capital Project Fund	57,703	60,000	-	(60,000)	-100.00%
Utility Service Fund	7,377,572	10,187,837	9,518,857	(668,980)	-6.57%
Interservice Fund	171,542	197,406	178,783	(18,623)	-9.43%
Community Trust Fund	20,063	20,000	20,000	-	0.00%
Total	\$ 24,306,231	\$ 25,307,908	\$ 24,984,487	\$ (323,421)	-1.28%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CITYWIDE TOTAL BUDGET BY FUND



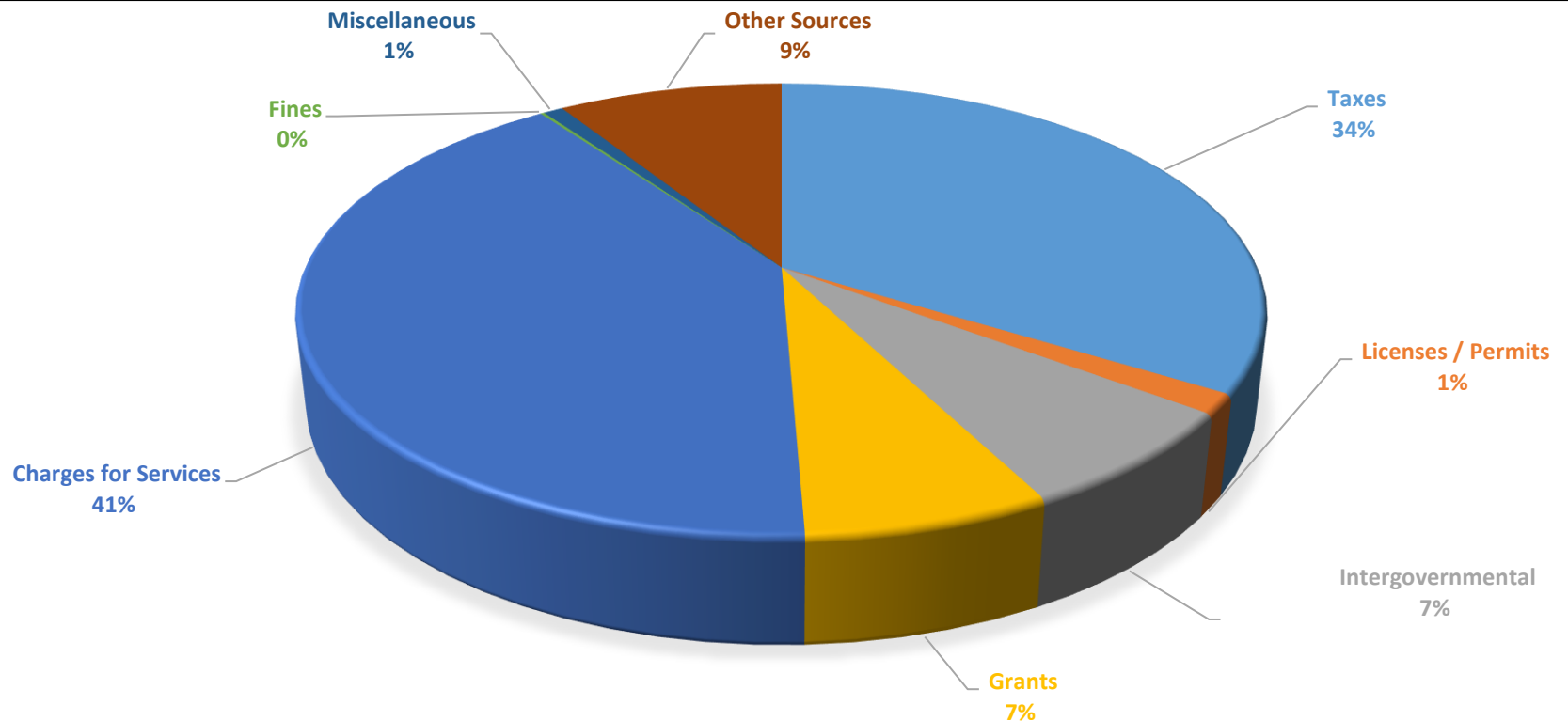
FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CITYWIDE TOTAL REVENUE SOURCES

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 7,864,043	\$ 7,889,343	\$ 8,444,627	\$ 555,284	7.04%
Licenses / Permits	341,729	470,045	349,275	(120,770)	-25.69%
Intergovernmental	1,992,267	1,974,068	1,791,761	(182,307)	-9.24%
Grants	745,330	1,633,642	1,746,786	113,144	6.93%
Charges for Services	9,075,241	9,651,820	10,175,346	523,526	5.42%
Fines	141,888	68,424	38,050	(30,374)	-44.39%
Miscellaneous	433,257	242,343	196,785	(45,558)	-18.80%
Other Sources	3,712,476	3,378,223	2,241,857	(1,136,366)	-33.64%
Total	\$ 24,306,231	\$ 25,307,908	\$ 24,984,487	\$ (323,421)	-1.28%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CITYWIDE TOTAL REVENUE SOURCES



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

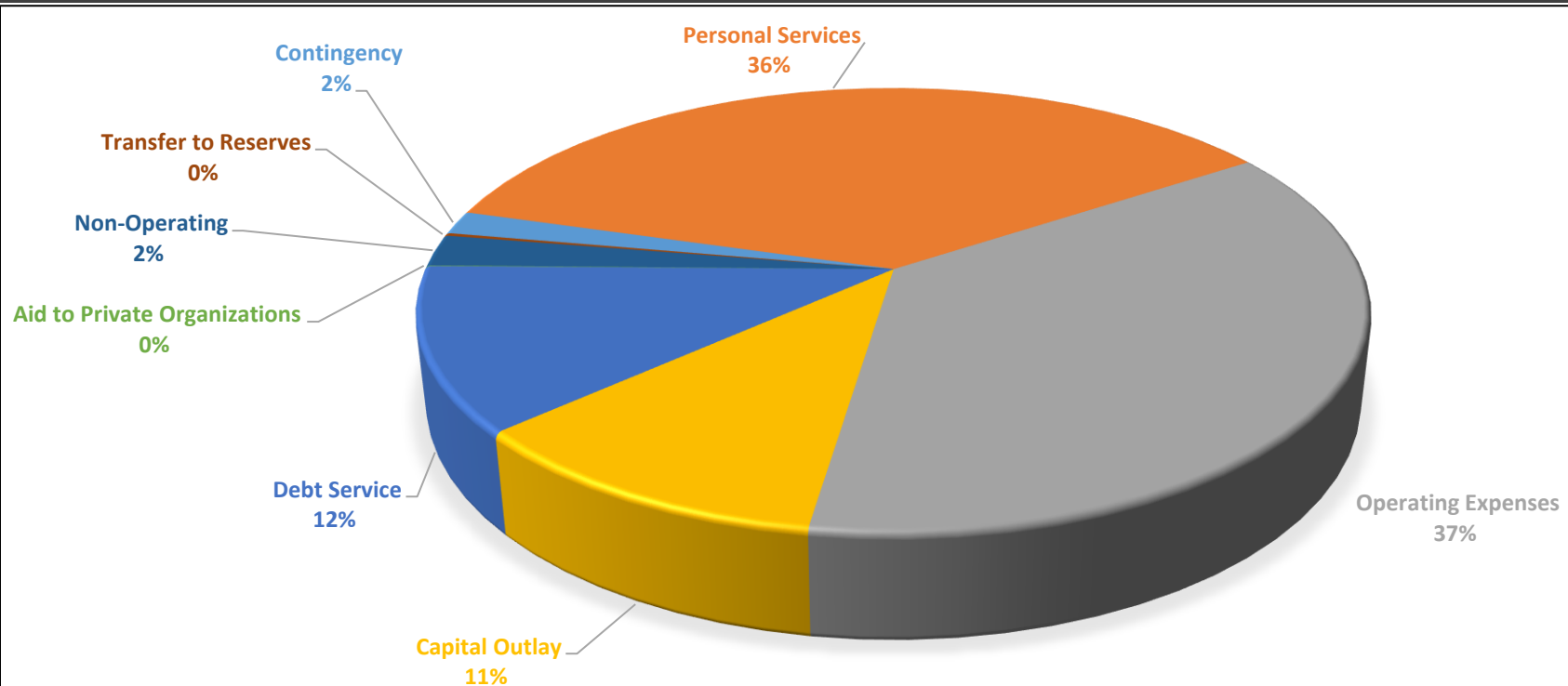
CITYWIDE TOTAL EXPENDITURES BY FUNCTION

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 299,271	\$ 426,971	\$ 127,700	42.67%
Personal Services	8,416,692	8,452,891	9,059,598	606,707	7.18%
Operating Expenses	8,770,649	9,521,728	9,154,686	(367,042)	-3.85%
Capital Outlay	370,406	1,651,496	2,737,863	1,086,367	65.78%
Debt Service	3,851,241	3,657,747	2,970,168	(687,579)	-18.80%
Aid to Private Organizations	5,000	40,500	10,000	(30,500)	-75.31%
Non-Operating	3,443,794	1,221,687	575,201	(646,486)	-52.92%
Transfer to Reserves	22,932	462,588	50,000	(412,588)	-89.19%
Total	\$ 24,880,714	\$ 25,307,908	\$ 24,984,487	\$ (323,421)	-1.28%

Personal Services include 3% salary increase, \$115,000 in personal leave pay outs of three long term employees, and an increase of five budgeted positions.

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CITYWIDE TOTAL EXPENDITURES BY FUNCTION



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

- Future considerations

- GFOA best practices recommends that unassigned fund balance in the general fund be no less than two months of expenditures, 16.67%. At fiscal year end 2020, unassigned fund balance projects to be \$1,924,284 or 16.86% of budgeted expenditures.
- Hurricane reserve
 - In addition to 2 months of expenditures, GFOA recommends that governments that are vulnerable to natural disasters may need to maintain a higher level in unrestricted fund balance. Currently, no hurricane reserves exist.
- Capital needs
 - Recommend development of citywide vehicle and equipment replacement plan to identify needs and schedule citywide rather than piece-meal approach.
- Utility Service Fund budget includes a loss of \$38,550. The Utility Service Fund operations will result in a profit in fiscal year 2021-2022 in accordance the water and sewer rates study adjustments.

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CITYWIDE FULL TIME EQUIVALENT POSITIONS

PROPOSED FY 2020-2021 W/ CHANGES			
	2020	2021	
Department	Positions Budgeted	Positions Budgeted	Positions Changed
Executive	3	3	
Finance	5	5	
Community Development	5	6	Increase (1) Code Enforcement Officer
Human Resources	1	1	
Information Technology	1	1	Reclass from IT Specialist to IT Director
Other General Government	1	1	
Police	36	36	
Fire	14	14	
Public Works - Administration	3	4	Increase (1) Electrician
Public Works - Facility & Grounds Maintenance	12	12	
Parks and Recreation	4	4	
General Fund Total	85	87	
Permits & Inspections	3	3	
Community Redevelopment	1	3	Increase (2) CRA Utility Maintenance Worker I
Water and Sewer Operations	7	7	
Utility Billing	5	6	Increase (1) Utility Maintenance Worker I
Utility Service Fund Total	12	13	
Internal Service Fund	2	2	
Totals	103	108	

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

Budget Goals and Objectives

- Decrease Debt

- Continued dedicated millage of 0.4 mills to avoid the impact of the scheduled debt service increase and balloon payment (FY 22-23). Generates \$249,722 contribution this fiscal year to debt service payments (General Fund and CRA).
 - Staff recommends continuing this dedicated millage longer term to establish a hurricane reserve.
 - Additional \$80,117 to additional principal to keep debt service payments level.
 - Total \$329,839 budgeted for additional debt service will reduce the balloon payment due on June 30, 2023 from the original amount of \$1,314,559 down to \$167,559.

- Increase Reserves

- This budget also includes a transfer to reserves dedicated for cell tower maintenance in the amount of \$50,000 per year until the reserve balance reaches \$250,000.

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

Review of Major Funds



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

General Fund Budget Highlights



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL REVENUE SOURCES

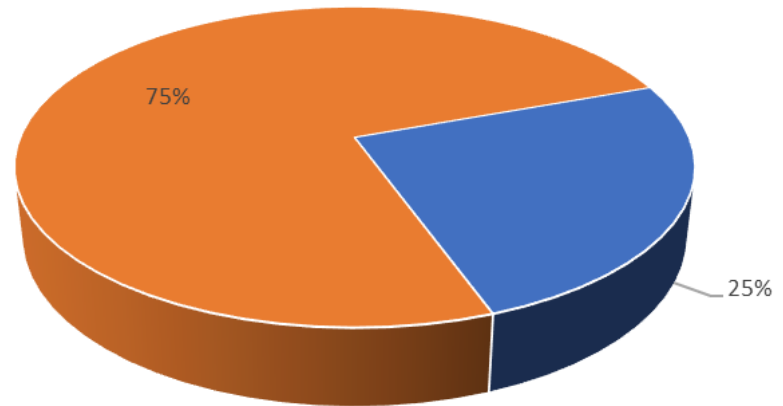
	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
GENERAL FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 5,944,733	\$ 5,915,929	\$ 6,256,023	\$ 340,094	5.75%
Licenses/Permits	341,729	194,940	194,440	(500)	-0.26%
Intergovernmental	1,943,252	1,862,645	1,722,825	(139,820)	-7.51%
Grants	357,240	667,225	123,600	(543,625)	-81.48%
Charges for Services	2,263,348	2,240,570	2,277,296	36,726	1.64%
Fines	141,888	68,424	38,050	(30,374)	-44.39%
Miscellaneous	283,479	194,095	173,285	(20,810)	-10.72%
Transfers/Debt Issuances	2,980,154	1,000,931	626,165	(374,766)	-37.44%
Total	\$ 14,255,823	\$ 12,144,759	\$ 11,411,684	\$ (733,075)	-6.04%

20% reduction (\$241,812) in intergovernmental revenue for ½ cent sales tax and State Revenue Sharing from FY 2019-2020 original budget

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
PROPERTY TAXES

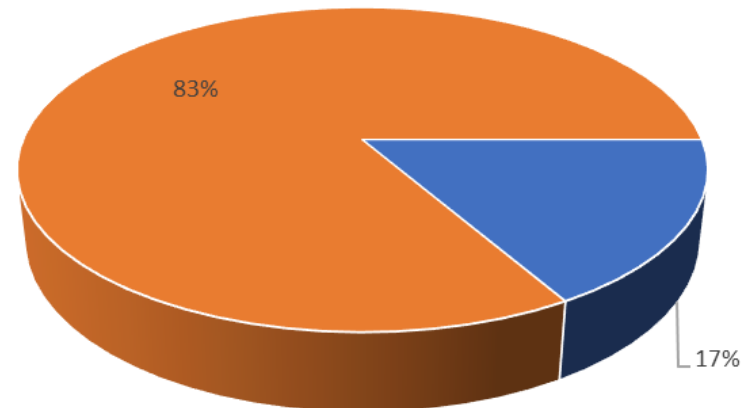
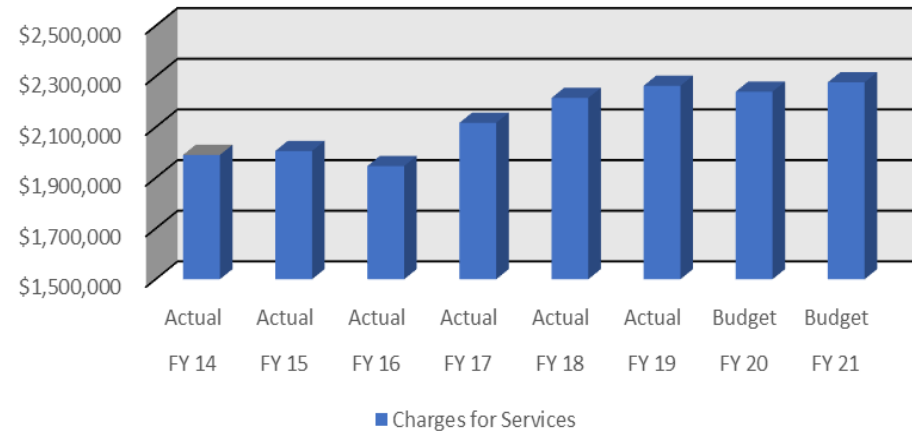
Property Taxes



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
CHARGES FOR SERVICES

Charges for Services

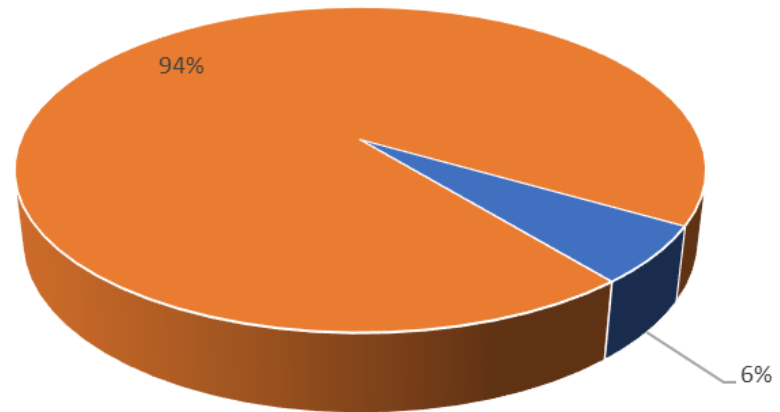
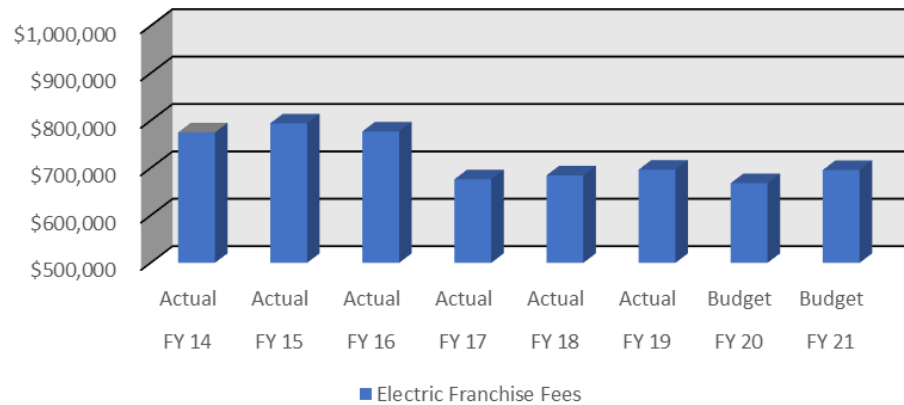


Charges for Services Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
ELECTRIC FRANCHISE FEES

Electric Franchise Fees

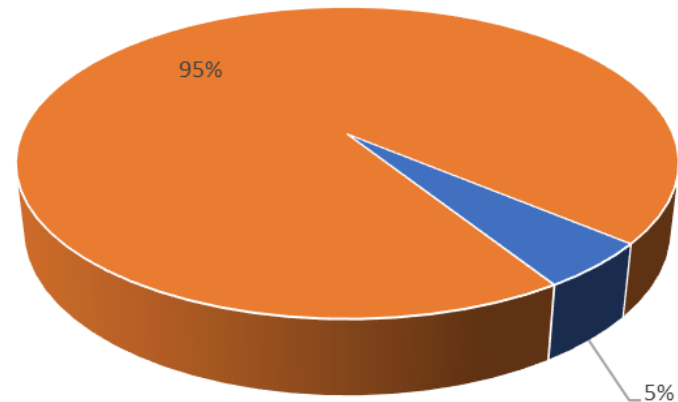
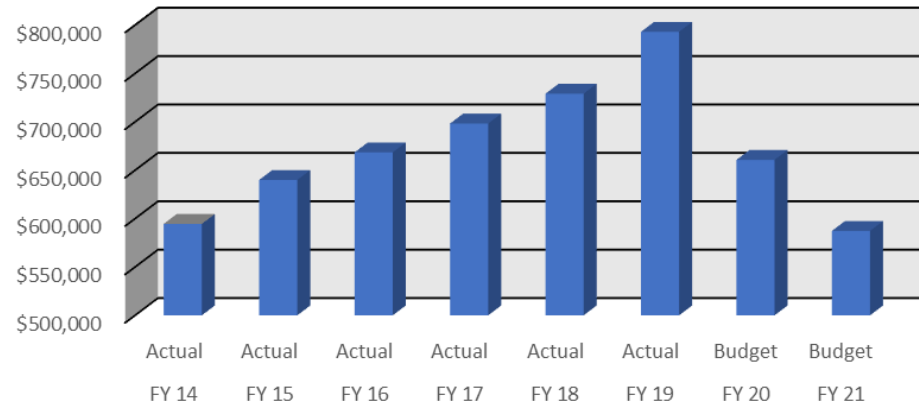


Electric Franchise Fees Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
HALF-CENT SALES TAX

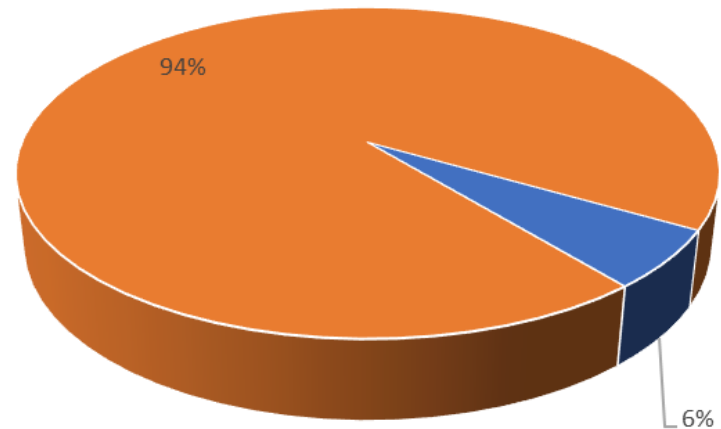
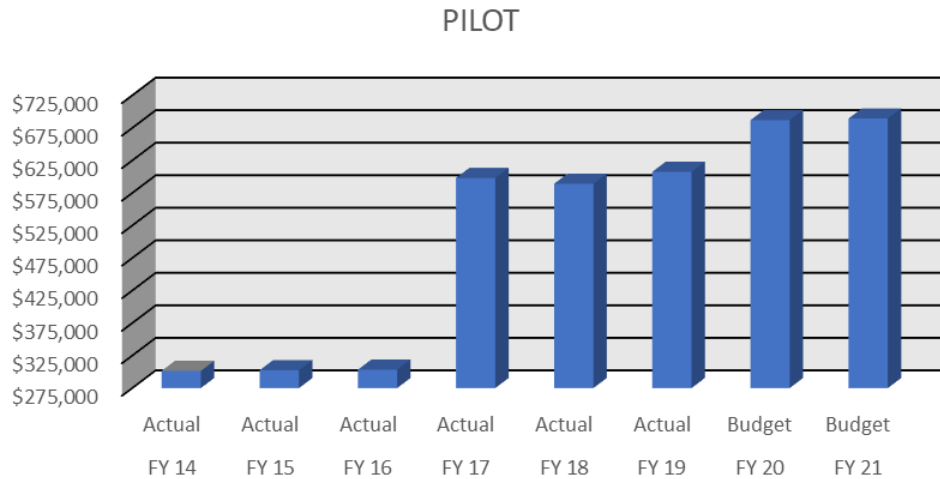
Half-Cent Sales Taxes



■ Half-Cent Sales Tax ■ Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
PILOT

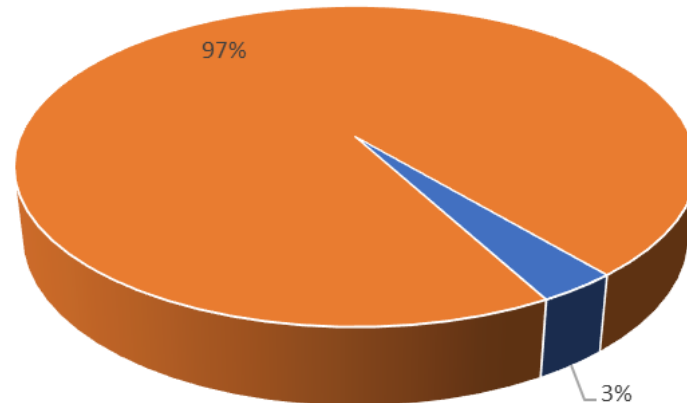
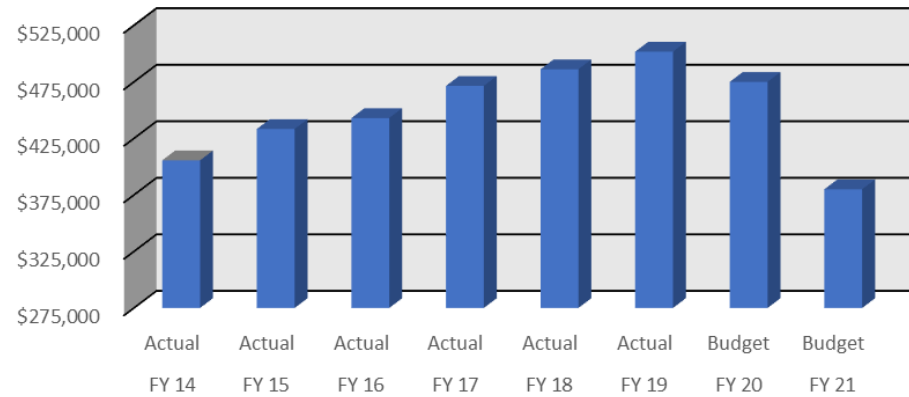


■ Utility Pilot ■ Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
STATE REVENUE SHARING

STATE REVENUE SHARING

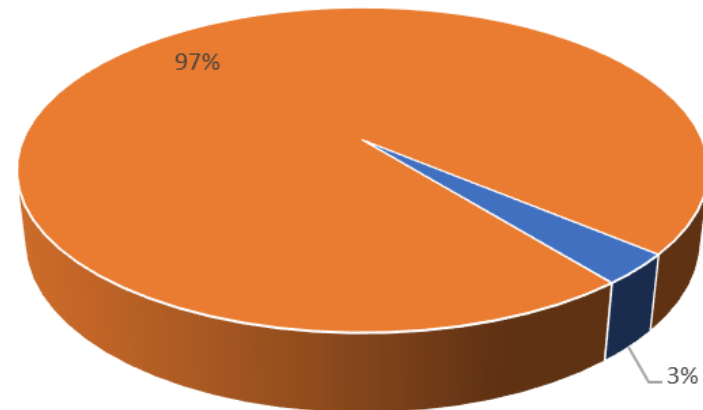
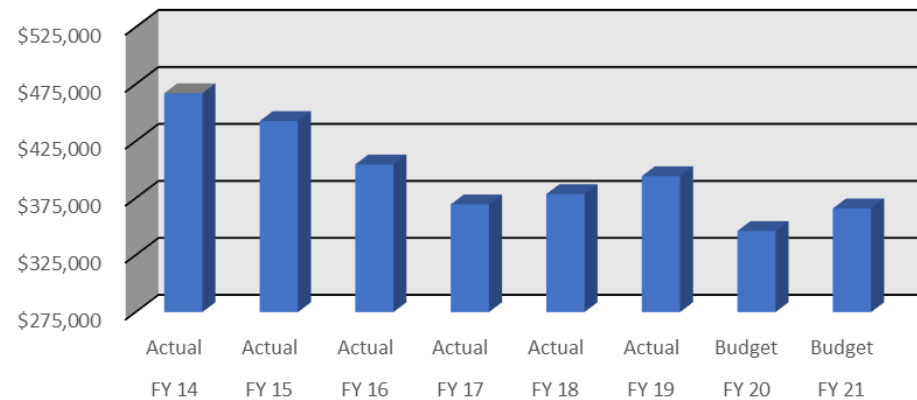


■ STATE REVENUE SHARING ■ Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
COMMUNICATION SERVICES
TAX

COMMUNICATION SERVICES TAX

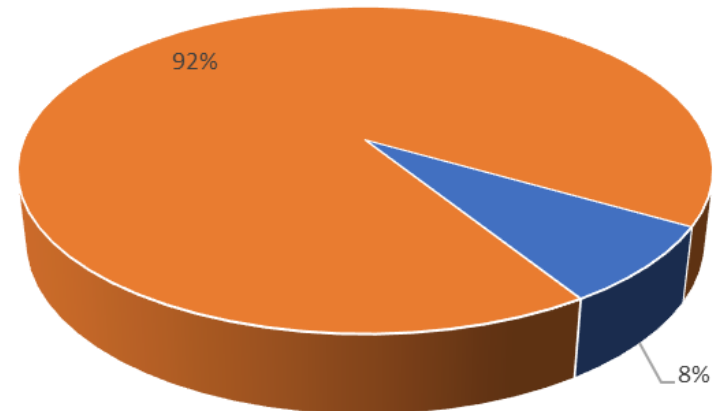
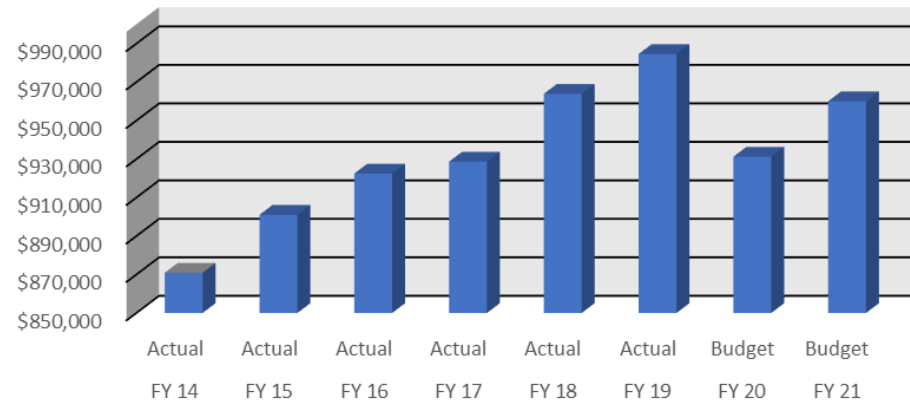


■ COMMUNICATION SERVICES TAX ■ Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
ELECTRIC UTILITY
SERVICES TAX

ELECTIC UTILITY SERVICES TAX

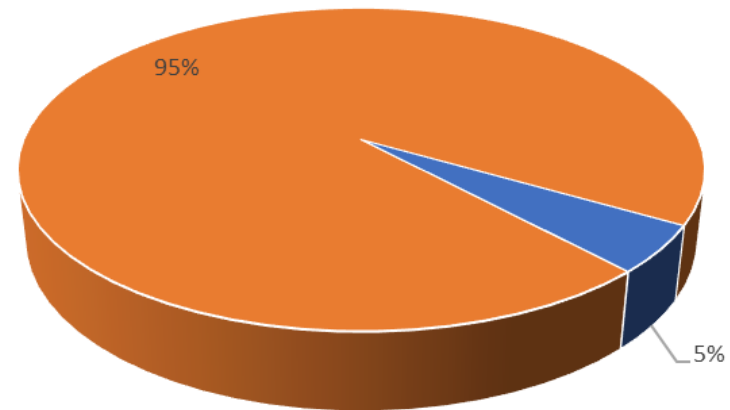
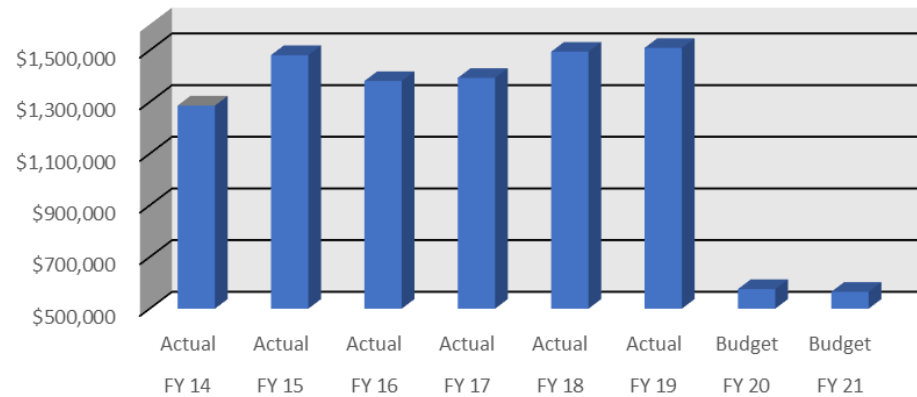


■ ELECTRIC UTILITY SERVICES TAX ■ Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND
MAJOR REVENUES
TRANSFER FROM UTILITY
SERVICE FUND

TRANSFER FROM UTILITY SERVICE FUND



■ TRANSFER FROM UTILITY SERVICE FUND ■ Total Fund Revenues

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURE BY FUNCTION

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
GENERAL FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 146,319	\$ 212,737	\$ 66,418	45.39%
Personal Services	7,273,114	5,893,607	6,056,184	\$ 162,577	2.76%
Operating Expenses	3,420,032	3,717,101	3,707,884	(9,217)	-0.25%
Capital Outlay	229,803	658,249	520,853	(137,396)	-20.87%
Debt Service	2,496,031	1,233,472	864,026	(369,446)	-29.95%
Aid to Private Organizations	-	30,500	-	(30,500)	-100.00%
Non-Operating Transfers	485,140	5,000	-	(5,000)	-100.00%
Transfer to Reserves	-	460,511	50,000	(410,511)	-89.14%
Total	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684	\$ (733,075)	-6.04%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

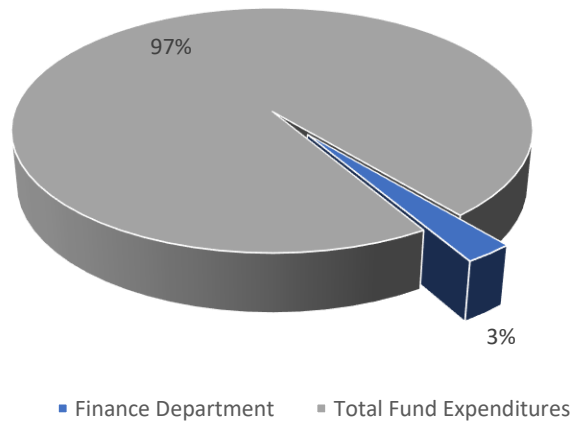
GENERAL FUND TOTAL EXPENDITURE BY DEPARTMENT

		FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
			AMENDED	PRELIMINARY	Increase	Increase
ORG	DEPARTMENT	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
01429	CONTINGENCY	\$ -	\$ 146,319	\$ 212,737	\$ 66,418	45.39%
01511	LEGISLATIVE	203,278	116,851	118,008	1,157	0.99%
01512	EXECUTIVE	659,987	433,158	446,352	13,194	3.05%
01513	FINANCE	581,257	293,288	297,706	4,418	1.51%
01514	LEGAL	269,031	209,000	179,000	(30,000)	-14.35%
01515	COMMUNITY DEVELOPMENT	910,844	306,358	338,151	31,793	10.38%
01516	HUMAN RESOURCES	208,892	128,077	112,404	(15,673)	-12.24%
01517	DEBT SERVICE	2,443,056	1,161,413	820,227	(341,186)	-29.38%
01518	INFORMATION TECHNOLOGY	-	109,414	112,496	3,082	N/A
01519	GOVERNMENT	92,169	234,817	261,748	26,931	11.47%
01521	POLICE	3,235,827	3,212,727	3,470,163	257,436	8.01%
01522	FIRE	1,527,567	2,070,430	1,613,271	(457,159)	-22.08%
01534	SANITATION	1,495,970	1,562,581	1,584,175	21,594	1.38%
01541	PUBLIC WORKS	327,512	411,081	381,782	(29,299)	-7.13%
01549	TRANSPORTATION	-	76,010	198,579	122,569	161.25%
01572	PARKS/RECREATION	1,149,416	857,233	678,443	(178,790)	-20.86%
01573	COMMUNITY CENTER	56,882	67,067	106,329	39,262	58.54%
01574	SPECIAL EVENTS	56,265	61,173	74,106	12,933	21.14%
01578	SUMMER/SPRING DAY CAMP	39,310	10,121	69,676	59,555	588.43%
01579	RECREATION PROGRAMS	161,717	212,130	286,331	74,201	34.98%
01581	TRANSFERS OUT	485,140	465,511	50,000	(415,511)	-89.26%
GENERAL FUND TOTAL		\$ 13,904,120	\$ 12,144,759	\$ 11,411,684	\$ (733,075)	-6.04%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

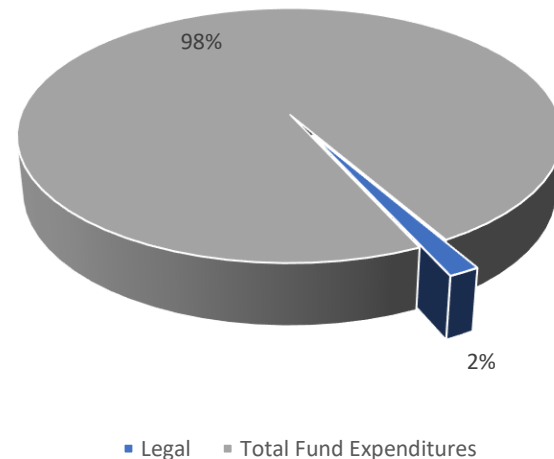
Finance Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 483,533	\$ 224,164	\$ 231,417
Operating	93,607	69,124	66,289
Capital	-	-	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 577,140	\$ 293,288	\$ 297,706
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	4.15%	2.41%	2.61%
Authorized Full Time Equivalents (FTE)	5	5	5
# Approved Positions Budgeted			
1 Finance Director			
1 Assistant Finance Director			
1 Financial Services Coordinator			
1 Accountant			
1 Senior Accounting Clerk			



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

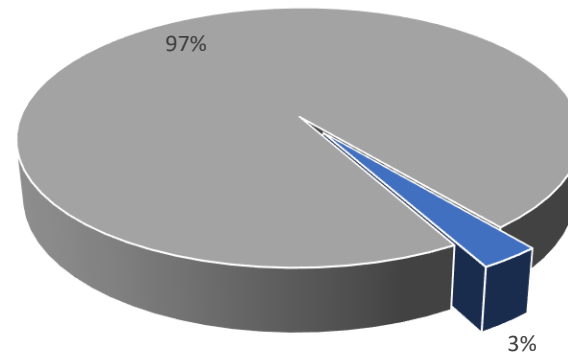
	Legal		
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ -	\$ -	\$ -
Operating	269,031	209,000	179,000
Capital	-	-	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 269,031	\$ 209,000	\$ 179,000
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	1.93%	1.72%	1.57%



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Community Development Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 862,049	\$ 231,537	\$ 267,718
Operating	52,912	71,821	70,433
Capital	-	3,000	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 914,961	\$ 306,358	\$ 338,151
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	6.58%	2.52%	2.96%
Authorized Full Time Equivalents (FTE)	7	5	6
# Approved Positions Budgeted			
1 Community Development Director			
1 Planning Technician			
1 Code Compliance Manager			
2 Code Enforcement Officer			
1 Housing Rehab Inspector			

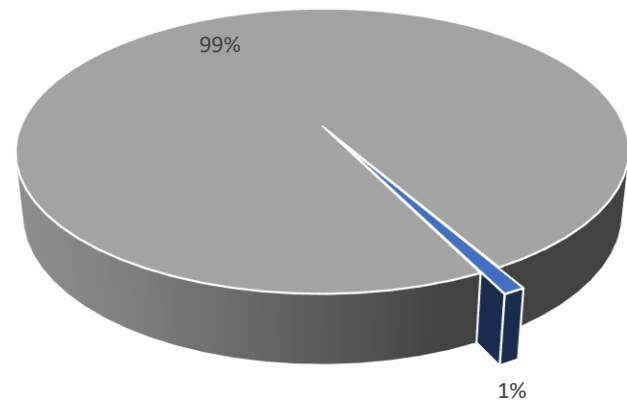


■ Community Development Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Human Resources Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 167,179	\$ 113,284	\$ 86,799
Operating	41,713	14,793	25,605
Capital	-	-	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 208,892	\$ 128,077	\$ 112,404
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	1.50%	1.05%	0.98%
Authorized Full Time Equivalents (FTE)	2	1	1
# Approved Positions Budgeted			
1 Human Resources Director			

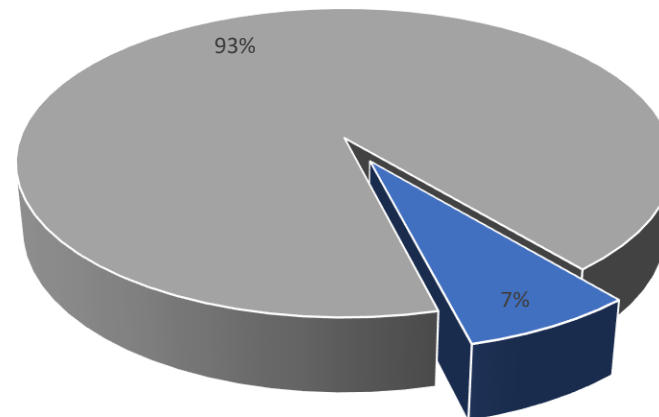


■ Human Resources Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Debt Service			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ -	\$ -	\$ -
Operating	-	-	-
Capital	-	-	-
Debt Service	2,443,056	1,161,413	820,227
Other	-	-	-
Department Expenditures	\$ 2,443,056	\$ 1,161,413	\$ 820,227
Total Fund Expenditures	\$ 13,940,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	17.53%	9.56%	7.19%

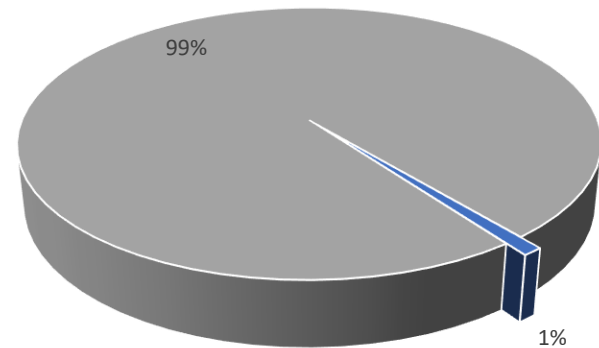


■ Debt Service ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Information Technology Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ -	\$ 45,063	\$ 46,940
Operating	-	49,551	60,056
Capital	-	14,800	5,500
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ -	\$ 109,414	\$ 112,496
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	0.00%	0.90%	0.99%
Authorized Full Time Equivalents (FTE)	-	1	1
# Approved Positions Budgeted			
1 Information Technology Director			

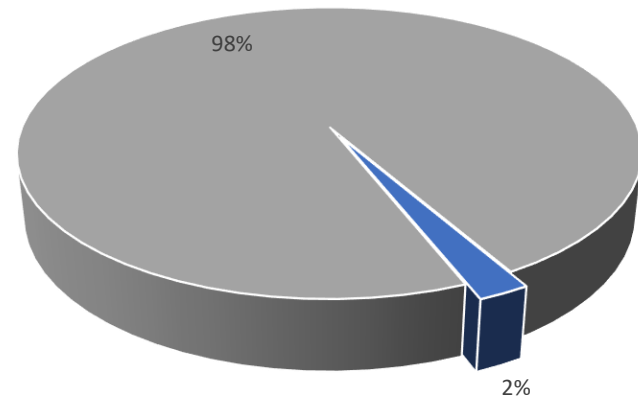


■ Information Technology Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

General Government Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 36,165	\$ 42,966	\$ 44,854
Operating	56,004	191,851	189,394
Capital	-	-	27,500
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 92,169	\$ 234,817	\$ 261,748
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	0.66%	1.93%	2.29%
Authorized Full Time Equivalents (FTE)	1	1	1
# Approved Positions Budgeted			
1 Custodian			

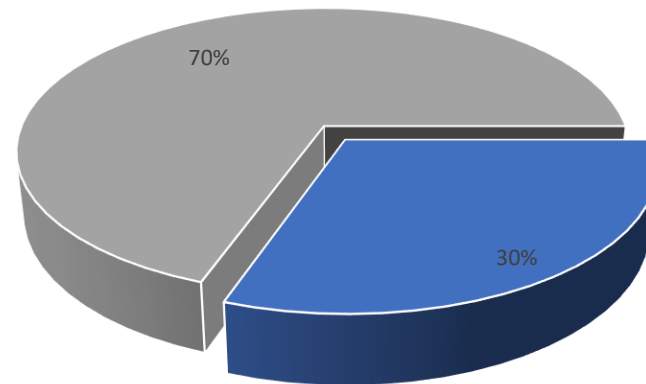


■ General Government Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Police Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 2,700,526	\$ 2,705,463	\$ 2,793,646
Operating	343,098	423,658	370,968
Capital	196,358	17,200	261,750
Debt Service	22,606	66,406	43,799
Other	-	-	-
Department Expenditures	\$ 3,262,588	\$ 3,212,727	\$ 3,470,163
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	23.46%	26.45%	30.41%
Authorized Full Time Equivalents (FTE)	34	36	36
# Approved Positions Budgeted			
1 Police Chief	18 Police Officer		
1 Police Captain	1 Investigative Assistant		
2 Police Lieutenant	1 Administrative Assistant		
5 Police Sergeant	1 Community Service Officer		
3 Police Investigator	1 Records Clerk		
	2 Staff Assistant II		

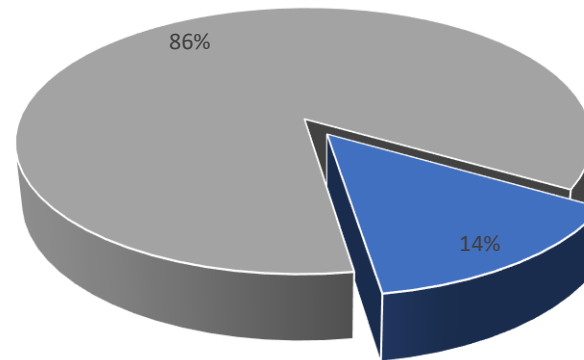


■ Police Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Fire Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 1,340,100	\$ 1,355,744	\$ 1,403,394
Operating	130,338	149,356	167,474
Capital	-	559,677	42,403
Debt Service	30,369	5,651	-
Other	-	-	-
Department Expenditures	\$ 1,500,807	\$ 2,070,428	\$ 1,613,271
Total Fund Expenditures	\$ 13,904,120	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	10.79%	17.05%	14.14%
Authorized Full Time Equivalents (FTE)	16	14	14
# Approved Positions Budgeted			
1 Fire Chief			
3 Shift Commander Paramedic			
3 Lieutenant Paramedic			
5 Fire Fighter EMT			
1 Fire Fighter Paramedic			

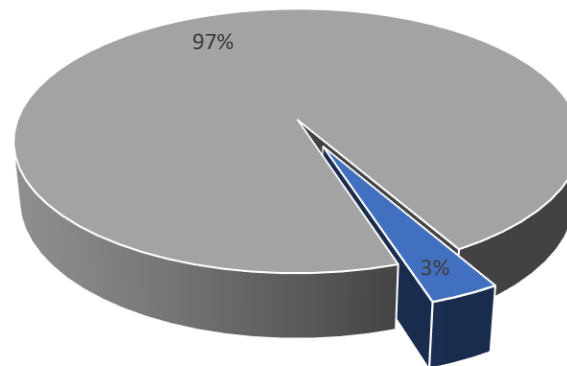


■ Fire Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Public Works Administration Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 277,609	\$ 181,354	\$ 159,175
Operating	49,903	229,727	222,607
Capital	-	-	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 327,512	\$ 411,081	\$ 381,782
Total Fund Expenditures	\$ 13,684,676	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	2.39%	3.38%	3.35%
Authorized Full Time Equivalents (FTE)	3	3	4
# Approved Positions Budgeted			
1 Public Works Director			
1 Public Works Specialist			
1 Superintendent of Operations			
1 Electrician			

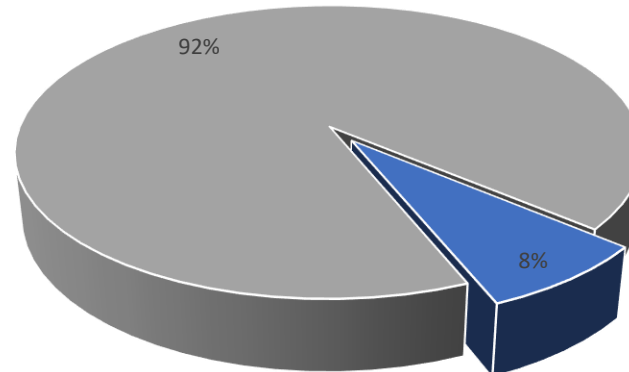


■ Public Works Administration Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Public Works Facility & Grounds Maintenance Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 688,829	\$ 474,898	\$ 335,563
Operating	429,427	394,773	357,759
Capital	31,159	63,572	183,700
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 1,149,415	\$ 933,243	\$ 877,022
Total Fund Expenditures	\$ 13,684,676	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	8.40%	7.68%	7.69%
Authorized Full Time Equivalents (FTE)	-	-	12
# Approved Positions Budgeted			
1 Facility & Grounds Maintenance Supervisor			
1 Facility & Grounds Maintenance Crew Leader			
10 Facility & Grounds Maintenance Worker I			

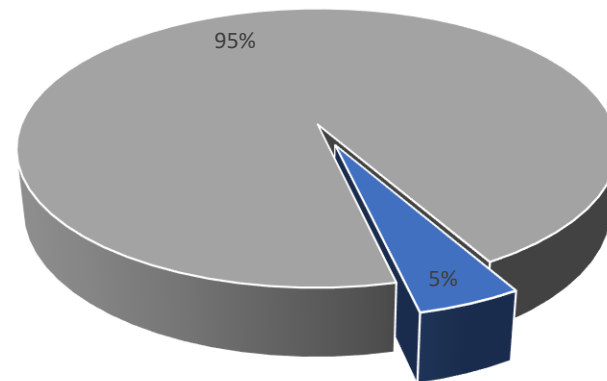


■ Public Works Facility & Grounds Maintenance Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

GENERAL FUND TOTAL EXPENDITURES BY DEPARTMENT

Parks & Recreation Department			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 6,412	\$ 126,210	\$ 267,046
Operating	288,092	224,281	269,396
Capital	19,670	-	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 314,174	\$ 350,491	\$ 536,442
Total Fund Expenditures	\$ 13,684,676	\$ 12,144,759	\$ 11,411,684
% of Fund Budget	2.30%	2.89%	4.70%
Authorized Full Time Equivalents (FTE)	10.50	10.50	4
# Approved Positions Budgeted			
1 Parks Director			
1 Athletic Supervisor			
1 Staff Assistant III			
1 Facility & Grounds Maintenance Worker I			



■ Parks & Recreation Department ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

- **What's included in the budget?**
 - Additional debt service principal payment of \$276,252
 - Current year dedicated millage \$196,135
 - Additional principal payments to keep debt service level \$80,117
 - Reserve Contingency for Personal Leave Payout (PLPO) (limited to 100 hours) \$112,737
 - Operating Contingency of \$100,000 which should allow for minimal need for mid-year budget adjustments while providing the City with safeguards throughout the year for unexpected expenditures.
 - Cell tower revenues reserved for future maintenance \$50,000
 - Replacement of 6 Desktop Computers > 10 Years Old
 - Replacement of 4 Police Department Laptops
 - Replacement of Carpet at City Hall
 - Replacement of Carpet at Police Station

FISCAL YEAR 2020- 2021 BUDGET OVERVIEW

GENERAL FUND CAPITAL OUTLAY

General Fund - Capital Outlay

Capital Funded By Current Budget

Police Department		
Evidence Room Modification (.50 General Fund)	\$	5,000
4 Patrol Vehicles		204,000
4 Radios for patrol vehicles		18,000
4 Unmarked leased vehicles		16,000
Fire Department		
3 Self Contained Breathing Apparatus		15,315
Transportation Department		
Reed Canal Park Bridge Rehab		50,000
Parks Department		
2 Backstop Fences James St. Park		27,900
2 Fountains Reed Canal Park		37,500
F&G Maintenance Truck		25,000
F&G Utility Body Truck		32,000
Backhoe attachment for Tractor		7,800
Safety Phones at Reed Canal Park		3,500
Total Funded by Current Budget	\$	442,015

Capital Funded By Grants

Information Technology		
New Phone System (.50 General Fund)	\$	5,500
Other General Government		
Equipment to live stream council meetings		20,000
UV lights for air handlers		7,500
Total Grant Funded	\$	33,000

Capital Funded By Reserves

Police Department		
Tag Reader	\$	18,750
(Funded by transfer from police impact fees)		
Fire Department		
Loose Equipment for Engine 98		27,088
(Funded by transfer from reserves, budget in 2020)		
Total Funded by Reserves	\$	45,838
	\$	520,853

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

Redevelopment Trust
Fund Budget Highlights



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CRA TOTAL REVENUE BY SOURCES

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
REDEVELOPMENT TRUST FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 1,534,641	\$ 1,680,414	\$ 1,862,204	\$ 181,790	10.82%
Grants	-	-	69,629	69,629	N/A
Transfer from Reserves	-	292,782.00	8,416	(284,366)	N/A
Total	\$ 1,534,641	\$ 1,973,196	\$ 1,940,249	\$ (32,947)	-1.67%

Millage Rate Impact on Community Redevelopment Agency

Rolled-Back rate - 7.2960

Community Redevelopment Agency Increase \$79,750

Current year rate – 7.7500

Community Redevelopment Agency Increase \$143,593

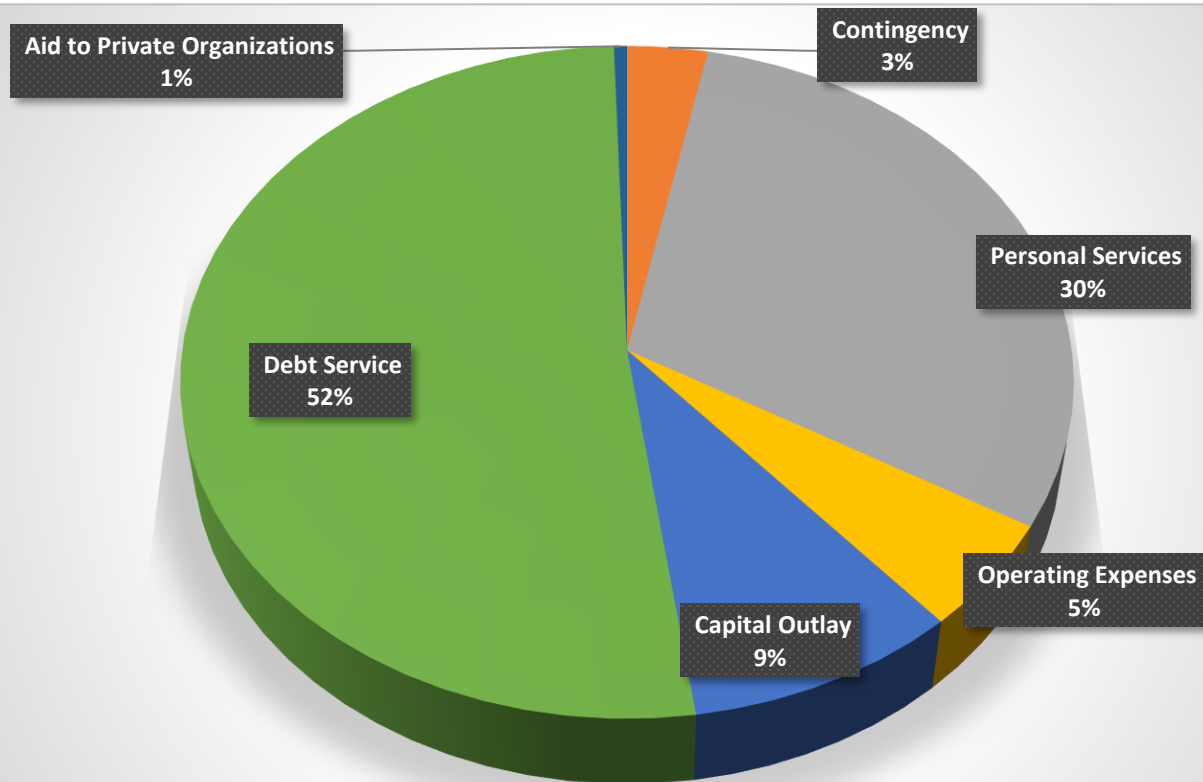
FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CRA TOTAL EXPENDITURES BY FUNCTION

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
REDEVELOPMENT TRUST FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 30,808	\$ 61,978	\$ 31,170	101.18%
Personal Services	140,874	454,838	586,372	131,534	28.92%
Operating Expenses	110,575	186,819	101,266	(85,553)	-45.79%
Capital Outlay	2,700	57,500	176,868	119,368	207.60%
Debt Service	236,908	1,233,231	1,003,765	(229,466)	-18.61%
Aid to Private Organizations	5,000	10,000	10,000	-	0.00%
Non-Operating	952,450	-	-	-	N/A
Transfer to Reserves	-	-	-	-	N/A
Total	\$ 1,448,507	\$ 1,973,196	\$ 1,940,249	\$ (32,947)	-1.67%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CRA TOTAL EXPENDITURES BY FUNCTION



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

CRA STAFFING REDEVELOPMENT DEPARTMENT

		Actual FY 19	Budget FY 20	Budget FY 21
Authorized Full				
Time Equivalents (FTE)		1	1	3
#	Approved Positions Budgeted			
1	Redevelopment Director			
2	CRA Maintenance Worker I			

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

- What's included in the CRA budget?
 - Additional Principal debt service payments of \$53,508
 - Operating Contingency of \$50,000
 - 2 C.R.A. Maintenance Workers for US. 1 Corridor
 - Capital Outlay \$176,868
 - \$131,798 for Riverfront Park playground equipment (\$69,629 funded by CDBG Grant)
 - \$35,000 for boring utilities underground US1
 - \$7,570 for Gator for US1 maintenance
 - \$2,500 Halifax River & Reed Canal Road Intercoastal Dredging consultant fees

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

Transportation Fund
Budget Highlights



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

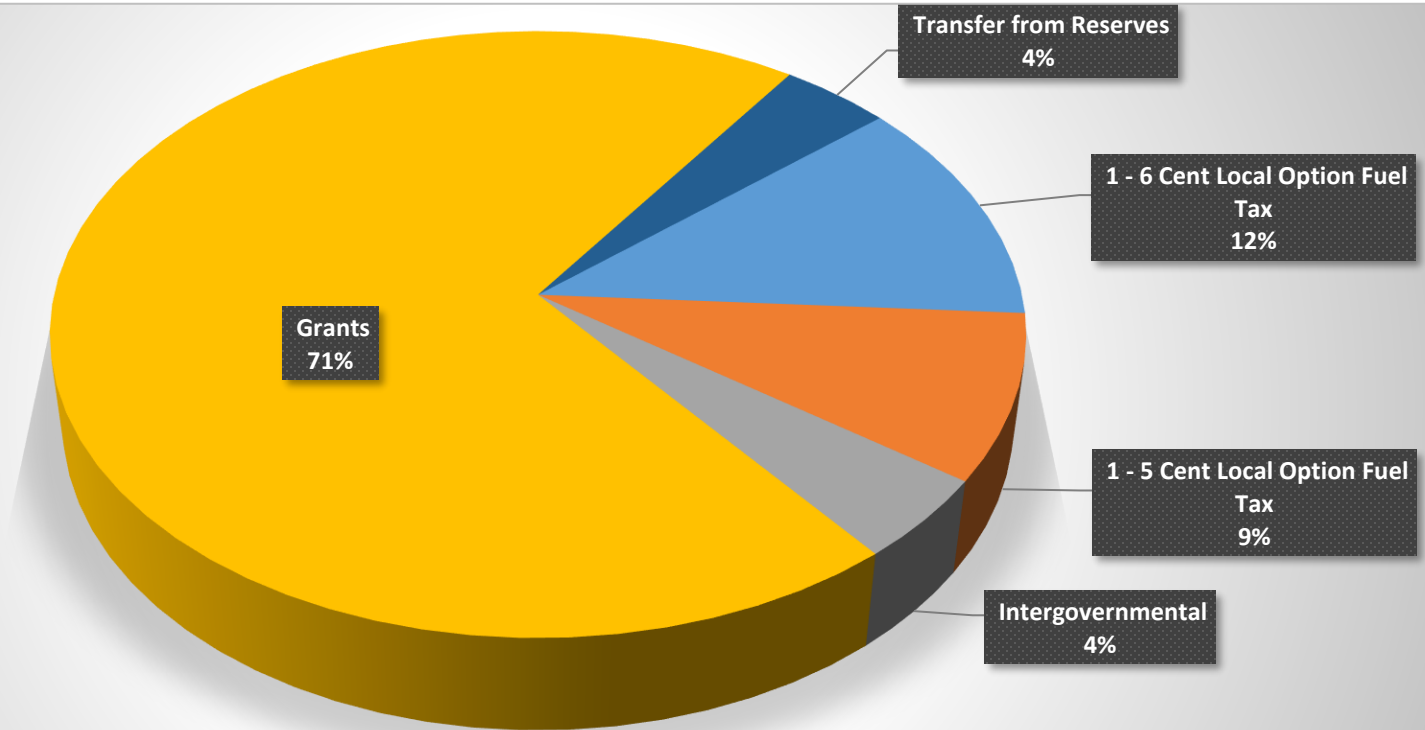
TRANSPORTATION FUND REVENUE BY SOURCES

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
TRANSPORTATION FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
1 - 6 Cent Local Option Fuel Tax	\$ 222,454	\$ 169,000	\$ 188,400	\$ 19,400	11.48%
1 - 5 Cent Local Option Fuel Tax	162,215	124,000	138,000	14,000	11.29%
Intergovernmental	49,015	111,423	68,936	(42,487)	-38.13%
Grants	-	-	1,100,000	1,100,000	N/A
Miscellaneous	8,817	1,380	-	(1,380)	N/A
Other Sources	431,414	-	-	-	N/A
Transfer from Reserves	-	-	64,257	64,257	N/A
Total	\$ 873,915	\$ 405,803	\$ 1,559,593	\$ 1,153,790	284.32%

Fuel Tax is budgeted 15% lower than FY 2019 actuals

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

TRANSPORTATION FUND REVENUE BY SOURCES



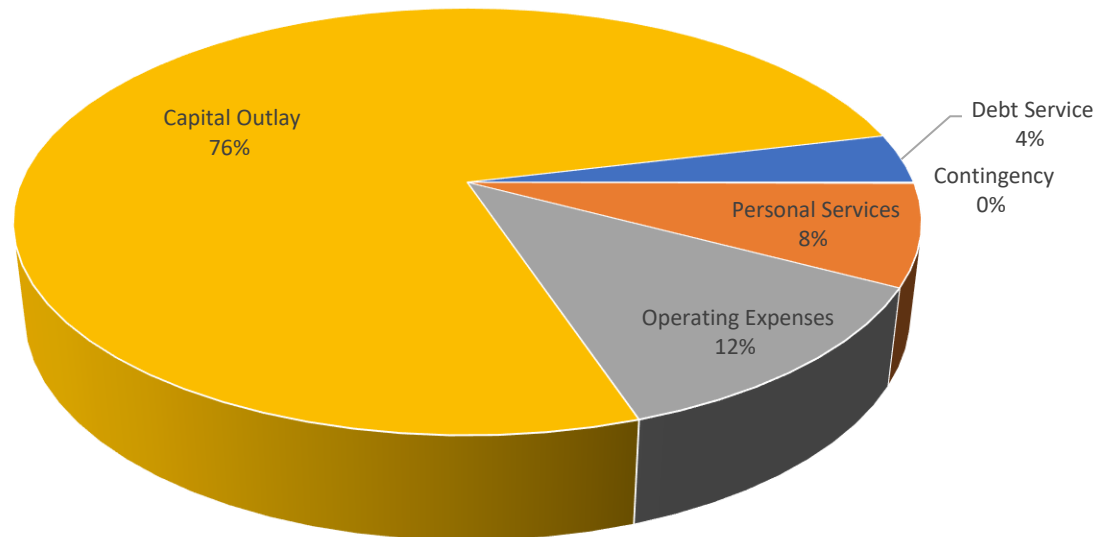
FISCAL YEAR 2020-2021 BUDGET OVERVIEW

TRANSPORTATION FUND TOTAL EXPENDITURES BY FUNCTION

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
TRANSPORTATION FUND	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 6,403	\$ 1,327	(5,076)	-79.28%
Personal Services	167,305	121,021	119,553	(1,468)	-1.21%
Operating Expenses	358,766	186,954	189,008	2,054	1.10%
Capital Outlay	14,504	30,000	1,191,000	1,161,000	3870.00%
Debt Service	-	60,045	58,705	(1,340)	-2.23%
Non-Operating	321,153	-	-	-	N/A
Transfer to Reserves	-	1,380	-	(1,380)	-100.00%
Total	\$ 861,728	\$ 405,803	\$ 1,559,593	\$ 1,153,790	284.32%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

TRANSPORTATION FUND TOTAL EXPENDITURES BY FUNCTION



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

- What's included in the transportation fund budget?
 - \$10,000 for replacing signs
 - Capital Outlay \$1,191,000
 - \$1,100,000 for Sun Trail Project (100% D.O.T. funded)
 - \$91,000 to resurface Magnolia from Aspen to Beville

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

Utility Service Fund
Budget Highlights



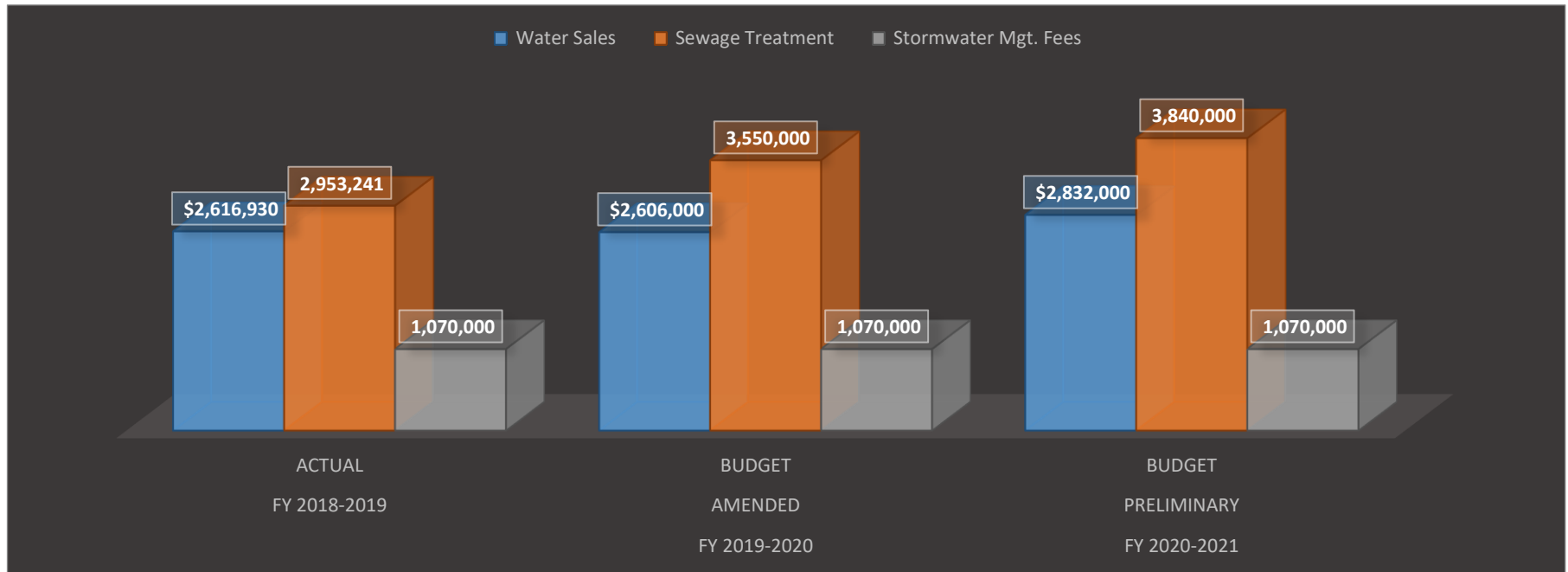
FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL REVENUES BY SOURCE

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
UTILITY SERVICE FUND		AMENDED	PRELIMINARY	Increase	Increase
Revenues	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Intergovernmental Grants	\$ 388,090	\$ 966,417	\$ 453,557	\$ (512,860)	-53.07%
Charges for Services	6,811,893	7,387,750	7,874,550	486,800	6.59%
Miscellaneous	119,886	26,171	3,500	(22,671)	-86.63%
Other Sources	57,703	1,807,499	1,187,250	(620,249)	-34.32%
Total	\$ 7,377,572	\$ 10,187,837	\$ 9,518,857	\$ (668,980)	-6.57%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND CHARGES FOR SERVICES



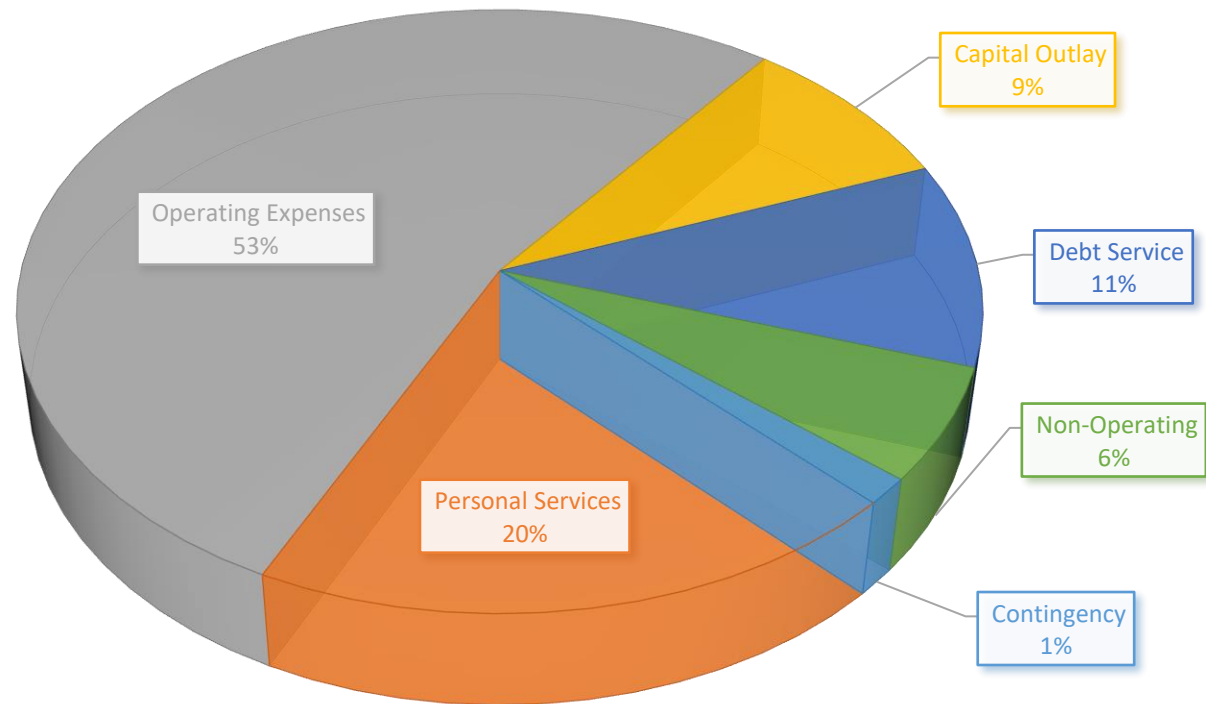
FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL EXPENDITURES BY FUNCTION

	FY 2018-2019	FY 2019-2020	FY 2020-2021	\$	%
		AMENDED	PRELIMINARY	Increase	Increase
Expenditures	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 103,659	\$ 134,604	\$ 30,945	29.85%
Personal Services	876,680	1,536,410	1,869,870	333,460	21.70%
Operating Expenses	4,892,605	5,356,635	5,075,453	(281,182)	-5.25%
Capital Outlay	103,729	903,447	820,057	(83,390)	-9.23%
Debt Service	1,118,301	1,130,999	1,043,672	(87,327)	-7.72%
Non-Operating	1,601,484	1,156,687	575,201	(581,486)	-50.27%
Total	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857	\$ (668,980)	-6.57%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL EXPENDITURES BY FUNCTION



FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL EXPENDITURES BY DEPARTMENT

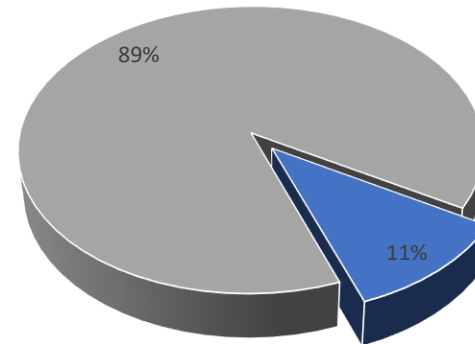
		FY 2019-2020	FY 2020-2021	\$	%
UTILITY SERVICE FUND	FY 2018-2019	AMENDED	PRELIMINARY	Increase	Increase
Departmental	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ -	\$ 103,659	\$ 134,604	\$ 30,945	29.85%
Debt Service	1,118,301	1,130,999	1,043,672	(87,327)	-7.72%
Information Technology	-	97,411	100,216	2,805	2.88%
Water Sewer Operations	4,508,285	5,606,097	5,945,424	339,327	6.05%
Flood Control	687,734	1,332,702	783,763	(548,939)	-41.19%
Utility Billing Administration	667,122	750,408	935,977	185,569	24.73%
Non-Operating	1,611,357	585,732	575,201	(10,531)	-1.80%
Transfer to Reserves	-	580,829	-	(580,829)	-100.00%
Total	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857	\$ (668,980)	-6.57%

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL EXPENDITURES BY DEPARTMENT

DEBT SERVICE

Debt Service			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ -	\$ -	\$ -
Operating	-	-	-
Capital	-	-	-
Debt Service	1,118,301	1,130,999	1,043,672
Other	-	-	-
Department Expenditures	\$ 1,118,301	\$ 1,130,999	\$ 1,043,672
Total Fund Expenditures	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857
% of Fund Budget	13.01%	11.10%	10.96%



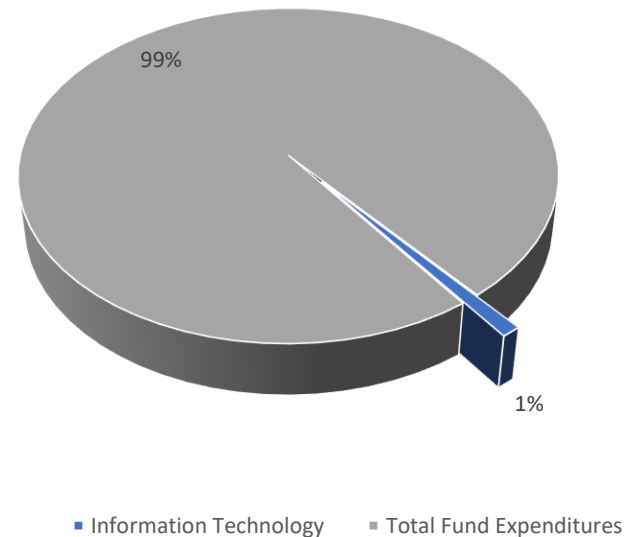
■ Debt Service ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL
EXPENDITURES BY
DEPARTMENT

INFORMATION TECHNOLOGY

Information Technology			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ -	\$ 44,413	\$ 46,952
Operating	-	41,598	47,764
Capital	-	11,400	5,500
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ -	\$ 97,411	\$ 100,216
Total Fund Expenditures	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857
% of Fund Budget	0.00%	0.96%	1.05%

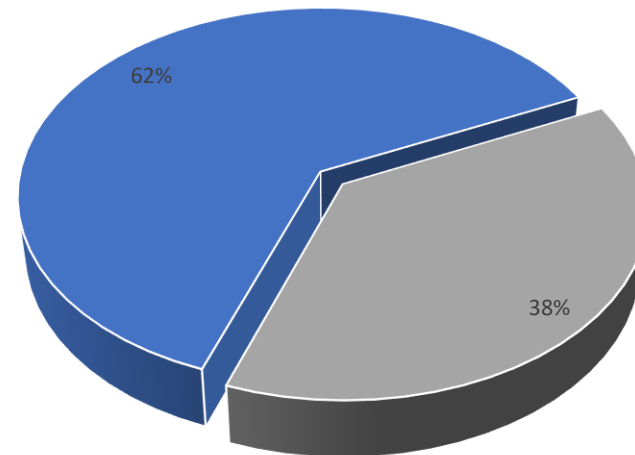


FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL
EXPENDITURES BY
DEPARTMENT

WATER & SEWER OPERATIONS

WATER & SEWER OPERATIONS			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 466,967	\$ 893,090	\$ 1,173,677
Operating	3,940,229	4,412,377	3,992,190
Capital	101,089	300,630	779,557
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 4,508,285	\$ 5,606,097	\$ 5,945,424
Total Fund Expenditures	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857
% of Fund Budget	52.47%	55.03%	62.46%
Authorized Full Time Equivalents (FTE)	6	6	7
# Approved Positions Budgeted			
1 Utility Maintenance Supervisor	1 Pump Station Mechanic		
1 Water/Wastewater Inspector	1 Utility Maintenance Worker II		
1 Water/Wastewater Crew leader	1 Utility Maintenance Worker I		
1 Pump Station Maint. Supervisor			



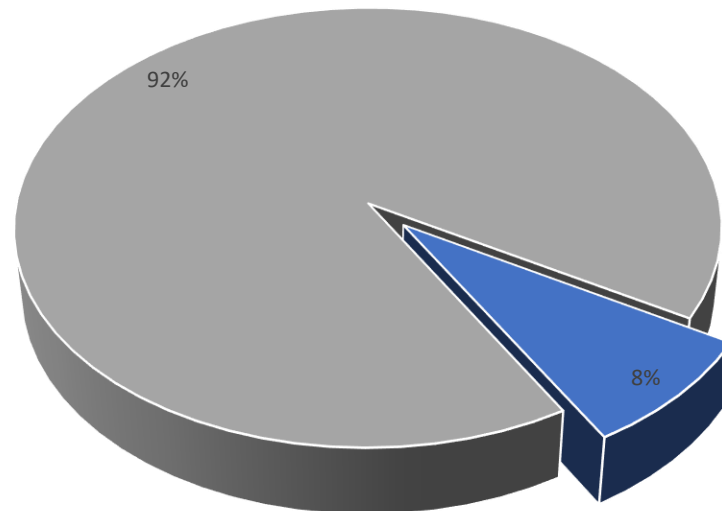
■ WATER & SEWER OPERATIONS ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL
EXPENDITURES BY
DEPARTMENT

FLOOD CONTROL

FLOOD CONTROL			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ -	\$ -	\$ -
Operating	687,734	741,285	748,763
Capital	-	591,417	35,000
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 687,734	\$ 1,332,702	\$ 783,763
Total Fund Expenditures	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857
% of Fund Budget	8.00%	13.08%	8.23%



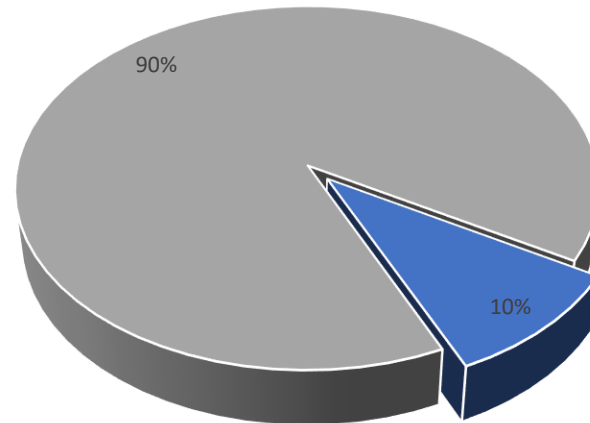
■ FLOOD CONTROL ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

UTILITY SERVICE FUND TOTAL
EXPENDITURES BY
DEPARTMENT

UTILITY BILLING
ADMINISTRATION

UTILITY BILLING ADMINISTRATION			
	Actual FY 19	Budget FY 20	Budget FY 21
Personnel Services	\$ 409,713	\$ 598,907	\$ 649,241
Operating	254,769	151,501	286,736
Capital	2,640	-	-
Debt Service	-	-	-
Other	-	-	-
Department Expenditures	\$ 667,122	\$ 750,408	\$ 935,977
Total Fund Expenditures	\$ 8,592,799	\$ 10,187,837	\$ 9,518,857
% of Fund Budget	7.76%	7.37%	9.83%
Authorized Full Time Equivalents (FTE)	5	5	6
# Approved Positions Budgeted			
1 Utility Billing Supervisor			
1 Senior Utility Billing Clerk			
2 Utility Billing Clerk			
2 Utility Maintenance Worker I			



■ UTILITY BILLING ADMINISTRATION ■ Total Fund Expenditures

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

- **What's included in the Utility Service Fund budget?**
 - Operating Contingency \$100,000
 - Transfer from reserves (budgeted loss) of \$38,500
 - Transfer to General Fund to cover operating expenses \$575,201
- **Future Concerns**
 - Unrestricted Net Position still projects to have a negative balance
 - Renewal & Replacement still projects to have a zero balance
 - Cash restricted for deposits still projects to have a zero balance

FISCAL YEAR 2020- 2021 BUDGET OVERVIEW

CAPITAL OUTLAY

Utility Service Fund - Capital Outlay

Capital Funded By Current Budget

Information Technology	
New Phone System (.50 General Fund)	\$ 5,500
Water & Sewer Operations	
Lift Station Improvements	25,000
LS #11 Replacement - Harborside Subdivision	60,000
LS #20 Replacement - Green Acres Subdivision	60,000
LS #15 Pump Replacement - Foxcroft Lane	7,000
Annual Waterline Improvements	25,000
Annual Sewerline Improvements	25,000
Olive Street Sewer Main Lining	20,000
Camera System	30,000
Service Crane Truck for pump service maintenance	74,000
Flood Control	
Annual stormwater improvements	10,000
Fountain replacements reed canal park stormwater	25,000
Total Funded by Current Budget	<u>\$ 366,500</u>

Capital Funded By Grants

Water & Sewer Operations	
Scada System	\$ 353,557
FDEP project to be identified	\$ 100,000
Total Grant Funded	<u>\$ 453,557</u>
Total Budget Utility Service Fund Capital Outlay	<u><u>\$ 820,057</u></u>

FISCAL YEAR 2020-2021 BUDGET OVERVIEW

Questions?

