

City of South Daytona

Office of the City Manager / Department of Finance

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



AGENDA ITEM

Item # **D13**

Date: **September 28, 2021**

MEMORANDUM

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

From: Jason E. Oliva, Finance Director

Re: **Resolution No. 2021-25**, 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, 2021 and Ending on September 30, 2022; Providing for Severability; and Providing and Effective Date.

Date: September 20, 2021

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, 2021-2022. The first public hearing to adopt a tentative budget was on September 14, 2020.

Solution: Resolution No. 2021-25 adopts the final budget. The budget for fiscal year 2021-2022 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. 2021-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, on September 13, 2021, the City Council adopted a tentative budget following a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, a public hearing on the final budget has been conducted by the City Council on September 28, 2021; and

WHEREAS, the City of South Daytona has set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2021-2022.

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 Final 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. 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 28TH day of September, 2021.

**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 21-25
Attachment "A"

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project Fund Budget	Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
<u>REVENUES</u>										
<u>Taxes</u>										
Ad Valorem Tax	\$ 4,114,304	\$ -	\$ -	\$ 2,019,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,133,853
Local Option Fuel Taxes	-	-	-	-	345,000	-	-	-	-	345,000
Franchise Fees	777,218	-	-	-	-	-	-	-	-	777,218
Utility Service Taxes	1,300,862	-	-	-	-	-	-	-	-	1,300,862
Communication Services Tax	390,000	-	-	-	-	-	-	-	-	390,000
Sub-Total	6,582,384	-	-	2,019,549	345,000	-	-	-	-	8,946,933
<u>Business Tax Receipts and Permits</u>										
Business Tax Receipts	188,000	-	-	-	-	-	-	-	-	188,000
Building Permits	2,500	-	253,488	-	-	-	-	-	-	255,988
Other Fees and Permits	3,740	-	-	-	-	-	-	-	-	3,740
Sub-Total	194,240	-	253,488	-	-	-	-	-	-	447,728
<u>Intergovernmental</u>										
Federal Grants	2,460	-	-	-	-	-	75,000	-	-	77,460
State Grants	-	-	-	-	53,936	-	100,000	-	-	153,936
State Shared Revenues	1,118,196	-	-	-	105,128	-	-	-	-	1,223,324
Grants-Other Local Units	181,242	-	-	-	-	-	-	-	-	181,242
Shared Revenues-Other Local Units	12,000	-	-	-	-	-	-	-	-	12,000
Payment in Lieu of Taxes	765,384	-	-	-	-	-	-	-	-	765,384
Sub-Total	2,079,282	-	-	-	159,064	-	175,000	-	-	2,413,346
<u>Charges for Services</u>										
General Government	9,480	-	-	-	-	-	-	196,400	-	205,880
Public Safety	500	-	23,500	-	-	-	-	-	-	24,000
Physical Environment	2,129,256	-	-	-	-	-	-	-	-	2,129,256
Water Utility	-	-	-	-	-	-	3,222,800	-	-	3,222,800
Sewer Utility	-	-	-	-	-	-	4,196,150	-	-	4,196,150
Culture/Recreation	158,450	-	-	-	-	-	-	-	-	158,450
Stormwater Management	-	-	-	-	-	-	1,085,400	-	-	1,085,400
Sub-Total	2,297,686	-	23,500	-	-	-	8,504,350	196,400	-	11,021,936
<u>Fines and Forfeitures</u>										
Judgements and Fines	35,100	-	-	-	-	-	-	-	-	35,100
Violations of Local Ordinances	25,350	-	-	-	-	-	-	-	-	25,350
Other Fines and Forfeitures	-	10,000	-	-	-	-	-	-	-	10,000
Sub-Total	60,450	10,000	-	-	-	-	-	-	-	70,450
<u>Miscellaneous</u>										
Interest Earnings	9,600	-	-	-	-	-	3,500	-	-	13,100
Special Assessment/Impact Fees	150	-	-	-	-	-	-	-	-	150
Contributions and Donations	8,000	-	-	-	-	-	-	-	20,000	28,000
Other Miscellaneous Revenue	163,635	-	-	-	-	-	-	-	-	163,635
Sub-Total	181,385	-	-	-	-	-	3,500	-	20,000	204,885
<u>Other Sources</u>										
Contributions from Enterprise Fund	544,903	-	-	-	-	-	-	-	-	544,903
Loan Proceeds	-	-	-	-	-	-	-	-	-	-
Sub-Total	544,903	-	-	-	-	-	-	-	-	544,903
<u>Non-Operating Sources</u>										
Transfer from Reserves	301,500	4,605	-	-	11,244	1,374,127	120,000	-	-	1,811,476
Budgetary Transfer-Depreciation	-	-	-	-	-	-	1,148,700	-	-	1,148,700
Sub-Total	301,500	4,605	-	-	11,244	1,374,127	1,268,700	-	-	2,960,176
TOTAL REVENUES	\$ 12,241,830	\$ 14,605	\$ 276,988	\$ 2,019,549	\$ 515,308	\$ 1,374,127	\$ 9,951,550	\$ 196,400	\$ 20,000	\$ 26,610,357

Resolution 21-25
Attachment "A"

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project Fund Budget	Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
<u>EXPENDITURES</u>										
<u>Contingency</u>										
Reserve Contingency	\$ 100,726	\$ -	\$ -	\$ 14,726	\$ 1,327	\$ -	\$ 41,441	\$ 16,325	\$ -	\$ 174,545
Operating Contingency	100,000	-	-	60,000	-	-	100,000	-	-	260,000
Sub-Total	200,726	-	-	74,726	1,327	-	141,441	16,325	-	434,545
<u>General Government</u>										
Legislative	134,456	-	-	-	-	-	-	-	-	134,456
Executive	403,260	-	-	-	-	-	-	-	-	403,260
Financial and Administrative	369,875	-	-	-	-	-	-	-	-	369,875
Legal Counsel	167,000	-	-	-	-	-	-	-	-	167,000
Comprehensive Planning	374,660	-	276,988	933,954	-	1,374,127	-	-	10,000	2,969,729
Debt Service Payments	831,143	-	-	978,869	56,420	-	-	-	-	1,866,432
Information Technology	114,983	-	-	-	-	-	118,318	-	-	233,301
Other General Government	235,279	-	-	-	-	-	-	-	-	235,279
Sub-Total	2,630,656	-	276,988	1,912,823	56,420	1,374,127	118,318	-	10,000	6,379,332
<u>Public Safety</u>										
Law Enforcement	3,712,522	14,605	-	-	-	-	-	-	-	3,727,127
Fire Control	1,794,800	-	-	-	-	-	-	-	-	1,794,800
Sub-Total	5,507,322	14,605	-	-	-	-	-	-	-	5,521,927
<u>Physical Environment</u>										
Solid Waste Control Services	1,657,639	-	-	-	-	-	-	-	-	1,657,639
Debt Service Payments	-	-	-	-	-	-	1,044,079	-	-	1,044,079
Water and Sewer Service	-	-	-	-	-	-	5,922,010	-	-	5,922,010
Flood Control / Stormwater Management	-	-	-	-	-	-	1,177,214	-	-	1,177,214
Utility Billing	-	-	-	-	-	-	798,711	-	-	798,711
Public Works	220,957	-	-	-	-	-	-	-	-	220,957
Equipment Maintenance Service Fund	-	-	-	-	-	-	-	180,075	-	180,075
Roads and Streets	476,604	-	-	-	457,561	-	-	-	-	934,165
Sub-Total	2,355,200	-	-	-	457,561	-	8,942,014	180,075	-	11,934,850
<u>Economic Environment</u>										
Other Economic Environment	-	-	-	32,000	-	-	-	-	-	32,000
Sub-Total	-	-	-	32,000	-	-	-	-	-	32,000
<u>Culture/Recreation</u>										
Parks and Recreation	805,428	-	-	-	-	-	-	-	10,000	815,428
Community Center	173,274	-	-	-	-	-	-	-	-	173,274
Special Events	130,148	-	-	-	-	-	-	-	-	130,148
Summer/Spring Day Camp	66,750	-	-	-	-	-	-	-	-	66,750
Recreation Programs	322,326	-	-	-	-	-	-	-	-	322,326
Sub-Total	1,497,926	-	-	-	-	-	-	-	10,000	1,507,926
<u>Interfund Transfers Out</u>										
Transfer to General Fund	-	-	-	-	-	-	544,903	-	-	544,903
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	-	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund	-	-	-	-	-	-	-	-	-	-
Amortization Expense	-	-	-	-	-	-	9,874	-	-	9,874
Transfer to Reserves	50,000	-	-	-	-	-	195,000	-	-	245,000
Sub-Total	50,000	-	-	-	-	-	749,777	-	-	799,777
TOTAL EXPENDITURES AND TRANSFERS	\$ 12,241,830	\$ 14,605	\$ 276,988	\$ 2,019,549	\$ 515,308	\$ 1,374,127	\$ 9,951,550	\$ 196,400	\$ 20,000	\$ 26,610,357