

City of South Daytona

Office of the City Manager / Department of Finance

Post Office Box 214960 • South Daytona, FL 32121 • 386/322-3060 • FAX 386/322-3000



MEMORANDUM

AGENDA ITEM
E 19 DATE 9/29/2020

To: James L. Gillis, Jr., City Manager

From: Jason E. Oliva, Deputy Finance Director

Re: **Resolution No. 2020-38**, A Resolution of the City Council of the City of South Daytona, Volusia County, Florida, Adopting the Final Budget for the Fiscal Year Beginning October 1, 2020 and Ending on September 30, 2021; Providing for Severability; and Providing an Effective Date.

Date: September 22, 2020

Issue: The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes which govern TRIM. State laws require that two formal public hearings be held in September to adopt the budget for the upcoming fiscal year, 2020-2021. The first public hearing to adopt a tentative budget was on September 14, 2020.

Solution: Resolution No. 2020-38 adopts the final budget. The tentative budget for fiscal year 2020-2021 is attached in Exhibit A.

Recommendation: Staff requests council adopt the final budget.

Result: The City will remain in compliance with TRIM requirements. According to Florida law, failure to meet TRIM requirements will result in loss of revenue sharing for the taxing authority.

RESOLUTION NO. 2020-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, VOLUSIA COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of South Daytona of Volusia County, Florida, on September 14, 2020, held a public hearing for the tentative budget as required by Florida Statute 200.065; and

WHEREAS, the City of South Daytona of Volusia County, Florida, on September 29, 2020, held a public hearing for the final budget as required by Florida Statute 200.065; and

WHEREAS, the City of South Daytona of Volusia County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2020-2021.

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

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

SECTION 2. 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 3. 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 29TH day of September, 2020.

SIGNED:

William C. Hall,
Mayor

ATTEST:

James L. Gillis, Jr.
City Manager

CERTIFIED AS TO FORM:

Scott E. Simpson
City Attorney

ATTACHMENT “A”

**Resolution 20-38
Attachment "A"**

| | | General Fund Fund Budget | Police Confiscated Fund Budget | Permits and Inspections Fund Budget | Redevelopment Trust Fund Budget | Transportation Fund Budget | Enterprise Fund Budget | Internal Service Fund Budget | Community Trust Fund Budget | Total All Funds Budget |
|---|-----|---|---|--|--|---|---------------------------------------|---|--|---------------------------------------|
| EXPENDITURES | | | | | | | | | | |
| Contingency | | | | | | | | | | |
| Reserve Contingency | 429 | \$ 112,737 | \$ - | \$ - | \$ 11,978 | \$ 1,327 | \$ 34,804 | \$ 18,325 | \$ - | \$ 178,971 |
| Operating Contingency | 429 | 100,000 | - | - | 50,000 | - | 100,000 | - | - | 250,000 |
| Sub-Total | | 212,737 | - | - | 61,978 | 1,327 | 134,804 | 18,325 | - | 426,871 |
| General Government | | | | | | | | | | |
| Legislative | 511 | 118,008 | - | - | - | - | - | - | - | 118,008 |
| Executive | 512 | 446,352 | - | - | - | - | - | - | - | 446,352 |
| Financial and Administrative | 513 | 297,706 | - | - | - | - | - | - | - | 297,706 |
| Legal Counsel | 514 | 179,000 | - | - | - | - | - | - | - | 179,000 |
| Comprehensive Planning | 515 | 338,151 | - | 340,718 | 864,506 | - | - | - | 10,000 | 1,563,373 |
| Human Resources | 516 | 112,404 | - | - | - | - | - | - | - | 112,404 |
| Debt Service Payments | 517 | 820,227 | - | - | 1,092,765 | 58,705 | - | - | - | 1,882,697 |
| Information Technology | 518 | 112,496 | - | - | - | - | 100,216 | - | - | 212,712 |
| Other General Government | 519 | 261,748 | - | - | - | - | - | - | - | 261,748 |
| Sub-Total | | 2,686,092 | - | 340,718 | 1,888,271 | 58,705 | 100,216 | - | 10,000 | 5,064,000 |
| Public Safety | | | | | | | | | | |
| Law Enforcement | 521 | 3,470,163 | 14,805 | - | - | - | - | - | - | 3,484,968 |
| Fire Control | 522 | 1,613,271 | - | - | - | - | - | - | - | 1,613,271 |
| Sub-Total | | 5,083,434 | 14,805 | - | - | - | - | - | - | 5,098,239 |
| Physical Environment | | | | | | | | | | |
| Solid Waste Control Services | 534 | 1,584,175 | - | - | - | - | - | - | - | 1,584,175 |
| Debt Service Payments | 534 | - | - | - | - | - | 1,043,872 | - | - | 1,043,872 |
| Water and Sewer Service | 536 | - | - | - | - | - | 5,945,424 | - | - | 5,945,424 |
| Flood Control / Stormwater Management | 538 | - | - | - | - | - | 783,763 | - | - | 783,763 |
| Utility Billing | 539 | - | - | - | - | - | 935,977 | - | - | 935,977 |
| Public Works | 541 | 381,782 | - | - | - | - | - | - | - | 381,782 |
| Equipment Maintenance Service Fund | 519 | - | - | - | - | - | - | 162,458 | - | 162,458 |
| Roads and Streets | 549 | 198,579 | - | - | - | 1,499,561 | - | - | - | 1,698,140 |
| Sub-Total | | 2,164,536 | - | - | - | 1,499,561 | 6,708,836 | 162,458 | - | 12,335,391 |
| Economic Environment | | | | | | | | | | |
| Other Economic Environment | 559 | - | - | - | 10,000 | - | - | - | - | 10,000 |
| Sub-Total | | - | - | - | 10,000 | - | - | - | - | 10,000 |
| Culture/Recreation | | | | | | | | | | |
| Parks and Recreation | 572 | 678,443 | - | - | - | - | - | - | 10,000 | 688,443 |
| Community Center | 573 | 106,329 | - | - | - | - | - | - | - | 106,329 |
| Special Events | 574 | 74,106 | - | - | - | - | - | - | - | 74,106 |
| Summer/Spring Day Camp | 578 | 60,676 | - | - | - | - | - | - | - | 60,676 |
| Recreation Programs | 579 | 206,331 | - | - | - | - | - | - | - | 206,331 |
| Sub-Total | | 1,214,885 | - | - | - | - | - | - | 10,000 | 1,224,885 |
| Interfund Transfers Out | | | | | | | | | | |
| Transfer to General Fund | 581 | - | - | - | - | - | 565,327 | - | - | 565,327 |
| Transfer to ADA Advisory Committee Fund | 581 | - | - | - | - | - | - | - | - | - |
| Transfer to Capital Project Fund | 581 | - | - | - | - | - | - | - | - | - |
| Transfer to Internal Service Fund | 581 | - | - | - | - | - | - | - | - | - |
| Transfer to Police Confiscated Fund | 581 | - | - | - | - | - | - | - | - | - |
| Transfer to Transportation Fund | 581 | - | - | - | - | - | - | - | - | - |
| Transfer to Internal Service Fund | 581 | - | - | - | - | - | - | - | - | - |
| Amortization Expense | 581 | - | - | - | - | - | 9,874 | - | - | 9,874 |
| Transfer to Reserves | 581 | 50,000 | - | - | - | - | - | - | - | 50,000 |
| Sub-Total | | 50,000 | - | - | - | - | 575,201 | - | - | 625,201 |
| TOTAL EXPENDITURES AND TRANSFERS | | \$ 11,411,684 | \$ 14,605 | \$ 340,718 | \$ 1,940,249 | \$ 1,559,583 | \$ 9,516,857 | \$ 178,783 | \$ 20,000 | \$ 24,984,487 |

**Resolution 20-38
Attachment "A"**

| | | General Fund Budget | Police Confiscated Fund Budget | Permits and Inspections Fund Budget | Redevelopment Trust Fund Budget | Transportation Fund Budget | Enterprise Fund Budget | Internal Service Fund Budget | Community Trust Fund Budget | Total All Funds Budget |
|---|-----|------------------------|--------------------------------------|---|---------------------------------------|----------------------------------|------------------------------|------------------------------------|-----------------------------------|------------------------------|
| REVENUES | | | | | | | | | | |
| <u>Taxes</u> | | | | | | | | | | |
| Ad Valorem Tax | 311 | \$ 3,846,453 | \$ - | \$ - | \$ 1,862,204 | \$ - | \$ - | \$ - | \$ - | \$ 5,708,657 |
| Local Option Fuel Taxes | 312 | - | - | - | - | 326,400 | - | - | - | 326,400 |
| Franchise Fees | 313 | 776,618 | - | - | - | - | - | - | - | 776,618 |
| Utility Service Taxes | 314 | 1,266,950 | - | - | - | - | - | - | - | 1,266,950 |
| Communication Services Tax | 315 | 366,000 | - | - | - | - | - | - | - | 366,000 |
| Sub-Total | | 6,296,023 | - | - | 1,862,204 | 326,400 | - | - | - | 8,444,627 |
| <u>Business Tax Receipts and Permits</u> | | | | | | | | | | |
| Business Tax Receipts | 321 | 181,800 | - | - | - | - | - | - | - | 181,800 |
| Building Permits | 322 | 2,590 | - | 317,216 | - | - | - | - | - | 319,716 |
| Other Fees and Permits | 329 | 10,140 | - | - | - | - | - | - | - | 10,140 |
| Sub-Total | | 194,440 | - | 317,216 | - | - | - | - | - | 511,656 |
| <u>Intergovernmental</u> | | | | | | | | | | |
| Federal Grants | 331 | 35,480 | - | - | 69,629 | - | 453,557 | - | - | 558,646 |
| State Grants | 334 | - | - | - | - | 1,183,838 | - | - | - | 1,183,838 |
| State Shared Revenues | 335 | 908,108 | - | - | - | 15,000 | - | - | - | 1,011,108 |
| Grants-Other Local Units | 337 | 88,140 | - | - | - | - | - | - | - | 88,140 |
| Shared Revenues-Other Local Units | 338 | 12,000 | - | - | - | - | - | - | - | 12,000 |
| Payment in Lieu of Taxes | 339 | 714,717 | - | - | - | - | - | - | - | 714,717 |
| Sub-Total | | 1,848,425 | - | - | 69,629 | 1,198,838 | 453,557 | - | - | 3,510,449 |
| <u>Charges for Services</u> | | | | | | | | | | |
| General Government | 341 | 5,480 | - | - | - | - | - | 178,783 | - | 184,263 |
| Public Safety | 342 | 500 | - | 23,500 | - | - | - | - | - | 24,000 |
| Physical Environment | 343 | 2,090,316 | - | - | - | - | - | - | - | 2,090,316 |
| Water Utility | 343 | - | - | - | - | - | 2,940,800 | - | - | 2,940,800 |
| Sewer Utility | 343 | - | - | - | - | - | 3,854,750 | - | - | 3,854,750 |
| Culture/Recreation | 347 | 181,000 | - | - | - | - | - | - | - | 181,000 |
| Stormwater Management | 349 | - | - | - | - | - | 1,679,000 | - | - | 1,679,000 |
| Sub-Total | | 2,277,296 | - | 23,500 | - | - | 7,874,550 | 178,783 | - | 10,354,129 |
| <u>Fines and Forfeitures</u> | | | | | | | | | | |
| Judgements and Fines | 351 | 27,700 | - | - | - | - | - | - | - | 27,700 |
| Violations of Local Ordinances | 354 | 10,350 | - | - | - | - | - | - | - | 10,350 |
| Other Fines and Forfeitures | 359 | - | 10,000 | - | - | - | - | - | - | 10,000 |
| Sub-Total | | 38,050 | 10,000 | - | - | - | - | - | - | 48,050 |
| <u>Miscellaneous</u> | | | | | | | | | | |
| Interest Earnings | 361 | 5,900 | - | - | - | - | 3,500 | - | - | 9,400 |
| Special Assessment/Impact Fees | 363 | 150 | - | - | - | - | - | - | - | 150 |
| Contributions and Donations | 366 | 8,000 | - | - | - | - | - | - | 20,000 | 28,000 |
| Other Miscellaneous Revenue | 369 | 160,135 | - | - | - | - | - | - | - | 160,135 |
| Sub-Total | | 173,285 | - | - | - | - | 3,500 | - | 20,000 | 196,785 |
| <u>Other Sources</u> | | | | | | | | | | |
| Contributions from Enterprise Fund | 382 | 565,327 | - | - | - | - | - | - | - | 565,327 |
| Loan Proceeds | 384 | - | - | - | - | - | - | - | - | - |
| Sub-Total | | 565,327 | - | - | - | - | - | - | - | 565,327 |
| <u>Non-Operating Sources</u> | | | | | | | | | | |
| Transfer from Reserves | 389 | 60,838 | 4,605 | - | 8,416 | 64,257 | 38,550 | - | - | 176,666 |
| Budgetary Transfer-Depreciation | 389 | - | - | - | - | - | 1,148,700 | - | - | 1,148,700 |
| Sub-Total | | 60,838 | 4,605 | - | 8,416 | 64,257 | 1,187,250 | - | - | 1,320,909 |
| TOTAL REVENUES | | \$ 11,411,804 | \$ 14,605 | \$ 340,716 | \$ 1,940,249 | \$ 1,959,893 | \$ 9,518,867 | \$ 178,783 | \$ 20,000 | \$ 24,984,467 |